Burns

The University of Tennessee
BUDGET DOCUMENT
Fiscal Year 1987-88

(Revised as of October 31, 1987)

Submitted to the Board of Trustees
Annual Meeting, 1987

(Revised to Reflect Actual Data for Fiscal Year 1987)

THE UNIVERSITY OF TENNESSEE
June 1987

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THE UNIVERSITY OF TENNESSEE
Knoxville
Office of the President
January 31, 1988

Presented herewith is the Revised Budget Document for FY 1988. This document is a revision of the original FY 1988 Budget Document which was submitted to The University of Tennessee Board of Trustees at its annual meeting on June 18, 1987.

The various exhibits, schedules and appendices reflect (1) revisions in the FY 1988 budget estimates through October 31, 1987 and (2) replacement of the FY 1987 estimated revenues and expenditures with actual expenditure data for that fiscal year.

There is included as Appendix VI, a Summary of Revenues and Expenditures for Restricted Funds. These are, for the most part, gifts and grants made to the University and used for specific purposes as designated by the donors. Appendix VI shows these funds combined with the Unrestricted portion of the Current Funds.

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THE UNIVERSITY OF TENNESSEE
Office of the President
June 18, 1987

Board of Trustees
The University of Tennessee
Knoxville, Tennessee

Ladies and Gentlemen:

Transmitted herewith are the proposed budgets for the instructional campuses and other budgetary units of The University of Tennessee for Fiscal Year 1987-88. These budgets reflect the proposed uses of Unrestricted Current Funds to support Educational and General programs, Auxiliary Enterprises (including the UT Knoxville Department of Athletics), the UT Memorial Hospital, and the William F. Bowld Hospital in Memphis for the period from July 1, 1987 through June 30, 1988. These budgets were prepared in accordance with provisions set forth in the 1987 Appropriations Act and guidelines established by the Tennessee Higher Education Commission. They have been studied carefully and are the result of program analyses on the part of academic and administrative personnel at all levels. Having reviewed these budgets, I submit and recommend them for your approval.

As in previous years, the State appropriations for The University of Tennessee have been set out in detail by the General Assembly. Details of the appropriations for the various campuses and units for the 1985-86, 1986-87 and 1987-88 fiscal years are presented in the "Summary of State Appropriations" on page 2 of this letter.

In reviewing these budgets, please note that they reflect a $12.8 million or 5.2 percent increase in basic direct State appropriations for the coming fiscal year. This increase, plus an estimated $1.7 million net increase in other revenues, including the previously approved increases in student fees as set forth in Appendix IV, will provide some $14.5 million in new Educational and General (E&G) funds. These new E&G funds together with an estimated $12.8 million increase in revenues from Auxiliary Enterprises and Hospitals bring the total increase in funds for the University to $27.3 million for the 1987-88 fiscal year.

Although the $12.8 million (5.2 percent) increase in basic State support for 1987-88 is some $11.7 million less than the $24.5 million (11.0 percent) increase received for 1986-87, these additional State appropriations together with the new funds generated internally will permit the University to fund modest salary increases for faculty and staff, meet the anticipated increases in fixed costs, and make modest improvements in some areas. For faculty, administrators, and clerical and supporting staff the overall average increase in salaries will be 4.0 percent. In addition to this increase, the Longevity Pay for faculty and staff has been increased for 1987-88 from $90

THE UNIVERSITY OF TENNESSEE
SUMMARY OF STATE APPROPRIATIONS
UNRESTRICTED CURRENT FUNDS

Distribution	Actual 1986 Appropriation	Actual 1987 Appropriation		Revised 1988 Appropriation
	(A)	(B)		(C)
UT Chattanooga	$ 19,567,900	$ 22,205,000		$ 22,897,000
UT Knoxville	94,632,300	104,356,000		109,209,000
UT Martin	15,697,500	17,352,500	(D)	18,003,000
UT Space Institute	2,696,300	3,177,000		3,481,000
UT, Memphis				
Other Specialized Units	$ 29,564,200	$ 33,491,000		$ 35,522,000
College of Medicine Units	20,380,000	22,289,000		24,182,000
Family Medicine Units	2,432,400	2,621,000		2,897,000
Total UT, Memphis	$ 52,376,600	$ 58,401,000		$ 62,601,000
Agricultural Experiment Station	10,238,600	11,850,000		12,817,000
Agricultural Extension Service	13,004,300	15,095,750	(E)	15,806,000
Veterinary Medicine	6,737,400	7,625,000		8,305,000
Institute for Public Service	1,740,900	2,108,800		2,033,000
Municipal Technical Adv. Service	776,100	892,000		878,000
County Technical Asst. Service	573,200	638,000		629,000
Continuing Education	1,468,300	1,283,000		1,249,000
University-wide Administration	3,039,400	2,018,000		1,937,000
Total State Appropriations	$222,548,800	$247,002,050		$259,845,000

(A) Does not include $8,222,670 appropriated to UT institutions in FY 1985-86 for Centers of Excellence nor UT's portion of an additional $10,000,000 endowment appropriated for Chairs of Excellence in 1985-86.

(B) Does not include $10,400,876 appropriated to UT institutions in FY 1986-87 for Centers of Excellence nor $273,231 appropriated to UT institutions for programs in Undergraduate Excellence nor UT's portion of an additional $15,000,000 endowment appropriated for Chairs of Excellence in 1986-87.

(C) Does not include $8,113,974 appropriated to UT institutions in FY 1987-88 for Centers of Excellence. There were no 1987-88 appropriations for Undergraduate Excellence nor Chairs of Excellence.

(D) Includes $51,500 in nonrecurring funds for the Reelfoot Lake Research facility.

(E) Includes $50,000 in nonrecurring funds to complete the Agricultural Museum at Milan.

per year of eligible service to $95 per year and the maximum payment has been increased from $1,620 to $1,805.

In addition to the $12.8 million increase in basic State appropriations, the 1987 General Assembly appropriated $15.8 million for continuation of the Centers of Excellence at both UT and State Board of Regents institutions. To receive these funds, campuses and units must provide from private gifts, grants, contracts, or from internal resource allocations $1.00 for each $2.00 in State support. UT's share of the Centers of Excellence funds is expected to be approximately $8.1 million. The funds necessary to meet the matching requirement on UT's share are set aside in these budgets.

Also reflected in these budgets is a $2.6 million or 7.0 percent reduction in administrative costs which was reallocated to the Centers of Excellence. These reductions were made primarily in areas of non-academic administration. In view of internally imposed restrictions placed on increases in administrative costs during lean years in the past, these reductions have been difficult to make and the effects will be seen in a number of areas. Administrative departments with high levels of activity, such as the Treasurer's Office or Administrative Data Processing, will have difficulty making the required reductions in services. The much appreciated personalized employee benefits statements which, in the past, have been generated annually will not be produced during the coming year.

Not included in these budgets are additional undetermined amounts of federal funds which are expected to come to the University as grants or contracts under the many programs of federal participation. Some of these grants require that matching funds be provided by the University. Necessary allowances have been made from University funds to provide for this matching. Each of these grants and contracts will be budgeted separately.

The Unrestricted Current Funds budget for Educational and General activities and Auxiliary Enterprises, as presented herein, calls for expenditures and transfers totaling $454,178,744. The proposed expenditures and transfers exceed the budgeted revenues by $1,007,942. This excess is to be financed from existing reserves and represents expenditures of a non-recurring nature.

The Auxiliary Enterprises Funds budget which includes all bookstores, food service facilities, residence halls and apartments, and the UT Knoxville Department of Athletics accounts for $68,225,579 or 15.0 percent of the combined Unrestricted Current Funds budget for Educational and General activities and Auxiliary Enterprises.

The Memorial Hospital at Knoxville, the William F. Bowld Hospital in Memphis, and the UT Knoxville Department of Athletics are self-supporting operations and their budgets are presented as appendices to the Budget Document. The UTK Department of Athletics is supported primarily by revenues from gate receipts, gifts from outside donors, and concessions. The Memorial Hospital and Bowld Hospital are supported by income from patient care activities.

These budgets provide for operation of the various programs of the University within the available resources of the institution and guidelines set by the State, and I recommend that:

1. The budgets presented herein be adopted with the understanding that, should the General Assembly or the Department of Finance and Administration alter the 1987-88 appropriations or should changes in estimated resources require, the budgets will be modified accordingly so that expenditures will not exceed available resources.

2. The existing and previously approved fee and tuition schedules be readopted for 1987-88.

3. Any remaining balance of Current Funds be considered as a reserve for contingencies to be used to:

   a. Employ additional staff where enrollment and reorganizational requirements warrant;

   b. Increase operating appropriations of departments where changing conditions during the year necessitate additional funds;

   c. Make salary adjustments for key personnel as may be necessary during the year in keeping with State salary guidelines; and

   d. Improve physical facilities for academic and research departments as opportunities arise.

Respectfully submitted,

Edward J. Boling

Edward J. Boling
President

EJB:jp

Unrestricted Current Funds Section

Exhibit A
University

THE UNIVERSITY OF TENNESSEE
Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers

	Actual 1986	Actual 1987	Original Budget 1988	Revised Budget 1988
UNRESTRICTED CURRENT REVENUES				
A. Education and General Funds				
1. Tuition and Fees	$ 62,370,638	$ 69,317,467	$ 73,005,426	$ 72,829,686
2. Federal Appropriations	11,427,169	10,699,169	11,079,358	11,280,634
3. State Appropriations	222,548,800	247,002,050	259,845,000	259,845,000
4. Local Appropriations	1,200,000	1,209,271	1,408,260	1,470,260
5. Federal Gifts, Grants & Contracts	9,080,090	9,592,105	8,495,551	8,495,551
6. State Gifts, Grants & Contracts	535,498	484,017	397,500	397,500
7. Local Gifts, Grants & Contracts	1,585,912	1,767,003	1,710,000	1,710,000
8. Private Gifts, Grants & Contracts	2,798,392	2,995,838	2,760,567	2,765,967
9. Endowment Income	78,086	88,262	60,000	60,000
10. Sales & Services of Educ. Act.	15,872,154	17,807,823	17,222,677	17,282,988
11. Other Sources	12,084,855	11,156,940	8,486,324	9,090,564
Total Educational & General Funds	$339,581,594	$372,119,945	$384,470,663	$385,228,150
B. Auxiliary Enterprises Funds	62,469,953	65,486,115	68,700,139	68,931,748
C. Hospitals Funds	119,630,176	139,822,205	146,805,649	146,805,649
TOTAL CURRENT REVENUES	$521,681,723	$577,428,265	$599,976,451	$600,965,547
UNRESTRICTED CURRENT EXPENDITURES & TRANSFERS				
A. Educational and General Funds				
1. Instruction	$124,268,018	$134,235,974	$143,972,740	$142,959,384
2. Research	17,479,498	19,418,860	19,261,972	20,220,016
3. Public Service	25,704,114	28,002,058	28,321,994	28,663,332
4. Academic Support	34,918,313	37,711,078	37,497,650	39,809,560
5. Student Services	16,792,189	18,612,426	19,189,068	19,369,375
6. Institutional Support	34,119,565	37,632,399	36,705,303	37,556,279
7. Staff Benefits	52,910,872	56,733,212	61,245,801	61,609,390
8. Operation & Maint. of Plant	29,747,098	31,470,045	32,907,830	32,979,286
9. Scholarships & Fellowships	4,788,200	5,686,299	6,409,939	6,529,705
Total E&G Expenditures	$340,727,867	$369,502,351	$385,512,297	$389,696,327
Mandatory Transfers (In)/Out	2,735,778	5,037,723	4,387,653	4,387,653
Non-Mandatory Transfers (In)/Out	(3,828,641)	(6,382,360)	(3,946,785)	(4,091,036)
Total Educational and General	$339,635,004	$368,157,714	$385,953,165	$389,992,944
B. Auxiliary Enterprises Funds				
Expenditures	$ 54,179,275	$ 57,494,669	$ 59,234,267	$ 59,498,531
Mandatory Transfers (In)/Out	5,146,593	4,912,996	6,212,439	6,199,265
Non-Mandatory Transfers (In)/Out	3,088,255	2,312,325	2,778,873	2,759,392
Total Auxiliary Enterprises	$ 62,414,123	$ 64,719,990	$ 68,225,579	$ 68,457,188
C. Hospitals Funds Expenditures & Transfers	$116,578,740	$137,995,641	$142,998,859	$142,998,859
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS	$518,627,867	$570,873,345	$597,177,603	$601,448,991
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS				
E&G Funds	$ (53,410)	$ 3,962,231	$ (1,482,502)	$ (4,764,794)
Auxiliary Enterprises Funds	55,830	766,125	474,560	474,560
Hospitals Funds	3,051,436	1,826,564	3,806,790	3,806,790
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	$ 3,053,856	$ 6,554,920	$ 2,798,848	$ (483,444)

THE UNIVERSITY OF TENNESSEE
Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1986, Actual 1987, Original Budget 1988 and Revised Budget 1988

EXHIBIT B

	Chattanooga				Knoxville			
	Actual 1986	Actual 1987	Original Budget 1988	Revised Budget 1988	Actual 1986	Actual 1987	Original Budget 1988	Revised Budget 1988
UNRESTRICTED CURRENT REVENUES								
A. Educational and General Funds								
1. Tuition and Fees	$ 9,219,431	$ 9,930,353	$ 10,897,749	$ 10,737,309[1]	$ 38,881,254	$ 43,867,267	$ 45,959,606	$ 45,959,606
2. Federal Appropriations					40,955	40,955	40,955	40,955
3. State Appropriations	19,567,900	22,205,000	22,897,000	22,897,000	94,632,300	104,356,000	109,209,000	109,209,000
4. Local Appropriations								
5. Federal Gifts, Grants & Contracts	195,740	239,579	144,200	144,200	3,390,917	3,746,036	3,415,000	3,415,000
6. State Gifts, Grants & Contracts	8,734	21,701	5,500	5,500	409,693	324,176	300,000	300,000
7. Local Gifts, Grants & Contracts	400	270			12,421	19,334	10,000	10,000
8. Private Gifts, Grants & Contracts	787,988	788,703	818,200	781,600	1,213,779	1,029,552	1,071,461	1,094,761
9. Endowment Income					41,544	42,954	40,000	40,000
10. Sales & Services of Educ. Act.	1,489,553	1,838,239	1,673,277	1,741,588	3,327,766	4,117,831	4,043,967	4,043,967
11. Other Sources	12,928	9,116	14,400	176,640[1]	1,702,322[2]	1,920,559[2]	549,475	549,475
Total Educational & General Funds	$ 31,282,674	$ 35,032,961	$ 36,450,326	$ 36,483,837	$143,652,951	$159,464,664	$164,639,464	$164,662,764
B. Auxiliary Enterprises Funds	5,101,311	5,628,903	6,282,696	6,287,772	45,892,421	47,848,362	50,533,554	50,533,554
C. Hospitals Funds								
TOTAL CURRENT REVENUES	$ 36,383,985	$ 40,661,864	$ 42,733,022	$ 42,771,609	$189,545,372	$207,313,026	$215,173,018	$215,196,318
UNRESTRICTED CURRENT EXPENDITURES & TRANSFERS								
A. Educational and General Funds								
1. Instruction	$ 11,871,661	$ 12,803,173	$ 13,663,639	$ 13,770,510	$ 62,989,640	$ 67,060,234	$ 71,429,444	$ 70,255,314
2. Research	66,778	47,106	43,448	46,473	2,157,653	2,586,544	2,253,442	2,681,690[3]
3. Public Service	195,666	230,684	231,566	230,469	3,410,105	3,694,140	3,357,685	3,357,685
4. Academic Support	2,832,939	3,508,004	3,520,002	3,882,931	16,987,418	19,143,654	17,861,865	19,540,019[4]
5. Student Services	3,353,857	4,086,984	4,056,079	4,123,571	10,316,212	11,122,414	11,553,857	11,615,880
6. Institutional Support	2,558,985	2,898,490	2,685,637	2,851,312	8,789,856	10,094,473	9,869,588	10,040,543
7. Staff Benefits	4,775,963	5,062,597	5,775,289	5,722,147	22,019,719	24,022,745	25,348,800	25,688,800
8. Operation & Maint. of Plant	3,850,207	4,330,306	4,512,245	4,597,221	14,232,076	15,632,194	16,152,433	16,394,192
9. Scholarships & Fellowships	1,034,604	1,186,403	1,415,303	1,288,716	2,870,980	3,384,114	3,701,450	3,904,003
Total E&G Expenditures	$ 30,540,661	$ 34,153,747	$ 35,903,208	$ 36,513,350	$143,773,659	$156,740,512	$161,528,564	$163,478,126
Mandatory Transfers (In)/Out	150,357	273,315	115,972	115,972	2,198,699	3,487,132	3,454,753	3,454,753
Non-Mandatory Transfers (In)/Out	55,976	450,937	971,146	826,895	(2,467,272)	(3,922,370)	(343,853)	(843,853)
Total Educational and General	$ 30,746,994	$ 34,877,999	$ 36,990,326	$ 37,456,217	$143,505,086	$156,305,274	$164,639,464	$166,089,026
B. Auxiliary Enterprises Funds								
Expenditures	$ 4,368,881	$ 4,570,513	$ 5,214,924	$ 5,252,655	$ 39,567,951	$ 42,076,179	$ 43,407,464	$ 43,407,464
Mandatory Transfers (In)/Out	568,991	588,632	864,491	851,317	3,609,283	3,429,667	4,497,336	4,497,336[5]
Non-Mandatory Transfers (In)/Out	280,141	403,291	123,281	103,800	2,340,246	2,115,924	2,540,912	2,540,912
Total Auxiliary Enterprises	$ 5,218,013	$ 5,562,436	$ 6,202,696	$ 6,207,772	$ 45,517,480	$ 47,621,770	$ 50,445,712	$ 50,445,712
C. Hospitals Funds Expenditures & Transfers								
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS	$ 35,965,007	$ 40,440,435	$ 43,193,022	$ 43,663,989	$189,022,566	$203,927,044	$215,085,176	$216,534,738
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS								
E&G Funds	$ 535,680	$ 154,962	$ (540,000)	$ (972,380)	$ 147,865	$ 3,159,390		$ (1,426,262)
Auxiliary Enterprises Funds	(116,702)	66,467	80,000	80,000	374,941	226,592	$ 87,842	87,842
Hospitals Funds								
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	$ 418,978	$ 221,429	$ (460,000)	$ (892,380)	$ 522,806	$ 3,385,982	$ 87,842	$ (1,338,420)

THE UNIVERSITY OF TENNESSEE
Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1986, Actual 1987, Original Budget 1988 and Revised Budget 1988

EXHIBIT B
(Cont.)

	Martin				Space Institute			
	Actual 1986	Actual 1987	Original Budget 1988	Revised Budget 1988	Actual 1986	Actual 1987	Original Budget 1988	Revised Budget 1988
UNRESTRICTED CURRENT REVENUES								
A. Educational and General Funds								
1. Tuition and Fees	$ 5,928,587	$ 6,219,261	$ 6,492,118	$ 6,475,118	$ 907,330	$ 946,613	$ 1,021,300	$ 1,021,300
2. Federal Appropriations								
3. State Appropriations	15,697,500	17,352,500	18,003,000	18,003,000	2,696,300	3,177,000	3,481,000	3,481,000
4. Local Appropriations								
5. Federal Gifts, Grants & Contracts	62,161	55,994	40,800	40,800	1,784,568	1,683,290	1,780,000	1,780,000
6. State Gifts, Grants & Contracts	4,559	8,008	2,000	2,000	26			
7. Local Gifts, Grants & Contracts								
8. Private Gifts, Grants & Contracts	143,651	139,269	146,950	146,950	97,497	187,421	144,000	186,000
9. Endowment Income								
10. Sales & Services of Educ. Act.	550,768	579,087	625,349	617,349				
11. Other Sources	291,574	199,138	174,855	174,855	84,337	51,966	34,000	51,000
Total Educational & General Funds	$ 22,678,800	$ 24,553,257	$ 25,485,072	$ 25,460,072	$ 5,570,058	$ 6,046,290	$ 6,460,300	$ 6,519,300
B. Auxiliary Enterprises Funds	7,078,218	7,003,229	7,250,051	7,250,051	159,036	154,803	163,000	163,000
C. Hospitals Funds								
TOTAL CURRENT REVENUES	$ 29,757,018	$ 31,556,486	$ 32,735,123	$ 32,710,123	$ 5,729,094	$ 6,201,093	$ 6,623,300	$ 6,682,300
UNRESTRICTED CURRENT EXPENDITURES & TRANSFERS								
A. Educational and General Funds								
1. Instruction	$ 8,516,458	$ 9,186,258	$ 9,618,605	$ 9,681,053	$ 1,375,928	$ 1,716,830	$ 1,803,838	$ 1,677,608
2. Research	180,534	339,193	53,513[6]	56,965[6]	408,819	690,552	588,835	588,835
3. Public Service	373,039	253,289	212,841	214,336				
4. Academic Support	2,165,765	2,217,111	2,478,074	2,386,022	1,660,355	954,846[8]	1,151,607	1,151,607
5. Student Services	2,136,686	2,276,308	2,384,340	2,422,300	36,567	71,356	101,953	101,953[9]
6. Institutional Support	1,665,038	1,851,301	1,804,463	1,861,931	772,081	833,096	982,298	943,757
7. Staff Benefits	4,027,828	4,274,463	4,526,171	4,581,456	679,860	736,224	827,251	794,297
8. Operation & Maint. of Plant	2,852,879	3,021,935	3,209,807	3,234,437	765,627	826,304	846,296	846,296
9. Scholarships & Fellowships	699,610	869,274	1,055,576[7]	1,075,376[7]				
Total E&G Expenditures	$ 22,617,837	$ 24,289,132	$ 25,343,390	$ 25,513,876	$ 5,699,237	$ 5,829,208	$ 6,302,078	$ 6,104,353
Mandatory Transfers (In)/Out	57,066	16,113						
Non-Mandatory Transfers (In)/Out	72,775	387,932	513,400	513,400	80,538	147,097	158,222	158,222
Total Educational and General	$ 22,747,678	$ 24,693,177	$ 25,856,790	$ 26,027,276	$ 5,779,775	$ 5,976,305	$ 6,460,300	$ 6,262,575
B. Auxiliary Enterprises Funds								
Expenditures	$ 6,389,589	$ 6,395,534	$ 6,527,201	$ 6,527,201	$ 188,749	$ 189,829	$ 180,705	$ 180,705
Mandatory Transfers (In)/Out	471,392	498,480	477,545	477,545	9,192	9,203	9,583	9,583
Non-Mandatory Transfers (In)/Out	46,274	100,487	113,587	113,587	(38,905)	(44,229)	(27,288)	(27,288)
Total Auxiliary Enterprises	$ 6,907,255	$ 6,994,501	$ 7,118,333	$ 7,118,333	$ 159,036	$ 154,803	$ 163,000	$ 163,000
C. Hospitals Funds Expenditures & Transfers								
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS	$ 29,654,933	$ 31,687,678	$ 32,975,123	$ 33,145,609	$ 5,938,811	$ 6,131,108	$ 6,623,300	$ 6,425,575
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS								
E&G Funds	$ (68,878)	$ (139,920)	$ (371,718)	$ (567,204)	$ (209,717)	$ 69,985		$ 256,725
Auxiliary Enterprises Funds	170,963	8,728	131,718	131,718				
Hospitals Funds								
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	$ 102,085	$ (131,192)	$ (240,000)	$ (435,486)	$ (209,717)	$ 69,985	$ 0	$ 256,725

THE UNIVERSITY OF TENNESSEE
Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1986, Actual 1987, Original Budget 1988 and Revised Budget 1988

EXHIBIT B
(Cont.)

	Memphis - Other Specialized Units				College of Medicine Units			
	Actual 1986	Actual 1987	Original Budget 1988	Revised Budget 1988	Actual 1986	Actual 1987	Original Budget 1988	Revised Budget 1988
UNRESTRICTED CURRENT REVENUES								
A. Educational and General Funds								
1. Tuition and Fees	$ 3,188,233	$ 3,625,196	$ 3,764,958	$ 3,766,658	$ 3,696,944	$ 4,061,391	$ 4,146,791	$ 4,146,791
2. Federal Appropriations								
3. State Appropriations	29,564,200	33,491,000	35,522,000	35,522,000	20,380,000	22,289,000	24,182,000	24,182,000
4. Local Appropriations								
5. Federal Gifts, Grants & Contracts	3,188,473	3,380,635	2,755,251	2,755,251				
6. State Gifts, Grants & Contracts	96,512	126,884	90,000	90,000				
7. Local Gifts, Grants & Contracts					1,568,073	1,743,545	1,700,000	1,700,000
8. Private Gifts, Grants & Contracts	347,796	422,634	292,500	292,500 [12]				
9. Endowment Income								
10. Sales & Services of Educ. Act.	2,962,827	3,328,739	3,485,420	3,485,420				
11. Other Sources	235,562	664,163 [10]	253,844	253,844				
Total Educational & General Funds	$ 39,583,603	$ 45,039,251	$ 46,163,973	$ 46,165,673	$ 25,645,017	$ 28,093,936	$ 30,028,791	$ 30,028,791
B. Auxiliary Enterprises Funds	4,238,967	4,850,818	4,470,838	4,697,371				
C. Hospitals Funds								
TOTAL CURRENT REVENUES	$ 43,822,570	$ 49,890,069	$ 50,634,811	$ 50,863,044	$ 25,645,017	$ 28,093,936	$ 30,028,791	$ 30,028,791
UNRESTRICTED CURRENT EXPENDITURES & TRANSFERS								
A. Educational and General Funds								
1. Instruction	$ 8,977,209	$ 9,970,507	$ 11,740,242	$ 11,723,153	$ 20,334,077	$ 22,053,356	$ 23,609,610	$ 23,714,332
2. Research	786,619	941,988	934,055	934,055				
3. Public Service	1,003,769	1,226,309	1,024,548	1,024,548				
4. Academic Support	7,156,654	7,193,171	7,936,964	8,268,205	1,649,020	1,817,709	1,662,465	1,662,465
5. Student Services	948,867	1,055,364	1,092,839	1,105,671				
6. Institutional Support	5,535,288	5,939,243	5,567,181	6,190,712			50,133	50,133
7. Staff Benefits	6,432,508	6,951,576	7,674,863	7,674,863	3,952,308	4,417,035	4,752,977	4,752,977
8. Operation & Maint. of Plant	8,046,310	7,659,306	8,187,049	7,907,140				
9. Scholarships & Fellowships	183,006	246,508	237,610	261,610				
Total E&G Expenditures	$ 39,070,230	$ 41,183,972	$ 44,395,351	$ 45,089,957	$ 25,935,405	$ 28,288,100	$ 30,075,185	$ 30,179,907
Mandatory Transfers (In)/Out	176,329	1,131,852 [11]	654,428	654,428 [11]				
Non-Mandatory Transfers (In)/Out	414,388	1,356,130	1,067,800	1,067,800				
Total Educational and General	$ 39,660,947	$ 43,671,954	$ 46,117,579	$ 46,812,185	$ 25,935,405	$ 28,288,100	$ 30,075,185	$ 30,179,907
B. Auxiliary Enterprises Funds								
Expenditures	$ 3,664,105	$ 4,262,614	$ 3,903,973	$ 4,130,506				
Mandatory Transfers (In)/Out	487,735	387,014	363,484	363,484				
Non-Mandatory Transfers (In)/Out	460,499	(263,148)	28,381	28,381				
Total Auxiliary Enterprises	$ 4,612,339	$ 4,386,480	$ 4,295,838	$ 4,522,371				
C. Hospitals Funds Expenditures & Transfers								
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS	$ 44,273,286	$ 48,058,434	$ 50,413,417	$ 51,334,556	$ 25,935,405	$ 28,288,100	$ 30,075,185	$ 30,179,907
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS								
E&G Funds	$ (77,344)	$ 1,367,297	$ 46,394	$ (646,512)	$ (290,388)	$ (194,164)	$ (46,394)	$ (151,116)
Auxiliary Enterprises Funds	(373,372)	464,338	175,000	175,000				
Hospitals Funds								
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	$ (450,716)	$ 1,831,635	$ 221,394	$ (471,512)	$ (290,388)	$ (194,164)	$ (46,394)	$ (151,116)

THE UNIVERSITY OF TENNESSEE
Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1986, Actual 1987, Original Budget 1988 and Revised Budget 1988

EXHIBIT B
(Cont.)

	Family Medicine Units				Total UT, Memphis			
	Actual 1986	Actual 1987	Original Budget 1988	Revised Budget 1988	Actual 1986	Actual 1987	Original Budget 1988	Revised Budget 1988
UNRESTRICTED CURRENT REVENUES								
A. Education and General Funds								
1. Tuition and Fees					$ 6,885,177	$ 7,686,587	$ 7,911,749	$ 7,913,449
2. Federal Appropriations								
3. State Appropriations	$ 2,432,400	$ 2,621,000	$ 2,897,000	$ 2,897,000	52,376,600	58,401,000	62,601,000	62,601,000
4. Local Appropriations								
5. Federal Gifts, Grants & Contracts	2,973	129			3,191,446	3,380,764	2,755,251	2,755,251
6. State Gifts, Grants & Contracts					96,512	126,884	90,000	90,000
7. Local Gifts, Grants & Contracts	5,018	3,854			1,573,091	1,747,399	1,700,000	1,700,000
8. Private Gifts, Grants & Contracts					347,796	422,634	292,500	292,500
9. Endowment Income								
10. Sales & Services of Educ. Act.	3,145,935	3,398,693	3,306,164	3,306,164	6,108,762	6,727,432	6,791,584	6,791,584
11. Other Sources	11,388	12,964			246,950	677,127	253,844	253,844
Total Educational & General Funds	$ 5,597,714	$ 6,036,640	$ 6,203,164	$ 6,203,164	$ 70,826,334	$ 79,169,827	$ 82,395,928	$ 82,397,628
B. Auxiliary Enterprises Funds					4,238,967	4,850,818	4,470,838	4,697,371
C. Hospitals Funds								
TOTAL CURRENT REVENUES	$ 5,597,714	$ 6,036,640	$ 6,203,164	$ 6,203,164	$ 75,065,301	$ 84,020,645	$ 86,866,766	$ 87,094,999
UNRESTRICTED CURRENT EXPENDITURES & TRANSFERS								
A. Educational and General Funds								
1. Instruction	$ 4,697,790	$ 5,362,080	$ 5,521,491	$ 5,521,491	$ 34,009,076	$ 37,385,943	$ 40,871,343	$ 40,958,976
2. Research					786,619	941,988	934,055	934,055
3. Public Service					1,003,769	1,226,309	1,024,548	1,024,548
4. Academic Support					8,805,674	9,010,880	9,599,429	9,930,670
5. Student Services					948,867	1,055,364	1,092,839	1,105,671
6. Institutional Support		16,410	6,354	6,354	5,535,288	5,955,653	5,623,668	6,247,199
7. Staff Benefits	611,758	594,983	636,019	636,019	10,996,574	11,963,594	13,063,859	13,063,859
8. Operation & Maint. of Plant					8,046,310	7,659,306	8,187,049	7,907,140
9. Scholarships & Fellowships					183,006	246,508	237,610	261,610
Total E&G Expenditures	$ 5,309,548	$ 5,973,473	$ 6,163,864	$ 6,163,864	$ 70,315,183	$ 75,445,545	$ 80,634,400	$ 81,433,728
Mandatory Transfers (In)/Out					176,329	1,131,852	654,428	654,428
Non-Mandatory Transfers (In)/Out	11,301	(67,400)	39,300	39,300	425,689	1,288,730	1,107,100	1,107,100
Total Educational and General	$ 5,320,849	$ 5,906,073	$ 6,203,164	$ 6,203,164	$ 70,917,201	$ 77,866,127	$ 82,395,928	$ 83,195,256
B. Auxiliary Enterprises Funds								
Expenditures					$ 3,664,105	$ 4,262,614	$ 3,903,973	$ 4,130,506
Mandatory Transfers (In)/Out					487,735	387,014	363,484	363,484
Non-Mandatory Transfers (In)/Out					460,499	(263,148)	28,381	28,381
Total Auxiliary Enterprises					$ 4,612,339	$ 4,386,480	$ 4,295,838	$ 4,522,371
C. Hospitals Funds Expenditures & Transfers								
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS	$ 5,320,849	$ 5,906,073	$ 6,203,164	$ 6,203,164	$ 75,529,540	$ 82,252,607	$ 86,691,766	$ 87,717,627
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS								
E&G Funds	$ 276,865	$ 130,567			$ (90,867)	$ 1,303,700		$ (797,628)
Auxiliary Enterprises Funds					(373,372)	464,338	$ 175,000	175,000
Hospitals Funds								
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	$ 276,865	$ 130,567	$ 0	$ 0	$ (464,239)	$ 1,768,038	$ 175,000	$ (622,628)

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Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
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EXHIBIT B
(Cont.)

	Agricultural Experiment Station				Agricultural Extension Service			
	Actual 1986	Actual 1987	Original Budget 1988	Revised Budget 1988	Actual 1986	Actual 1987	Original Budget 1988	Revised Budget 1988
UNRESTRICTED CURRENT REVENUES								
A. Educational and General Funds								
1. Tuition and Fees								
2. Federal Appropriations	$ 4,347,302	$ 4,174,455	$ 4,186,403	$ 4,186,403	$ 7,038,912	$ 6,483,759	$ 6,852,000	$ 7,053,276
3. State Appropriations	10,238,600	11,850,000	12,817,000	12,817,000	13,004,300	15,095,750	15,806,000	15,806,000
4. Local Appropriations								
5. Federal Gifts, Grants & Contracts	74,286	111,943	60,000	60,000				
6. State Gifts, Grants & Contracts								
7. Local Gifts, Grants & Contracts								
8. Private Gifts, Grants & Contracts	3,384	51,070	62,400	62,400				
9. Endowment Income								
10. Sales & Services of Educ. Act.	3,033,699	3,177,418	2,762,000	2,762,000	181,425	145,593	126,500	126,500
11. Other Sources	17,786	1,465	2,000	2,000	668	748		
Total Educational & General Funds	$ 17,715,056	$ 19,366,351	$ 19,889,803	$ 19,889,803	$ 20,225,305	$ 21,725,850	$ 22,784,500	$ 22,985,776
B. Auxiliary Enterprises Funds								
C. Hospitals Funds								
TOTAL CURRENT REVENUES	$ 17,715,056	$ 19,366,351	$ 19,889,803	$ 19,889,803	$ 20,225,305	$ 21,725,850	$ 22,784,500	$ 22,985,776
UNRESTRICTED CURRENT EXPENDITURES & TRANSFERS								
A. Educational and General Funds								
1. Instruction								
2. Research	$ 13,879,095	$ 14,813,477	$ 15,388,679	$ 15,911,998				
3. Public Service					$ 15,879,965	$ 17,350,396	$ 17,963,893	$ 18,196,438
4. Academic Support	1,068		16,000	16,000	140,538	142,370	119,025	119,025
5. Student Services								
6. Institutional Support	944,996	1,025,311	1,132,044	1,142,044	1,256,563	1,345,508	1,396,915	1,396,915
7. Staff Benefits	2,880,575	3,087,237	3,391,880	3,391,880	3,051,222	2,789,262	3,175,073	3,175,073
8. Operation & Maint. of Plant								
9. Scholarships & Fellowships								
Total E&G Expenditures	$ 17,705,734	$ 18,926,025	$ 19,928,603	$ 20,461,922	$ 20,328,288	$ 21,627,536	$ 22,654,906	$ 22,887,451
Mandatory Transfers (In)/Out					48,080 13			
Non-Mandatory Transfers (In)/Out	109,007	64,705	156,200	156,200	113,500	198,400	180,800	180,800
Total Educational and General	$ 17,814,741	$ 18,990,730	$ 20,084,803	$ 20,618,122	$ 20,489,868	$ 21,825,936	$ 22,835,706	$ 23,068,251
B. Auxiliary Enterprises Funds								
Expenditures								
Mandatory Transfers (In)/Out								
Non-Mandatory Transfers (In)/Out								
Total Auxiliary Enterprises								
C. Hospitals Funds Expenditures & Transfers								
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS	$ 17,814,741	$ 18,990,730	$ 20,084,803	$ 20,618,122	$ 20,489,868	$ 21,825,936	$ 22,835,706	$ 23,068,251
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS								
E&G Funds	$ (99,685)	$ 375,621	$ (195,000)	$ (728,319)	$ (264,563)	$ (100,086)	$ (51,206)	$ (82,475)
Auxiliary Enterprises Funds								
Hospitals Funds								
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	$ (99,685)	$ 375,621	$ (195,000)	$ (728,319)	$ (264,563)	$ (100,086)	$ (51,206)	$ (82,475)

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Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
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EXHIBIT B
(Cont.)

	Veterinary Medicine				Institute for Public Service			
	Actual 1986	Actual 1987	Original Budget 1988	Revised Budget 1988	Actual 1986	Actual 1987	Original Budget 1988	Revised Budget 1988
UNRESTRICTED CURRENT REVENUES								
A. Educational and General Funds								
1. Tuition and Fees	$ 548,859	$ 667,386	$ 722,904	$ 722,904				
2. Federal Appropriations								
3. State Appropriations	6,737,400	7,625,000	8,305,000	8,305,000	$ 1,740,900	$ 2,108,800	$ 2,033,000	$ 2,033,000
4. Local Appropriations					60,000	60,000	60,000	60,000
5. Federal Gifts, Grants & Contracts	380,601	338,136	300,300	300,300		34,221		
6. State Gifts, Grants & Contracts					15,960	3,248		
7. Local Gifts, Grants & Contracts								
8. Private Gifts, Grants & Contracts	(317)	1,405			2,400	600		
9. Endowment Income								
10. Sales & Services of Educ. Act.	1,119,773	1,212,004	1,190,000	1,190,000				
11. Other Sources	24,633	26,040			208,975	215,784	10,250	10,250 14
Total Educational & General Funds	$ 8,810,949	$ 9,869,971	$ 10,518,204	$ 10,518,204	$ 2,028,235	$ 2,422,653	$ 2,103,250	$ 2,103,250
B. Auxiliary Enterprises Funds								
C. Hospitals Funds								
TOTAL CURRENT REVENUES	$ 8,810,949	$ 9,869,971	$ 10,518,204	$ 10,518,204	$ 2,028,235	$ 2,422,653	$ 2,103,250	$ 2,103,250
UNRESTRICTED CURRENT EXPENDITURES & TRANSFERS								
A. Educational and General Funds								
1. Instruction	$ 5,505,255	$ 6,083,536	$ 6,585,871	$ 6,615,923				
2. Research								
3. Public Service					$ 1,513,971	$ 1,779,983	$ 1,689,489	$ 1,689,489 14
4. Academic Support	2,241,563	2,631,781	2,645,034	2,676,672				
5. Student Services								
6. Institutional Support		14,435	14,100	14,100	264,552	259,816	127,473	128,473
7. Staff Benefits	1,089,518	1,193,150	1,207,499	1,207,499	310,548	329,944	310,741	315,741
8. Operation & Maint. of Plant								
9. Scholarships & Fellowships								
Total E&G Expenditures	$ 8,836,336	$ 9,922,902	$ 10,452,504	$ 10,514,194	$ 2,089,071	$ 2,369,743	$ 2,127,703	$ 2,133,703
Mandatory Transfers (In)/Out		(4,628)						
Non-Mandatory Transfers (In)/Out	50,081	69,500	65,700	65,700	25,600	81,600	82,806	82,806
Total Educational and General	$ 8,886,417	$ 9,987,774	$ 10,518,204	$ 10,579,894	$ 2,114,671	$ 2,451,343	$ 2,210,509	$ 2,216,509
B. Auxiliary Enterprises Funds								
Expenditures								
Mandatory Transfers (In)/Out								
Non-Mandatory Transfers (In)/Out								
Total Auxiliary Enterprises								
C. Hospitals Funds Expenditures & Transfers								
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS	$ 8,886,417	$ 9,987,774	$ 10,518,204	$ 10,579,894	$ 2,114,671	$ 2,451,343	$ 2,210,509	$ 2,216,509
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS								
E&G Funds	$ (75,468)	$ (117,803)		$ (61,690)	$ (86,436)	$ (28,690)	$ (107,259)	$ (113,259)
Auxiliary Enterprises Funds								
Hospitals Funds								
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	$ (75,468)	$ (117,803)	$ 0	$ (61,690)	$ (86,436)	$ (28,690)	$ (107,259)	$ (113,259)

THE UNIVERSITY OF TENNESSEE
Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
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EXHIBIT B
(Cont.)

	Municipal Technical Advisory Service				County Technical Assistance Service			
	Actual 1986	Actual 1987	Original Budget 1988	Revised Budget 1988	Actual 1986	Actual 1987	Original Budget 1988	Revised Budget 1988
UNRESTRICTED CURRENT REVENUES								
A. Education and General Funds								
1. Tuition and Fees								
2. Federal Appropriations								
3. State Appropriations	$ 776,100	$ 892,000	$ 878,000	$ 878,000	$ 573,200	$ 638,000	$ 629,000	$ 629,000
4. Local Appropriations	609,000	618,271	717,260 15	727,260 15	531,000	531,000	631,000 15	683,000 15
5. Federal Gifts, Grants & Contracts	371	2,142						
6. State Gifts, Grants & Contracts	15							
7. Local Gifts, Grants & Contracts								
8. Private Gifts, Grants & Contracts								
9. Endowment Income								
10. Sales & Services of Educ. Act.								
11. Other Sources					2,927	4,034	2,500	2,500
Total Educational & General Funds	$ 1,385,486	$ 1,512,413	$ 1,595,260	$ 1,605,260	$ 1,107,127	$ 1,173,034	$ 1,262,500	$ 1,314,500
B. Auxiliary Enterprises Funds								
C. Hospitals Funds								
TOTAL CURRENT REVENUES	$ 1,385,486	$ 1,512,413	$ 1,595,260	$ 1,605,260	$ 1,107,127	$ 1,173,034	$ 1,262,500	$ 1,314,500
UNRESTRICTED CURRENT EXPENDITURES & TRANSFERS								
A. Educational and General Funds								
1. Instruction								
2. Research								
3. Public Service	$ 1,029,878	$ 1,168,073	$ 1,255,956	$ 1,295,456	$ 1,018,117	$ 1,019,091	$ 1,116,144	$ 1,168,144
4. Academic Support	82,991	102,432	106,614	106,614				
5. Student Services								
6. Institutional Support	2,513	2,362	3,374	3,374	2,677	2,745	3,605	3,605
7. Staff Benefits	233,634	246,685	273,655	273,655	181,868	175,048	200,154	200,154
8. Operation & Maint. of Plant								
9. Scholarships & Fellowships								
Total E&G Expenditures	$ 1,349,016	$ 1,519,552	$ 1,639,599	$ 1,679,099	$ 1,202,662	$ 1,196,884	$ 1,319,903	$ 1,371,903
Mandatory Transfers (In)/Out								
Non-Mandatory Transfers (In)/Out	2,900	9,200	11,600	11,600	2,900	9,200	7,400	7,400
Total Educational and General	$ 1,351,916	$ 1,528,752	$ 1,651,199	$ 1,690,699	$ 1,205,562	$ 1,206,084	$ 1,327,303	$ 1,379,303
B. Auxiliary Enterprises Funds								
Expenditures								
Mandatory Transfers (In)/Out								
Non-Mandatory Transfers (In)/Out								
Total Auxiliary Enterprises								
C. Hospitals Funds Expenditures & Transfers								
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS	$ 1,351,916	$ 1,528,752	$ 1,651,199	$ 1,690,699	$ 1,205,562	$ 1,206,084	$ 1,327,303	$ 1,379,303
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS								
E&G Funds	$ 33,570	$ (16,339)	$ (55,939)	$ (85,439)	$ (98,435)	$ (33,050)	$ (64,803)	$ (64,803)
Auxiliary Enterprises Funds								
Hospitals Funds								
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	$ 33,570	$ (16,339)	$ (55,939)	$ (85,439)	$ (98,435)	$ (33,050)	$ (64,803)	$ (64,803)

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Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1986, Actual 1987, Original Budget 1988 and Revised Budget 1988

EXHIBIT B
(Cont.)

	State-wide Continuing Education				University-wide Administration			
	Actual 1986	Actual 1987	Original Budget 1988	Revised Budget 1988	Actual 1986	Actual 1987	Original Budget 1988	Revised Budget 1988
UNRESTRICTED CURRENT REVENUES								
A. Education and General Funds								
1. Tuition and Fees								
2. Federal Appropriations								
3. State Appropriations	$ 1,468,300[16]	$ 1,283,000	$ 1,249,000	$ 1,249,000	$ 3,039,400	$ 2,018,000	$ 1,937,000	$ 1,937,000
4. Local Appropriations								
5. Federal Gifts, Grants & Contracts								
6. State Gifts, Grants & Contracts								
7. Local Gifts, Grants & Contracts								
8. Private Gifts, Grants & Contracts			34,056	34,056	202,214	375,184	191,000	167,700
9. Endowment Income					36,542	45,308	20,000	20,000
10. Sales & Services of Educ. Act.	60,407	10,219	10,000	10,000				
11. Other Sources	442,791	503,514	668,000	668,000[14]	9,048,965	7,547,449	6,777,000[17]	7,202,000[17]
Total Educational & General Funds	$ 1,971,498	$ 1,796,733	$ 1,961,056	$ 1,961,056	$ 12,327,121	$ 9,985,941	$ 8,925,000	$ 9,326,700
B. Auxiliary Enterprises Funds								
C. Hospitals Funds								
TOTAL CURRENT REVENUES	$ 1,971,498	$ 1,796,733	$ 1,961,056	$ 1,961,056	$ 12,327,121	$ 9,985,941	$ 8,925,000	$ 9,326,700
UNRESTRICTED CURRENT EXPENDITURES & TRANSFERS								
A. Educational and General Funds								
1. Instruction								
2. Research								
3. Public Service	$ 1,279,604	$ 1,280,093	$ 1,469,872	$ 1,486,767[14]				
4. Academic Support								
5. Student Services								
6. Institutional Support	136,963	137,641	143,138	143,138	$ 12,190,053	$ 13,211,568	$ 12,919,000	$ 12,779,888
7. Staff Benefits	329,869	376,262	424,929	424,929	2,333,694	2,476,001	2,720,500	2,769,900
8. Operation & Maint. of Plant								
9. Scholarships & Fellowships								
Total E&G Expenditures	$ 1,746,436	$ 1,793,996	$ 2,037,939	$ 2,054,834	$ 14,523,747	$ 15,687,569	$ 15,639,500	$ 15,549,788
Mandatory Transfers (In)/Out					105,247	133,939	162,500	162,500[18]
Non-Mandatory Transfers (In)/Out	162,021	101,500	19,694	19,694	(2,462,356)	(5,268,791)	(6,877,000)[19]	(6,377,000)[20]
Total Educational and General	$ 1,908,457	$ 1,895,496	$ 2,057,633	$ 2,074,528	$ 12,166,638	$ 10,552,717	$ 8,925,000	$ 9,335,288
B. Auxiliary Enterprises Funds								
Expenditures								
Mandatory Transfers (In)/Out								
Non-Mandatory Transfers (In)/Out								
Total Auxiliary Enterprises								
C. Hospitals Funds Expenditures & Transfers								
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS	$ 1,908,457	$ 1,895,496	$ 2,057,633	$ 2,074,528	$ 12,166,638	$ 10,552,717	$ 8,925,000	$ 9,335,288
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS								
E&G Funds	$ 63,041	$ (98,763)	$ (96,577)	$ (113,472)	$ 160,483	$ (566,776)		$ (8,588)
Auxiliary Enterprises Funds								
Hospitals Funds								
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	$ 63,041	$ (98,763)	$ (96,577)	$ (113,472)	$ 160,483	$ (566,776)	$ 0	$ (8,588)

THE UNIVERSITY OF TENNESSEE
Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1986, Actual 1987, Original Budget 1988 and Revised Budget 1988

EXHIBIT B
(Cont.)

	Total Educ. & General & Auxiliary Funds				Hospitals			
	Actual 1986	Actual 1987	Original Budget 1988	Revised Budget 1988	Actual 1986	Actual 1987	Original Budget 1988	Revised Budget 1988
UNRESTRICTED CURRENT REVENUES								
A. Education and General Funds								
1. Tuition and Fees	$ 62,370,638	$ 69,317,467	$ 73,005,426	$ 72,829,686				
2. Federal Appropriations	11,427,169	10,699,169	11,079,358	11,280,634				
3. State Appropriations	222,548,800	247,002,050	259,845,000	259,845,000				
4. Local Appropriations	1,200,000	1,209,271	1,408,260	1,470,260				
5. Federal Gifts, Grants & Contracts	9,080,090	9,592,105	8,495,551	8,495,551				
6. State Gifts, Grants & Contracts	535,498	484,017	397,500	397,500				
7. Local Gifts, Grants & Contracts	1,585,912	1,767,003	1,710,000	1,710,000				
8. Private Gifts, Grants & Contracts	2,798,392	2,995,838	2,760,567	2,765,967				
9. Endowment Income	78,086	88,262	60,000	60,000				
10. Sales & Services of Educ. Act.	15,872,154	17,807,823	17,222,677	17,282,988				
11. Other Sources	12,084,855	11,156,940	8,486,324	9,090,564				
Total Educational & General Funds	$339,581,594	$372,119,945	$384,470,663	$385,228,150				
B. Auxiliary Enterprises Funds	62,469,953	65,486,115	68,700,139	68,931,748				
C. Hospitals Funds					$119,630,176	$139,822,205	$146,805,649	$146,805,649
TOTAL CURRENT REVENUES	$402,051,547	$437,606,060	$453,170,802	$454,159,898	$119,630,176	$139,822,205	$146,805,649	$146,805,649
UNRESTRICTED CURRENT EXPENDITURES & TRANSFERS								
A. Educational and General Funds								
1. Instruction	$124,268,018	$134,235,974	$143,972,740	$142,959,384				
2. Research	17,479,498	19,418,860	19,261,972	20,220,016				
3. Public Service	25,704,114	28,002,058	28,321,994	28,663,332				
4. Academic Support	34,918,313	37,711,078	37,497,650	39,809,560				
5. Student Services	16,792,189	18,612,426	19,189,068	19,369,375				
6. Institutional Support	34,119,565	37,632,399	36,705,303	37,556,279				
7. Staff Benefits	52,910,872	56,733,212	61,245,801	61,609,390				
8. Operation & Maint. of Plant	29,747,098	31,470,045	32,907,830	32,979,286				
9. Scholarships & Fellowships	4,788,200	5,686,299	6,409,939	6,529,705				
Total E&G Expenditures	$340,727,867	$369,502,351	$385,512,297	$389,696,327				
Mandatory Transfers (In)/Out	2,735,778	5,037,723	4,387,653	4,387,653				
Non-Mandatory Transfers (In)/Out	(3,828,641)	(6,382,360)	(3,946,785)	(4,091,036)				
Total Educational and General	$339,635,004	$368,157,714	$385,953,165	$389,992,944				
B. Auxiliary Enterprises Funds								
Expenditures	$ 54,179,275	$ 57,494,669	$ 59,234,267	$ 59,498,531				
Mandatory Transfers (In)/Out	5,146,593	4,912,996	6,212,439	6,199,265				
Non-Mandatory Transfers (In)/Out	3,088,255	2,312,325	2,778,873	2,759,392				
Total Auxiliary Enterprises	$ 62,414,123	$ 64,719,990	$ 68,225,579	$ 68,457,188				
C. Hospitals Funds Expenditures & Transfers					$116,578,740	$137,995,641	$142,998,859	$142,998,859
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS	$402,049,127	$432,877,704	$454,178,744	$458,450,132	$116,578,740	$137,995,641	$142,998,859	$142,998,859
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS								
E&G Funds	$ (53,410)	$ 3,962,231	$ (1,482,502)	$ (4,764,794)				
Auxiliary Enterprises Funds	55,830	766,125	474,560	474,560				
Hospitals Funds					$ 3,051,436	$ 1,826,564	$ 3,806,790	$ 3,806,790
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	$ 2,420	$ 4,728,356	$ (1,007,942)	$ (4,290,234)	$ 3,051,436	$ 1,826,564	$ 3,806,790	$ 3,806,790

EXHIBIT B
(Cont.)

THE UNIVERSITY OF TENNESSEE
Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1986, Actual 1987, Original Budget 1988 and Revised Budget 1988

	Total University			
	Actual 1986	Actual 1987	Original Budget 1988	Revised Budget 1988
UNRESTRICTED CURRENT REVENUES				
A. Education and General Funds				
1. Tuition and Fees	$ 62,370,638	$ 69,317,467	$ 73,005,426	$ 72,829,686
2. Federal Appropriations	11,427,169	10,699,169	11,079,358	11,280,634
3. State Appropriations	222,548,800	247,002,050	259,845,000	259,845,000
4. Local Appropriations	1,200,000	1,209,271	1,408,260	1,470,260
5. Federal Gifts, Grants & Contracts	9,080,090	9,592,105	8,495,551	8,495,551
6. State Gifts, Grants & Contracts	535,498	484,017	397,500	397,500
7. Local Gifts, Grants & Contracts	1,585,912	1,767,003	1,710,000	1,710,000
8. Private Gifts, Grants & Contracts	2,798,392	2,995,838	2,760,567	2,765,967
9. Endowment Income	78,086	88,262	60,000	60,000
10. Sales & Services of Educ. Act.	15,872,154	17,807,823	17,222,677	17,282,988
11. Other Sources	12,084,855	11,156,940	8,486,324	9,090,564
Total Educational & General Funds	$339,581,594	$372,119,945	$384,470,663	$385,228,150
B. Auxiliary Enterprises Funds	62,469,953	65,486,115	68,700,139	68,931,748
C. Hospitals Funds	119,630,176	139,822,205	146,805,649	146,805,649
TOTAL CURRENT REVENUES	$521,681,723	$577,428,265	$599,976,451	$600,965,547
UNRESTRICTED CURRENT EXPENDITURES & TRANSFERS				
A. Educational and General Funds				
1. Instruction	$124,268,018	$134,235,974	$143,972,740	$142,959,384
2. Research	17,479,498	19,418,860	19,261,972	20,220,016
3. Public Service	25,704,114	28,002,058	28,321,994	28,663,332
4. Academic Support	34,918,313	37,711,078	37,497,650	39,809,560
5. Student Services	16,792,189	18,612,426	19,189,068	19,369,375
6. Institutional Support	34,119,565	37,632,399	36,705,303	37,556,279
7. Staff Benefits	52,910,872	56,733,212	61,245,801	61,609,390
8. Operation & Maint. of Plant	29,747,098	31,470,045	32,907,830	32,979,286
9. Scholarships & Fellowships	4,788,200	5,686,299	6,409,939	6,529,705
Total E&G Expenditures	$340,727,867	$369,502,351	$385,512,297	$389,696,327
Mandatory Transfers (In)/Out	2,735,778	5,037,723	4,387,653	4,387,653
Non-Mandatory Transfers (In)/Out	(3,828,641)	(6,382,360)	(3,946,785)	(4,091,036)
Total Educational and General	$339,635,004	$368,157,714	$385,953,165	$389,992,944
B. Auxiliary Enterprises Funds				
Expenditures	$ 54,179,275	$ 57,494,669	$ 59,234,267	$ 59,498,531
Mandatory Transfers (In)/Out	5,146,593	4,912,996	6,212,439	6,199,265
Non-Mandatory Transfers (In)/Out	3,088,255	2,312,325	2,778,873	2,759,392
Total Auxiliary Enterprises	$ 62,414,123	$ 64,719,990	$ 68,225,579	$ 68,457,188
C. Hospitals Funds Expenditures & Transfers	$116,578,740	$137,995,641	$142,998,859	$142,998,859
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS	$518,627,867	$570,873,345	$597,177,603	$601,448,991
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS				
E&G Funds	$ (53,410)	$ 3,962,231	$ (1,482,502)	$ (4,764,794)
Auxiliary Enterprises Funds	55,830	766,125	474,560	474,560
Hospitals Funds	3,051,436	1,826,564	3,806,790	3,806,790
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	$ 3,053,856	$ 6,554,920	$ 2,798,848	$ (483,444)

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1986, Actual 1987, Original Budget 1988 and Revised Budget 1988

EXHIBIT C
Schedule 1

	Chattanooga				Knoxville			
	Actual 1986	Actual 1987	Original Budget 1988	Revised Budget 1988	Actual 1986	Actual 1987	Original Budget 1988	Revised Budget 1988
SALARIES AND WAGES								
11 Admin. & Professional Salaries	$ 2,709,250	$ 2,838,418	$ 3,049,451	$ 3,008,498	$ 7,390,583	$ 8,546,461	$ 9,527,846 [66]	$ 9,566,698
12 Academic Salaries	10,514,525	11,470,204	12,586,157	12,581,382	48,929,423	53,355,921	58,452,702	58,610,214
13 GTA, GA, GRA	160,262	156,418	122,400	232,202	5,445,761	5,992,712	5,663,625	5,708,518
Total Professional Salaries	$ 13,384,037	$ 14,465,040	$ 15,758,008	$ 15,822,082	$ 61,765,767	$ 67,895,094	$ 73,644,173	$ 73,885,430
15 Total Summer School	$ 630,147	$ 595,997	$ 606,832	$ 606,832	$ 2,112,229	$ 2,019,300	$ 1,942,759	$ 2,086,152
16 Clerical & Supporting-Salaried	$ 2,260,535	$ 2,537,133	$ 2,781,987	$ 2,775,798	$ 12,340,612	$ 13,581,831	$ 14,662,328	$ 14,691,263
14 Student Employees-Salaried	3,363	(2,467)	22,119	10,053	42,573	42,438	30,512	29,012
Total Non-Exempt Salaries	$ 2,263,898	$ 2,534,666	$ 2,804,106	$ 2,785,851	$ 12,383,185	$ 13,624,269	$ 14,692,840	$ 14,720,275
17 Clerical & Supporting-Hourly	$ 1,674,268	$ 1,788,751	$ 1,580,092	$ 1,566,061	$ 8,024,131	$ 8,444,284	$ 8,858,473	$ 8,880,106
18 Student Employees-Hourly	396,207	438,846	627,068	627,179	1,264,098	1,390,563	1,101,600	1,105,600
Total Biweekly Wages	$ 2,070,475	$ 2,227,597	$ 2,207,160	$ 2,193,240	$ 9,288,229	$ 9,834,847	$ 9,960,073	$ 9,985,706
TOTAL SALARIES AND WAGES	$ 18,348,557	$ 19,823,300	$ 21,376,106	$ 21,408,005	$ 85,549,410	$ 93,373,510	$100,239,845	$100,677,563
OPERATING & MISCELLANEOUS								
19 Non-Wage Payments		$ 56,600			$ 121,548	$ 209,768	$ 193,500	$ 285,471
21 Staff Benefits-Required	$ 3,491,820	3,653,576	$ 4,146,926	$ 4,093,784	16,131,540	17,427,138	18,299,310	18,542,310
22 Staff Benefits-Optional	876,123	912,535	1,092,363	1,112,363	3,685,803	4,078,598	4,287,192	4,384,192
31 Travel	522,547	583,760	589,696	595,134	2,064,176	2,438,576	1,947,284	2,012,598
32 Motor Vehicle Operations	85,144	84,058	88,611	88,611	454,847	512,458	490,783	487,983
33 Printing, Dup. & Binding	453,268	538,041	481,557	474,357	1,468,099	1,737,419	1,283,595	1,303,595
34 Utilities & Fuel	1,791,771	1,865,367	2,079,248	2,069,748	5,230,491	5,999,015	6,856,170	6,856,170
35 Communications	419,130	458,028	335,044 [23]	478,584	2,250,575	2,393,685	2,039,613	2,049,314
36 Maintenance & Repairs	264,837	405,802 [21]	265,340	285,881	3,148,504	3,182,640	2,567,635	2,549,495
37 Prof. Services & Memberships	469,525	615,741 [22]	394,256	391,046	2,360,839	2,578,625	1,685,028	1,685,153 [32]
38 Computer Services	197,395	184,205	255,750	229,200	5,199,900	5,943,170	5,069,462	5,970,162
39 Supplies	747,017	823,051	964,328	917,299	3,029,232	3,493,543	3,162,174	3,440,822
41 Rentals	33,377	54,675	72,981	79,744	628,875	1,457,787	640,765	640,765
42 Insurance & Interest	175,531	179,031	216,218	284,150 [26]	1,071,331	1,009,779	1,177,491	1,177,491
43 Awards	326,166	444,010	1,572,282 [24]	1,359,409 [24]	1,617,460 [29]	1,456,395	3,696,590 [30]	3,808,364 [30]
44 Grants & Subsidies	793,239	1,197,019	430,231 [24]	362,414 [24]	1,934,634 [29]	2,768,178	321,320 [30]	322,502 [30]
45 Mandatory Transfers	150,357	273,315	115,972	115,972	2,198,699	3,487,132	3,454,753	3,454,753
46 Contractual & Special Services	1,044,876	1,392,454	813,960	1,124,677	490,333	496,276	973,418	1,057,957
47 Non-Mandatory Transfers	55,976	450,937	971,146 [23]	826,895	(2,467,272)	(3,922,370)	(343,853)	(843,853)
48 Service Department Credits	(575,225)	(418,881)	(246,903)	(246,903)	(151,698)	(157,468)	(133,982)	(206,817)
49 Other Expenditures	18,955	(2,141)	38,129	576,007 [27]	164,618	162,326	2,251,223 [31]	1,207,036
50-59 Stores for Resale				(13,200) [28]	435,972	468,393	770,000	1,013,908 [33]
Total Operating & Miscellaneous	$ 11,341,829	$ 13,751,183	$ 14,677,135	$ 15,205,172	$ 51,068,506	$ 57,221,063	$ 60,689,471	$ 61,199,371
EQUIPMENT & CAPITAL OUTLAY								
61 Equipment	$ 321,725	$ 362,849	$ 937,085 [25]	$ 255,441	$ 2,667,975	$ 1,490,962	$ 917,025	$ 1,091,076
62 Minor Equipment	186,532	205,312		3,319	677,108	775,381	128,743	128,743
63 Library Books	548,351	622,709		584,280	2,313,239	2,385,842	2,464,380	2,464,797
64 Livestock								
71 Land								
72 Buildings-Capital Outlay		112,646			1,228,848	1,058,516	200,000	527,476
73 Improvements other than Buildings								
Total Equipment & Capital Outlay	$ 1,056,608	$ 1,303,516	$ 937,085	$ 843,040	$ 6,887,170	$ 5,710,701	$ 3,710,148	$ 4,212,092
TOTAL OPERATING	$ 12,398,437	$ 15,054,699	$ 15,614,220	$ 16,048,212	$ 57,955,676	$ 62,931,764	$ 64,399,619	$ 65,411,463
TOTAL EXPENDITURES & TRANSFERS	$ 30,746,994	$ 34,877,999	$ 36,990,326	$ 37,456,217	$143,505,086	$156,305,274	$164,639,464	$166,089,026

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1986, Actual 1987, Original Budget 1988 and Revised Budget 1988

EXHIBIT C
Schedule 1
(Cont.)

	Martin				Space Institute			
	Actual 1986	Actual 1987	Original Budget 1988	Revised Budget 1988	Actual 1986	Actual 1987	Original Budget 1988	Revised Budget 1988
SALARIES AND WAGES								
11 Admin. & Professional Salaries	$ 1,854,499	$ 2,001,709	$ 2,244,405 35	$ 2,217,304	$ 514,717	$ 563,416	$ 702,791	$ 664,250
12 Academic Salaries	8,196,292	8,750,938	9,208,199	9,184,931	1,594,444	1,797,524	1,767,565	1,641,335
13 GTA, GA, GRA	121,538	128,274	108,767	104,167	18,863	48,285	43,328	43,328
Total Professional Salaries	$ 10,172,329	$ 10,880,921	$ 11,561,371	$ 11,506,402	$ 2,128,024	$ 2,409,225	$ 2,513,684	$ 2,348,913
15 Total Summer School	$ 384,249	$ 423,202	$ 452,557	$ 450,161				
16 Clerical & Supporting-Salaried	$ 1,499,092	$ 1,627,487	$ 1,742,211	$ 1,738,287	$ 63,944	$ 76,837	$ 79,872	$ 79,872
14 Student Employees-Salaried	5,067	7,100	5,000	3,000				
Total Non-Exempt Salaries	$ 1,504,159	$ 1,634,587	$ 1,747,211	$ 1,741,287	$ 63,944	$ 76,837	$ 79,872	$ 79,872
17 Clerical & Supporting-Hourly	$ 1,589,252	$ 1,701,887	$ 1,695,921	$ 1,796,370	$ 556,325	$ 574,124	$ 575,473	$ 575,473
18 Student Employees-Hourly	277,876	293,766	259,372	252,672	2,836	3,291	2,300	2,300
Total Biweekly Wages	$ 1,867,128	$ 1,995,653	$ 1,955,293	$ 2,049,042	$ 559,161	$ 577,415	$ 577,773	$ 577,773
TOTAL SALARIES AND WAGES	$ 13,927,865	$ 14,934,363	$ 15,716,432	$ 15,746,892	$ 2,751,129	$ 3,063,477	$ 3,171,329	$ 3,006,558
OPERATING & MISCELLANEOUS								
19 Non-Wage Payments	$ 7,000	$ 7,032	$ 16,000	$ 11,428				
21 Staff Benefits-Required	2,821,389	2,972,368	3,164,734	3,149,669	$ 500,633	$ 533,183	$ 594,300	$ 568,053
22 Staff Benefits-Optional	679,586	719,428	830,580	859,580	111,131	116,103	127,100	120,393
31 Travel	630,721	565,639	491,978	504,737	132,052	159,661	141,550	141,550
32 Motor Vehicle Operations	52,794	78,333	76,965	76,965	22,548	27,320	29,550	29,550
33 Printing, Dup. & Binding	296,034	275,625	253,492	262,520	2,894	56,788 38	49,350	49,350
34 Utilities & Fuel	1,256,070	1,340,288	1,470,750	1,470,750	338,701	358,479	338,150	338,150
35 Communications	383,657	396,992	424,609	423,919	203,897	179,175	198,600	198,600
36 Maintenance & Repairs	114,858	61,642	170,357	140,559	36,400	38,172	65,500	65,500
37 Prof. Services & Memberships	174,088	172,536	160,062	161,467	62,397	50,385	47,250	47,250
38 Computer Services	(173)	(6,123)	3,190	3,190	201,004	185,692	271,019	271,019 39
39 Supplies	528,175	603,686	598,728	602,916	142,628	163,167	139,331	139,331
41 Rentals	24,897	54,050	79,031	79,031	32,728	54,165	66,000	66,000
42 Insurance & Interest	164,917	160,207	186,068	174,242	31,136	39,577	61,150	61,150 28
43 Awards	723,636	849,377	1,178,320 7	1,200,505 7		8,883	30,650	30,650 28
44 Grants & Subsidies	177,944 34	271,115 34	20,800	40,800	1,058,316 37	619,005	701,619	701,619
45 Mandatory Transfers	57,066	16,113						
46 Contractual & Special Services	711,325	791,385	646,079	657,660	69,325	97,434	97,780	97,780
47 Non-Mandatory Transfers	72,775	387,932	513,400	513,400	80,538	147,097	158,222	158,222
48 Service Department Credits	(560,671)	(567,964)	(653,552)	(653,552)	(72,063)	(64,098)	(52,000)	(52,000)
49 Other Expenditures	(185,576)	(154,353)	(92,129)	(92,129) 36	1,462	3,086		
50-59 Stores for Resale	(12,745)	16,033						
Total Operating & Miscellaneous	$ 8,117,767	$ 9,011,341	$ 9,539,462	$ 9,587,657	$ 2,955,727	$ 2,773,274	$ 3,065,121	$ 3,032,167
EQUIPMENT & CAPITAL OUTLAY								
61 Equipment	$ 278,549	$ 317,986	$ 254,677	$ 335,618	$ 7,989	$ 51,505	$ 67,000	$ 67,000
62 Minor Equipment	102,203	110,860	30,673	41,563	13,955	12,567	75,000	75,000
63 Library Books	296,625	318,502	315,546	315,546	50,975	48,977	81,850	81,850
64 Livestock								
71 Land								
72 Buildings-Capital Outlay	24,669	125				26,505		
73 Improvements other than Buildings								
Total Equipment & Capital Outlay	$ 702,046	$ 747,473	$ 600,896	$ 692,727	$ 72,919	$ 139,554	$ 223,850	$ 223,850
TOTAL OPERATING	$ 8,819,813	$ 9,758,814	$ 10,140,358	$ 10,280,384	$ 3,028,646	$ 2,912,828	$ 3,288,971	$ 3,256,017
TOTAL EXPENDITURES & TRANSFERS	$ 22,747,678	$ 24,693,177	$ 25,856,790	$ 26,027,276	$ 5,779,775	$ 5,976,305	$ 6,460,300	$ 6,262,575

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1986, Actual 1987, Original Budget 1988 and Revised Budget 1988

EXHIBIT C
Schedule 1
(Cont.)

	Memphis-Other Specialized Units				College of Medicine Units			
	Actual 1986	Actual 1987	Original Budget 1988	Revised Budget 1988	Actual 1986	Actual 1987	Original Budget 1988	Revised Budget 1988
SALARIES AND WAGES								
11 Admin. & Professional Salaries	$ 2,588,284	$ 3,132,115	$ 3,697,502	$ 3,697,502				
12 Academic Salaries	10,314,153	11,653,720	13,604,954	13,604,954	$ 16,531,992	$ 18,462,037	$ 20,461,952	$ 20,461,952
13 GTA, GA, GRA	12,624	48,233	56,720	56,720	179,255	175,349	255,000	255,000
Total Professional Salaries	$ 12,915,061	$ 14,834,068	$ 17,359,176	$ 17,359,176	$ 16,711,247	$ 18,637,386	$ 20,716,952	$ 20,716,952
15 Total Summer School								
16 Clerical & Supporting-Salaried	$ 3,916,201	$ 4,149,081	$ 4,434,975	$ 4,456,947	$ 2,398,633	$ 2,723,121	$ 2,840,953	$ 2,840,953
14 Student Employees-Salaried	2,967	1,730	3,360	3,360	1,191			
Total Non-Exempt Salaries	$ 3,919,168	$ 4,150,811	$ 4,438,335	$ 4,460,307	$ 2,399,824	$ 2,723,121	$ 2,840,953	$ 2,840,953
17 Clerical & Supporting-Hourly	$ 4,533,149	$ 4,852,222	$ 5,014,595	$ 5,014,595	$ 273,824	$ 319,495	$ 314,313	$ 314,313
18 Student Employees-Hourly	33,325	46,600	75,044	75,044	1,697	1,407		
Total Biweekly Wages	$ 4,566,474	$ 4,898,822	$ 5,089,639	$ 5,089,639	$ 275,521	$ 320,902	$ 314,313	$ 314,313
TOTAL SALARIES AND WAGES	$ 21,400,703	$ 23,883,701	$ 26,887,150	$ 26,909,122	$ 19,386,592	$ 21,681,409	$ 23,872,218	$ 23,872,218
OPERATING & MISCELLANEOUS								
19 Non-Wage Payments	$ 2,703	$ 525	$ 20,720	$ 20,720	$ 3,425	$ 16,273	$ 79,290	$ 79,290
21 Staff Benefits-Required	4,249,304	4,574,201	4,941,648	4,941,648	3,617,174	4,033,989	4,262,826	4,262,826
22 Staff Benefits-Optional	1,566,122	1,692,956	1,826,359	1,826,359				
31 Travel	351,490	451,730	405,860	391,110	221,614	212,186	154,550	154,550
32 Motor Vehicle Operations	77,871	95,184	90,576	89,576	3,840	3,911	2,000	2,000
33 Printing, Dup. & Binding	186,084	247,534	207,115	203,700	59,874	64,175	67,275	68,024
34 Utilities & Fuel	2,717,279	2,843,899	3,349,962	3,332,462				
35 Communications	267,434	342,388	354,416	341,956	302,049	320,556	234,882	234,882
36 Maintenance & Repairs	3,288,951	2,356,287	1,596,466	1,747,370	343,029	374,251	150,943	150,943
37 Prof. Services & Memberships	594,961	652,629	368,395	361,368	167,218	351,626	380,859	382,675
38 Computer Services	15,923	(51,569)	(36,600)	(53,384)	10,491	18,696	51,385	51,385
39 Supplies	3,213,415	3,094,307	2,531,536	2,732,445	756,851	809,893	583,878	627,619
41 Rentals	264,349	211,750	188,937	178,009	304,259	307,194	651,050	651,050
42 Insurance & Interest	734,749	299,763	359,150	359,150	38,828	4,409	66,883	66,883
43 Awards	196,199	255,514	360,453	400,353	(35)	134		
44 Grants & Subsidies	30,399	167,683	33,411	33,411	60,829	(237,633)	2,000	2,000
45 Mandatory Transfers	176,329	1,131,852	654,428	654,428				
46 Contractual & Special Services	1,164,189	1,504,741	2,623,578	2,721,203	(491,584)	(536,839)	(544,109)	(544,109)
47 Non-Mandatory Transfers	414,388	1,356,130	1,067,800	1,067,800				
48 Service Department Credits	(3,724,154)	(3,814,390)	(2,580,779)	(2,580,779)	(41,686)	(41,291)	40	40
49 Other Expenditures	40,765	54,033	37,333	38,246	9,725	27,949	7,000	7,000
50-59 Stores for Resale	356,670	401,022	354,916	354,916				
Total Operating & Miscellaneous	$ 16,185,420	$ 17,868,169	$ 18,755,680	$ 19,162,067	$ 5,365,901	$ 5,729,479	$ 6,150,752	$ 6,197,058
EQUIPMENT & CAPITAL OUTLAY								
61 Equipment	$ 1,194,475	$ 1,010,401	$ 79,067	$ 336,137	$ 1,069,329	$ 777,463	$ 37,400	$ 95,424
62 Minor Equipment	222,131	217,308	4,900	14,077	111,144	94,678	14,315	14,707
63 Library Books	375,887	373,366	390,782	390,782	2,439	1,171	500	500
64 Livestock								
71 Land								
72 Buildings-Capital Outlay	264,780	160,015				3,900		
73 Improvements other than Buildings	17,551	158,994						
Total Equipment & Capital Outlay	$ 2,074,824	$ 1,920,084	$ 474,749	$ 740,996	$ 1,182,912	$ 877,212	$ 52,215	$ 110,631
TOTAL OPERATING	$ 18,260,244	$ 19,788,253	$ 19,230,429	$ 19,903,063	$ 6,548,813	$ 6,606,691	$ 6,202,967	$ 6,307,689
TOTAL EXPENDITURES & TRANSFERS	$ 39,660,947	$ 43,671,954	$ 46,117,579	$ 46,812,185	$ 25,935,405	$ 28,288,100	$ 30,075,185	$ 30,179,907

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1986, Actual 1987, Original Budget 1988 and Revised Budget 1988

EXHIBIT C
Schedule 1
(Cont.)

	Family Medicine Units				Total UT, Memphis			
	Actual 1986	Actual 1987	Original Budget 1988	Revised Budget 1988	Actual 1986	Actual 1987	Original Budget 1988	Revised Budget 1988
SALARIES AND WAGES								
11 Admin. & Professional Salaries					$ 2,588,284	$ 3,132,115	$ 3,697,502	$ 3,697,502
12 Academic Salaries	$ 2,965,467	$ 3,446,602	$ 3,675,255	$ 3,675,255	29,811,612	33,562,359	37,742,161	37,742,161
13 GTA, GA, GRA					191,879	223,582	311,720	311,720
Total Professional Salaries	$ 2,965,467	$ 3,446,602	$ 3,675,255	$ 3,675,255	$ 32,591,775	$ 36,918,056	$ 41,751,383	$ 41,751,383
15 Total Summer School								
16 Clerical & Supporting-Salaried	$ 498,967	$ 576,934	$ 627,207	$ 627,207	$ 6,813,801	$ 7,449,136	$ 7,903,135	$ 7,925,107
14 Student Employees-Salaried		1,583			4,158	3,313	3,360	3,360
Total Non-Exempt Salaries	$ 498,967	$ 578,517	$ 627,207	$ 627,207	$ 6,817,959	$ 7,452,449	$ 7,906,495	$ 7,928,467
17 Clerical & Supporting-Hourly	$ 286,416	$ 332,066	$ 378,471	$ 378,471	$ 5,093,389	$ 5,503,783	$ 5,707,379	$ 5,707,379
18 Student Employees-Hourly	510	1,138			35,532	49,145	75,044	75,044
Total Biweekly Wages	$ 286,926	$ 333,204	$ 378,471	$ 378,471	$ 5,128,921	$ 5,552,928	$ 5,782,423	$ 5,782,423
TOTAL SALARIES AND WAGES	$ 3,751,360	$ 4,358,323	$ 4,680,933	$ 4,680,933	$ 44,538,655	$ 49,923,433	$ 55,440,301	$ 55,462,273
OPERATING & MISCELLANEOUS								
19 Non-Wage Payments					$ 6,128	$ 16,798	$ 100,010	$ 100,010
21 Staff Benefits-Required	$ 414,450	$ 441,923	$ 478,440	$ 478,440	8,280,928	9,050,113	9,682,914	9,682,914
22 Staff Benefits-Optional	158,404	106,536	108,710	108,710	1,724,526	1,799,492	1,935,069	1,935,069
31 Travel	55,549	59,285	78,710	78,710	628,653	723,201	639,120	624,370
32 Motor Vehicle Operations			250	250	81,711	99,095	92,826	91,826
33 Printing, Dup. & Binding	7,963	4,347	29,275	29,275	253,921	316,056	303,665	300,999
34 Utilities & Fuel	21,479	25,754	27,500	27,500	2,738,758	2,869,653	3,377,462	3,359,962
35 Communications	59,808	74,951	75,766	75,766	629,291	737,895	665,064	652,604
36 Maintenance & Repairs	43,628	78,628	41,603	41,603	3,675,608	2,809,166	1,789,012	1,939,916
37 Prof. Services & Memberships	146,888	143,261	51,350	51,350	909,067	1,147,516	800,604	795,393
38 Computer Services	371	909	8,100	8,100	26,785	(31,964)	22,885	6,101
39 Supplies	149,300	245,257	143,076	143,076	4,119,566	4,149,457	3,258,490	3,503,140
41 Rentals	189,949	196,572	232,893	232,893	758,557	715,516	1,072,880	1,061,952
42 Insurance & Interest	211,035	69,735	133,164	133,164	984,612	373,907	559,197	559,197
43 Awards	213				196,377	255,648	360,453	400,353
44 Grants & Subsidies		3,125			91,228	(66,825)	35,411	35,411
45 Mandatory Transfers					176,329	1,131,852	654,428	654,428
46 Contractual & Special Services	(4,779)	15,748	(16,578)	(16,578)	667,826	983,650	2,062,891	2,160,516
47 Non-Mandatory Transfers	11,301	(67,400)	39,300	39,300	425,689	1,288,730	1,107,100	1,107,100
48 Service Department Credits					(3,765,840)	(3,855,681)	(2,580,739)	(2,580,739)
49 Other Expenditures	4,630	5,171	28,277	28,277	55,120	87,153	72,610	73,523
50-59 Stores for Resale		5,269	3,000	3,000	356,670	406,291	357,916	357,916
Total Operating & Miscellaneous	$ 1,470,189	$ 1,409,071	$ 1,462,836	$ 1,462,836	$ 23,021,510	$ 25,006,719	$ 26,369,268	$ 26,821,961
EQUIPMENT & CAPITAL OUTLAY								
61 Equipment	$ 86,410	$ 123,022	$ 55,395	$ 55,395	$ 2,350,214	$ 1,910,886	$ 171,862	$ 486,956
62 Minor Equipment	12,890	15,657	2,500	2,500	346,165	327,643	21,715	31,284
63 Library Books			1,500	1,500	378,326	374,537	392,782	392,782
64 Livestock								
71 Land								
72 Buildings-Capital Outlay					264,780	163,915		
73 Improvements other than Buildings					17,551	158,994		
Total Equipment & Capital Outlay	$ 99,300	$ 138,679	$ 59,395	$ 59,395	$ 3,357,036	$ 2,935,975	$ 586,359	$ 911,022
TOTAL OPERATING	$ 1,569,489	$ 1,547,750	$ 1,522,231	$ 1,522,231	$ 26,378,546	$ 27,942,694	$ 26,955,627	$ 27,732,983
TOTAL EXPENDITURES & TRANSFERS	$ 5,320,849	$ 5,906,073	$ 6,203,164	$ 6,203,164	$ 70,917,201	$ 77,866,127	$ 82,395,928	$ 83,195,256

THE UNIVERSITY OF TENNESSEE
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EXHIBIT C
Schedule 1
(Cont.)

	Agricultural Experiment Station				Agricultural Extension Service			
	Actual 1986	Actual 1987	Original Budget 1988	Revised Budget 1988	Actual 1986	Actual 1987	Original Budget 1988	Revised Budget 1988
SALARIES AND WAGES								
11 Admin. & Professional Salaries	$ 686,995	$ 820,377	$ 842,233	$ 848,233	$ 324,387	$ 334,198	$ 342,542	$ 342,542
12 Academic Salaries	5,450,300	6,045,985	6,912,371	6,906,373	11,654,237	12,429,082	13,093,972	13,093,972
13 GTA, GA, GRA	635,826	721,953	865,338	855,338	2,229	713		
Total Professional Salaries	$ 6,773,121	$ 7,588,315	$ 8,619,942	$ 8,609,944	$ 11,980,853	$ 12,763,993	$ 13,436,514	$ 13,436,514
15 Total Summer School								
16 Clerical & Supporting-Salaried	$ 2,660,145	$ 2,797,814	$ 3,312,561	$ 3,312,561	$ 2,477,588	$ 2,688,024	$ 2,837,953	$ 2,837,953
14 Student Employees-Salaried		231				25		
Total Non-Exempt Salaries	$ 2,660,145	$ 2,798,045	$ 3,312,561	$ 3,312,561	$ 2,477,588	$ 2,688,049	$ 2,837,953	$ 2,837,953
17 Clerical & Supporting-Hourly	$ 829,655	$ 833,507	$ 703,821	$ 703,821	$ 123,250	$ 95,928	$ 99,138	$ 99,138
18 Student Employees-Hourly	219,405	202,692	214,940	214,940	73,435	70,316	82,000	82,000
Total Biweekly Wages	$ 1,049,060	$ 1,036,199	$ 918,761	$ 918,761	$ 196,685	$ 166,244	$ 181,138	$ 181,138
TOTAL SALARIES AND WAGES	$ 10,482,326	$ 11,422,559	$ 12,851,264	$ 12,841,266	$ 14,655,126	$ 15,618,286	$ 16,455,605	$ 16,455,605
OPERATING & MISCELLANEOUS								
19 Non-Wage Payments				$ 10,000	$ 7,440	$ 4,407	$ 7,200	$ 7,200
21 Staff Benefits-Required	$ 2,007,915	$ 2,144,990	$ 2,318,668	2,318,668	1,717,975	1,779,401	2,024,715	2,024,715
22 Staff Benefits-Optional	534,760	552,113	656,936	656,936	768,820	806,591	948,428	948,428
31 Travel	298,557	330,454	331,100	331,100	1,183,272	1,218,355	1,108,800	1,217,702
32 Motor Vehicle Operations	15,658	17,494	24,900	24,900	1,626	2,566	3,000	3,000
33 Printing, Dup. & Binding	75,090	131,112	98,600	98,600	85,795	222,792	254,500	254,500
34 Utilities & Fuel	272,615	262,354	301,600	301,600	73,327	74,847	73,500	73,500
35 Communications	182,627	194,465	194,000	194,000	227,654	248,072	256,400	256,400
36 Maintenance & Repairs	369,722	380,717	310,500	310,500	32,042	101,061	98,100	98,100
37 Prof. Services & Memberships	102,542	39,036	15,200	15,200	9,658	4,503	5,200	5,200
38 Computer Services	75,469	73,438	85,839	85,839	25,681	39,135	35,000	35,000
39 Supplies	1,905,460	1,984,784	2,018,487	2,254,754	500,070	478,090	438,600	537,243
41 Rentals	27,259	29,222	34,600	34,600	(47,025)	37,078	37,300	37,300
42 Insurance & Interest	111,709	114,776	107,763	107,763	48,826	45,007	59,600	59,600
43 Awards	250,691	135,031	253,000	253,000	69	(2,244)		
44 Grants & Subsidies	150,854	115,937	8,000	8,000	185,237	243,486	204,516	204,516
45 Mandatory Transfers					48,080			
46 Contractual & Special Services	(428,266)	(444,533)	(468,854)	(468,854)	578,358	579,666	637,642	637,642
47 Non-Mandatory Transfers	109,007	64,705	156,200	156,200	113,500	198,400	180,800	180,800
48 Service Department Credits	30	3,710						
49 Other Expenditures	(195,770)	(174,291)	28,000	28,000	5,335	5,079	6,800	6,800
50-59 Stores for Resale	241,918	280,514	237,500	237,500	2,949	23		
Total Operating & Miscellaneous	$ 6,107,847	$ 6,236,028	$ 6,712,039	$ 6,958,306	$ 5,568,689	$ 6,086,315	$ 6,380,101	$ 6,587,646
EQUIPMENT & CAPITAL OUTLAY								
61 Equipment	$ 782,857	$ 559,925	$ 521,500	$ 818,550	$ 128,769	$ 54,001		$ 25,000
62 Minor Equipment	54,795	69,033			87,169	67,334		
63 Library Books	16,000	16,000						
64 Livestock	165,613	200,690						
71 Land								
72 Buildings-Capital Outlay	168,690	422,052			50,115			
73 Improvements other than Buildings	36,613	64,443						
Total Equipment & Capital Outlay	$ 1,224,568	$ 1,332,143	$ 521,500	$ 818,550	$ 266,053	$ 121,335		$ 25,000
TOTAL OPERATING	$ 7,332,415	$ 7,568,171	$ 7,233,539	$ 7,776,856	$ 5,834,742	$ 6,207,650	$ 6,380,101	$ 6,612,646
TOTAL EXPENDITURES & TRANSFERS	$ 17,814,741	$ 18,990,730	$ 20,084,803	$ 20,618,122	$ 20,489,868	$ 21,825,936	$ 22,835,706	$ 23,068,251

THE UNIVERSITY OF TENNESSEE
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EXHIBIT C
Schedule 1
(Cont.)

	Veterinary Medicine				Institute for Public Service			
	Actual 1986	Actual 1987	Original Budget 1988	Revised Budget 1988	Actual 1986	Actual 1987	Original Budget 1988	Revised Budget 1988
SALARIES AND WAGES								
11 Admin. & Professional Salaries					$ 193,366	$ 174,796	$ 73,386	$ 78,461
12 Academic Salaries	$ 3,411,534	$ 3,642,534	$ 4,396,182	$ 4,326,182	748,119	795,021	857,175	857,175
13 GTA, GA, GRA	45,916	60,067	49,904	49,904	1,802	775		
Total Professional Salaries	$ 3,457,450	$ 3,702,601	$ 4,446,086	$ 4,376,086	$ 943,287	$ 970,592	$ 930,561	$ 935,636
15 Total Summer School								
16 Clerical & Supporting-Salaried	$ 1,079,406	$ 1,228,779	$ 1,456,966	$ 1,445,618	$ 210,896	$ 230,918	$ 220,833	$ 220,833
14 Student Employees-Salaried	34,400	36,520	98,038	98,038				
Total Non-Exempt Salaries	$ 1,113,806	$ 1,265,299	$ 1,555,004	$ 1,543,656	$ 210,896	$ 230,918	$ 220,833	$ 220,833
17 Clerical & Supporting-Hourly	$ 169,785	$ 229,103	$ 249,217	$ 249,217	$ 1,891	$ 8,911	$ 12,059	$ 12,059
18 Student Employees-Hourly	100,595	121,596	71,756	71,756	1,309	1,071		
Total Biweekly Wages	$ 270,380	$ 350,699	$ 320,973	$ 320,973	$ 3,200	$ 9,982	$ 12,059	$ 12,059
TOTAL SALARIES AND WAGES	$ 4,841,636	$ 5,318,599	$ 6,322,063	$ 6,240,715	$ 1,157,383	$ 1,211,492	$ 1,163,453	$ 1,168,528
OPERATING & MISCELLANEOUS								
19 Non-Wage Payments		$ 2,708						
21 Staff Benefits-Required	$ 840,590	906,520	$ 900,190	$ 900,190	$ 233,095	$ 249,171	$ 232,121	$ 234,621
22 Staff Benefits-Optional	176,746	202,901	210,000	210,000	47,940	45,780	45,179	47,679
31 Travel	119,928	123,614	127,200	127,200	106,218	149,217	127,675	123,600
32 Motor Vehicle Operations	15,367	19,112	14,000	14,000	27,904	25,070	26,000	26,000
33 Printing, Dup. & Binding	63,036	76,640	54,550	54,550	66,746	52,744	43,775	43,775
34 Utilities & Fuel	675,461	709,769	766,057	766,057		324	430	430
35 Communications	78,630	98,925	84,500	84,500	84,809	90,686	94,980	94,980
36 Maintenance & Repairs	397,538	414,600	435,134	446,639	24,112	22,003	22,960	22,960
37 Prof. Services & Memberships	27,860	19,230	13,000	13,000	52,750	60,131	38,890	38,890
38 Computer Services	12,332	13,651	6,400	6,400	1,564	396	9,300	9,300
39 Supplies	679,026	844,079	918,324	963,953	32,840	47,956	21,300	21,300
41 Rentals	8,654	6,103	5,600	5,600	49,009	58,141	55,810	55,810
42 Insurance & Interest	27,709	11,709	14,100	14,100	4,314	5,011	5,740	5,740
43 Awards	72	3,805			2,400	600		
44 Grants & Subsidies	83,490	213,237 [54]	186,487	186,487		76,902 [55]		
45 Mandatory Transfers		(4,628)						
46 Contractual & Special Services	194,925	227,266	200,569	200,569	133,809	171,704	240,090	240,090 [56]
47 Non-Mandatory Transfers	50,081	69,500	65,700	65,700	25,600	66,600	82,806	82,806
48 Service Department Credits	(661)	19,977			182			
49 Other Expenditures		(6,832)			(1,151)	15		
50-59 Stores for Resale		206						
Total Operating & Miscellaneous	$ 3,450,784	$ 3,972,092	$ 4,001,811	$ 4,058,945	$ 892,141	$ 1,122,451	$ 1,047,056	$ 1,047,981
EQUIPMENT & CAPITAL OUTLAY								
61 Equipment	$ 462,488	$ 530,696	$ 164,330	$ 250,234	$ 51,306	$ 76,408		
62 Minor Equipment	76,691	39,744			12,140	30,257		
63 Library Books	40,000		30,000	30,000	1,701	3,623		
64 Livestock								
71 Land								
72 Buildings-Capital Outlay	14,818	126,643				7,112		
73 Improvements other than Buildings								
Total Equipment & Capital Outlay	$ 593,997	$ 697,083	$ 194,330	$ 280,234	$ 65,147	$ 117,400		
TOTAL OPERATING	$ 4,044,781	$ 4,669,175	$ 4,196,141	$ 4,339,179	$ 957,288	$ 1,239,851	$ 1,047,056	$ 1,047,981
TOTAL EXPENDITURES & TRANSFERS	$ 8,886,417	$ 9,987,774	$ 10,518,204	$ 10,579,894	$ 2,114,671	$ 2,451,343	$ 2,210,509	$ 2,216,509

THE UNIVERSITY OF TENNESSEE
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EXHIBIT C
Schedule 1
(Cont.)

	Municipal Technical Advisory Service				County Technical Assistance Service			
	Actual 1986	Actual 1987	Original Budget 1988	Revised Budget 1988	Actual 1986	Actual 1987	Original Budget 1988	Revised Budget 1988
SALARIES AND WAGES								
11 Admin. & Professional Salaries								
12 Academic Salaries	$ 721,767	$ 808,818	$ 900,739	$ 900,739	$ 608,293	$ 601,788	$ 709,916	$ 709,916
13 GTA, GA, GRA								
Total Professional Salaries	$ 721,767	$ 808,818	$ 900,739	$ 900,739	$ 608,293	$ 601,788	$ 709,916	$ 709,916
15 Total Summer School								
16 Clerical & Supporting-Salaried	$ 148,206	$ 119,821	$ 153,843	$ 153,843	$ 100,198	$ 89,210	$ 95,196	$ 95,197
14 Student Employees-Salaried								
Total Non-Exempt Salaries	$ 148,206	$ 119,821	$ 153,843	$ 153,843	$ 100,198	$ 89,210	$ 95,196	$ 95,197
17 Clerical & Supporting-Hourly	$ 2,386	$ 3,874	$ 4,000	$ 4,000	$ 140			
18 Student Employees-Hourly	5,039	2,528	5,000	9,000				
Total Biweekly Wages	$ 7,425	$ 6,402	$ 9,000	$ 13,000	$ 140			
TOTAL SALARIES AND WAGES	$ 877,398	$ 935,041	$ 1,063,582	$ 1,067,582	$ 708,631	$ 690,998	$ 805,112	$ 805,113
OPERATING & MISCELLANEOUS								
19 Non-Wage Payments								
21 Staff Benefits-Required	$ 173,746	$ 181,321	$ 202,447	$ 202,447	$ 127,974	$ 123,807	$ 143,022	$ 143,022
22 Staff Benefits-Optional	38,657	42,255	46,078	46,078	31,496	27,833	31,564	31,564
31 Travel	72,535	83,695	91,500	91,500	61,603	67,499	70,100	74,599
32 Motor Vehicle Operations	9,110	7,594	7,000	7,000	29,719	30,475	33,500	36,500
33 Printing, Dup. & Binding	15,734	28,025	23,200	23,200	26,993	37,328	30,000	55,500 59
34 Utilities & Fuel						167		
35 Communications	45,838	46,811	53,400	53,400	45,677	43,872	45,000	50,500
36 Maintenance & Repairs	10,472	13,345	16,000	16,000	8,075	6,917	7,500	10,000
37 Prof. Services & Memberships	9,979	75,901 57	51,000	51,000	10,741	12,343	15,000	16,000
38 Computer Services	1,749	1,752	4,000	4,000	858	705	1,000	1,000
39 Supplies	16,322	18,631	18,000	18,000	7,923	9,643	8,000	10,000
41 Rentals	16,942	23,402	29,518	29,518	61,832	54,872	61,000	61,000
42 Insurance & Interest	2,519	2,362	3,374	3,374	2,677	2,745	3,605	3,605
43 Awards								
44 Grants & Subsidies	78	601						
45 Mandatory Transfers								
46 Contractual & Special Services	33,494	32,927	(9,000) 58	7,000	52,642	62,044	55,000	55,000
47 Non-Mandatory Transfers	2,900	9,200	11,600	11,600	2,900	9,200	7,400	7,400
48 Service Department Credits								
49 Other Expenditures	35	2,787	1,000	1,000				
50-59 Stores for Resale								
Total Operating & Miscellaneous	$ 450,110	$ 570,609	$ 549,117	$ 565,117	$ 471,110	$ 489,450	$ 511,691	$ 555,690
EQUIPMENT & CAPITAL OUTLAY								
61 Equipment	$ 5,563	$ 10,556	$ 25,500	$ 45,000	$ 10,108	$ 18,978	$ 3,000	$ 8,000
62 Minor Equipment	5,324	4,267	3,000	3,000	9,665	2,433	500	1,500
63 Library Books	7,648	8,279	10,000	10,000	6,048	4,225	7,000	9,000
64 Livestock								
71 Land								
72 Buildings-Capital Outlay	5,873							
73 Improvements other than Buildings								
Total Equipment & Capital Outlay	$ 24,408	$ 23,102	$ 38,500	$ 58,000	$ 25,821	$ 25,636	$ 10,500	$ 18,500
TOTAL OPERATING	$ 474,518	$ 593,711	$ 587,617	$ 623,117	$ 496,931	$ 515,086	$ 522,191	$ 574,190
TOTAL EXPENDITURES & TRANSFERS	$ 1,351,916	$ 1,528,752	$ 1,651,199	$ 1,690,699	$ 1,205,562	$ 1,206,084	$ 1,327,303	$ 1,379,303

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1986, Actual 1987, Original Budget 1988 and Revised Budget 1988

EXHIBIT C
Schedule 1
(Cont.)

	State-wide Continuing Education				University-wide Administration			
	Actual 1986	Actual 1987	Original Budget 1988	Revised Budget 1988	Actual 1986	Actual 1987	Original Budget 1988	Revised Budget 1988
SALARIES AND WAGES								
11 Admin. & Professional Salaries	$ 88,623	$ 107,250	$ 75,559	$ 76,584	$ 4,867,048	$ 5,320,404	$ 5,692,326	$ 5,693,624
12 Academic Salaries	624,619	638,871	819,149	819,150	1,500	8,637	40,652	40,652
13 GTA, GA, GRA	11,733	18,224	17,950	17,950	26,378	25,145	25,213	25,213
Total Professional Salaries	$ 724,975	$ 764,345	$ 912,658	$ 913,684	$ 4,894,926	$ 5,354,186	$ 5,758,191	$ 5,759,489
15 Total Summer School								
16 Clerical & Supporting-Salaried	$ 300,410	$ 254,049	$ 265,570	$ 265,570	$ 2,141,950	$ 2,291,088	$ 2,658,367	$ 2,643,392
14 Student Employees-Salaried		345			870			
Total Non-Exempt Salaries	$ 300,410	$ 254,394	$ 265,570	$ 265,570	$ 2,142,820	$ 2,291,088	$ 2,658,367	$ 2,643,392
17 Clerical & Supporting-Hourly	$ 8,584	$ 18,344	$ 24,257	$ 24,257	$ 74,467	$ 90,039	$ 148,962	$ 161,682
18 Student Employees-Hourly	31,986	17,517	17,422	17,422	131,844	150,456	140,058	139,964
Total Biweekly Wages	$ 40,570	$ 35,861	$ 41,679	$ 41,679	$ 206,311	$ 240,495	$ 289,020	$ 301,646
TOTAL SALARIES AND WAGES	$ 1,065,955	$ 1,054,600	$ 1,219,907	$ 1,220,933	$ 7,244,057	$ 7,885,769	$ 8,705,578	$ 8,704,527
OPERATING & MISCELLANEOUS								
19 Non-Wage Payments								
21 Staff Benefits-Required	$ 237,226	$ 266,716	$ 316,760	$ 316,760	$ 1,656,299	$ 1,776,072	$ 1,910,400	$ 1,910,400
22 Staff Benefits-Optional	52,956	61,483	54,755	54,755	427,398	418,936	480,100	529,500
31 Travel	31,931	32,848	23,850	23,324	536,626	638,705	564,120	561,220
32 Motor Vehicle Operations	9,114	8,223	4,925	4,925	44,898	41,663	41,425	41,425
33 Printing, Dup. & Binding	70,012	56,428	68,620	59,020	520,863	709,119	437,591	437,591
34 Utilities & Fuel	21,388	20,595	23,500	23,500				
35 Communications	68,458	74,184	78,350	78,350	589,225	627,092	598,689	600,309
36 Maintenance & Repairs	31,364	17,015	17,050	17,050	115,154	124,924	151,173	161,173
37 Prof. Services & Memberships	47,439	43,174	26,421	26,421	217,748	347,669	368,583	391,738
38 Computer Services	1,464	229	1,624	1,624	1,322,334	1,345,216	1,184,228	1,164,300
39 Supplies	59,068	28,754	31,867	31,867	304,516	371,532	285,165	127,069
41 Rentals	6,182	810			116,711	122,463	88,093	89,693
42 Insurance & Interest	4,221	2,497	5,218	5,218	95,952	108,788	119,700	119,700
43 Awards			4,242	4,242	50,209	48,590	45,000	45,000
44 Grants & Subsidies						5,000	7,925	7,925
45 Mandatory Transfers					105,247	133,939	183,838	183,838
46 Contractual & Special Services	(31,526)	63,928	103,100	102,600	388,312	316,741	585,762	591,050
47 Non-Mandatory Transfers	162,021	101,500	19,694	19,694	(2,462,356)	(5,268,791)	(6,877,000)	(6,377,000)
48 Service Department Credits	(201,903)	(12,895)	(11,400)	(1,800)	427,476	212,365	(9,250)	(9,250)
49 Other Expenditures	54,575	70	300	300	116,103	223,394	3,880	4,080
50-59 Stores for Resale	45,750	65,565	67,850	67,850				
Total Operating & Miscellaneous	$ 669,740	$ 831,124	$ 836,726	$ 835,700	$ 4,572,715	$ 2,303,417	$ 169,422	$ 579,761
EQUIPMENT & CAPITAL OUTLAY								
61 Equipment	$ 161,257	$ 2,604	$ (500)	$ 16,395	$ 267,025	$ 255,111	$ 50,000	$ 50,430
62 Minor Equipment	11,479	4,303			58,632	98,874		570
63 Library Books	26	2,865	1,500	1,500	97	420		
64 Livestock								
71 Land						1,500		
72 Buildings-Capital Outlay					24,112	7,626		
73 Improvements other than Buildings								
Total Equipment & Capital Outlay	$ 172,762	$ 9,772	$ 1,000	$ 17,895	$ 349,866	$ 363,531	$ 50,000	$ 51,000
TOTAL OPERATING	$ 842,502	$ 840,896	$ 837,726	$ 853,595	$ 4,922,581	$ 2,666,948	$ 219,422	$ 630,761
TOTAL EXPENDITURES & TRANSFERS	$ 1,908,457	$ 1,895,496	$ 2,057,633	$ 2,074,528	$ 12,166,638	$ 10,552,717	$ 8,925,000	$ 9,335,288

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1986, Actual 1987, Original Budget 1988 and Revised Budget 1988

	Total Educational and General Funds			
	Actual 1986	Actual 1987	Original Budget 1988	Revised Budget 1988
SALARIES AND WAGES				
11 Admin. & Professional Salaries	$ 21,217,752	$ 23,839,144	$ 26,248,041	$ 26,193,696
12 Academic Salaries	122,266,665	133,907,682	147,486,940	147,414,182
13 GTA, GA, GRA	6,662,187	7,376,148	7,208,245	7,348,340
Total Professional Salaries	$150,146,604	$165,122,974	$180,943,226	$180,956,218
15 Total Summer School	$ 3,126,625	$ 3,038,499	$ 3,002,148	$ 3,143,145
16 Clerical & Supporting-Salaried	$ 32,096,783	$ 34,972,127	$ 38,170,822	$ 38,185,294
14 Student Employees-Salaried	90,431	87,505	159,029	143,463
Total Non-Exempt Salaries	$ 32,187,214	$ 35,059,632	$ 38,329,851	$ 38,328,757
17 Clerical & Supporting-Hourly	$ 18,147,523	$ 19,292,535	$ 19,658,792	$ 19,779,563
18 Student Employees-Hourly	2,540,162	2,741,787	2,596,560	2,597,877
Total Biweekly Wages	$ 20,687,685	$ 22,034,322	$ 22,255,352	$ 22,377,440
TOTAL SALARIES AND WAGES	$206,148,128	$225,255,427	$244,530,577	$244,805,560
OPERATING & MISCELLANEOUS				
19 Non-Wage Payments	$ 142,116	$ 297,313	$ 316,710	$ 414,109
21 Staff Benefits-Required	38,221,130	41,064,376	43,936,507	44,087,553
22 Staff Benefits-Optional	9,155,942	9,784,048	10,745,344	10,936,537
31 Travel	6,388,819	7,115,224	6,253,973	6,428,634
32 Motor Vehicle Operations	850,440	953,461	933,485	932,685
33 Printing, Dup. & Binding	3,398,485	4,238,117	3,382,495	3,417,557
34 Utilities & Fuel	12,398,582	13,500,858	15,286,867	15,259,867
35 Communications	5,209,468	5,589,882	5,068,249	5,215,460
36 Maintenance & Repairs	8,228,686	7,578,004	5,916,261	6,063,773
37 Prof. Services & Memberships	4,454,633	5,166,790	3,620,494	3,637,758
38 Computer Services	7,066,362	7,749,502	6,949,697	7,787,135
39 Supplies	12,071,843	13,016,373	11,862,794	12,567,694
41 Rentals	1,717,998	2,668,284	2,243,578	2,241,013
42 Insurance & Interest	2,725,454	2,055,396	2,519,224	2,575,330
43 Awards	3,167,080	3,200,095	7,140,537	7,101,523
44 Grants & Subsidies	4,475,020	5,443,655	1,916,309	1,869,674
45 Mandatory Transfers	2,735,778	5,037,723	4,408,991	4,408,991
46 Contractual & Special Services	3,905,433	4,770,942	5,938,437	6,463,687
47 Non-Mandatory Transfers	(3,828,641)	(6,397,360)	(3,946,785)	(4,091,036)
48 Service Department Credits	(4,900,373)	(4,840,935)	(3,687,826)	(3,751,061)
49 Other Expenditures	33,706	146,293	2,309,813	1,804,617
50-59 Stores for Resale	1,070,514	1,237,025	1,433,266	1,663,974
Total Operating & Miscellaneous	$118,688,475	$129,375,066	$134,548,420	$137,035,474
EQUIPMENT & CAPITAL OUTLAY				
61 Equipment	$ 7,495,825	$ 5,642,467	$ 3,111,479	$ 3,449,700
62 Minor Equipment	1,641,858	1,748,008	259,631	284,979
63 Library Books	3,659,036	3,785,979	3,303,058	3,889,755
64 Livestock	165,613	200,690		
71 Land		1,500		
72 Buildings-Capital Outlay	1,781,905	1,925,140	200,000	527,476
73 Improvements other than Buildings	54,164	223,437		
Total Equipment & Capital Outlay	$ 14,798,401	$ 13,527,221	$ 6,874,168	$ 8,151,910
TOTAL OPERATING	$133,486,876	$142,902,287	$141,422,588	$145,187,384
TOTAL EXPENDITURES & TRANSFERS	$339,635,004	$368,157,714	$385,953,165	$389,992,944

THE UNIVERSITY OF TENNESSEE
Auxiliary Enterprises Funds Expenditures by Object Classification
Actual 1986, Actual 1987, Original Budget 1988 and Revised Budget 1988

EXHIBIT C
Schedule 2

	Chattanooga				Knoxville			
	Actual 1986	Actual 1987	Original Budget 1988	Revised Budget 1988	Actual 1986	Actual 1987	Original Budget 1988	Revised Budget 1988
SALARIES AND WAGES								
11 Admin. & Professional Salaries	$ 192,490	$ 214,523	$ 222,818	$ 223,588	$ 2,927,664	$ 3,340,589	$ 2,896,425	$ 2,896,425
12 Academic Salaries								
13 GTA, GA, GRA	347	1,441			83,729	113,610	138,681	138,681
Total Professional Salaries	$ 192,837	$ 215,964	$ 222,818	$ 223,588	$ 3,011,393	$ 3,454,199	$ 3,035,106	$ 3,035,106
15 Total Summer School								
16 Clerical & Supporting-Salaried	$ 136,162	$ 170,921	$ 179,147	$ 179,147	$ 1,931,158	$ 2,027,153	$ 1,611,731	$ 1,611,728
14 Student Employees-Salaried		808			551,753	598,797	568,892	568,892
Total Non-Exempt Salaries	$ 136,162	$ 171,729	$ 179,147	$ 179,147	$ 2,482,911	$ 2,625,950	$ 2,180,623	$ 2,180,620
17 Clerical & Supporting-Hourly	$ 562,679	$ 534,176	$ 520,388	$ 533,793	$ 5,141,417	$ 5,437,378	$ 4,535,113	$ 4,535,113
18 Student Employees-Hourly	127,958	170,717	314,433	317,666	1,717,907	1,675,315	1,637,136	1,637,136
Total Biweekly Wages	$ 690,636	$ 704,893	$ 834,821	$ 851,459	$ 6,859,324	$ 7,112,693	$ 6,172,249	$ 6,172,249
TOTAL SALARIES AND WAGES	$ 1,019,636	$ 1,092,586	$ 1,236,786	$ 1,254,194	$ 12,353,628	$ 13,192,842	$ 11,387,978	$ 11,387,975
OPERATING & MISCELLANEOUS								
19 Non-Wage Payments		$ 963			$ 33,370	$ 40,000	$ 41,740	$ 41,740
21 Staff Benefits-Required	$ 140,532	147,721	$ 136,976	$ 136,976	1,809,430	1,942,776	1,697,485	1,697,485
22 Staff Benefits-Optional	35,941	39,440	68,125	68,329	631,875	635,387	509,068	509,068
31 Travel	9,127	5,597	10,100	10,300	1,617,403	1,480,446	1,354,551	1,354,551
32 Motor Vehicle Operations	8,784	10,383	13,560	12,720	130,553	181,778	127,900	127,900
33 Printing, Dup. & Binding	22,588	19,010	29,750	30,350	530,146	663,191	616,274	616,274
34 Utilities & Fuel	445,544	513,420	537,476	544,377	2,819,379	2,934,902	3,070,952	3,070,952
35 Communications	104,409	120,887	110,637	102,097	1,139,068	1,176,418	1,160,243	1,160,243
36 Maintenance & Repairs	72,933	100,830	58,750	63,250	2,374,251	2,591,664	2,892,749	2,892,749
37 Prof. Services & Memberships	30,391	46,820	3,670	3,670	495,954	440,360	367,375	367,375
38 Computer Services			4,550	1,450	193,282	176,686	61,400	61,400
39 Supplies	70,537	72,672	71,305	74,605	1,867,822	1,683,719	1,641,311	1,641,311
41 Rentals	69,986	3,929	33,600	33,600	251,980	278,020	460,813	460,813
42 Insurance & Interest			600		594,875	439,415	450,328	450,328
43 Awards	35,641	44,784	44,030	47,390	1,359,635	1,325,340	1,611,970	1,611,970
44 Grants & Subsidies	(5,345)	1,032			(17,766)	(66,734)	3,185	3,185
45 Mandatory Transfers	568,991	588,632	864,491	851,317	3,609,283	3,429,667	4,497,336	4,497,336
46 Contractual & Special Services	190,757	114,707	226,703	245,933	964,459	1,042,819	801,017	801,017
47 Non-Mandatory Transfers	280,141	403,291	123,281	103,800	2,340,246	2,115,924	2,540,912	2,540,912
48 Service Department Credits	(11,392)	(317)	(89,319)	(91,911)	(541,511)	(556,699)		
49 Other Expenditures	44,292	44,981	63,600	63,600	417,588	340,158	2,787,442	2,787,445
50-59 Stores for Resale	2,045,899	2,124,548	2,646,049	2,646,049	9,664,795	10,614,961	10,673,172	10,673,172
Total Operating & Miscellaneous	$ 4,159,755	$ 4,403,330	$ 4,957,934	$ 4,947,902	$ 32,286,117	$ 32,910,198	$ 37,367,223	$ 37,367,226
EQUIPMENT & CAPITAL OUTLAY								
61 Equipment	$ 28,179	$ 26,410	$ 7,976	$ 5,676	$ 468,596	$ 659,553	$ 1,562,311	$ 1,562,311
62 Minor Equipment	10,443	40,110			232,893	172,547	128,200	128,200
63 Library Books								
64 Livestock								
71 Land								
72 Buildings-Capital Outlay					158,304	641,358		
73 Improvements other than Buildings					17,942	45,272		
Total Equipment & Capital Outlay	$ 38,622	$ 66,520	$ 7,976	$ 5,676	$ 877,735	$ 1,518,730	$ 1,690,511	$ 1,690,511
TOTAL OPERATING	$ 4,198,377	$ 4,469,850	$ 4,965,910	$ 4,953,578	$ 33,163,852	$ 34,428,928	$ 39,057,734	$ 39,057,737
TOTAL EXPENDITURES & TRANSFERS	$ 5,218,013	$ 5,562,436	$ 6,202,696	$ 6,207,772	$ 45,517,480	$ 47,621,770	$ 50,445,712	$ 50,445,712

THE UNIVERSITY OF TENNESSEE
Auxiliary Enterprises Funds Expenditures by Object Classification
Actual 1986, Actual 1987, Original Budget 1988 and Revised Budget 1988

EXHIBIT C
Schedule 2
(Cont.)

	Martin				Space Institute			
	Actual 1986	Actual 1987	Original Budget 1988	Revised Budget 1988	Actual 1986	Actual 1987	Original Budget 1988	Revised Budget 1988
SALARIES AND WAGES								
11 Admin. & Professional Salaries	$ 221,802	$ 231,406	$ 239,144	$ 245,129				
12 Academic Salaries								
13 GTA, GA, GRA	1,758	290	7,200	7,200				
Total Professional Salaries	$ 223,560	$ 231,696	$ 246,344	$ 252,329				
15 Total Summer School								
16 Clerical & Supporting-Salaried	$ 246,637	$ 293,209	$ 304,109	$ 298,124				
14 Student Employees-Salaried	23,447	24,187	13,410	13,410				
Total Non-Exempt Salaries	$ 270,084	$ 317,396	$ 317,519	$ 311,534				
17 Clerical & Supporting-Hourly	$ 648,355	$ 666,802	$ 641,093	$ 641,093	$ 71,965	$ 72,502	$ 71,915	$ 71,915
18 Student Employees-Hourly	446,464	433,512	430,766	430,766				
Total Biweekly Wages	$ 1,094,819	$ 1,100,314	$ 1,071,859	$ 1,071,859	$ 71,965	$ 72,502	$ 71,915	$ 71,915
TOTAL SALARIES AND WAGES	$ 1,588,463	$ 1,649,406	$ 1,635,722	$ 1,635,722	$ 71,965	$ 72,502	$ 71,915	$ 71,915
OPERATING & MISCELLANEOUS								
19 Non-Wage Payments	$ 112,957	$ 97,099	$ 102,195	$ 102,195				
21 Staff Benefits-Required	201,204	215,587	236,156	236,156	$ 12,814	$ 13,110	$ 13,087	$ 13,087
22 Staff Benefits-Optional	79,214	87,095	83,148	83,148	7,696	6,897	6,382	6,382
31 Travel	9,972	7,365	12,200	12,200		61	100	100
32 Motor Vehicle Operations	4,449	5,833	6,750	6,750	53	61	100	100
33 Printing, Dup. & Binding	10,160	13,191	15,350	15,350		36	50	50
34 Utilities & Fuel	838,740	847,038	830,380	830,380				
35 Communications	364,988	336,103	333,500	333,500	1,476	1,113	50	50
36 Maintenance & Repairs	448,261	354,880	440,000	440,000	740	2,250	2,000	2,000
37 Prof. Services & Memberships	11,724	9,784	10,650	10,650	135	145		
38 Computer Services	14,210	21,775	25,000	25,000				
39 Supplies	279,970	232,867	274,055	274,055	4,975	1,557	958	958
41 Rentals	20,546	17,334	18,000	18,000	1,664	1,797	2,000	2,000
42 Insurance & Interest	77,580	67,708	79,350	79,350	1,425	1,559	1,950	1,950
43 Awards	26,059	37,687	41,000	41,000				
44 Grants & Subsidies								
45 Mandatory Transfers	471,392	498,480	477,545	477,545	9,192	9,203	9,583	9,583
46 Contractual & Special Services	196,050	162,337	251,047	251,047	9			
47 Non-Mandatory Transfers	46,274	100,487	113,587	113,587	(38,905)	(44,229)	(27,288)	(27,288)
48 Service Department Credits	(1,159)	(663)	(14,200)	(14,200)				
49 Other Expenditures	132,759	116,413	90,498	90,498			9,613	9,613
50-59 Stores for Resale	1,922,883	1,939,711	1,887,500	1,887,500	85,020	87,734	72,500	72,500
Total Operating & Miscellaneous	$ 5,268,233	$ 5,168,111	$ 5,313,711	$ 5,313,711	$ 86,294	$ 81,294	$ 91,085	$ 91,085
EQUIPMENT & CAPITAL OUTLAY								
61 Equipment	$ 20,773	$ 69,382	$ 96,500	$ 96,500	$ 777	$ 1,007		
62 Minor Equipment	29,786	45,122	13,500	13,500				
63 Library Books								
64 Livestock								
71 Land								
72 Buildings-Capital Outlay								
73 Improvements other than Buildings		62,480	58,900	58,900				
Total Equipment & Capital Outlay	$ 50,559	$ 176,984	$ 168,900	$ 168,900	$ 777	$ 1,007		
TOTAL OPERATING	$ 5,318,792	$ 5,345,095	$ 5,482,611	$ 5,482,611	$ 87,071	$ 82,301	$ 91,085	$ 91,085
TOTAL EXPENDITURES & TRANSFERS	$ 6,907,255	$ 6,994,501	$ 7,118,333	$ 7,118,333	$ 159,036	$ 154,803	$ 163,000	$ 163,000

THE UNIVERSITY OF TENNESSEE
Auxiliary Enterprises Funds Expenditures by Object Classification
Actual 1986, Actual 1987, Original Budget 1988 and Revised Budget 1988

EXHIBIT C
Schedule 2
(Cont.)

	Memphis-Other Specialized Units				Total Auxiliary Enterprises Funds			
	Actual 1986	Actual 1987	Original Budget 1988	Revised Budget 1988	Actual 1986	Actual 1987	Original Budget 1988	Revised Budget 1988
SALARIES AND WAGES								
11 Admin. & Professional Salaries	$ 248,384	$ 259,597	$ 274,665	$ 274,665	$ 3,590,340	$ 4,046,115	$ 3,633,052	$ 3,639,807
12 Academic Salaries								
13 GTA, GA, GRA			6,300	6,300	85,834	115,341	152,181	152,181
Total Professional Salaries	$ 248,384	$ 259,597	$ 280,965	$ 280,965	$ 3,676,174	$ 4,161,456	$ 3,785,233	$ 3,791,988
15 Total Summer School								
16 Clerical & Supporting-Salaried	$ 28,745	$ 29,430	$ 31,226	$ 31,226	$ 2,342,702	$ 2,520,713	$ 2,126,213	$ 2,120,225
14 Student Employees-Salaried		2,625			575,200	626,417	582,302	582,302
Total Non-Exempt Salaries	$ 28,745	$ 32,055	$ 31,226	$ 31,226	$ 2,917,902	$ 3,147,130	$ 2,708,515	$ 2,702,527
17 Clerical & Supporting-Hourly	$ 484,360	$ 533,717	$ 607,304	$ 607,304	$ 6,908,776	$ 7,244,575	$ 6,375,813	$ 6,389,218
18 Student Employees-Hourly	17,591	20,037	29,684	29,684	2,309,920	2,299,581	2,412,019	2,415,252
Total Biweekly Wages	$ 501,951	$ 553,754	$ 636,988	$ 636,988	$ 9,218,695	$ 9,544,156	$ 8,787,832	$ 8,804,470
TOTAL SALARIES AND WAGES	$ 779,080	$ 845,406	$ 949,179	$ 949,179	$ 15,812,772	$ 16,852,742	$ 15,281,580	$ 15,298,985
OPERATING & MISCELLANEOUS								
19 Non-Wage Payments					$ 146,327	$ 138,062	$ 143,935	$ 143,935
21 Staff Benefits-Required	$ 136,688	$ 148,004	$ 155,644	$ 155,644	2,300,668	2,467,198	2,239,348	2,239,348
22 Staff Benefits-Optional	43,555	44,896	51,711	51,711	798,281	813,715	718,434	718,638
31 Travel	6,599	7,830	9,500	9,500	1,643,101	1,501,299	1,386,451	1,386,651
32 Motor Vehicle Operations	193	229	350	350	144,032	198,284	148,660	147,820
33 Printing, Dup. & Binding	824	1,526	1,830	1,830	563,718	696,954	663,254	663,854
34 Utilities & Fuel	263,357	279,220	221,470	221,470	4,367,020	4,574,580	4,660,278	4,667,179
35 Communications	276,462	289,740	281,780	281,780	1,886,403	1,924,261	1,886,210	1,877,670
36 Maintenance & Repairs	105,105	112,161	74,803	74,803	3,001,290	3,161,785	3,468,302	3,472,802
37 Prof. Services & Memberships	4,018	10,302	6,850	6,850	542,222	507,411	388,545	388,545
38 Computer Services	3,544	15,426	16,500	17,700	211,036	213,887	107,450	105,550
39 Supplies	127,691	134,454	130,738	130,738	2,350,995	2,125,269	2,118,367	2,121,667
41 Rentals	17,467	28,748	27,926	27,926	361,643	329,828	542,339	542,339
42 Insurance & Interest	28,576	68,693	20,500	20,500	702,456	577,375	552,728	552,128
43 Awards	174				1,421,509	1,407,811	1,697,000	1,700,360
44 Grants & Subsidies	1,230	1,424	2,000	2,000	(21,881)	(64,278)	5,185	5,185
45 Mandatory Transfers	487,735	387,014	363,484	363,484	5,146,593	4,912,996	6,212,439	6,199,265
46 Contractual & Special Services	(71,418)	134,275	39,800	40,475	1,279,857	1,454,138	1,318,567	1,338,472
47 Non-Mandatory Transfers	460,499	(263,148)	28,381	28,381	3,088,255	2,312,325	2,778,873	2,759,392
48 Service Department Credits	(2,571)	(89,956)	(57,128)	(57,128)	(556,633)	(647,635)	(160,647)	(163,239)
49 Other Expenditures	2,376	13,886	1,300	1,300	597,015	515,438	2,952,453	2,952,456
50-59 Stores for Resale	1,876,695	2,161,608	1,913,920	2,138,578	15,595,292	16,928,562	17,193,141	17,417,799
Total Operating & Miscellaneous	$ 3,768,799	$ 3,486,332	$ 3,291,359	$ 3,517,892	$ 45,569,198	$ 46,049,265	$ 51,021,312	$ 51,237,816
EQUIPMENT & CAPITAL OUTLAY								
61 Equipment	$ 51,606	$ 34,251	$ 48,000	$ 48,000	$ 569,931	$ 790,603	$ 1,714,787	$ 1,712,487
62 Minor Equipment	12,854	20,491	7,300	7,300	285,976	278,270	149,000	149,000
63 Library Books								
64 Livestock								
71 Land								
72 Buildings-Capital Outlay					158,304	641,358		
73 Improvements other than Buildings					17,942	107,752	58,900	58,900
Total Equipment & Capital Outlay	$ 64,460	$ 54,742	$ 55,300	$ 55,300	$ 1,032,153	$ 1,817,983	$ 1,922,687	$ 1,920,387
TOTAL OPERATING	$ 3,833,259	$ 3,541,074	$ 3,346,659	$ 3,573,192	$ 46,601,351	$ 47,867,248	$ 52,943,999	$ 53,158,203
TOTAL EXPENDITURES & TRANSFERS	$ 4,612,339	$ 4,386,480	$ 4,295,838	$ 4,522,371	$ 62,414,123	$ 64,719,990	$ 68,225,579	$ 68,457,188

THE UNIVERSITY OF TENNESSEE
Hospital Funds Expenditures by Object Classification
Memorial Hospital and William F. Bowld Hospital
Actual 1986, Actual 1987, Original Budget 1988 and Revised Budget 1988

EXHIBIT C
Schedule 3

	Memorial Hospital				William F. Bowld Hospital			
	Actual 1986	Actual 1987	Original Budget 1988	Revised Budget 1988	Actual 1986	Actual 1987	Original Budget 1988	Revised Budget 1988
SALARIES AND WAGES								
11 Admin. & Professional Salaries	$ 9,976,492	$ 11,803,669	$ 12,674,325	$ 12,646,591	$ 2,121,306	$ 2,141,454	$ 2,188,280	$ 2,188,280
12 Academic Salaries			80,106	107,840	561,590	604,167		
13 GTA, GA, GRA								
Total Professional Salaries	$ 9,976,492	$ 11,803,669	$ 12,754,431	$ 12,754,431	$ 2,682,896	$ 2,745,621	$ 2,188,280	$ 2,188,280
15 Total Summer School								
16 Clerical & Supporting-Salaried	$ 100,437	$ 36,425	$ 52,245	$ 25,997	$ 60,401	$ 30,415	$ 24,982	$ 24,982
14 Student Employees-Salaried	64,672	104,184	112,450	64,450				
Total Non-Exempt Salaries	$ 165,109	$ 140,609	$ 164,695	$ 90,447	$ 60,401	$ 30,415	$ 24,982	$ 24,982
17 Clerical & Supporting-Hourly	$ 29,197,945	$ 32,980,252	$ 36,508,777	$ 36,508,777	$ 5,520,354	$ 6,011,214	$ 6,299,572	$ 6,299,572
18 Student Employees-Hourly	45,585	78,217	93,818	93,818	6,785	18,513	20,236	20,236
Total Biweekly Wages	$ 29,243,530	$ 33,058,469	$ 36,602,595	$ 36,602,595	$ 5,527,139	$ 6,029,727	$ 6,319,808	$ 6,319,808
TOTAL SALARIES AND WAGES	$ 39,385,131	$ 45,002,747	$ 49,521,721	$ 49,447,473	$ 8,270,436	$ 8,805,763	$ 8,533,070	$ 8,533,070
OPERATING & MISCELLANEOUS								
19 Non-Wage Payments								
21 Staff Benefits-Required	$ 6,851,565	$ 7,767,429	$ 8,621,028	$ 8,621,028	$ 1,426,058	$ 1,508,266	$ 1,524,005	$ 1,524,005
22 Staff Benefits-Optional	1,904,259	2,055,929	2,287,638	2,287,638	315,227	320,472	321,987	321,987
31 Travel	282,726	349,471	452,403	452,403	23,238	24,658	46,540	46,540
32 Motor Vehicle Operations	112,804	157,518	177,631	177,631	5,055	5,739	6,110	6,110
33 Printing, Dup. & Binding	168,624	244,740	235,004	235,004	20,005	16,855	40,590	40,590
34 Utilities & Fuel	2,805,290	2,932,449	2,976,024	2,976,024	513,327	560,607	648,770	648,770
35 Communications	355,276	417,103	558,657	558,657	193,741	197,382	199,650	199,650
36 Maintenance & Repairs	2,045,009	1,991,993	1,104,234	1,104,234	511,011	606,272	872,940	872,940
37 Prof. Services & Memberships	3,935,197	4,752,472	4,684,744	4,684,744	476,955	376,063	530,080	530,080
38 Computer Services	898,340	978,966	1,149,960	1,149,960	96,355	119,014	121,740	121,740
39 Supplies	5,974,383	6,767,948	7,415,655	7,415,655	1,295,398	1,416,707	1,693,650	1,693,650
41 Rentals	617,969	608,964	593,106	593,106	493,860	445,097	445,900	445,900
42 Insurance & Interest	1,692,859	879,388	1,849,132	1,849,132	738,487	322,421	413,400	413,400
43 Awards	8,275	14,250	8,840	8,840	371	4,480	6,780	6,780
44 Grants & Subsidies		1,962			6,378	267		
45 Mandatory Transfers	8,736,665	6,351,412	8,330,667	8,330,667	208,510	201,600	602,000	602,000
46 Contractual & Special Services	1,064,138	1,517,286	3,830,251	3,830,251	2,775,966	3,522,032	3,410,217	3,410,217
47 Non-Mandatory Transfers	1,576,878	4,898,012	709,800	709,800	549,187	1,337,846	1,486,100	1,486,100
48 Service Department Credits	(671,367)	(1,401)	(93,180)	(93,180)	(32,175)	(31,329)	(904,920)	(904,920)
49 Other Expenditures	135,520	53,937	70,546	144,794	858,604	785,841	1,688,720	1,688,720
50-59 Stores for Resale	13,228,339	17,436,247	18,103,940	18,103,940	2,514,818	2,704,761	3,864,330	3,864,330
Total Operating & Miscellaneous	$ 51,722,749	$ 60,176,075	$ 63,066,080	$ 63,140,328	$ 12,990,376	$ 14,445,051	$ 17,018,589	$ 17,018,589
EQUIPMENT & CAPITAL OUTLAY								
61 Equipment	$ 3,637,184	$ 8,158,991	$ 4,053,500	$ 4,053,500	$ (219)		$ 500,000	$ 500,000
62 Minor Equipment	161,768	280,321	278,762	278,762	21,786	$ 67,299	15,510	15,510
63 Library Books	2,079	2,783	11,177	11,177	221		450	450
64 Livestock								
71 Land								
72 Buildings-Capital Outlay	327,054	954,520						
73 Improvements other than Buildings	60,175	102,091						
Total Equipment & Capital Outlay	$ 4,188,260	$ 9,498,706	$ 4,343,439	$ 4,343,439	$ 21,788	$ 67,299	$ 515,960	$ 515,960
TOTAL OPERATING	$ 55,911,009	$ 69,674,781	$ 67,409,519	$ 67,483,767	$ 13,012,164	$ 14,512,350	$ 17,534,549	$ 17,534,549
TOTAL EXPENDITURES & TRANSFERS	$ 95,296,140	$114,677,528	$116,931,240	$116,931,240	$ 21,282,600	$ 23,318,113	$ 26,067,619	$ 26,067,619

THE UNIVERSITY OF TENNESSEE
Hospital Funds Expenditures by Object Classification
Memorial Hospital and William F. Bowld Hospital
Actual 1986, Actual 1987, Original Budget 1988 and Revised Budget 1988

EXHIBIT C
Schedule 3
(Cont.)

	Total Hospital Funds			
	Actual 1986	Actual 1987	Original Budget 1988	Revised Budget 1988
SALARIES AND WAGES				
11 Admin. & Professional Salaries	$ 12,097,798	$ 13,945,123	$ 14,862,605	$ 14,834,871
12 Academic Salaries	561,590	604,167	80,106	107,840
13 GTA, GA, GRA				
Total Professional Salaries	$ 12,659,388	$ 14,549,290	$ 14,942,711	$ 14,942,711
15 Total Summer School				
16 Clerical & Supporting-Salaried	$ 160,838	$ 66,840	$ 77,227	$ 50,979
14 Student Employees-Salaried	64,672	104,184	112,450	64,450
Total Non-Exempt Salaries	$ 225,510	$ 171,024	$ 189,677	$ 115,429
17 Clerical & Supporting-Hourly	$ 34,718,299	$ 38,991,466	$ 42,808,349	$ 42,808,349
18 Student Employees-Hourly	52,370	96,730	114,054	114,054
Total Biweekly Wages	$ 34,770,669	$ 39,088,196	$ 42,922,403	$ 42,922,403
TOTAL SALARIES AND WAGES	$ 47,655,567	$ 53,808,510	$ 58,054,791	$ 57,980,543
OPERATING & MISCELLANEOUS				
19 Non-Wage Payments				
21 Staff Benefits-Required	$ 8,277,623	$ 9,275,695	$ 10,145,033	$ 10,145,033
22 Staff Benefits-Optional	2,219,486	2,376,401	2,609,625	2,609,625
31 Travel	305,964	374,129	498,943	498,943
32 Motor Vehicle Operations	117,859	163,257	183,741	183,741
33 Printing, Dup. & Binding	188,629	261,595	275,594	275,594
34 Utilities & Fuel	3,318,617	3,493,056	3,624,794	3,624,794
35 Communications	549,017	614,485	758,307	758,307
36 Maintenance & Repairs	2,556,020	2,598,265	1,977,174	1,977,174
37 Prof. Services & Memberships	4,412,152	5,128,535	5,214,824	5,214,824
38 Computer Services	994,695	1,097,980	1,271,700	1,271,700
39 Supplies	7,269,781	8,184,655	9,109,305	9,109,305
41 Rentals	1,111,829	1,054,061	1,039,006	1,039,006
42 Insurance & Interest	2,431,346	1,201,809	2,262,532	2,262,532
43 Awards	8,646	18,730	15,620	15,620
44 Grants & Subsidies	6,378	2,229		
45 Mandatory Transfers	8,945,175	6,553,012	8,932,667	8,932,667
46 Contractual & Special Services	3,840,104	5,039,318	7,240,468	7,240,468
47 Non-Mandatory Transfers	2,126,065	6,235,858	2,195,900	2,195,900
48 Service Department Credits	(703,542)	(32,730)	(998,100)	(998,100)
49 Other Expenditures	994,124	839,778	1,759,266	1,833,514
50-59 Stores for Resale	15,743,157	20,141,008	21,968,270	21,968,270
Total Operating & Miscellaneous	$ 64,713,125	$ 74,621,126	$ 80,084,669	$ 80,158,917
EQUIPMENT & CAPITAL OUTLAY				
61 Equipment	$ 3,636,965	$ 8,158,991	$ 4,553,500	$ 4,553,500
62 Minor Equipment	183,554	347,620	294,272	294,272
63 Library Books	2,300	2,783	11,627	11,627
64 Livestock				
71 Land				
72 Buildings-Capital Outlay	327,054	954,520		
73 Improvements other than Buildings	60,175	102,091		
Total Equipment & Capital Outlay	$ 4,210,048	$ 9,566,005	$ 4,859,399	$ 4,859,399
TOTAL OPERATING	$ 68,923,173	$ 84,187,131	$ 84,944,068	$ 85,018,316
TOTAL EXPENDITURES & TRANSFERS	$116,578,740	$137,995,641	$142,998,859	$142,998,859

EXHIBIT C
Schedule 4

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1986, Actual 1987, Original Budget 1988 and Revised Budget 1988

	Total University			
	Actual 1986	Actual 1987	Original Budget 1988	Revised Budget 1988
SALARIES AND WAGES				
11 Admin. & Professional Salaries	$ 36,905,890	$ 41,830,382	$ 44,743,698	$ 44,709,026
12 Academic Salaries	122,828,255	134,511,849	147,567,046	147,481,369
13 GTA, GA, GRA	6,748,021	7,491,489	7,360,426	7,500,521
Total Professional Salaries	$166,482,166	$183,833,720	$199,671,170	$199,690,916
15 Total Summer School	$ 3,126,625	$ 3,038,499	$ 3,002,148	$ 3,143,145
16 Clerical & Supporting-Salaried	$ 34,600,323	$ 37,559,680	$ 40,374,262	$ 40,356,499
14 Student Employees-Salaried	730,303	818,106	853,781	790,215
Total Non-Exempt Salaries	$ 35,330,626	$ 38,377,786	$ 41,228,043	$ 41,146,714
17 Clerical & Supporting-Hourly	$ 59,774,598	$ 65,528,576	$ 68,842,954	$ 68,977,130
18 Student Employees-Hourly	4,902,452	5,138,098	5,122,633	5,127,183
Total Biweekly Wages	$ 64,677,049	$ 70,666,674	$ 73,965,587	$ 74,104,313
TOTAL SALARIES AND WAGES	$269,616,467	$295,916,679	$317,866,948	$318,085,088
OPERATING & MISCELLANEOUS				
19 Non-Wage Payments	$ 288,443	$ 435,375	$ 460,645	$ 558,044
21 Staff Benefits-Required	48,799,421	52,807,269	56,320,888	56,471,934
22 Staff Benefits-Optional	12,173,709	12,974,164	14,073,403	14,264,800
31 Travel	8,337,884	8,990,652	8,139,367	8,314,228
32 Motor Vehicle Operations	1,112,331	1,315,002	1,265,886	1,264,246
33 Printing, Dup. & Binding	4,150,832	5,196,666	4,321,343	4,357,005
34 Utilities & Fuel	20,084,219	21,568,494	23,571,939	23,551,840
35 Communications	7,644,888	8,128,628	7,712,766	7,851,437
36 Maintenance & Repairs	13,785,996	13,338,054	11,361,737	11,513,749
37 Prof. Services & Memberships	9,409,007	10,802,736	9,223,863	9,241,127
38 Computer Services	8,272,093	9,061,369	8,328,847	9,164,385
39 Supplies	21,692,619	23,326,298	23,090,466	23,798,666
41 Rentals	3,191,470	4,052,173	3,824,923	3,822,358
42 Insurance & Interest	5,859,256	3,834,580	5,334,484	5,389,990
43 Awards	4,597,235	4,626,636	8,853,157	8,817,503
44 Grants & Subsidies	4,459,517	5,381,606	1,921,494	1,874,859
45 Mandatory Transfers	16,827,546	16,503,732	19,554,097	19,540,923
46 Contractual & Special Services	9,025,394	11,264,398	14,497,472	15,042,627
47 Non-Mandatory Transfers	1,385,679	2,150,822	1,027,988	864,256
48 Service Department Credits	(6,160,548)	(5,521,300)	(4,846,573)	(4,912,400)
49 Other Expenditures	1,624,845	1,501,507	7,021,532	6,590,587
50-59 Stores for Resale	32,408,963	38,306,595	40,594,677	41,050,043
Total Operating & Miscellaneous	$228,970,798	$250,045,456	$265,654,401	$268,432,207
EQUIPMENT & CAPITAL OUTLAY				
61 Equipment	$ 11,702,721	$ 14,592,061	$ 9,379,766	$ 9,715,687
62 Minor Equipment	2,111,388	2,373,898	702,903	728,251
63 Library Books	3,661,336	3,788,762	3,314,685	3,901,382
64 Livestock	165,613	200,690		
71 Land		1,500		527,476
72 Buildings-Capital Outlay	2,267,263	3,521,018	200,000	
73 Improvements other than Buildings	132,281	433,280	58,900	58,900
Total Equipment & Capital Outlay	$ 20,040,602	$ 24,911,209	$ 13,656,254	$ 14,931,696
TOTAL OPERATING	$249,011,400	$274,956,665	$279,310,655	$283,363,903
TOTAL EXPENDITURES & TRANSFERS	$518,627,867	$570,873,344	$597,177,603	$601,448,991

Exhibit D

THE UNIVERSITY OF TENNESSEE
UNRESTRICTED CURRENT FUNDS
SOURCES AND USES OF TOTAL RESOURCES
AS BUDGETED FOR FISCAL YEAR ENDING JUNE 30, 1988
REVISED BUDGET (10/31/87)

BUDGETED RESOURCES BY SOURCE

	Amount	%
State Appropriations	$259,845,000	43.2%
Tuition and Fees	72,830,000	12.1
Sales of Auxiliary Enterprises	68,932,000	11.5
Sales & Svcs. of Educ. Activities	17,283,000	2.9
Gifts, Grants and Contracts	13,369,000	2.2
Federal Appropriations	11,281,000	1.9
Hospitals	146,806,000	24.4
All Other Resources	11,103,000	1.8
TOTAL	$601,449,000	100.0%

USES OF RESOURCES

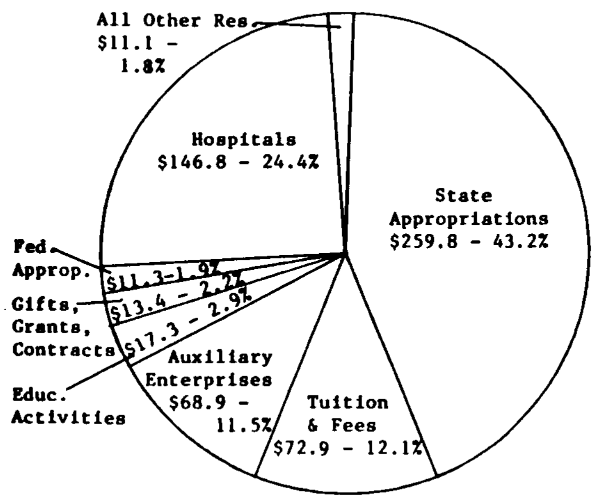
By Expenditure Function

	Amount	%
Instruction and Acad. Support	$182,769,000	30.4%
Auxiliary Enterprises	68,457,000	11.4
Staff Benefits	61,609,000	10.2
Institutional Support	37,556,000	6.2
Operation and Maint. of Plant	32,979,000	5.5
Public Service	28,663,000	4.8
Research	20,220,000	3.4
Hospitals	146,806,000	24.4
Student Services, Scholarships & Fellowships, & Other	22,390,000	3.7
TOTAL	$601,449,000	100.0%

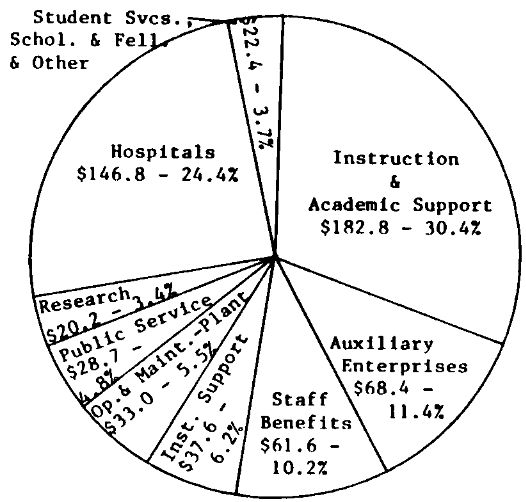
By Type Of Expenditure

	Amount	%
Professional Salaries	$202,834,000	33.7%
Clerical & Supporting Salaries and Wages	115,251,000	19.2
Operating and Miscellaneous Equipment and Capital Outlay	283,364,000	47.1
TOTAL	$601,449,000	100.0%

(In Millions of Dollars)



(In Millions of Dollars)



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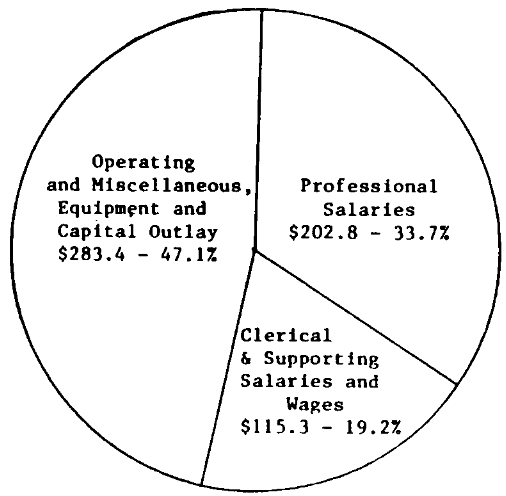


Exhibit E

THE UNIVERSITY OF TENNESSEE

UNRESTRICTED CURRENT FUNDS

SOURCES AND USES OF INCREASED RESOURCES

REVISED BUDGET FOR FY 1987-88 (10/31/87) OVER ACTUAL FOR FY 1986-87

INCREASED RESOURCES BY SOURCE

	Amount	%
State Appropriations	$ 12,843,000	42.0%
Tuition and Fees	3,512,000	11.5
Sales of Auxiliary Enterprises	3,737,000	12.2
Hospitals	6,983,000	22.8
All Other Sources	3,501,000	11.5
TOTAL	$ 30,576,000	100.0%

USES OF INCREASED RESOURCES

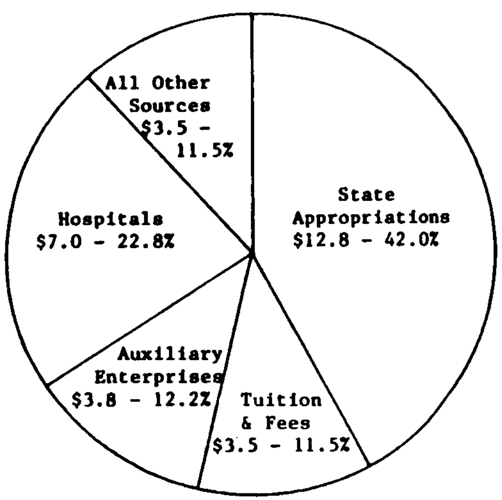
By Expenditure Function

	Amount	%
Instruction and Academic Support	$ 10,822,000	35.4%
Staff Benefits	4,876,000	16.0
Auxiliary Enterprises	3,737,000	12.2
Institutional Support, Public Service, Research, Student Services, Scholarships, and Fellowships and Other	2,649,000	8.7
Operation and Maintenance of Plant	1,509,000	4.9
Hospitals	6,983,000	22.8
TOTAL	$ 30,576,000	100.0%

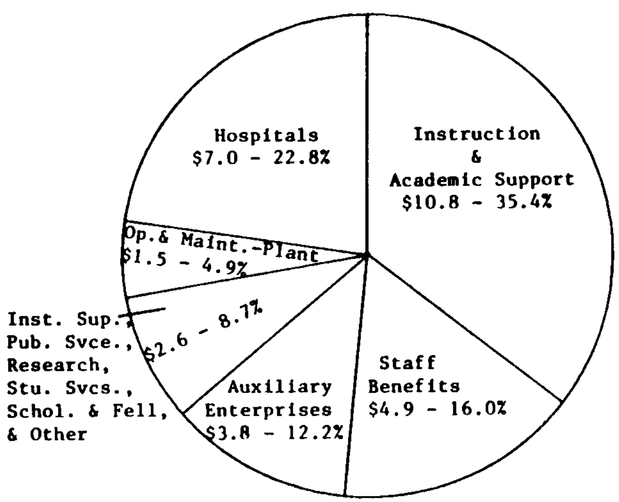
By Type of Expenditure

	Amount	%
Salaries and Wages	$ 22,168,000	72.5%
Operating and Other	8,408,000	27.5
TOTAL	$ 30,576,000	100.0%

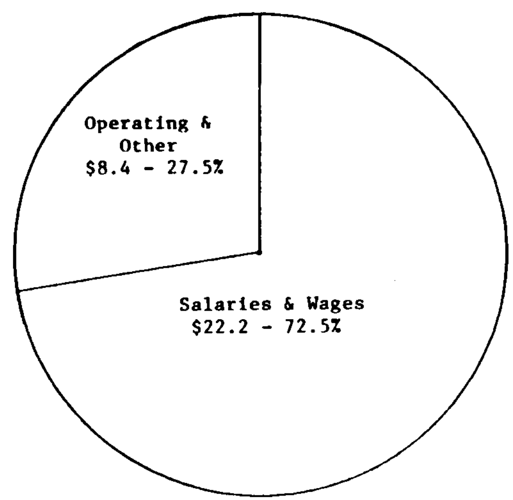
(In Millions of Dollars)



(In Millions of Dollars)



(In Millions of Dollars)



Appendices

THE UNIVERSITY OF TENNESSEE
Budget Summary
Statement of Hospitals Funds Revenues, Expenditures and Transfers
Memorial Hospital and William F. Bowld Hospital
Actual 1986, Actual 1987, Original Budget 1988, and Revised Budget 1988

Appendix I
Exhibit A

	Memorial Hospital				William F. Bowld Hospital			
	Actual 1986	Actual 1987	Original Budget 1988	Revised Budget 1988	Actual 1986	Actual 1987	Original Budget 1988	Revised Budget 1988
REVENUES								
Services to Patients	$ 93,279,745	$110,528,101	$115,520,145	$115,520,145	$ 24,980,589	$ 27,371,942	$ 28,896,600	$ 28,896,600
Auxiliary Enterprises	3,313,464	3,255,535	3,542,489	3,542,489	379,872	405,700	375,500	375,500
Grants and Contracts	2,289	5,767						
Other Services	478,190	1,049,582	1,550,615	1,550,615	(2,803,973)	(2,794,422)	(3,079,700)	(3,079,700)
Total Revenues	$ 97,073,688	$114,838,985	$120,613,249	$120,613,249	$ 22,556,488	$ 24,983,220	$ 26,192,400	$ 26,192,400
EXPENDITURES			(a)	(a)				
Public Service		$ 162,218	$ 549,799	$ 549,799				
Institutional Support			4,394,195	4,394,195				
Operation & Maintenance of Plant			8,053,577	8,053,577				
Auxiliary Enterprises	$ 1,324,066	1,487,058	2,573,295	2,573,295	$ 368,393	$ 377,896	$ 386,117	$ 386,117
Administration	7,710,287	9,527,554	11,946,955	11,946,955	2,789,008	2,693,841	2,918,486	2,918,486
Nursing Division	18,118,354	20,449,184	22,294,848	22,294,848	3,518,131	3,705,884	3,583,125	3,583,125
Ancillary Services-General	5,532,947	7,091,266	7,737,764	7,737,764	60,991	67,281	73,383	73,383
Ancillary Services-Patient Care	32,786,288	38,375,463	39,479,524	39,479,524	7,827,898	8,329,244	8,409,503	8,409,503
Outpatient Services	4,340,302	5,378,917	5,859,671	5,859,671	311,350	719,994	759,497	759,497
General Services	7,110,352	9,312,695	1,000,000	1,000,000	2,762,126	3,069,700	4,244,135	4,244,135
Other Expenses	8,060,001	11,643,749	4,001,145	4,001,145	2,361,421	2,225,940	2,936,473	2,936,473
Renal Services					525,585	588,887	668,800	668,800
Total Expenditures	$ 84,982,597	$103,428,104	$107,890,773	$107,890,773	$ 20,524,903	$ 21,778,667	$ 23,979,519	$ 23,979,519
MANDATORY TRANSFERS (IN)/OUT	$ 8,736,665	$ 6,351,412	$ 8,330,667	$ 8,330,667	$ 208,510	$ 201,600	$ 602,000	$ 602,000
NON-MANDATORY TRANSFERS (IN)/OUT	1,576,878	4,898,012	709,800	709,800	549,187	1,337,846	1,486,100	1,486,100
TOTAL EXPENDITURES & TRANSFERS	$ 95,296,140	$114,677,528	$116,931,240	$116,931,240	$ 21,282,600	$ 23,318,113	$ 26,067,619	$ 26,067,619
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES AND TRANSFERS	$ 1,777,548	$ 161,457	$ 3,682,009	$ 3,682,009	$ 1,273,888	$ 1,665,107	$ 124,781	$ 124,781
Fund Balance at Beginning of Year	22,916,269	24,693,817	29,668,708	24,855,274	(713,141)	560,747	2,325,723	2,225,854
Fund Balance at End of Year	$ 24,693,817	$ 24,855,274	$ 33,350,717	$ 28,537,283	$ 560,747	$ 2,225,854	$ 2,450,504	$ 2,350,635

(a) FY 1987-88 reflects a new accounting structure with new functions established and reallocation of expenditure charges within the new structure.

THE UNIVERSITY OF TENNESSEE
Budget Summary
Auxiliary Enterprises Funds

	Actual 1986	Actual 1987	Original Budget 1988	Revised Budget 1988
REVENUES				
Housing	$ 18,110,342	$ 19,187,950	$ 19,030,510	$ 19,035,586
Food Service	13,225,223	13,686,715	14,984,458	14,984,458
Bookstores	13,056,749	14,697,402	14,741,007	14,967,540
Parking Authorities	2,832,948	3,106,208	3,129,691	3,129,691
Athletics	13,371,228	12,701,262	14,902,161	14,902,161
Other Auxiliary Enterprises (a)	1,873,463	2,106,578	1,912,312	1,912,312
Total Revenues	$ 62,469,953	$ 65,486,115	$ 68,700,139	$ 68,931,748
EXPENDITURES				
Housing	$ 14,271,765	$ 14,717,191	$ 15,169,112	$ 15,206,843
Food Service	12,623,466	13,438,655	14,198,123	14,198,123
Bookstores	12,214,389	13,751,461	13,724,536	13,951,069
Parking Authorities	2,273,926	2,362,868	2,448,473	2,448,473
Athletics	11,401,760	11,421,967	12,105,710	12,105,710
Other Auxiliary Enterprises (a)	1,393,969	1,802,527	1,588,313	1,588,313
Total Expenditures	$ 54,179,275	$ 57,494,669	$ 59,234,267	$ 59,498,531
MANDATORY TRANSFERS (IN)/OUT				
Housing	$ 2,727,023	$ 2,855,706	$ 3,032,245	$ 3,019,071
Food Service	248,222	125,240	276,047	276,047
Bookstores	69,326	69,497	69,700	69,700
Parking Authorities	628,521	577,201	633,636	633,636
Athletics	1,126,739	1,055,813	1,981,000	1,981,000
Other Auxiliary Enterprises (a)	346,762	229,539	219,811	219,811
Total Mandatory Transfers	$ 5,146,593	$ 4,912,996	$ 6,212,439	$ 6,199,265
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND MANDATORY TRANSFERS	$ 3,144,085	$ 3,078,450	$ 3,253,433	$ 3,233,952
NON-MANDATORY TRANSFERS (IN)/OUT				
Housing	$ 1,187,503	$ 1,491,371	$ 1,068,545	$ 1,049,064
Food Service	249,105	409,132	236,447	236,447
Bookstores	956,203	147,764	555,500	555,500
Parking Authorities	163,851	186,099	43,381	43,381
Athletics	411,500	(5,026)	800,000	800,000
Other Auxiliary Enterprises (a)	120,093	82,985	75,000	75,000
Total Non-Mandatory Transfers	$ 3,088,255	$ 2,312,325	$ 2,778,873	$ 2,759,392
TOTAL EXPENDITURES & TRANSFERS	$ 62,414,123	$ 64,719,990	$ 68,225,579	$ 68,457,188
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS	$ 55,830	$ 766,125	$ 474,560	$ 474,560

(a) Includes Knoxville Panhellenic Building, Student Publications, University Center Sweet Shop and Vending Machines; Martin washer and dryer machines and student telephones; and Memphis Professional Activities Building.

Appendix II
Exhibit B

THE UNIVERSITY OF TENNESSEE
Statement of Auxiliary Enterprises Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1986, Actual 1987, Original Budget 1988 and Revised Budget 1988

	Chattanooga			
	Actual 1986	Actual 1987	Original Budget 1988	Revised Budget 1988
REVENUES				
Housing	$ 1,369,997	$ 1,547,535	$ 1,531,706	$ 1,536,782
Food Service	1,511,050	1,316,415	1,637,562	1,637,562
Bookstores	1,978,875	2,285,117	2,797,993	2,797,993
Parking Authorities	241,389	479,836	315,435	315,435
Athletics				
Other Auxiliary Enterprises				
Total Revenues	$ 5,101,311	$ 5,628,903	$ 6,282,696	$ 6,287,772
EXPENDITURES				
Housing	$ 915,807	$ 935,003	$ 893,684	$ 931,415
Food Service	1,316,125	1,209,215	1,491,134	1,491,134
Bookstores	1,995,760	2,251,627	2,648,293	2,648,293
Parking Authorities	141,189	174,668	181,813	181,813
Athletics				
Other Auxiliary Enterprises				
Total Expenditures	$ 4,368,881	$ 4,570,513	$ 5,214,924	$ 5,252,655
MANDATORY TRANSFERS (IN)/OUT				
Housing	$ 281,366	$ 437,435	$ 549,741	$ 536,567
Food Service	123,105		146,428	146,428
Bookstores	69,326	69,497	69,700	69,700
Parking Authorities	95,194	81,700	98,622	98,622
Athletics				
Other Auxiliary Enterprises				
Total Mandatory Transfers	$ 568,991	$ 588,632	$ 864,491	$ 851,317
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND MANDATORY TRANSFERS				
Housing	$ 172,824	$ 175,097	$ 88,281	$ 68,800
Food Service	71,820	107,200		
Bookstores	(86,211)	(36,007)	80,000	80,000
Parking Authorities	5,006	223,468	35,000	35,000
Athletics				
Other Auxiliary Enterprises				
Total Excess (Deficit) of Revenues Over Expend. & Mand. Transfers	$ 163,439	$ 469,758	$ 203,281	$ 183,800
NON-MANDATORY TRANSFERS (IN)/OUT				
Housing	$ 180,859	$ 202,674	$ 88,281	$ 68,800
Food Service	(2,883)			
Bookstores	70,845			
Parking Authorities	31,320	200,617	35,000	35,000
Athletics				
Other Auxiliary Enterprises				
Total Non-Mandatory Transfers	$ 280,141	$ 403,291	$ 123,281	$ 103,800
TOTAL EXPENDITURES & TRANSFERS	$ 5,218,013	$ 5,562,436	$ 6,202,696	$ 6,207,772
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS				
Housing	$ (8,035)	$ (27,577)		
Food Service	74,703	107,200		
Bookstores	(157,056)	(36,007)	$ 80,000	$ 80,000
Parking Authorities	(26,314)	22,851		
Athletics				
Other Auxiliary Enterprises				
Total Excess (Deficit) of Revenues Over Expenditures & Transfers	$ (116,702)	$ 66,467	$ 80,000	$ 80,000

THE UNIVERSITY OF TENNESSEE
Statement of Auxiliary Enterprises Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1986, Actual 1987, Original Budget 1988 and Revised Budget 1988

	Knoxville			
	Actual 1986	Actual 1987	Original Budget 1988	Revised Budget 1988
REVENUES				
Housing	$ 12,851,547	$ 13,817,853	$ 13,543,923	$ 13,543,923
Food Service	8,938,448	9,606,460	10,291,058	10,291,058
Bookstores	7,541,361	8,484,254	8,330,000	8,330,000
Parking Authorities	2,042,919	2,056,083	2,259,000	2,259,000
Athletics	13,371,228	12,701,262	14,902,161	14,902,161
Other Auxiliary Enterprises	1,146,918	1,182,450	1,207,412	1,207,412
Total Revenues	$ 45,892,421	$ 47,848,362	$ 50,533,554	$ 50,533,554
EXPENDITURES				
Housing	$ 9,982,277	$ 10,498,626	$ 10,895,945	$ 10,895,945
Food Service	8,460,324	9,238,250	9,664,794	9,664,794
Bookstores	6,947,469	7,881,137	7,740,465	7,740,465
Parking Authorities	1,812,229	1,798,918	1,883,986	1,883,986
Athletics	11,401,760	11,421,967	12,105,710	12,105,710
Other Auxiliary Enterprises	963,892	1,237,281	1,116,564	1,116,564
Total Expenditures	$ 39,567,951	$ 42,076,179	$ 43,407,464	$ 43,407,464
MANDATORY TRANSFERS (IN)/OUT				
Housing	$ 1,950,366	$ 1,867,342	$ 1,980,043	$ 1,980,043
Food Service	125,117	125,240	129,619	129,619
Bookstores				
Parking Authorities	372,514	348,687	375,014	375,014
Athletics	1,126,739	1,055,813	1,981,000	1,981,000
Other Auxiliary Enterprises	34,547	32,585	31,660	31,660
Total Mandatory Transfers	$ 3,609,283	$ 3,429,667	$ 4,497,336	$ 4,497,336
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND MANDATORY TRANSFERS				
Housing	$ 918,904	$ 1,451,885	$ 667,935	$ 667,935
Food Service	353,007	242,970	496,645	496,645
Bookstores	593,892	603,117	589,535	589,535
Parking Authorities	(141,824)	(91,522)		
Athletics	842,729	223,482	815,451	815,451
Other Auxiliary Enterprises	148,479	(87,416)	59,188	59,188
Total Excess (Deficit) of Revenues Over Expend. & Mand. Transfers	$ 2,715,187	$ 2,342,516	$ 2,628,754	$ 2,628,754
NON-MANDATORY TRANSFERS (IN)/OUT				
Housing	$ 951,388	$ 1,133,572	$ 846,030	$ 846,030
Food Service	293,641	448,657	269,882	269,882
Bookstores	563,624	455,736	550,000	550,000
Parking Authorities				
Athletics	411,500	(5,026)	800,000	800,000
Other Auxiliary Enterprises	120,093	82,985	75,000	75,000
Total Non-Mandatory Transfers	$ 2,340,246	$ 2,115,924	$ 2,540,912	$ 2,540,912
TOTAL EXPENDITURES & TRANSFERS	$ 45,517,480	$ 47,621,770	$ 50,445,712	$ 50,445,712
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS				
Housing	$ (32,484)	$ 318,313	$ (178,095)	$ (178,095)
Food Service	59,366	(205,687)	226,763	226,763
Bookstores	30,268	147,381	39,535	39,535
Parking Authorities	(141,824)	(91,522)		
Athletics	431,229	228,508	15,451	15,451
Other Auxiliary Enterprises	28,386	(170,401)	(15,812)	(15,812)
Total Excess (Deficit) of Revenues Over Expenditures & Transfers	$ 374,941	$ 226,592	$ 87,842	$ 87,842

Appendix II
Exhibit B
(Cont.)

THE UNIVERSITY OF TENNESSEE
Statement of Auxiliary Enterprises Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1986, Actual 1987, Original Budget 1988 and Revised Budget 1988

	Martin			
	Actual 1986	Actual 1987	Original Budget 1988	Revised Budget 1988
REVENUES				
Housing	$ 3,275,757	$ 3,231,864	$ 3,283,147	$ 3,283,147
Food Service	2,135,755	2,096,143	2,316,892	2,316,892
Bookstores	1,320,520	1,362,870	1,349,012	1,349,012
Parking Authorities	108,633	80,881	90,000	90,000
Athletics				
Other Auxiliary Enterprises	237,553	231,471	211,000	211,000
Total Revenues	$ 7,078,218	$ 7,003,229	$ 7,250,051	$ 7,250,051
EXPENDITURES				
Housing	$ 2,798,468	$ 2,693,186	$ 2,753,312	$ 2,753,312
Food Service	2,171,728	2,155,059	2,269,814	2,269,814
Bookstores	1,205,401	1,259,029	1,252,276	1,252,276
Parking Authorities	29,381	104,575	85,799	85,799
Athletics				
Other Auxiliary Enterprises	184,611	183,685	166,000	166,000
Total Expenditures	$ 6,389,589	$ 6,395,534	$ 6,527,201	$ 6,527,201
MANDATORY TRANSFERS (IN)/OUT				
Housing	$ 471,392	$ 498,480	$ 477,545	$ 477,545
Food Service				
Bookstores				
Parking Authorities				
Athletics				
Other Auxiliary Enterprises				
Total Mandatory Transfers	$ 471,392	$ 498,480	$ 477,545	$ 477,545
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND MANDATORY TRANSFERS				
Housing	$ 5,897	$ 40,198	$ 52,290	$ 52,290
Food Service	(35,973)	(58,916)	47,078	47,078
Bookstores	115,119	103,841	96,736	96,736
Parking Authorities	79,252	(23,694)	4,201	4,201
Athletics				
Other Auxiliary Enterprises	52,942	47,786	45,000	45,000
Total Excess (Deficit) of Revenues Over Expend. & Mand. Transfers	$ 217,237	$ 109,215	$ 245,305	$ 245,305
NON-MANDATORY TRANSFERS (IN)/OUT				
Housing	$ 46,274	$ 100,487	$ 113,587	$ 113,587
Food Service				
Bookstores				
Parking Authorities				
Athletics				
Other Auxiliary Enterprises				
Total Non-Mandatory Transfers	$ 46,274	$ 100,487	$ 113,587	$ 113,587
TOTAL EXPENDITURES & TRANSFERS	$ 6,907,255	$ 6,994,501	$ 7,118,333	$ 7,118,333
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS				
Housing	$ (40,377)	$ (60,289)	$ (61,297)	$ (61,297)
Food Service	(35,973)	(58,916)	47,078	47,078
Bookstores	115,119	103,841	96,736	96,736
Parking Authorities	79,252	(23,694)	4,201	4,201
Athletics				
Other Auxiliary Enterprises	52,942	47,786	45,000	45,000
Total Excess (Deficit) of Revenues Over Expenditures & Transfers	$ 170,963	$ 8,728	$ 131,718	$ 131,718

Appendix II
Exhibit B
(Cont.)

THE UNIVERSITY OF TENNESSEE
Statement of Auxiliary Enterprises Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1986, Actual 1987, Original Budget 1988 and Revised Budget 1988

	Space Institute			
	Actual 1986	Actual 1987	Original Budget 1988	Revised Budget 1988
REVENUES				
Housing	$ 37,866	$ 35,419	$ 38,300	$ 38,300
Food Service	75,923	71,162	.76,200	76,200
Bookstores	45,247	48,222	48,500	48,500
Parking Authorities				
Athletics				
Other Auxiliary Enterprises				
Total Revenues	$ 159,036	$ 154,803	$ 163,000	$ 163,000
EXPENDITURES				
Housing	$ 19,692	$ 20,248	$ 28,070	$ 28,070
Food Service	117,576	110,687	109,635	109,635
Bookstores	51,481	58,894	43,000	43,000
Parking Authorities				
Athletics				
Other Auxiliary Enterprises				
Total Expenditures	$ 188,749	$ 189,829	$ 180,705	$ 180,705
MANDATORY TRANSFERS (IN)/OUT				
Housing	$ 9,192	$ 9,203	$ 9,583	$ 9,583
Food Service				
Bookstores				
Parking Authorities				
Athletics				
Other Auxiliary Enterprises				
Total Mandatory Transfers	$ 9,192	$ 9,203	$ 9,583	$ 9,583
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND MANDATORY TRANSFERS				
Housing	$ 8,982	$ 5,968	$ 647	$ 647
Food Service	(41,653)	(39,525)	(33,435)	(33,435)
Bookstores	(6,234)	(10,672)	5,500	5,500
Parking Authorities				
Athletics				
Other Auxiliary Enterprises				
Total Excess (Deficit) of Revenues Over Expend. & Mand. Transfers	$ (38,905)	$ (44,229)	$ (27,288)	$ (27,288)
NON-MANDATORY TRANSFERS (IN)/OUT				
Housing	$ 8,982	$ 5,968	$ 647	$ 647
Food Service	(41,653)	(39,525)	(33,435)	(33,435)
Bookstores	(6,234)	(10,672)	5,500	5,500
Parking Authorities				
Athletics				
Other Auxiliary Enterprises				
Total Non-Mandatory Transfers	$ (38,905)	$ (44,229)	$ (27,288)	$ (27,288)
TOTAL EXPENDITURES & TRANSFERS	$ 159,036	$ 154,803	$ 163,000	$ 163,000
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS				
Housing				
Food Service				
Bookstores				
Parking Authorities				
Athletics				
Other Auxiliary Enterprises				
Total Excess (Deficit) of Revenues Over Expenditures & Transfers	$ 0	$ 0	$ 0	$ 0

Appendix II
Exhibit B
(Cont.)

THE UNIVERSITY OF TENNESSEE
Statement of Auxiliary Enterprises Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1986, Actual 1987, Original Budget 1988 and Revised Budget 1988

	Memphis-Other Specialized Units			
	Actual 1986	Actual 1987	Original Budget 1988	Revised Budget 1988
REVENUES				
Housing	$ 575,175	$ 555,279	$ 633,434	$ 633,434
Food Service	564,047	596,535	662,746	662,746
Bookstores	2,170,746	2,516,939	2,215,502	2,442,035
Parking Authorities	440,007	489,408	465,256	465,256
Athletics				
Other Auxiliary Enterprises	488,992	692,657	493,900	493,900
Total Revenues	$ 4,238,967	$ 4,850,818	$ 4,470,838	$ 4,697,371
EXPENDITURES				
Housing	$ 555,521	$ 570,128	$ 598,101	$ 598,101
Food Service	557,713	725,444	662,746	662,746
Bookstores	2,014,278	2,300,774	2,040,502	2,267,035
Parking Authorities	291,127	284,707	296,875	296,875
Athletics				
Other Auxiliary Enterprises	245,466	381,561	305,749	305,749
Total Expenditures	$ 3,664,105	$ 4,262,614	$ 3,903,973	$ 4,130,506
MANDATORY TRANSFERS (IN)/OUT				
Housing	$ 14,707	$ 43,246	$ 15,333	$ 15,333
Food Service				
Bookstores				
Parking Authorities	160,813	146,814	160,000	160,000
Athletics				
Other Auxiliary Enterprises	312,215	196,954	188,151	188,151
Total Mandatory Transfers	$ 487,735	$ 387,014	$ 363,484	$ 363,484
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND MANDATORY TRANSFERS				
Housing	$ 4,947	$ (58,095)	$ 20,000	$ 20,000
Food Service	6,334	(128,909)		
Bookstores	156,468	216,165	175,000	175,000
Parking Authorities	(11,933)	57,887	8,381	8,381
Athletics				
Other Auxiliary Enterprises	(68,689)	114,142		
Total Excess (Deficit) of Revenues Over Expend. & Mand. Transfers	$ 87,127	$ 201,190	$ 203,381	$ 203,381
NON-MANDATORY TRANSFERS (IN)/OUT				
Housing		$ 48,670	$ 20,000	$ 20,000
Food Service	$ 327,968	(297,300)		
Bookstores	132,531	(14,518)	8,381	8,381
Parking Authorities				
Athletics				
Other Auxiliary Enterprises				
Total Non-Mandatory Transfers	$ 460,499	$ (263,148)	$ 28,381	$ 28,381
TOTAL EXPENDITURES & TRANSFERS	$ 4,612,339	$ 4,386,480	$ 4,295,838	$ 4,522,371
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS				
Housing	$ 4,947	$ (106,765)		
Food Service	6,334	(128,909)		
Bookstores	(171,500)	513,465	$ 175,000	$ 175,000
Parking Authorities	(144,464)	72,405		
Athletics				
Other Auxiliary Enterprises	(68,689)	114,142		
Total Excess (Deficit) of Revenues Over Expenditures & Transfers	$ (373,372)	$ 464,338	$ 175,000	$ 175,000

Appendix II
Exhibit B
(Cont.)

THE UNIVERSITY OF TENNESSEE
Statement of Auxiliary Enterprises Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1986, Actual 1987, Original Budget 1988 and Revised Budget 1988

	Total Auxiliary Enterprises			
	Actual 1986	Actual 1987	Original Budget 1988	Revised Budget 1988
REVENUES				
Housing	$ 18,110,342	$ 19,187,950	$ 19,030,510	$ 19,035,586
Food Service	13,225,223	13,686,715	14,984,458	14,984,458
Bookstores	13,056,749	14,697,402	14,741,007	14,967,540
Parking Authorities	2,832,948	3,106,208	3,129,691	3,129,691
Athletics	13,371,228	12,701,262	14,902,161	14,902,161
Other Auxiliary Enterprises	1,873,463	2,106,578	1,912,312	1,912,312
Total Revenues	$ 62,469,953	$ 65,486,115	$ 68,700,139	$ 68,931,748
EXPENDITURES				
Housing	$ 14,271,765	$ 14,717,191	$ 15,169,112	$ 15,206,843
Food Service	12,623,466	13,438,655	14,198,123	14,198,123
Bookstores	12,214,389	13,751,461	13,724,536	13,951,069
Parking Authorities	2,273,926	2,362,868	2,448,473	2,448,473
Athletics	11,401,760	11,421,967	12,105,710	12,105,710
Other Auxiliary Enterprises	1,393,969	1,802,527	1,588,313	1,588,313
Total Expenditures	$ 54,179,275	$ 57,494,669	$ 59,234,267	$ 59,498,531
MANDATORY TRANSFERS (IN)/OUT				
Housing	$ 2,727,023	$ 2,855,706	$ 3,032,245	$ 3,019,071
Food Service	248,222	125,240	276,047	276,047
Bookstores	69,326	69,497	69,700	69,700
Parking Authorities	628,521	577,201	633,636	633,636
Athletics	1,126,739	1,055,813	1,981,000	1,981,000
Other Auxiliary Enterprises	346,762	229,539	219,811	219,811
Total Mandatory Transfers	$ 5,146,593	$ 4,912,996	$ 6,212,439	$ 6,199,265
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND MANDATORY TRANSFERS				
Housing	$ 1,111,554	$ 1,615,053	$ 829,153	$ 809,672
Food Service	353,535	122,820	510,288	510,288
Bookstores	773,034	876,444	946,771	946,771
Parking Authorities	(69,499)	166,139	47,582	47,582
Athletics	842,729	223,482	815,451	815,451
Other Auxiliary Enterprises	132,732	74,512	104,188	104,188
Total Excess (Deficit) of Revenues Over Expend. & Mand. Transfers	$ 3,144,085	$ 3,078,450	$ 3,253,433	$ 3,233,952
NON-MANDATORY TRANSFERS (IN)OUT				
Housing	$ 1,187,503	$ 1,491,371	$ 1,068,545	$ 1,049,064
Food Service	249,105	409,132	236,447	236,447
Bookstores	956,203	147,764	555,500	555,500
Parking Authorities	163,851	186,099	43,381	43,381
Athletics	411,500	(5,026)	800,000	800,000
Other Auxiliary Enterprises	120,093	82,985	75,000	75,000
Total Non-Mandatory Transfers	$ 3,088,255	$ 2,312,325	$ 2,778,873	$ 2,759,392
TOTAL EXPENDITURES & TRANSFERS	$ 62,414,123	$ 64,719,990	$ 68,225,579	$ 68,457,188
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS				
Housing	$ (75,949)	$ 123,682	$ (239,392)	$ (239,392)
Food Service	104,430	(286,312)	273,841	273,841
Bookstores	(183,169)	728,680	391,271	391,271
Parking Authorities	(233,350)	(19,960)	4,201	4,201
Athletics	431,229	228,508	15,451	15,451
Other Auxiliary Enterprises	12,639	(8,473)	29,188	29,188
Total Excess (Deficit) of Revenues Over Expenditures & Transfers	$ 55,830	$ 766,125	$ 474,560	$ 474,560

Appendix III
Exhibit A

THE UNIVERSITY OF TENNESSEE
Knoxville

Summary of Revenues, Expenditures and Transfers
Department of Athletics

	Actual 1986	Actual 1987	Original Budget 1988	Revised Budget 1988
REVENUES				
Football (See Schedule A)	$ 6,460,562	$ 5,751,896	$ 6,260,661	$ 6,260,661
Broadcasting and TV Football	983,361	989,654	860,000	860,000
Basketball Games and Broadcasting	1,073,111	1,269,356	1,430,000	1,430,000
SEC Bowls and SEC Distribution	270,727	311,856	250,000	250,000
Athletic Recreation Facilities	3,000	1,866	2,500	2,500
Gifts for Grants-in-Aid	1,520,706	1,968,770	2,320,000	2,320,000
Varsity Inn (Cash Receipts)	103,934	33,353		
Concessions,Prog.& T-Club Souvenirs	1,158,544 a	1,392,555	1,750,000	1,750,000
Sports Camp	226,118	259,061	247,000	247,000
Sky Boxes			840,000	840,000
Other Sports		14,845	23,000	23,000
Interest and Other Revenue	1,571,165 a	708,050	919,000	919,000
Total Revenues	$ 13,371,228	$ 12,701,262	$ 14,902,161	$ 14,902,161
EXPENDITURES AND TRANSFERS				
Sports Program	$ 5,534,954	$ 5,426,379	$ 5,793,839	$ 5,793,839
Administration	2,422,618	2,657,982	2,502,446	2,502,446
Welfare of Athletes	854,943	971,631	501,341	501,341
Other Projects	903,791	779,701	833,003	833,003
Physical Plant	815,089	684,847	667,987	667,987
Extraordinary Maintenance	147,822	268,681	894,000	894,000
Concessions and Programs	500,899	403,600	687,844	687,844
Sports Camp	221,644	229,146	225,250	225,250
Total Expenditures	$ 11,401,760	$ 11,421,967	$ 12,105,710	$ 12,105,710
MANDATORY TRANSFERS (IN)/OUT	$ 1,126,739	$ 1,055,813	$ 1,981,000	$ 1,981,000
NON-MANDATORY TRANSFERS (IN)/OUT	411,500	(5,026)	800,000	800,000
TOTAL EXPENDITURES AND TRANSFERS	$ 12,939,999	$ 12,472,754	$ 14,886,710	$ 14,886,710
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS	$ 431,229	$ 228,508	$ 15,451	$ 15,451
Balance or (Deficit) at Beginning of Year	447,891	879,120	1,121,099	1,107,628
Balance or (Deficit) at End of Year	$ 879,120	$ 1,107,628	$ 1,136,550	$ 1,123,079

(a) T-Club souvenirs was in Other Revenue until FY 1986-87.

Appendix III
Schedule A

THE UNIVERSITY OF TENNESSEE
Knoxville

Football Revenue

	Actual 1986	Actual 1987	Original Budget 1988	Revised Budget 1988
Alabama	$ 401,803	$ 1,108,175 *	$ 425,000	$ 425,000
Army		1,092,050 *		
Auburn	1,027,152 *	195,000	1,150,000 *	1,150,000 *
Boston College			250,000	250,000
California			1,050,000 *	1,050,000 *
Colorado State			1,200,000 *	1,200,000 *
Florida	150,000			
Georgia Tech	1,037,074 *	150,000	1,150,000 *	1,150,000 *
Kentucky	175,000	1,109,130 *	175,000	175,000
Louisville			1,000,000 *	1,000,000 *
Memphis State	190,000	1,062,639 *		
Mississippi State		1,154,966 *	150,000	150,000
Mississippi	967,533 *	142,838	1,100,000 *	1,100,000 *
New Mexico		1,216,466 *		
Rutgers	936,254 *			
Texas-El Paso		992,487 *		
UCLA	1,165,050 *			
Vanderbilt	1,090,747 *	160,000	1,150,000 *	1,150,000 *
Wake Forest	941,550 *			
Sugar Bowl	857,450			
Liberty Bowl		348,551		
Orange and White Game	(11,063)	17,829		
Undistributed Season Tickets	1,283 +	(3,921)+		
Total Gross Revenue	$ 8,929,833	$ 8,746,210	$ 8,800,000	$ 8,800,000
Less: Payments to Visiting Team	1,457,787	1,879,811	1,406,000	1,406,000
Amusement Tax	596,598	644,417	666,670	666,670
Sales Tax	414,886	470,086	466,669	466,669
TOTAL	$ 6,460,562	$ 5,751,896	$ 6,260,661	$ 6,260,661

* Home games from which payment to visiting team is made.
\+ Net amount of undistributed season tickets and excess complimentary tickets.

Appendix III
Exhibit B

THE UNIVERSITY OF TENNESSEE
Chattanooga

Summary of Revenues, Expenditures and Transfers
Department of Athletics

	Actual 1986	Actual 1987	Original Budget 1988	Revised Budget 1988
REVENUES				
General Funds	$ 659,213	$ 820,994	$ 823,544	$ 768,124
Football	276,414	259,517	262,275	283,929
Basketball	249,721	266,411	201,375	228,510
Wrestling	426	12,742	2,500	7,856
Women's Sports	18,647	24,870	6,000	9,477
Gifts	604,284	620,024	685,000	648,400
Advertising and Program Sales	27,112	54,722	47,000	47,000
Concessions	30,000	22,664	35,000	35,000
Student Fees	225,170	267,202	255,800	255,800
Other Revenue	87,941	67,932	23,500	85,547
Total Revenues	$ 2,178,928	$ 2,417,078	$ 2,341,994	$ 2,369,643
EXPENDITURES				
Men's Sports Program	$ 826,344	$ 854,743	$ 811,342	$ 821,065
Women's Sports Program	128,213	148,700	129,096	131,663
Administration	230,561	247,297	249,732	253,435
Sports-Information	32,366	36,065	36,124	34,666
Sports-Medical	70,660	86,625	76,556	70,676
Sports-Security	9,240	5,161	6,000	5,300
Tutoring	42,295	51,861	47,359	48,640
Training	38,062	38,632	40,499	39,929
Grants-in-Aid (Men)	653,841	759,662	747,059	770,240
Grants-in-Aid (Women)	108,605	125,035	151,225	148,029
Advertising	28,373	48,502	37,000	37,000
Awards	10,368	14,795	10,002	9,000
Total Expenditures	$ 2,178,928	$ 2,417,078	$ 2,341,994	$ 2,369,643
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS	$ 0	$ 0	$ 0	$ 0

Appendix III
Exhibit C

THE UNIVERSITY OF TENNESSEE
Martin

Summary of Revenues, Expenditures and Transfers
Department of Athletics

	Actual 1986	Actual 1987	Original Budget 1988	Revised Budget 1988
REVENUES				
General Funds	$ 963,512	$ 1,068,986	$ 1,022,896	$ 1,006,562
Football	56,094	48,518	52,546	52,546
Basketball	59,142	62,330	71,463	71,463
Women's Athletics	4,249	4,374	18,584	18,584
Athletic Gifts	49,386	53,514	55,000	55,000
Student Fees	288,574	307,328	321,838	321,838
Total Revenues	$ 1,420,957	$ 1,545,050	$ 1,542,327	$ 1,525,993
EXPENDITURES				
Men's Sports Program	$ 498,033	$ 462,006	$ 473,024	$ 462,044
Women's Sports Program	128,744	135,316	138,100	138,100
Men's Administration	239,755	256,378	236,010	232,100
Women's Administration	66,144	64,856	66,775	64,331
Grants-in-Aid (Men)	404,661	482,798	488,623	489,623
Grants-in-Aid (Women)	83,620	143,696	139,795	139,795
Total Expenditures	$ 1,420,957	$ 1,545,050	$ 1,542,327	$ 1,525,993
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS	$ 0	$ 0	$ 0	$ 0

APPENDIX IV

THE UNIVERSITY OF TENNESSEE
Schedule of Proposed Fee Revisions
To be Effective Summer Quarter, 1987

University fees are determined by the Board of Trustees and are subject to change without notice. The general fees in effect are as follows:

	MARTIN Present Rate Per Quarter	MARTIN Proposed Rate Per Quarter	KNOXVILLE, SPACE INSTITUTE, SOCIAL WORK (EXCLUDES KNOXVILLE COLLEGE OF LAW) Present Rate Per Quarter	KNOXVILLE, SPACE INSTITUTE, SOCIAL WORK (EXCLUDES KNOXVILLE COLLEGE OF LAW) Proposed Rate Per Quarter
MAINTENANCE FEE - Undergraduate	$391.00*	$418.00*	$376.00	$403.00
- Graduate	488.00*	522.00*	470.00	503.00
TUITION - (additional for out-of-state students)	811.00	868.00	811.00	868.00

NOTE: In lieu of the above charge for tuition and/or maintenance fee, part-time students may elect to pay fees computed by the quarter hour credit (or audit) at the rates shown below, total charges not to exceed the regular maintenance fee for in-state students or the maintenance fee plus tuition for out-of-state students.

	MARTIN Present Rate Per Quarter	MARTIN Proposed Rate Per Quarter	KNOXVILLE Present Rate Per Quarter	KNOXVILLE Proposed Rate Per Quarter
Undergraduate Students:				
In-State				
Per qtr. hr. or fraction thereof	33.00*	35.00*	44.00	47.00
Minimum Charge	99.00	105.00	132.00	141.00
Out-of-State				
Per qtr. hr. or fraction thereof	101.00*	107.00*	101.00	108.00
Minimum Charge	303.00	321.00	303.00	324.00
Graduate				
In-State				
Per qtr. hr. or fraction thereof	54.00*	58.00*	68.00	73.00
Minimum Charge	162.00	174.00	204.00	219.00
Out-of-State				
Per qtr. hr. or fraction thereof	145.00*	154.00*	148.00	159.00
Minimum Charge	435.00	462.00	444.00	477.00
UNIVERSITY PROGRAMS & SERVICES FEE				
All Undergraduate & Graduate Students taking in excess of 8 quarter hours.				
Student Activity Service Fee	**	**	36.00	36.00
Debt Service Fee	**	**	12.00	12.00
Health Services Fee	None	None	17.00	17.00
Total			$ 65.00+	$ 65.00+
Part-time students taking 8 quarter hours or less++				
Rate per quarter hour	None	None	4.00	4.00
Minimum Charge	None	None	12.00	12.00
Summer Rate-Program & Services Fee	None	None	45.00+	52.00***+

* The maintenance fee in both 1986-87 and 1987-88 includes $25 Debt Service Fee and $10 Student Activity Fee per quarter. Quarter hour rates include $2 Debt Service Fee and $1 Student Activity Fee per quarter in both 86-87 and 87-88.

** Included in Maintenance Fee.

***The change in the Program & Services Fee Summer rate represents a correction to the 1986-87 (Summer, 1986) fee which should have been set at $52.00 at that time.

\+ University Program and Services Fee at Space Institute is $36.00 per quarter including the Summer Quarter.

++ Students taking at least 6 qtr. hours may elect to pay the full Program and Services Fee.

THE UNIVERSITY OF TENESSEE
Schedule of Proposed Fee Revisions
To be Effective Summer Term, 1987

	KNOXVILLE - COLLEGE OF LAW	
	Present Rate Per Semester	Proposed Rate Per Semester

University fees are determined by the Board of Trustees and are subject to change without notice. The general fees in effect are as follows:

College of Law		
Maintenance Fee		
Fall and Spring Semesters	$ 790.00	$ 846.00
Summer Term	527.00	564.00
Tuition (additional for out-of-state students)		
Fall and Spring Semesters	1,216.00	1,302.00
Summer Term	811.00	868.00

NOTE: In lieu of the above charge for tuition and/or maintenance fee, part-time students may elect to pay fees computed by the semester hour credit (or audit) at the rates shown below, total charges not to exceed the regular maintenance fee for in-state student or the maintenance fee plus tuition for out-of-state students.

Law Students		
In-State		
Per Semester hr. or fraction thereof	115.00	123.00
Minimum Charge	230.00	246.00
Out-of-State		
Per Semester hr. or fraction thereof	234.00	251.00
Minimum Charge	468.00	502.00
UNIVERSITY PROGRAMS & SERVICES FEE		
All Law Students taking in excess of 8 semester hours		
Student Activity Service Fee	54.00	54.00
Debt Service Fee	18.00	18.00
Health Services Fee	25.00	25.00
Total	$ 97.00	$ 97.00
Part-time students taking 8 semester hours or less++		
Rate per semester hour	6.00	6.00
Minimum Charge	12.00	12.00
Summer Rate - Program & Service Fee	45.00	52.00

++ Students taking at least 6 semester hours may elect to pay the full Programs and Services Fee.

THE UNIVERSITY OF TENESSEE
Schedule of Proposed Fee Revisions
To be Effective First Summer Term, 1987 (May 4, 1987)

	CHATTANOOGA	
	Present Rate Per Semester	Proposed Rate Per Semester
University fees are determined by the Board of Trustees and are subject to change without notice. The general fees in effect are as follows:		
MAINTENANCE FEE - Undergraduate	$ 549.00*	$ 584.00*
- Graduate	713.00*	760.00*
TUITION - (additional for out-of-state students)	1,216.00	1,302.00

NOTE: In lieu of the above charge for tuition and/or maintenance fee, part-time students may elect to pay fees computed by the semester hour credit (or audit) at the rates shown below, total charges not to exceed the regular maintenance fee for in-state students or the maintenance fee plus tuition for out-of-state students.

	Present Rate Per Semester	Proposed Rate Per Semester
Undergraduate Students:		
In-State		
Per semester hour or fraction thereof	54.00*	58.00*
Minimum charge	108.00	116.00
Out-of-State		
Per semester hour or fraction thereof	148.00*	159.00*
Minimum charge	296.00	318.00
Graduate Students		
In-State		
Per semester hour or fraction thereof	90.00*	96.00*
Minimum charage	180.00	192.00
Out-of-State		
Per semester hour or fraction thereof	215.00*	230.00*
Minimum Charge	430.00	460.00
Contract Rate Per Hour	30.00	32.00
Individual Education Program (IEP)	30.00	32.00
Activity Fee:		
Full-Time - Maximum	28.00	30.00
Part-Time Per Semester Hour**	3.00	3.00

* The maintenance fee in both 1986-87 and 1987-88 includes $44 Debt Service Fee per semester. Semester hour rates for both 1986-87 and 1987-88 include a $4 Debt Service Fee.

THE UNIVERSTIY OF TENNESSEE
Schedule of Proposed Fee Revisions
To be Effective Summer Quarter 1987

	UT, MEMPHIS Present Rate Per Quarter	Proposed Rate Per Quarter
Graduate School Medical Sciences		
Maintenance Fee	$ 433.00	$ 463.00
Non-Resident Tuition	810.00	868.00
College of Allied Health Sciences		
Medical Technology		
Maintenance Fee	323.00	346.00
Non-Resident Tuition	810.00	868.00
Cytotechnology		
Maintenance Fee	323.00	346.00
Non-Resident Tuition	810.00	868.00
Dental Hygiene		
Maintenance Fee	323.00	346.00
Non-Resident Tuition	810.00	868.00
Medical Records Administration		
Maintenance Fee	323.00	346.00
Non-Resident Tuition	810.00	868.00
Physical Therapy		
Maintenance Fee	323.00	346.00
Non-Resident Tuition	810.00	868.00
College of Medicine		
Maintenance Fee	1,771.00*	1,895.00*
Non-Resident Tuition	1,049.00*	1,122.00*
College of Dentistry		
Undergraduate & Graduate		
Maintenance Fee	1,171.00	1,253.00
Non-Resident Tuition	1,049.00	1,122.00
College of Pharmacy		
Graduate Doctor of Pharmacy		
Maintenance Fee	683.00	731.00
Non-Resident Tuition	810.00	868.00
College of Nursing		
Undergraduate		
Maintenance Fee	323.00	346.00
Non-Resident Tuition	810.00	868.00
Graduate		
Maintenance Fee	820.00	877.00
Non-Resident Tuition	810.00	868.00

* See NOTE on next page.

NOTE - The following provision will apply for "off-time" periods which overlap portions of two quarters: If a student is on "off-time" for a period of 5-1/2 consecutive weeks or longer but less than 11 weeks and such "off-time" extends over portions of two school quarters as scheduled in the UT, Memphis catalog, such student will be charged the full quarterly fee for the quarter in which the "off-time" begins, and one-half of the quarterly fee for the quarter in which the "off-time" ends.

If the student is on "off-time" for a period of 11 consecutive weeks or longer and such "off-time" extends over portions of two school quarters as scheduled in the UT, Memphis catalog, such student will pay the full quarterly fee for the quarter in which the "off-time" begins, and will not pay any quarterly maintenance fee or out-of-state tuition for the quarter in which the "off-time" period ends.

Quarterly Hour Rates

	UT, MEMPHIS	
	Present Rate	Proposed Rate
Graduate School Medical Sciences		
Resident Rate per Quarter Hour	$ 64.00	$ 68.00
Non-Resident Rate per Quarter Hour	131.00	140.00
Minimum Charge Resident	192.00	204.00
Minimum Charge Non-Resident	393.00	420.00
College of Allied Health Sciences		
Medical Technology		
Resident Rate per Quarter Hour	40.00	43.00
Non-Resident Rate per Quarter Hour	88.00	94.00
Minimum Charge Resident	120.00	129.00
Minimum Charge Non-Resident	264.00	282.00
Cytotechnology		
Resident Rate per Quarter Hour	40.00	43.00
Non-Resident Rate per Quarter Hour	88.00	94.00
Minimum Charge Resident	120.00	129.00
Minimum Charge Non-Resident	264.00	282.00
Dental Hygiene		
Resident Rate per Quarter Hour	40.00	43.00
Non-Resident Rate per Quarter Hour	88.00	94.00
Minimum Charge Resident	120.00	129.00
Minimum Charge Non-Resident	264.00	282.00
Medical Records Administration		
Resident Rate per Quarter Hour	40.00	43.00
Non-Resident Rate per Quarter Hour	88.00	94.00
Minimum Charge Resident	120.00	129.00
Minimum Charge Non-Resident	264.00	282.00

	UT, MEMPHIS Present Rate	Proposed Rate
College of Allied Health Sciences		
Physical Therapy		
Resident Rate per Quarter Hour	$ 40.00	$ 43.00
Non-Resident Rate per Quarter Hour	88.00	94.00
Minimum Charge Resident	120.00	129.00
Minimum Charge Non-Resident	264.00	282.00
College of Medicine		
Resident Rate per Quarter Hour	177.00	189.00
Non-Resident Rate per Quarter Hour	255.00	273.00
Minimum Charge Resident	531.00	567.00
Minimum Charge Non-Resident	765.00	819.00
College of Dentistry		
Undergraduate & Graduate		
Resident Rate per Quarter Hour	118.00	126.00
Non-Resident Rate per Quarter Hour	241.00	258.00
Minimum Charge Resident	354.00	378.00
Minimum Charge Non-Resident	723.00	774.00
College of Pharmacy		
Graduate Doctor of Pharmacy		
Resident Rate per Quarter Hour	75.00	80.00
Non-Resident Rate per Quarter Hour	137.00	147.00
Minimum Charge Resident	225.00	240.00
Minimum Charge Non-Resident	411.00	441.00
College of Nursing		
Undergraduate		
Resident Rate per Quarter Hour	40.00	43.00
Non-Resident Rate per Quarter Hour	88.00	94.00
Minimum Charge Resident	120.00	129.00
Minimum Charge Non-Resident	264.00	282.00
Graduate		
Resident Rate per Quarter Hour	86.00	92.00
Non-Resident Rate per Quarter Hour	173.00	185.00
Minimum Charge Resident	258.00	276.00
Minimum Charge Non-Resident	519.00	555.00

Other Fees

	UT, MEMPHIS Present Rate	Proposed Rate
University Services and Program Fees per Quarter (All Students)	25.00	25.00
Microscope Fees per Quarter	25.00	25.00
Student Health Fees per Quarter (All Students)	30.00	30.00
Student Health Insurance Fee per Quarter (Optional)	75.00	75.00

THE UNIVERSITY OF TENNESSEE
Schedule of Proposed Fee Revisions
To be Effective Summer Quarter 1987

University Fees are determined by the Board of Trustees and are subject to change without notice. The general fees in effect are as follows:

	COLLEGE OF VETERINARY MEDICINE (A)	
	Present Rate Per Quarter	Proposed Rate Per Quarter
MAINTENANCE FEE - Undergraduate	$798.00	$854.00
TUITION - (additional for out-of-state students)	811.00	868.00
UNIVERSITY PROGRAMS & SERVICES FEE - Academic Year	65.00	65.00
- Summer Rate	45.00	52.00

	CONTINUING EDUCATION	
Correspondence Fees	Present Rate Per Course	Proposed Rate Per Course (B)
Quarter Hour Courses:		
2 quarter hours	$ 64.00	$ 68.00
3 quarter hours	96.00	102.00
4 quarter hours	128.00	136.00
Semester Hour Courses: (for UT Chattanooga)		
1 semester hour	48.00	51.00
2 semester hours	96.00	102.00
3 semester hours	144.00	153.00

	DISABLED/ELDERLY PERSONS UNDER TENNESSEE CODE 49-3251	
Services Fees	Present Rate	Proposed Rate
Courses for Credit		
Per Quarter Hour	$ 5.00	$ 5.00
Maximum Fee Per Quarter	50.00	50.00
Per Semester Hour	7.50	7.50
Maximum Fee Per Semester	75.00	75.00
Audit Courses	No Charge	No Charge

(A) Veterinary Medicine at The University of Tennessee is unique from other Veterinary colleges in that annual fees are based on four quarters per year rather than three.
(B) Rates effective July 1, 1987.

THE UNIVERSITY OF TENNESSEE
SUMMARY OF STATE APPROPRIATIONS
UNRESTRICTED CURRENT FUNDS

Distribution	Actual 1986 Appropriation	Actual 1987 Appropriation	Revised 1988 Appropriation
	(A)	(B)	(C)
UT Chattanooga	$ 19,567,900	$ 22,205,000	$ 22,897,000
UT Knoxville	94,632,300	104,356,000	109,209,000
UT Martin	15,697,500	17,352,500 (D)	18,003,000
UT Space Institute	2,696,300	3,177,000	3,481,000
UT, Memphis			
Other Specialized Units	$ 29,564,200	$ 33,491,000	$ 35,522,000
College of Medicine Units	20,380,000	22,289,000	24,182,000
Family Medicine Units	2,432,400	2,621,000	2,897,000
Total UT, Memphis	$ 52,376,600	$ 58,401,000	$ 62,601,000
Agricultural Experiment Station	10,238,600	11,850,000	12,817,000
Agricultural Extension Service	13,004,300	15,095,750 (E)	15,806,000
Veterinary Medicine	6,737,400	7,625,000	8,305,000
Institute for Public Service	1,740,900	2,108,800	2,033,000
Municipal Technical Adv. Service	776,100	892,000	878,000
County Technical Asst. Service	573,200	638,000	629,000
Continuing Education	1,468,300	1,283,000	1,249,000
University-wide Administration	3,039,400	2,018,000	1,937,000
Total State Appropriations	$222,548,800	$247,002,050	$259,845,000

(A) Does not include $8,222,670 appropriated to UT institutions in FY 1985-86 for Centers of Excellence nor UT's portion of an additional $10,000,000 endowment appropriated for Chairs of Excellence in 1985-86.

(B) Does not include $10,400,876 appropriated to UT institutions in FY 1986-87 for Centers of Excellence nor $273,231 appropriated to UT institutions for programs in Undergraduate Excellence nor UT's portion of an additional $15,000,000 endowment appropriated for Chairs of Excellence in 1986-87.

(C) Does not include $8,113,974 appropriated to UT institutions in FY 1987-88 for Centers of Excellence. There were no 1987-88 appropriations for Undergraduate Excellence nor Chairs of Excellence.

(D) Includes $51,500 in nonrecurring funds for the Reelfoot Lake Research facility.

(E) Includes $50,000 in nonrecurring funds to complete the Agricultural Museum at Milan.

THE UNIVERSITY OF TENNESSEE
Summary of Current Funds Revenues, Expenditures and Transfers
Unrestricted and Restricted
Total University

Appendix VI
Schedule A

	Actual 1986			Actual 1987			Revised Budget 1988		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees	$ 62,370,638		$ 62,370,638	$ 69,317,467		$ 69,317,467	$ 72,829,686		$ 72,829,686
2. Federal Appropriations	11,427,169		11,427,169	10,699,169		10,699,169	11,280,634		11,280,634
3. State Appropriations	222,548,800	$ 6,114,714	228,663,514	247,002,050	$ 9,894,218	256,896,268	259,845,000	$ 9,098,149	268,943,149
4. Local Appropriations	1,200,000		1,200,000	1,209,271		1,209,271	1,470,260		1,470,260
5. Federal Gifts, Grants & Contracts	9,080,090	50,758,560	59,838,650	9,592,105	51,977,852	61,569,957	8,495,551	55,190,981	63,686,532
6. State Gifts, Grants & Contracts	535,499	9,261,819	9,797,318	484,017	9,687,159	10,171,176	397,500	9,944,541	10,342,041
7. Local Gifts, Grants & Contracts	1,585,912	1,758,747	3,344,659	1,767,003	1,951,991	3,718,994	1,710,000	2,103,987	3,813,987
8. Private Gifts, Grants & Contracts	2,798,392	31,231,672	34,030,064	2,995,838	38,904,356	41,900,194	2,765,967	35,965,268	38,731,235
9. Endowment Income	78,086	3,637,518	3,715,604	88,262	4,405,596	4,493,858	60,000	5,596,059	5,656,059
10. Sales and Services of Educ. Act.	15,872,153		15,872,153	17,807,823		17,807,823	17,282,988		17,282,988
11. Other Sources	12,084,855		12,084,855	11,156,940		11,156,940	9,090,564		9,090,564
Total Educ. & General Funds	$339,581,594	$102,763,030	$442,344,624	$372,119,945	$116,821,172	$488,941,117	$385,228,150	$117,898,985	$503,127,135
B. Auxiliary Enterprises Funds	62,469,953	12,810	62,482,763	65,486,115	22,585	65,508,700	68,931,748	25,000	68,956,748
C. Hospitals Funds - Memorial	97,073,688	2,197,904	99,271,592	114,838,985	2,739,298	117,578,283	120,613,249	2,739,298	123,352,547
- William F. Bowld	22,556,488		22,556,488	24,983,220		24,983,220	26,192,400		26,192,400
TOTAL CURRENT REVENUES	$521,681,723	$104,973,744	$626,655,467	$577,428,265	$119,583,055	$697,011,320	$600,965,547	$120,663,283	$721,628,830
CURRENT EXPENDITURES AND TRANSFERS									
A. Educational and General Funds									
1. Instruction	$124,268,018	$ 23,666,643	$147,934,661	$134,235,974	$ 29,988,516	$164,224,490	$142,959,384	$ 27,571,192	$170,530,576
2. Research	17,479,498	44,681,547	62,161,045	19,418,860	52,501,379	71,920,239	20,220,016	55,291,993	75,512,009
3. Public Service	25,704,114	15,683,950	41,388,064	28,002,058	15,796,499	43,798,557	28,663,332	16,111,426	44,774,758
4. Academic Support	34,918,312	3,420,233	38,338,545	37,711,078	3,025,027	40,736,105	39,809,560	3,602,089	43,411,649
5. Student Services	16,792,189	447,666	17,239,855	18,612,426	525,814	19,138,240	19,369,375	543,823	19,913,198
6. Institutional Support	34,119,565	393,029	34,512,594	37,632,399	1,093,913	38,726,312	37,556,279	579,330	38,135,609
7. Staff Benefits	52,910,872	21,205	52,932,077	56,733,212	79,987	56,813,199	61,609,390	137,387	61,746,777
8. Operation & Maint. of Plant	29,747,099	14,302,768	44,049,867	31,470,045	(2,128)	31,467,917	32,979,286	500	32,979,786
9. Scholarships & Fellowships	4,788,200	145,989	4,934,189	5,686,299	13,812,165	19,498,464	6,529,705	14,061,245	20,590,950
Total E&G Expenditures	$340,727,867	$102,763,030	$443,490,897	$369,502,351	$116,821,172	$486,323,523	$389,696,327	$117,898,985	$507,595,312
Mandatory Transfers (In)/Out	2,735,778		2,735,778	5,037,723		5,037,723	4,387,653		4,387,653
Non-Mandatory Transfers (In)/Out	(3,828,641)		(3,828,641)	(6,382,360)		(6,382,360)	(4,091,036)		(4,091,036)
Total Educational and General	$339,635,004	$102,763,030	$442,398,034	$368,157,714	$116,821,172	$484,978,886	$389,992,944	$117,898,985	$507,891,929
Auxiliary Enterprises Funds									
B. Expenditures	$ 54,179,275	$ 12,810	$ 54,192,085	$ 57,494,669	$ 22,585	$ 57,517,254	$ 59,498,531	$ 25,000	$ 59,523,531
Mandatory Transfers (In)/Out	5,146,593		5,146,593	4,912,996		4,912,996	6,199,265		6,199,265
Non-Mandatory Transfers (In)/Out	3,088,255		3,088,255	2,312,325		2,312,325	2,759,392		2,759,392
Total Auxiliary Enterprises	$ 62,414,123	$ 12,810	$ 62,426,933	$ 64,719,990	$ 22,585	$ 64,742,575	$ 68,457,188	$ 25,000	$ 68,482,188
C. Hospital Funds									
Memorial Hospital									
Expenditures	$ 84,982,597	$ 2,197,904	$ 87,180,501	$103,428,104	$ 2,739,298	$106,167,402	$107,890,773	$ 2,739,298	$110,630,071
Mandatory Transfers (In)/Out	8,736,665		8,736,665	6,351,412		6,351,412	8,330,667		8,330,667
Non-Mandatory Transfers (In)/Out	1,576,878		1,576,878	4,898,012		4,898,012	709,800		709,800
Total Memorial Hospital	$ 95,296,140	$ 2,197,904	$ 97,494,044	$114,677,528	$ 2,739,298	$117,416,826	$116,931,240	$ 2,739,298	$119,670,538
William F. Bowld Hospital									
Expenditures	$ 20,524,903		$ 20,524,903	$ 21,778,667		$ 21,778,667	$ 23,979,519		$ 23,979,519
Mandatory Transfers (In)/Out	208,510		208,510	201,600		201,600	602,000		602,000
Non-Mandatory Transfers (In)/Out	549,187		549,187	1,337,846		1,337,846	1,486,100		1,486,100
Total William F. Bowld Hospital	$ 21,282,600	$ 0	$ 21,282,600	$ 23,318,113	$ 0	$ 23,318,113	$ 26,067,619	$ 0	$ 26,067,619
TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS	$518,627,867	$104,973,744	$623,601,611	$570,873,345	$119,583,055	$690,456,400	$601,448,991	$120,663,283	$722,112,274
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS									
A. E&G Funds	$ (53,410)		$ (53,410)	$ 3,962,231		$ 3,962,231	$ (4,764,794)		$ (4,764,794)
B. Auxiliary Enterprises Funds	55,830		55,830	766,125		766,125	474,560		474,560
C. Hospitals Funds - Memorial	1,777,548		1,777,548	161,457		161,457	3,682,009		3,682,009
- William F. Bowld	1,273,888		1,273,888	1,665,107		1,665,107	124,781		124,781
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUE OVER CURRENT EXPENDITURES AND TRANSFERS	$ 3,053,856	$ 0	$ 3,053,856	$ 6,554,920	$ 0	$ 6,554,920	$ (483,444)	$ 0	$ (483,444)

THE UNIVERSITY OF TENNESSEE
Summary of Current Funds Revenues, Expenditures and Transfers
Unrestricted and Restricted
Chattanooga

Appendix VI
Schedule A-1

	Actual 1986			Actual 1987			Revised Budget 1988		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees	$ 9,219,431		$ 9,219,431	$ 9,930,353		$ 9,930,353	$ 10,737,309		$ 10,737,309
2. Federal Appropriations									
3. State Appropriations	19,567,900	$ 675,004	20,242,904	22,205,000	$ 590,798	22,795,798	22,897,000	$ 921,370	23,818,370
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts	195,740	3,081,311	3,277,051	239,579	2,775,907	3,015,486	144,200	3,097,500	3,241,700
6. State Gifts, Grants & Contracts	8,734	389,636	398,370	21,701	458,657	480,358	5,500	498,000	503,500
7. Local Gifts, Grants & Contracts	400	95,198	95,598	270	16,582	16,852		17,000	17,000
8. Private Gifts, Grants & Contracts	787,988	1,420,756	2,208,744	788,703	3,714,302	4,503,005	781,600	4,350,000	5,131,600
9. Endowment Income		1,231,705	1,231,705		1,543,595	1,543,595		1,627,517	1,627,517
10. Sales and Services of Educ. Act.	1,489,553		1,489,553	1,838,239		1,838,239	1,741,588		1,741,588
11. Other Sources	12,928		12,928	9,116		9,116	176,640		176,640
Total Educ. & General Funds	$ 31,282,674	$ 6,893,610	$ 38,176,284	$ 35,032,961	$ 9,099,841	$ 44,132,802	$ 36,483,837	$ 10,511,387	$ 46,995,224
B. Auxiliary Enterprises Funds	5,101,311		5,101,311	5,628,903		5,628,903	6,287,772		6,287,772
TOTAL CURRENT REVENUES	$ 36,383,985	$ 6,893,610	$ 43,277,595	$ 40,661,864	$ 9,099,841	$ 49,761,705	$ 42,771,609	$ 10,511,387	$ 53,282,996
CURRENT EXPENDITURES AND TRANSFERS									
A. Educational and General Funds									
1. Instruction	$ 11,871,661	$ 1,443,345	$ 13,315,006	$ 12,803,173	$ 3,874,786	$ 16,677,959	$ 13,770,510	$ 4,556,300	$ 18,326,810
2. Research	66,778	1,025,948	1,092,726	47,106	1,013,090	1,060,196	46,473	1,050,000	1,096,473
3. Public Service	195,666	245,613	441,279	230,684	369,388	600,072	230,469	370,000	600,469
4. Academic Support	2,832,940	1,204,621	4,037,561	3,508,004	1,015,660	4,523,664	3,882,931	1,579,200	5,462,131
5. Student Services	3,353,857	203,925	3,557,782	4,086,984	275,527	4,362,511	4,123,571	285,500	4,409,071
6. Institutional Support	2,558,985	96,365	2,655,350	2,898,490	130,425	3,028,915	2,851,312	130,500	2,981,812
7. Staff Benefits	4,775,963	61,349	4,837,312	5,062,597	62,215	5,124,812	5,722,147	69,387	5,791,534
8. Operation & Maint. of Plant	3,850,207	(164)	3,850,043	4,330,306	(781)	4,329,525	4,597,221		4,597,221
9. Scholarships & Fellowships	1,034,604	2,612,608	3,647,212	1,186,403	2,359,531	3,545,934	1,288,716	2,470,500	3,759,216
Total E&G Expenditures	$ 30,540,661	$ 6,893,610	$ 37,434,271	$ 34,153,747	$ 9,099,841	$ 43,253,588	$ 36,513,350	$ 10,511,387	$ 47,024,737
Mandatory Transfers (In)/Out	150,357		150,357	273,315		273,315	115,972		115,972
Non-Mandatory Transfers (In)/Out	55,976		55,976	450,937		450,937	826,895		826,895
Total Educational and General	$ 30,746,994	$ 6,893,610	$ 37,640,604	$ 34,877,999	$ 9,099,841	$ 43,977,840	$ 37,456,217	$ 10,511,387	$ 47,967,604
B. Auxiliary Enterprises Funds									
Expenditures	$ 4,368,881		$ 4,368,881	$ 4,570,513		$ 4,570,513	$ 5,252,655		$ 5,252,655
Mandatory Transfers (In)/Out	568,991		568,991	588,632		588,632	851,317		851,317
Non-Mandatory Transfers (In)/Out	280,141		280,141	403,291		403,291	103,800		103,800
Total Auxiliary Enterprises	$ 5,218,013		$ 5,218,013	$ 5,562,436		$ 5,562,436	$ 6,207,772		$ 6,207,772
TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS	$ 35,965,007	$ 6,893,610	$ 42,858,617	$ 40,440,435	$ 9,099,841	$ 49,540,276	$ 43,663,989	$ 10,511,387	$ 54,175,376
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS									
E&G Funds	$ 535,680		$ 535,680	$ 154,962		$ 154,962	$ (972,380)		$ (972,380)
Auxiliary Enterprises Funds	(116,702)		(116,702)	66,467		66,467	80,000		80,000
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	$ 418,978	$ 0	$ 418,978	$ 221,429	$ 0	$ 221,429	$ (892,380)	$ 0	$ (892,380)

THE UNIVERSITY OF TENNESSEE
Summary of Current Funds Revenues, Expenditures and Transfers
Unrestricted and Restricted
Knoxville

Appendix VI
Schedule A-2

	Actual 1986			Actual 1987			Revised Budget 1988		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees	$ 38,881,254		$ 38,881,254	$ 43,867,267		$ 43,867,267	$ 45,959,606		$ 45,959,606
2. Federal Appropriations	40,955		40,955	40,955		40,955	40,955		40,955
3. State Appropriations	94,632,300	$ 3,484,775	98,117,075	104,356,000	$ 6,018,070	110,374,070	109,209,000	$ 5,802,572	115,011,572
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts	3,390,917	19,839,128	23,230,045	3,746,036	22,534,536	26,280,572	3,415,000	23,700,000	27,115,000
6. State Gifts, Grants & Contracts	409,693	4,669,856	5,079,549	324,176	4,139,972	4,464,148	300,000	4,346,428	4,646,428
7. Local Gifts, Grants & Contracts	12,421	205,160	217,581	19,334	362,024	381,358	10,000	380,000	390,000
8. Private Gifts, Grants & Contracts	1,213,779	6,151,972	7,365,751	1,029,552	6,541,109	7,570,661	1,094,761	6,825,000	7,919,761
9. Endowment Income	41,544	1,460,268	1,501,812	42,954	1,796,387	1,839,341	40,000	2,421,000	2,461,000
10. Sales and Services of Educ. Act.	3,327,766		3,327,766	4,117,831		4,117,831	4,043,967		4,043,967
11. Other Sources	1,702,322		1,702,322	1,920,559		1,920,559	549,475		549,475
Total Educ. & General Funds	$143,652,951	$ 35,811,159	$179,464,110	$159,464,664	$ 41,392,098	$200,856,762	$164,662,764	$ 43,475,000	$208,137,764
B. Auxiliary Enterprises Funds	45,892,421	12,781	45,905,202	47,848,362	22,585	47,870,947	50,533,554	25,000	50,558,554
TOTAL CURRENT REVENUES	$189,545,372	$ 35,823,940	$225,369,312	$207,313,026	$ 41,414,683	$248,727,709	$215,196,318	$ 43,500,000	$258,696,318
CURRENT EXPENDITURES AND TRANSFERS									
A. Educational and General Funds									
1. Instruction	$ 62,989,640	$ 2,831,093	$ 65,820,733	$ 67,060,234	$ 3,733,376	$ 70,793,610	$ 70,255,314	$ 3,800,000	$ 74,055,314
2. Research	2,157,653	18,927,913	21,085,566	2,586,544	24,471,426	27,057,970	2,681,690	26,200,000	28,881,690
3. Public Service	3,410,105	4,407,002	7,817,107	3,694,140	4,040,047	7,734,187	3,357,685	4,180,000	7,537,685
4. Academic Support	16,987,418	1,907,613	18,895,031	19,143,654	1,386,021	20,529,675	19,540,019	1,445,000	20,985,019
5. Student Services	10,316,212	140,826	10,457,038	11,122,414	163,744	11,286,158	11,615,880	170,000	11,785,880
6. Institutional Support	8,789,856	45,520	8,835,376	10,094,473	53,398	10,147,871	10,040,543	55,000	10,095,543
7. Staff Benefits	22,019,719		22,019,719	24,022,745		24,022,745	25,688,800		25,688,800
8. Operation & Maint. of Plant	14,232,076	21,369	14,253,445	15,632,194	(1,496)	15,630,698	16,394,192		16,394,192
9. Scholarships & Fellowships	2,870,980	7,529,823	10,400,803	3,384,114	7,545,582	10,929,696	3,904,003	7,625,000	11,529,003
Total E&G Expenditures	$143,773,659	$ 35,811,159	$179,584,818	$156,740,512	$ 41,392,098	$198,132,610	$163,478,126	$ 43,475,000	$206,953,126
Mandatory Transfers (In)/Out	2,198,699		2,198,699	3,487,132		3,487,132	3,454,753		3,454,753
Non-Mandatory Transfers (In)/Out	(2,467,272)		(2,467,272)	(3,922,370)		(3,922,370)	(843,853)		(843,853)
Total Educational and General	$143,505,086	$ 35,811,159	$179,316,245	$156,305,274	$ 41,392,098	$197,697,372	$166,089,026	$ 43,475,000	$209,564,026
B. Auxiliary Enterprises Funds									
Expenditures	$ 39,567,951	$ 12,781	$ 39,580,732	$ 42,076,179	$ 22,585	$ 42,098,764	$ 43,407,464	$ 25,000	$ 43,432,464
Mandatory Transfers (In)/Out	3,609,283		3,609,283	3,429,667		3,429,667	4,497,336		4,497,336
Non-Mandatory Transfers (In)/Out	2,340,246		2,340,246	2,115,924		2,115,924	2,540,912		2,540,912
Total Auxiliary Enterprises	$ 45,517,480	$ 12,781	$ 45,530,261	$ 47,621,770	$ 22,585	$ 47,644,355	$ 50,445,712	$ 25,000	$ 50,470,712
TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS	$189,022,566	$ 35,823,940	$224,846,506	$203,927,044	$ 41,414,683	$245,341,727	$216,534,738	$ 43,500,000	$260,034,738
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS									
E&G Funds	$ 147,865		$ 147,865	$ 3,159,390		$ 3,159,390	$ (1,426,262)		$ (1,426,262)
Auxiliary Enterprises Funds	374,941		374,941	226,592		226,592	87,842		87,842
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	$ 522,806	$ 0	$ 522,806	$ 3,385,982	$ 0	$ 3,385,982	$ (1,338,420)	$ 0	$ (1,338,420)

THE UNIVERSITY OF TENNESSEE
Summary of Current Funds Revenues, Expenditures and Transfers
Unrestricted and Restricted
Martin

Appendix VI
Schedule A-3

	Actual 1986			Actual 1987			Revised Budget 1988		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees	$ 5,928,587		$ 5,928,587	$ 6,219,261		$ 6,219,261	$ 6,475,118		$ 6,475,118
2. Federal Appropriations									
3. State Appropriations	15,697,500	$ 175,046	15,872,546	17,352,500	$ 422,438	17,774,938	18,003,000	$ 341,651	18,344,651
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts	62,161	2,871,288	2,933,449	55,994	2,563,817	2,619,811	40,800	2,657,818	2,698,618
6. State Gifts, Grants & Contracts	4,559	337,327	341,886	8,008	293,185	301,193	2,000	204,447	206,447
7. Local Gifts, Grants & Contracts		2,955	2,955					3,407	3,407
8. Private Gifts, Grants & Contracts	143,651	228,544	372,195	139,269	377,700	516,969	146,950	272,597	419,547
9. Endowment Income		291,025	291,025		305,474	305,474		337,189	337,189
10. Sales and Services of Educ. Act.	550,768		550,768	579,087		579,087	617,349		617,349
11. Other Sources	291,574		291,574	199,138		199,138	174,855		174,855
Total Educ. & General Funds	$ 22,678,800	$ 3,906,185	$ 26,584,985	$ 24,553,257	$ 3,962,614	$ 28,515,871	$ 25,460,072	$ 3,817,109	$ 29,277,181
B. Auxiliary Enterprises Funds	7,078,218		7,078,218	7,003,229		7,003,229	7,250,051		7,250,051
TOTAL CURRENT REVENUES	$ 29,757,018	$ 3,906,185	$ 33,663,203	$ 31,556,486	$ 3,962,614	$ 35,519,100	$ 32,710,123	$ 3,817,109	$ 36,527,232
CURRENT EXPENDITURES AND TRANSFERS									
A. Educational and General Funds									
1. Instruction	$ 8,516,458	$ 807,391	$ 9,323,849	$ 9,186,258	$ 1,048,858	$ 10,235,116	$ 9,681,053	$ 883,795	$ 10,564,848
2. Research	180,534	18,715	199,249	339,193	36,120	375,313	56,965	50,000	106,965
3. Public Service	373,039	19,476	392,515	253,289	55,612	308,901	214,336	60,000	274,336
4. Academic Support	2,165,765	50,428	2,216,193	2,217,111	75,557	2,292,668	2,386,022	36,433	2,422,455
5. Student Services	2,136,686	12,087	2,148,773	2,276,308	5,220	2,281,528	2,422,300	7,000	2,429,300
6. Institutional Support	1,665,038	33,903	1,698,941	1,851,301	99,633	1,950,934	1,861,931	79,381	1,941,312
7. Staff Benefits	4,027,828		4,027,828	4,274,463		4,274,463	4,581,456		4,581,456
8. Operation & Maint. of Plant	2,852,879		2,852,879	3,021,935	149	3,022,084	3,234,437	500	3,234,937
9. Scholarships & Fellowships	699,610	2,964,185	3,663,795	869,274	2,641,465	3,510,739	1,075,376	2,700,000	3,775,376
Total E&G Expenditures	$ 22,617,837	$ 3,906,185	$ 26,524,022	$ 24,289,132	$ 3,962,614	$ 28,251,746	$ 25,513,876	$ 3,817,109	$ 29,330,985
Mandatory Transfers (In)/Out	57,066		57,066	16,113		16,113			
Non-Mandatory Transfers (In)/Out	72,775		72,775	387,932		387,932	513,400		513,400
Total Educational and General	$ 22,747,678	$ 3,906,185	$ 26,653,863	$ 24,693,177	$ 3,962,614	$ 28,655,791	$ 26,027,276	$ 3,817,109	$ 29,844,385
B. Auxiliary Enterprises Funds									
Expenditures	$ 6,389,589		$ 6,389,589	$ 6,395,534		$ 6,395,534	$ 6,527,201		$ 6,527,201
Mandatory Transfers (In)/Out	471,392		471,392	498,480		498,480	477,545		477,545
Non-Mandatory Transfers (In)/Out	46,274		46,274	100,487		100,487	113,587		113,587
Total Auxiliary Enterprises	$ 6,907,255		$ 6,907,255	$ 6,994,501		$ 6,994,501	$ 7,118,333		$ 7,118,333
TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS	$ 29,654,933	$ 3,906,185	$ 33,561,118	$ 31,687,678	$ 3,962,614	$ 35,650,292	$ 33,145,609	$ 3,817,109	$ 36,962,718
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS									
E&G Funds	$ (68,878)		$ (68,878)	$ (139,920)		$ (139,920)	$ (567,204)		$ (567,204)
Auxiliary Enterprises Funds	170,963		170,963	8,728		8,728	131,718		131,718
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	$ 102,085	$ 0	$ 102,085	$ (131,192)	$ 0	$ (131,192)	$ (435,486)	$ 0	$ (435,486)

Appendix VI
Schedule A-4

THE UNIVERSITY OF TENNESSEE
Summary of Current Funds Revenues, Expenditures and Transfers
Unrestricted and Restricted
Space Institute

	Actual 1986			Actual 1987			Revised Budget 1988		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees	$ 907,330		$ 907,330	$ 946,613		$ 946,613	$ 1,021,300		$ 1,021,300
2. Federal Appropriations									
3. State Appropriations	2,696,300	$ 813,475	3,509,775	3,177,000	$ 1,409,099	4,586,099	3,481,000	$ 758,000	4,239,000
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts	1,784,568	7,654,831	9,439,399	1,683,290	7,021,611	8,704,901	1,780,000	8,495,000	10,275,000
6. State Gifts, Grants & Contracts	26	(11,806)	(11,780)		25,230	25,230		27,500	27,500
7. Local Gifts, Grants & Contracts									
8. Private Gifts, Grants & Contracts	97,497	187,803	285,300	187,421	490,727	678,148	186,000	530,000	716,000
9. Endowment Income		7,000	7,000		3,000	3,000		3,000	3,000
10. Sales and Services of Educ. Act.									
11. Other Sources	84,337		84,337	51,966		51,966	51,000		51,000
Total Educ. & General Funds	$ 5,570,058	$ 8,651,303	$ 14,221,361	$ 6,046,290	$ 8,949,667	$ 14,995,957	$ 6,519,300	$ 9,813,500	$ 16,332,800
B. Auxiliary Enterprises Funds	159,036		159,036	154,803		154,803	163,000		163,000
TOTAL CURRENT REVENUES	$ 5,729,094	$ 8,651,303	$ 14,380,397	$ 6,201,093	$ 8,949,667	$ 15,150,760	$ 6,682,300	$ 9,813,500	$ 16,495,800
CURRENT EXPENDITURES AND TRANSFERS									
A. Educational and General Funds									
1. Instruction	$ 1,375,928	$ 7,000	$ 1,382,928	$ 1,716,830	$ 3,000	$ 1,719,830	$ 1,677,608	$ 3,000	$ 1,680,608
2. Research	408,819	8,645,554	9,054,373	690,552	8,886,675	9,577,227	588,835	9,750,300	10,339,135
3. Public Service		(3,853)	(3,853)		42,902	42,902		43,000	43,000
4. Academic Support	1,660,355		1,660,355	954,846	42	954,888	1,151,607		1,151,607
5. Student Services	36,567		36,567	71,356		71,356	101,953		101,953
6. Institutional Support	772,081	1,602	773,683	833,096	4,155	837,251	943,757	4,200	947,957
7. Staff Benefits	679,860		679,860	736,224		736,224	794,297		794,297
8. Operation & Maint. of Plant	765,627		765,627	826,304		826,304	846,296		846,296
9. Scholarships & Fellowships		1,000	1,000		12,893	12,893		13,000	13,000
Total E&G Expenditures	$ 5,699,237	$ 8,651,303	$ 14,350,540	$ 5,829,208	$ 8,949,667	$ 14,778,875	$ 6,104,353	$ 9,813,500	$ 15,917,853
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out	80,538		80,538	147,097		147,097	158,222		158,222
Total Educational and General	$ 5,779,775	$ 8,651,303	$ 14,431,078	$ 5,976,305	$ 8,949,667	$ 14,925,972	$ 6,262,575	$ 9,813,500	$ 16,076,075
B. Auxiliary Enterprises Funds									
Expenditures	$ 188,749		$ 188,749	$ 189,829		$ 189,829	$ 180,705		$ 180,705
Mandatory Transfers (In)/Out	9,192		9,192	9,203		9,203	9,583		9,583
Non-Mandatory Transfers (In)/Out	(38,905)		(38,905)	(44,229)		(44,229)	(27,288)		(27,288)
Total Auxiliary Enterprises	$ 159,036		$ 159,036	$ 154,803		$ 154,803	$ 163,000		$ 163,000
TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS	$ 5,938,811	$ 8,651,303	$ 14,590,114	$ 6,131,108	$ 8,949,667	$ 15,080,775	$ 6,425,575	$ 9,813,500	$ 16,239,075
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS									
E&G Funds	$ (209,717)		$ (209,717)	$ 69,985		$ 69,985	$ 256,725		$ 256,725
Auxiliary Enterprises Funds									
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	$ (209,717)	$ 0	$ (209,717)	$ 69,985	$ 0	$ 69,985	$ 256,725	$ 0	$ 256,725

THE UNIVERSITY OF TENNESSEE
Summary of Current Funds Revenues, Expenditures and Transfers
Unrestricted and Restricted
Total UT, Memphis

Appendix VI
Schedule A-5

	Actual 1986			Actual 1987			Revised Budget 1988		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees	$ 6,885,177		$ 6,885,177	$ 7,686,587		$ 7,686,587	$ 7,913,449		$ 7,913,449
2. Federal Appropriations									
3. State Appropriations	52,376,600	$ 722,986	53,099,586	58,401,000	$ 954,340	59,355,340	62,601,000	$ 1,274,556	63,875,556
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts	3,191,446	12,914,510	16,105,956	3,380,764	12,868,827	16,249,591	2,755,251	12,868,827	15,624,078
6. State Gifts, Grants & Contracts	96,512	3,228,991	3,325,503	126,884	4,125,366	4,252,250	90,000	4,125,366	4,215,366
7. Local Gifts, Grants & Contracts	1,573,091	737,919	2,311,010	1,747,399	820,580	2,567,979	1,700,000	820,580	2,520,580
8. Private Gifts, Grants & Contracts	347,796	21,124,678	21,472,474	422,634	25,393,738	25,816,372	292,500	21,726,571	22,019,071
9. Endowment Income		599,794	599,794		679,779	679,779		679,779	679,779
10. Sales and Services of Educ. Act.	6,108,762		6,108,762	6,727,432		6,727,432	6,791,584		6,791,584
11. Other Sources	246,950		246,950	677,127		677,127	253,844		253,844
Total Educ. & General Funds	$ 70,826,334	$ 39,328,878	$110,155,212	$ 79,169,827	$ 44,842,630	$124,012,457	$ 82,397,628	$ 41,495,679	$123,893,307
B. Auxiliary Enterprises Funds	4,238,967	29	4,238,996	4,850,818		4,850,818	4,697,371		4,697,371
TOTAL CURRENT REVENUES	$ 75,065,301	$ 39,328,907	$114,394,208	$ 84,020,645	$ 44,842,630	$128,863,275	$ 87,094,999	$ 41,495,679	$128,590,678
CURRENT EXPENDITURES AND TRANSFERS									
A. Educational and General Funds									
1. Instruction	$ 34,009,076	$ 18,553,318	$ 52,562,394	$ 37,385,943	$ 21,310,097	$ 58,696,040	$ 40,958,976	$ 18,310,097	$ 59,269,073
2. Research	786,619	13,970,099	14,756,718	941,988	15,437,644	16,379,632	934,055	15,590,693	16,524,748
3. Public Service	1,003,769	5,536,022	6,539,791	1,226,309	6,234,790	7,461,099	1,024,548	6,234,790	7,259,338
4. Academic Support	8,805,674	(204)	8,805,470	9,010,880	14,482	9,025,362	9,930,670	14,482	9,945,152
5. Student Services	948,867	90,828	1,039,695	1,055,364	81,323	1,136,687	1,105,671	81,323	1,186,994
6. Institutional Support	5,535,288	14,313	5,549,601	5,955,653	548,549	6,504,202	6,247,199	48,549	6,295,748
7. Staff Benefits	10,996,574		10,996,574	11,963,594		11,963,594	13,063,859		13,063,859
8. Operation & Maint. of Plant	8,046,310		8,046,310	7,659,306		7,659,306	7,907,140		7,907,140
9. Scholarships & Fellowships	183,006	1,164,502	1,347,508	246,508	1,215,745	1,462,253	261,610	1,215,745	1,477,355
Total E&G Expenditures	$ 70,315,183	$ 39,328,878	$109,644,061	$ 75,445,545	$ 44,842,630	$120,288,175	$ 81,433,728	$ 41,495,679	$122,929,407
Mandatory Transfers (In)/Out	176,329		176,329	1,131,852		1,131,852	654,428		654,428
Non-Mandatory Transfers (In)/Out	425,689		425,689	1,288,730		1,288,730	1,107,100		1,107,100
Total Educational and General	$ 70,917,201	$ 39,328,878	$110,246,079	$ 77,866,127	$ 44,842,630	$122,708,757	$ 83,195,256	$ 41,495,679	$124,690,935
B. Auxiliary Enterprises Funds									
Expenditures	$ 3,664,105	$ 29	$ 3,664,134	$ 4,262,614		$ 4,262,614	$ 4,130,506		$ 4,130,506
Mandatory Transfers (In)/Out	487,735		487,735	387,014		387,014	363,484		363,484
Non-Mandatory Transfers (In)/Out	460,499		460,499	(263,148)		(263,148)	28,381		28,381
Total Auxiliary Enterprises	$ 4,612,339	$ 29	$ 4,612,368	$ 4,386,480	$ 0	$ 4,386,480	$ 4,522,371	$ 0	$ 4,522,371
TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS	$ 75,529,540	$ 39,328,907	$114,858,447	$ 82,252,607	$ 44,842,630	$127,095,237	$ 87,717,627	$ 41,495,679	$129,213,306
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS									
E&G Funds	$ (90,867)		$ (90,867)	$ 1,303,700		$ 1,303,700	$ (797,628)		$ (797,628)
Auxiliary Enterprises Funds	(373,372)		(373,372)	464,338		464,338	175,000		175,000
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	$ (464,239)	$ 0	$ (464,239)	$ 1,768,038	$ 0	$ 1,768,038	$ (622,628)	$ 0	$ (622,628)

THE UNIVERSITY OF TENNESSEE
Summary of Current Funds Revenues, Expenditures and Transfers
Unrestricted and Restricted
Agricultural Experiment Station

Appendix VI
Schedule A-6

	Actual 1986			Actual 1987			Revised Budget 1988		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees									
2. Federal Appropriations	$ 4,347,302		$ 4,347,302	$ 4,174,455		$ 4,174,455	$ 4,186,403		$ 4,186,403
3. State Appropriations	10,238,600		10,238,600	11,850,000		11,850,000	12,817,000		12,817,000
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts	74,286	$ 549,411	623,697	111,943	$ 761,298	873,241	60,000	$ 761,000	821,000
6. State Gifts, Grants & Contracts		71,557	71,557		30,577	30,577		30,000	30,000
7. Local Gifts, Grants & Contracts									
8. Private Gifts, Grants & Contracts	3,384	717,312	720,696	51,070	1,096,902	1,147,972	62,400	1,097,000	1,159,400
9. Endowment Income		25,374	25,374		27,895	27,895		28,000	28,000
10. Sales and Services of Educ. Act.	3,033,699		3,033,699	3,177,418		3,177,418	2,762,000		2,762,000
11. Other Sources	17,785		17,785	1,465		1,465	2,000		2,000
Total Educ. & General Funds	$ 17,715,056	$ 1,363,654	$ 19,078,710	$ 19,366,351	$ 1,916,672	$ 21,283,023	$ 19,889,803	$ 1,916,000	$ 21,805,803
B. Auxiliary Enterprises Funds									
TOTAL CURRENT REVENUES	$ 17,715,056	$ 1,363,654	$ 19,078,710	$ 19,366,351	$ 1,916,672	$ 21,283,023	$ 19,889,803	$ 1,916,000	$ 21,805,803
CURRENT EXPENDITURES AND TRANSFERS									
A. Educational and General Funds									
1. Instruction									
2. Research	$ 13,879,095	$ 1,318,492	$ 15,197,587	$ 14,813,477	$ 1,860,519	$ 16,673,996	$ 15,911,998	$ 1,860,000	$ 17,771,998
3. Public Service		(11,547)	(11,547)		1,242	1,242		1,000	1,000
4. Academic Support	1,068	1,455	2,523		700	700	16,000	1,000	17,000
5. Student Services									
6. Institutional Support	944,996	55,254	1,000,250	1,025,311	54,211	1,079,522	1,142,044	54,000	1,196,044
7. Staff Benefits	2,880,575		2,880,575	3,087,237		3,087,237	3,391,880		3,391,880
8. Operation & Maint. of Plant									
9. Scholarships & Fellowships									
Total E&G Expenditures	$ 17,705,734	$ 1,363,654	$ 19,069,388	$ 18,926,025	$ 1,916,672	$ 20,842,697	$ 20,461,922	$ 1,916,000	$ 22,377,922
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out	109,007		109,007	64,705		64,705	156,200		156,200
Total Educational and General	$ 17,814,741	$ 1,363,654	$ 19,178,395	$ 18,990,730	$ 1,916,672	$ 20,907,402	$ 20,618,122	$ 1,916,000	$ 22,534,122
B. Auxiliary Enterprises Funds									
Expenditures									
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out									
Total Auxiliary Enterprises									
TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS	$ 17,814,741	$ 1,363,654	$ 19,178,395	$ 18,990,730	$ 1,916,672	$ 20,907,402	$ 20,618,122	$ 1,916,000	$ 22,534,122
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS									
E&G Funds	$ (99,685)		$ (99,685)	$ 375,621		$ 375,621	$ (728,319)		$ (728,319)
Auxiliary Enterprises Funds									
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	$ (99,685)	$ 0	$ (99,685)	$ 375,621	$ 0	$ 375,621	$ (728,319)	$ 0	$ (728,319)

THE UNIVERSITY OF TENNESSEE
Summary of Current Funds Revenues, Expenditures and Transfers
Unrestricted and Restricted
Agricultural Extension Service

Appendix VI
Schedule A-7

	Actual 1986			Actual 1987			Revised Budget 1988		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees									
2. Federal Appropriations	$ 7,038,912		$ 7,038,912	$ 6,483,759		$ 6,483,759	$ 7,053,276		$ 7,053,276
3. State Appropriations	13,004,300		13,004,300	15,095,750		15,095,750	15,806,000		15,806,000
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts		$ 3,131,792	3,131,792		$ 2,553,213	2,553,213		$ 2,553,000	2,553,000
6. State Gifts, Grants & Contracts		118,783	118,783		109,086	109,086		109,000	109,000
7. Local Gifts, Grants & Contracts		717,515	717,515		752,805	752,805		753,000	753,000
8. Private Gifts, Grants & Contracts		953,853	953,853		950,277	950,277		950,000	950,000
9. Endowment Income		2,020	2,020		3,435	3,435		3,000	3,000
10. Sales and Services of Educ. Act.	181,425		181,425	145,593		145,593	126,500		126,500
11. Other Sources	668		668	748		748			
Total Educ. & General Funds	$ 20,225,305	$ 4,923,963	$ 25,149,268	$ 21,725,850	$ 4,368,816	$ 26,094,666	$ 22,985,776	$ 4,368,000	$ 27,353,776
B. Auxiliary Enterprises Funds									
TOTAL CURRENT REVENUES	$ 20,225,305	$ 4,923,963	$ 25,149,268	$ 21,725,850	$ 4,368,816	$ 26,094,666	$ 22,985,776	$ 4,368,000	$ 27,353,776
CURRENT EXPENDITURES AND TRANSFERS									
A. Educational and General Funds									
1. Instruction									
2. Research									
3. Public Service	$ 15,879,965	$ 4,886,507	$ 20,766,472	$ 17,350,396	$ 4,292,938	$ 21,643,334	$ 18,196,438	$ 4,293,000	$ 22,489,438
4. Academic Support	140,538		140,538	142,370		142,370	119,025		119,025
5. Student Services									
6. Institutional Support	1,256,563	29,456	1,286,019	1,345,508	65,489	1,410,997	1,396,915	65,000	1,461,915
7. Staff Benefits	3,051,222	8,000	3,059,222	2,789,262	10,389	2,799,651	3,175,073	10,000	3,185,073
8. Operation & Maint. of Plant									
9. Scholarships & Fellowships									
Total E&G Expenditures	$ 20,328,288	$ 4,923,963	$ 25,252,251	$ 21,627,536	$ 4,368,816	$ 25,996,352	$ 22,887,451	$ 4,368,000	$ 27,255,451
Mandatory Transfers (In)/Out	48,080		48,080						0
Non-Mandatory Transfers (In)/Out	113,500		113,500	198,400		198,400	180,800		180,800
Total Educational and General	$ 20,489,868	$ 4,923,963	$ 25,413,831	$ 21,825,936	$ 4,368,816	$ 26,194,752	$ 23,068,251	$ 4,368,000	$ 27,436,251
B. Auxiliary Enterprises Funds									
Expenditures									
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out									
Total Auxiliary Enterprises									
TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS	$ 20,489,868	$ 4,923,963	$ 25,413,831	$ 21,825,936	$ 4,368,816	$ 26,194,752	$ 23,068,251	$ 4,368,000	$ 27,436,251
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS									
E&G Funds	$ (264,563)		$ (264,563)	$ (100,086)		$ (100,086)	$ (82,475)		$ (82,475)
Auxiliary Enterprises Funds									
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	$ (264,563)	$ 0	$ (264,563)	$ (100,086)	$ 0	$ (100,086)	$ (82,475)	$ 0	$ (82,475)

THE UNIVERSITY OF TENNESSEE
Summary of Current Funds Revenues, Expenditures and Transfers
Unrestricted and Restricted
Veterinary Medicine

Appendix VI
Schedule A-8

	Actual 1986			Actual 1987			Revised Budget 1988		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees	$ 548,859		$ 548,859	$ 667,386		$ 667,386	$ 722,904		$ 722,904
2. Federal Appropriations									
3. State Appropriations	6,737,400	$ 243,428	6,980,828	7,625,000	$ 499,473	8,124,473	8,305,000	$ 492,974	8,797,974
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts	380,601	712,182	1,092,783	338,136	714,483	1,052,619	300,300	714,000	1,014,300
6. State Gifts, Grants & Contracts									
7. Local Gifts, Grants & Contracts									
8. Private Gifts, Grants & Contracts	(317)	126,845	126,528	1,405	129,942	131,347		130,000	130,000
9. Endowment Income		14,361	14,361		42,429	42,429		42,000	42,000
10. Sales and Services of Educ. Act.	1,119,773		1,119,773	1,212,004		1,212,004	1,190,000		1,190,000
11. Other Sources	24,633		24,633	26,040		26,040			
Total Educ. & General Funds	$ 8,810,949	$ 1,096,816	$ 9,907,765	$ 9,869,971	$ 1,386,327	$ 11,256,298	$ 10,518,204	$ 1,378,974	$ 11,897,178
B. Auxiliary Enterprises Funds									
TOTAL CURRENT REVENUES	$ 8,810,949	$ 1,096,816	$ 9,907,765	$ 9,869,971	$ 1,386,327	$ 11,256,298	$ 10,518,204	$ 1,378,974	$ 11,897,178
CURRENT EXPENDITURES AND TRANSFERS									
A. Educational and General Funds									
1. Instruction	$ 5,505,255	$ 24,496	$ 5,529,751	$ 6,083,536	$ 18,399	$ 6,101,935	$ 6,615,923	$ 18,000	$ 6,633,923
2. Research		774,826	774,826		790,905	790,905		791,000	791,000
3. Public Service		4,543	4,543		4,389	4,389		4,000	4,000
4. Academic Support	2,241,563	256,320	2,497,883	2,631,781	532,565	3,164,346	2,676,672	525,974	3,202,646
5. Student Services									
6. Institutional Support		5,981	5,981	14,435	3,120	17,555	14,100	3,000	17,100
7. Staff Benefits	1,089,518		1,089,518	1,193,150		1,193,150	1,207,499		1,207,499
8. Operation & Maint. of Plant									
9. Scholarships & Fellowships		30,650	30,650		36,949	36,949		37,000	37,000
Total E&G Expenditures	$ 8,836,336	$ 1,096,816	$ 9,933,152	$ 9,922,902	$ 1,386,327	$ 11,309,229	$ 10,514,194	$ 1,378,974	$ 11,893,168
Mandatory Transfers (In)/Out				(4,628)		(4,628)			
Non-Mandatory Transfers (In)/Out	50,081		50,081	69,500		69,500	65,700		65,700
Total Educational and General	$ 8,886,417	$ 1,096,816	$ 9,983,233	$ 9,987,774	$ 1,386,327	$ 11,374,101	$ 10,579,894	$ 1,378,974	$ 11,958,868
B. Auxiliary Enterprises Funds									
Expenditures									
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out									
Total Auxiliary Enterprises									
TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS	$ 8,886,417	$ 1,096,816	$ 9,983,233	$ 9,987,774	$ 1,386,327	$ 11,374,101	$ 10,579,894	$ 1,378,974	$ 11,958,868
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS									
E&G Funds	$ (75,468)		$ (75,468)	$ (117,803)		$ (117,803)	$ (61,690)		$ (61,690)
Auxiliary Enterprises Funds									
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	$ (75,468)	$ 0	$ (75,468)	$ (117,803)	$ 0	$ (117,803)	$ (61,690)	$ 0	$ (61,690)

Appendix VI
Schedule A-9

THE UNIVERSITY OF TENNESSEE
Summary of Current Funds Revenues, Expenditures and Transfers
Unrestricted and Restricted
Institute for Public Service

	Actual 1986			Actual 1987			Revised Budget 1988		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees									
2. Federal Appropriations									
3. State Appropriations	$ 1,740,900		$ 1,740,900	$ 2,108,800		$ 2,108,800	$ 2,033,000		$ 2,033,000
4. Local Appropriations	60,000		60,000	60,000		60,000	60,000		60,000
5. Federal Gifts, Grants & Contracts				34,221	$ 47,233			$ 135,000	135,000
6. State Gifts, Grants & Contracts	15,960	$ 179,196	195,156	3,248	166,772	170,020		328,500	328,500
7. Local Gifts, Grants & Contracts									
8. Private Gifts, Grants & Contracts	2,400	77,348	79,748	600	8,127	8,727		6,000	6,000
9. Endowment Income									
10. Sales and Services of Educ. Act.									
11. Other Sources	208,975		208,975	215,784		215,784	10,250		10,250
Total Educ. & General Funds	$ 2,028,235	$ 256,544	$ 2,284,779	$ 2,422,653	$ 222,132	$ 2,563,331	$ 2,103,250	$ 469,500	$ 2,572,750
B. Auxiliary Enterprises Funds									
TOTAL CURRENT REVENUES	$ 2,028,235	$ 256,544	$ 2,284,779	$ 2,422,653	$ 222,132	$ 2,563,331	$ 2,103,250	$ 469,500	$ 2,572,750
CURRENT EXPENDITURES AND TRANSFERS									
A. Educational and General Funds									
1. Instruction									
2. Research					$ 5,000				
3. Public Service	$ 1,513,971	$ 179,196	$ 1,693,167	$ 1,779,983	209,006	$ 1,988,989	$ 1,689,489	$ 439,500	$ 2,128,989
4. Academic Support									
5. Student Services									
6. Institutional Support	264,552	708	265,260	259,816	743	260,559	128,473	5,000	133,473
7. Staff Benefits	310,548	76,640	387,188	329,944	7,383	337,327	315,741	25,000	340,741
8. Operation & Maint. of Plant									
9. Scholarships & Fellowships									
Total E&G Expenditures	$ 2,089,071	$ 256,544	$ 2,345,615	$ 2,369,743	$ 222,132	$ 2,586,875	$ 2,133,703	$ 469,500	$ 2,603,203
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out	25,600		25,600	81,600		81,600	82,806		82,806
Total Educational and General	$ 2,114,671	$ 256,544	$ 2,371,215	$ 2,451,343	$ 222,132	$ 2,668,475	$ 2,216,509	$ 469,500	$ 2,686,009
B. Auxiliary Enterprises Funds									
Expenditures									
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out									
Total Auxiliary Enterprises									
TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS	$ 2,114,671	$ 256,544	$ 2,371,215	$ 2,451,343	$ 222,132	$ 2,668,475	$ 2,216,509	$ 469,500	$ 2,686,009
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS									
E&G Funds	$ (86,436)		$ (86,436)	$ (28,690)		$ (28,690)	$ (113,259)		$ (113,259)
Auxiliary Enterprises Funds									
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	$ (86,436)	$ 0	$ (86,436)	$ (28,690)	$ 0	$ (28,690)	$ (113,259)	$ 0	$ (113,259)

THE UNIVERSITY OF TENNESSEE
Summary of Current Funds Revenues, Expenditures and Transfers
Unrestricted and Restricted
Municipal Technical Advisory Service

Appendix VI
Schedule A-10

	Actual 1986			Actual 1987			Revised Budget 1988		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees									
2. Federal Appropriations									
3. State Appropriations	$ 776,100		$ 776,100	$ 892,000		$ 892,000	$ 878,000		$ 878,000
4. Local Appropriations	609,000		609,000	618,271		618,271	727,260		727,260
5. Federal Gifts, Grants & Contracts	371	$ 1,485	1,856	2,142	$ 11,425	13,567			
6. State Gifts, Grants & Contracts	15	256,001	256,016		301,834	301,834		$ 250,000	250,000
7. Local Gifts, Grants & Contracts									
8. Private Gifts, Grants & Contracts									
9. Endowment Income									
10. Sales and Services of Educ. Act.									
11. Other Sources									
Total Educ. & General Funds	$ 1,385,486	$ 257,486	$ 1,642,972	$ 1,512,413	$ 313,259	$ 1,825,672	$ 1,605,260	$ 250,000	$ 1,855,260
B. Auxiliary Enterprises Funds									
TOTAL CURRENT REVENUES	$ 1,385,486	$ 257,486	$ 1,642,972	$ 1,512,413	$ 313,259	$ 1,825,672	$ 1,605,260	$ 250,000	$ 1,855,260
CURRENT EXPENDITURES AND TRANSFERS									
A. Educational and General Funds									
1. Instruction									
2. Research									
3. Public Service	$ 1,029,878	$ 257,486	$ 1,287,364	$ 1,168,073	$ 313,259	$ 1,481,332	$ 1,295,456	$ 220,000	$ 1,515,456
4. Academic Support	82,991		82,991	102,432		102,432	106,614		106,614
5. Student Services									
6. Institutional Support	2,513		2,513	2,362		2,362	3,374		3,374
7. Staff Benefits	233,634		233,634	246,685		246,685	273,655	30,000	303,655
8. Operation & Maint. of Plant									
9. Scholarships & Fellowships									
Total E&G Expenditures	$ 1,349,016	$ 257,486	$ 1,606,502	$ 1,519,552	$ 313,259	$ 1,832,811	$ 1,679,099	$ 250,000	$ 1,929,099
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out	2,900		2,900	9,200		9,200	11,600		11,600
Total Educational and General	$ 1,351,916	$ 257,486	$ 1,609,402	$ 1,528,752	$ 313,259	$ 1,842,011	$ 1,690,699	$ 250,000	$ 1,940,699
B. Auxiliary Enterprises Funds									
Expenditures									
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out									
Total Auxiliary Enterprises									
TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS	$ 1,351,916	$ 257,486	$ 1,609,402	$ 1,528,752	$ 313,259	$ 1,842,011	$ 1,690,699	$ 250,000	$ 1,940,699
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS									
E&G Funds	$ 33,570		$ 33,570	$ (16,339)		$ (16,339)	$ (85,439)		$ (85,439)
Auxiliary Enterprises Funds									
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	$ 33,570	$ 0	$ 33,570	$ (16,339)	$ 0	$ (16,339)	$ (85,439)	$ 0	$ (85,439)

THE UNIVERSITY OF TENNESSEE
Summary of Current Funds Revenues, Expenditures and Transfers
Unrestricted and Restricted
County Technical Assistance Service

Appendix VI
Schedule A-11

	Actual 1986			Actual 1987			Revised Budget 1988		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees									
2. Federal Appropriations									
3. State Appropriations	$ 573,200		$ 573,200	$ 638,000		$ 638,000	$ 629,000		$ 629,000
4. Local Appropriations	531,000		531,000	531,000		531,000	683,000		683,000
5. Federal Gifts, Grants & Contracts									
6. State Gifts, Grants & Contracts									
7. Local Gifts, Grants & Contracts									
8. Private Gifts, Grants & Contracts									
9. Endowment Income									
10. Sales and Services of Educ. Act.									
11. Other Sources	2,927		2,927	4,034		4,034	2,500		2,500
Total Educ. & General Funds	$ 1,107,127		$ 1,107,127	$ 1,173,034		$ 1,173,034	$ 1,314,500		$ 1,314,500
B. Auxiliary Enterprises Funds									
TOTAL CURRENT REVENUES	$ 1,107,127	$ 0	$ 1,107,127	$ 1,173,034	$ 0	$ 1,173,034	$ 1,314,500	$ 0	$ 1,314,500
CURRENT EXPENDITURES AND TRANSFERS									
A. Educational and General Funds									
1. Instruction									
2. Research									
3. Public Service	$ 1,018,117		$ 1,018,117	$ 1,019,091		$ 1,019,091	$ 1,168,144		$ 1,168,144
4. Academic Support									
5. Student Services									
6. Institutional Support	2,677		2,677	2,745		2,745	3,605		3,605
7. Staff Benefits	181,868		181,868	175,048		175,048	200,154		200,154
8. Operation & Maint. of Plant									
9. Scholarships & Fellowships									
Total E&G Expenditures	$ 1,202,662		$ 1,202,662	$ 1,196,884		$ 1,196,884	$ 1,371,903		$ 1,371,903
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out	2,900		2,900	9,200		9,200	7,400		7,400
Total Educational and General	$ 1,205,562		$ 1,205,562	$ 1,206,084		$ 1,206,084	$ 1,379,303		$ 1,379,303
B. Auxiliary Enterprises Funds									
Expenditures									
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out									
Total Auxiliary Enterprises									
TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS	$ 1,205,562	$ 0	$ 1,205,562	$ 1,206,084	$ 0	$ 1,206,084	$ 1,379,303	$ 0	$ 1,379,303
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS									
E&G Funds	$ (98,435)		$ (98,435)	$ (33,050)		$ (33,050)	$ (64,803)		$ (64,803)
Auxiliary Enterprises Funds									
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	$ (98,435)	$ 0	$ (98,435)	$ (33,050)	$ 0	$ (33,050)	$ (64,803)	$ 0	$ (64,803)

THE UNIVERSITY OF TENNESSEE
Summary of Current Funds Revenues, Expenditures and Transfers
Unrestricted and Restricted
State-wide Continuing Education

Appendix VI
Schedule A-12

	Actual 1986			Actual 1987			Revised Budget 1988		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees									
2. Federal Appropriations									
3. State Appropriations	$ 1,468,300		$ 1,468,300	$ 1,283,000		$ 1,283,000	$ 1,249,000		$ 1,249,000
4. Local Appropriations									0
5. Federal Gifts, Grants & Contracts		$ 2,622	2,622		$ 125,502	125,502		$ 208,836	208,836
6. State Gifts, Grants & Contracts					11,117	11,117			
7. Local Gifts, Grants & Contracts									
8. Private Gifts, Grants & Contracts		138,605	138,605		70,944	70,944	34,056		34,056
9. Endowment Income								35,000	35,000
10. Sales and Services of Educ. Act.	60,407		60,407	10,219		10,219	10,000		10,000
11. Other Sources	442,791		442,791	503,514		503,514	668,000		668,000
Total Educ. & General Funds	$ 1,971,498	$ 141,227	$ 2,112,725	$ 1,796,733	$ 207,563	$ 2,004,296	$ 1,961,056	$ 243,836	$ 2,204,892
B. Auxiliary Enterprises Funds									
TOTAL CURRENT REVENUES	$ 1,971,498	$ 141,227	$ 2,112,725	$ 1,796,733	$ 207,563	$ 2,004,296	$ 1,961,056	$ 243,836	$ 2,204,892
CURRENT EXPENDITURES AND TRANSFERS									
A. Educational and General Funds									
1. Instruction									
2. Research									
3. Public Service	$ 1,279,604	$ 141,227	$ 1,420,831	$ 1,280,093	$ 207,563	$ 1,487,656	$ 1,486,767	$ 240,836	$ 1,727,603
4. Academic Support									
5. Student Services									
6. Institutional Support	136,963		136,963	137,641		137,641	143,138		143,138
7. Staff Benefits	329,869		329,869	376,262		376,262	424,929	3,000	427,929
8. Operation & Maint. of Plant									
9. Scholarships & Fellowships									
Total E&G Expenditures	$ 1,746,436	$ 141,227	$ 1,887,663	$ 1,793,996	$ 207,563	$ 2,001,559	$ 2,054,834	$ 243,836	$ 2,298,670
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out	162,021		162,021	101,500		101,500	19,694		19,694
Total Educational and General	$ 1,908,457	$ 141,227	$ 2,049,684	$ 1,895,496	$ 207,563	$ 2,103,059	$ 2,074,528	$ 243,836	$ 2,318,364
B. Auxiliary Enterprises Funds									
Expenditures									
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out									
Total Auxiliary Enterprises									
TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS	$ 1,908,457	$ 141,227	$ 2,049,684	$ 1,895,496	$ 207,563	$ 2,103,059	$ 2,074,528	$ 243,836	$ 2,318,364
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS									
E&G Funds	$ 63,041		$ 63,041	$ (98,763)		$ (98,763)	$ (113,472)		$ (113,472)
Auxiliary Enterprises Funds									
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	$ 63,041	$ 0	$ 63,041	$ (98,763)	$ 0	$ (98,763)	$ (113,472)	$ 0	$ (113,472)

THE UNIVERSITY OF TENNESSEE
Summary of Current Funds Revenues, Expenditures and Transfers
Unrestricted and Restricted
University-wide Administration

Appendix VI
Schedule A-13

	Actual 1986			Actual 1987			Revised Budget 1988		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees									
2. Federal Appropriations									
3. State Appropriations	$ 3,039,400		$ 3,039,400	$ 2,018,000		$ 2,018,000	$ 1,937,000		$ 1,937,000
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts									
6. State Gifts, Grants & Contracts		$ 22,278	22,278		$ 25,363	25,363		$ 25,300	25,300
7. Local Gifts, Grants & Contracts									
8. Private Gifts, Grants & Contracts	202,214	103,957	306,171	375,184	130,588	505,772	167,700	131,100	298,800
9. Endowment Income	36,542	5,970	42,512	45,308	3,602	48,910	20,000	3,600	23,600
10. Sales and Services of Educ. Act.									
11. Other Sources	9,048,965		9,048,965	7,547,449		7,547,449	7,202,000		7,202,000
Total Educ. & General Funds	$ 12,327,121	$ 132,205	$ 12,459,326	$ 9,985,941	$ 159,553	$ 10,145,494	$ 9,326,700	$ 160,000	$ 9,486,700
B. Auxiliary Enterprises Funds									
TOTAL CURRENT REVENUES	$ 12,327,121	$ 132,205	$ 12,459,326	$ 9,985,941	$ 159,553	$ 10,145,494	$ 9,326,700	$ 160,000	$ 9,486,700
CURRENT EXPENDITURES AND TRANSFERS									
A. Educational and General Funds									
1. Instruction									
2. Research									
3. Public Service		$ 22,278	$ 22,278		$ 25,363	$ 25,363		$ 25,300	$ 25,300
4. Academic Support									
5. Student Services									
6. Institutional Support	$ 12,190,053	109,927	12,299,980	$ 13,211,568	134,190	13,345,758	$ 12,779,888	134,700	12,914,588
7. Staff Benefits	2,333,694		2,333,694	2,476,001		2,476,001	2,769,900		2,769,900
8. Operation & Maint. of Plant									
9. Scholarships & Fellowships									
Total E&G Expenditures	$ 14,523,747	$ 132,205	$ 14,655,952	$ 15,687,569	$ 159,553	$ 15,847,122	$ 15,549,788	$ 160,000	$ 15,709,788
Mandatory Transfers (In)/Out	105,247		105,247	133,939		133,939	162,500		162,500
Non-Mandatory Transfers (In)/Out	(2,462,356)		(2,462,356)	(5,268,791)		(5,268,791)	(6,377,000)		(6,377,000)
Total Educational and General	$ 12,166,638	$ 132,205	$ 12,298,843	$ 10,552,717	$ 159,553	$ 10,712,270	$ 9,335,288	$ 160,000	$ 9,495,288
B. Auxiliary Enterprises Funds									
Expenditures									
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out									
Total Auxiliary Enterprises									
TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS	$ 12,166,638	$ 132,205	$ 12,298,843	$ 10,552,717	$ 159,553	$ 10,712,270	$ 9,335,288	$ 160,000	$ 9,495,288
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS									
E&G Funds	$ 160,483		$ 160,483	$ (566,776)		$ (566,776)	$ (8,588)		$ (8,588)
Auxiliary Enterprises Funds									
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	$ 160,483	$ 0	$ 160,483	$ (566,776)	$ 0	$ (566,776)	$ (8,588)	$ 0	$ (8,588)

THE UNIVERSITY OF TENNESSEE
Summary of Current Funds Revenues, Expenditures and Transfers
Unrestricted and Restricted
Memorial Hospital

Appendix VI
Schedule A-14

	Actual 1986			Actual 1987			Revised Budget 1988		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
REVENUES									
Services to Patients	$ 93,279,745		$ 93,279,745	$110,528,101		$110,528,101	$115,520,145		$115,520,145
Gifts, Grants and Contracts		$ 2,197,904	2,197,904	5,767	$ 2,739,298	2,745,065		$ 2,739,298	2,739,298
Auxiliary Enterprises	3,313,464		3,313,464	3,255,535		3,255,535	3,542,489		3,542,489
Other Sources	480,479		480,479	1,049,582		1,049,582	1,550,615		1,550,615
TOTAL REVENUES	$ 97,073,688	$ 2,197,904	$ 99,271,592	$114,838,985	$ 2,739,298	$117,578,283	$120,613,249	$ 2,739,298	$123,352,547
EXPENDITURES									
Public Service				$ 162,218		$ 162,218	$ 549,799		$ 549,799
Institutional Support							4,394,195		4,394,195
Operation & Maintenance of Plant							8,053,577		8,053,577
Auxiliary Enterprises	$ 1,324,066		$ 1,324,066	1,487,058		1,487,058	2,573,295		2,573,295
Administration	7,710,287		7,710,287	9,527,554		9,527,554	11,946,955		11,946,955
Nursing Division	18,118,354		18,118,354	20,449,184		20,449,184	22,294,848		22,294,848
Ancillary Services - General	5,532,947		5,532,947	7,091,266		7,091,266	7,737,764		7,737,764
Ancillary Services - Patient Care	32,786,288		32,786,288	38,375,463		38,375,463	39,479,524		39,479,524
Outpatient Services	4,340,302		4,340,302	5,378,917		5,378,917	5,859,671		5,859,671
General Services	7,110,352		7,110,352	9,312,695		9,312,695	1,000,000		1,000,000
Other Expenditures	8,060,001	$ 2,197,904	10,257,905	11,643,749	$ 2,739,298	14,383,047	4,001,145	$ 2,739,298	6,740,443
Total Expenditures	$ 84,982,597	$ 2,197,904	$ 87,180,501	$103,428,104	$ 2,739,298	$106,167,402	$107,890,773	$ 2,739,298	$110,630,071
Mandatory Transfers (In)/Out	8,736,665		8,736,665	6,351,412		6,351,412	8,330,667		8,330,667
Non-Mandatory Transfers (In)/Out	1,576,878		1,576,878	4,898,012		4,898,012	709,800		709,800
TOTAL EXPENDITURES AND TRANSFERS	$ 95,296,140	$ 2,197,904	$ 97,494,044	$114,677,528	$ 2,739,298	$117,416,826	$116,931,240	$ 2,739,298	$119,670,538
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS	$ 1,777,548		$ 1,777,548	$ 161,457		$ 161,457	$ 3,682,009		$ 3,682,009
Fund Balance at Beginning of Year	22,916,269		22,916,269	24,693,817		24,693,817	24,855,274		24,855,274
Fund Balance at End of Year	$ 24,693,817	$ 0	$ 24,693,817	$ 24,855,274	$ 0	$ 24,855,274	$ 28,537,283	$ 0	$ 28,537,283

THE UNIVERSITY OF TENNESSEE
Summary of Current Funds Revenues, Expenditures and Transfers
Unrestricted and Restricted
William F. Bowld Hospital

Appendix VI
Schedule A-15

	Actual 1986			Actual 1987			Revised Budget 1988		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
REVENUES									
Services to Patients	$ 24,980,589		$ 24,980,589	$ 27,371,942		$ 27,371,942	$ 28,896,600		$ 28,896,600
Gifts, Grants and Contracts	379,872		379,872	405,700		405,700	375,500		375,500
Auxiliary Enterprises									0
Other Sources	(2,803,973)		(2,803,973)	(2,794,422)		(2,794,422)	(3,079,700)		(3,079,700)
TOTAL REVENUES	$ 22,556,488	$ 0	$ 22,556,488	$ 24,983,220	$ 0	$ 24,983,220	$ 26,192,400	$ 0	$ 26,192,400
EXPENDITURES									
Auxiliary Enterprises	$ 368,393		$ 368,393	$ 377,896		$ 377,896	$ 386,117		$ 386,117
Administration	2,789,008		2,789,008	2,693,841		2,693,841	2,918,486		2,918,486
Nursing Division	3,518,131		3,518,131	3,705,884		3,705,884	3,583,125		3,583,125
Ancillary Services - General	60,991		60,991	67,281		67,281	73,383		73,383
Ancillary Services - Patient Care	7,827,898		7,827,898	8,329,244		8,329,244	8,409,503		8,409,503
Outpatient Services	311,350		311,350	719,994		719,994	759,497		759,497
General Services	2,762,126		2,762,126	3,069,700		3,069,700	4,244,135		4,244,135
Other Expenditures	2,361,421		2,361,421	2,225,940		2,225,940	2,936,473		2,936,473
Renal Services	525,585		525,585	588,887		588,887	668,800		668,800
Total Expenditures	$ 20,524,903		$ 20,524,903	$ 21,778,667		$ 21,778,667	$ 23,979,519		$ 23,979,519
Mandatory Transfers (In)/Out	208,510		208,510	201,600		201,600	602,000		602,000
Non-Mandatory Transfers (In)/Out	549,187		549,187	1,337,846		1,337,846	1,486,100		1,486,100
TOTAL EXPENDITURES AND TRANSFERS	$ 21,282,600	$ 0	$ 21,282,600	$ 23,318,113	$ 0	$ 23,318,113	$ 26,067,619	$ 0	$ 26,067,619
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS	$ 1,273,888		$ 1,273,888	$ 1,665,107		$ 1,665,107	$ 124,781		$ 124,781
Fund Balance at Beginning of Year	(713,141)		(713,141)	560,747		560,747	2,225,854		2,225,854
Fund Balance at End of Year	$ 560,747	$ 0	$ 560,747	$ 2,225,854	$ 0	$ 2,225,854	$ 2,350,635	$ 0	$ 2,350,635

THE UNIVERSITY OF TENNESSEE
Unrestricted Current Funds
Notes to Exhibits, Schedules and Appendices
Fiscal Years 1986, 1987, and 1988

1. Reflects redistribution of non-credit program income from resident enrollment fees to other income.

2. Includes above average miscellaneous income and conference activity.

3. Revised FY 1987-88 increase includes research incentive funds allocated from indirect cost recovery revenue.

4. Reflects transfer of budget from program adjustment account (Instruction) to various Academic Support accounts for college-wide activities and a $900,000 increase in the academic computing budget.

5. Includes first time debt service of $275,000 for the Assembly Center and Arena, and $600,000 for the Neyland Stadium sky boxes.

6. Reflects only the base operating budget for the research office. Initially research project expenditures are not separately identified but are included with the department's instructional budget. They are transferred to the research function later in the year as the research projects are identified.

7. Reflects increase of approximately $65,000 in new institutional scholarships, an additional $60,000 of athletic grants-in-aid and $25,000 to cover fee increases in FY 1987-88.

8. Reflects an increase in salary recoveries from research contracts.

9. Reflects a change in accounting whereby some former institutional support positions have been classified as student service positions.

10. Includes $400,000 received from the Tennessee Department of Economic Community Development for research space. This is a one-time occurrence.

11. FY 1986-87 includes a $500,000 variable payment for computer equipment. For FY 1987-88 the specific amount of payment for the computer equipment has not been determined and will be reallocated from other budgeted funds at a later date.

12. Private grant funding is expected to be less in FY 1987-88.

13. This is a correcting entry to move previously deposited funds to the correct account in Restricted Funds.

14. Reflects movement of the Critical Care Program from IPS to Continuing Education effective in FY 1987-88.

NOTES Continued

15. The increased revenue is a result of action by the Legislature in FY 1987-88 whereby local appropriations for both MTAS and CTAS were changed from a fixed amount each year to a percentage of total local government appropriations.

16. Reflects additional one-time appropriation for radio tower and additional equipment.

17. Reflects anticipated decline in interest income.

18. Represents debt service on administrative services building.

19. Reflects increased recovery from campuses and units primarily from State appropriations allocated to those entities for University-wide Administration support.

20. Reflects pay-back of $500,000 over-charge in FY 1986-87.

21. Increase due to one-time major maintenance in FY 1986-87 only.

22. FY 1986-87 increase reflects one-time consultant cost for centennial campaign.

23. $150,000 in telephone equipment was erroneously budgeted in object code 47, Non-Mandatory Transfers, and was later adjusted in the revised budget back to communications expenditures.

24. Reflects error in object code distribution between object code 43 and object code 44, which will be corrected in Probable FY 1987-88.

25. Library books in the amount of $593,000 was budgeted in object code 61 in FY 1987-88 instead of object code 63, Library Books. This was corrected on the revised budget.

26. Reflects increase in cost of liability insurance.

27. Reflects reallocation of prior year encumbered funds.

28. Reflects an error in budgeting which will be corrected later in the year.

29. In FY 1985-86, object code 44, Grants and Subsidies, was erroneously charged with $1,276,588 which should have been charged to object code 43, Awards.

30. The $2,378,000 FY 1987-88 budget for the fellowship account (Fee Waiver account for GA's, GTA's, GRA out-of-state tuition) is in object code 43 and will be moved to object code 44 to maintain consistency with prior years.

31. Includes contingency funding for program adjustments that was allocated later in the year.

32. Reflects a significant reduction in the Student Academic Management System (SAMS) as well as some reductions in other areas.

33. Reflects increased departmental activities in object codes 50-59, Stores for Resale.

34. FY 1985-86 and FY 1986-87 include matching funds for Centers of Excellence and undergraduate excellence programs. Matching funds are originally budgeted in salaries and later moved to object code 44, Grants and Subsidies.

35. Reflects rebudgeting of several unfilled positions in addition to normal raises awarded to filled positions.

36. Recoveries in object code 49, Other Expenditures, reflect ad sales from yearbook, student newspaper and Vanguard theater.

37. Reflects the absorption of contract cost over-runs as cost sharing.

38. Reflects accounting change to specifically identify all printing costs. Previously, costs had been charged to other object codes, primarily object code 39, Supplies.

39. Reflects increase in computer services.

40. FY 1985-86 reflects conversion from commercial insurance to Court of Claims with a portion of the premium to establish reserves. This was a one-time occurrence.

41. Reflects increased funding for desegregation programs. FY 1987-88 includes carry-over from prior year.

42. Includes one-time cost sharing required by specialized care unit.

43. Reflects anticipated decline in maintenance projects.

44. Beginning with FY 1987-88 medical professional staff who teach specialities are paid by extra pay only instead of by contract.

45. Includes raises of $125,970, longevity increase of $26,827, and funding for new and continued previously budgeted unfilled positions of over $400,000.

46. Includes $271,000 increase for Basic Medical Science instruction and $712,000 in program adjustments to be allocated later in the year.

47. There is a change in budgeting procedure from previous years in that $800,000 in renovation expenditures is now recovered under object codes 36 and 39, Maintenance and Supplies, rather than object code 48, Service Department Credits.

NOTES Continued

48. FY 1985-86 was a building year for equipment in Basic Medical Science.

49. Reflects $400,000 rental applicable to Pathology move to Baptist Hospital.

50. In FY 1986-87 resident group hospitalization changed from State insurance to a resident insurance plan, which is at a lower rate.

51. FY 1985-86 and FY 1986-87 reflect a large amount of cost sharing on contracts which is not expected in FY 1987-88.

52. In FY 1986-87 GRA stipends were received for only three quarters; fourth quarter stipends were not received until first part of FY 1987-88.

53. FY 1985-86 reflects correction of an error for GSA rental charges for previous years.

54. Includes funds for Center of Excellence matching.

55. Represents a DOD Grant in FY 1986-87.

56. Reflects additional funds of $20,000 for academic support, $20,000 for computer up-grade and $64,000 for special projects yet to be determined.

57. Reflects costs associated with special studies (computer, public safety and personnel) on behalf of cities.

58. Reflects recoveries from Environmental Protection Agency grants and Waste-water Grants.

59. Reflects an increase of approximately $25,500 to be used to publish a manual for each county on highway laws for that particular county.

60. Funds were budgeted in object code 41, Rentals, in FY 1986-87 for a one-time access fee to locate equipment on the WBIR-TV tower, but was not paid until FY 1987-88 in object code 46, Contractual and Special Services.

61. Reflects the sale of unused or obsolete equipment to other UT units.

62. Due to conversion to semester system, publication of courses and advertising expenses are anticipated to be less than previous years.

63. In FY 1985-86 and FY 1986-87 recoveries for Auxiliary Enterprises administration accounts were shown as Service Department credits, object code 48. In FY 1987-88 the recoveries were applied directly to the specific object codes. This applies to object codes 16, 17 and 38.

64. Reflects reduction of long term debt for FY 1986-87.

65. Reflects major renovation on patient rooms.

NOTES Continued

66. Includes ten new positions related to the Student Academic Management System and three positions established when the campus assumed responsibility for an Internal Audit staff.