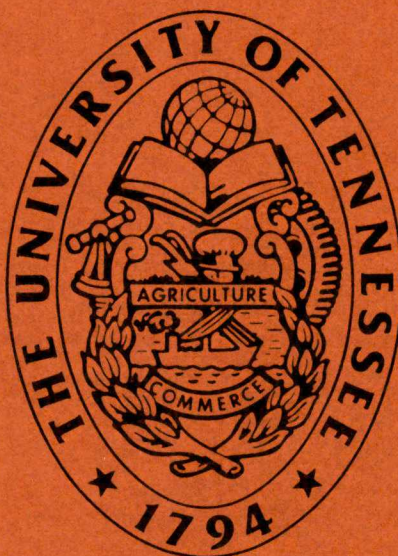


The University of Tennessee BUDGET DOCUMENT Fiscal Year 1988-89

(Revised as of October 31, 1988)



**Submitted to the Board of Trustees
Annual Meeting, 1988**

(Revised to Reflect Actual Data for Fiscal Year 1988)

THE UNIVERSITY OF TENNESSEE

June 1988

University-Wide Administration

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President Elect A. Lamar Alexander

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THE UNIVERSITY OF TENNESSEE
Knoxville
Office of the President
January 31, 1989

Presented herewith is the Revised Budget Document for FY 1989. This document is a revision of the original FY 1989 Budget Document which was submitted to The University of Tennessee Board of Trustees at its annual meeting on June 16, 1988.

The various exhibits, schedules and appendices reflect (1) revisions in the FY 1989 budget estimates through October 31, 1988 and (2) replacement of the FY 1988 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 16, 1988

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 1988-89. 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 Medical Center at Knoxville, and the William F. Bowld Hospital in Memphis for the period from July 1, 1988 through June 30, 1989. These budgets were prepared in accordance with provisions set forth in the 1988 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 1986-87, 1987-88 and 1988-89 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 \$23.6 million or 9.1 percent increase in basic direct State appropriations for the coming fiscal year. This increase, plus an estimated \$2.7 million net increase in other revenues, including the previously approved increases in student fees as set forth in Appendix IV, will provide some \$26.3 million in new Educational and General (E&G) funds. These new E&G funds together with an estimated \$19.3 million increase in revenues from Auxiliary Enterprises and Hospitals bring the total increase in funds for the University to \$45.6 million for the 1988-89 fiscal year.

The increase in basic State support for 1988-89 together with the new funds generated internally will permit the University to fund salary increases for faculty and staff, meet the anticipated increases in fixed costs, and make modest improvements in some areas. For faculty, the average salary increase will be 4.8 percent; for clerical and supporting staff 5.9 percent, and for administrative personnel the average increase will be 4.0 percent. In addition to these increases, longevity pay for faculty and staff has been increased from \$95 per year of eligible service with a maximum of 19 years or \$1,805 to \$100 per year with a maximum of 20 years or \$2,000.

THE UNIVERSITY OF TENNESSEE
SUMMARY OF STATE APPROPRIATIONS
UNRESTRICTED CURRENT FUNDS

Distribution -----	Actual 1987 Appropriation	Actual 1988 Appropriation	Revised 1989 Appropriation
	(A)	(B)	(C)
UT Chattanooga	\$ 22,205,000	\$ 22,897,000	\$ 25,034,100
UT Knoxville	104,356,000	109,209,000	119,737,400 (F)
UT Martin	17,352,500 (D)	18,003,000	19,464,900
UT Space Institute	3,177,000	3,481,000	4,310,900
UT, Memphis			
Other Specialized Units	\$ 33,491,000	\$ 35,522,000	\$ 38,179,300
College of Medicine Units	22,289,000	24,182,000	26,480,500
Family Medicine Units	2,621,000	2,897,000	3,049,500
Total UT, Memphis	\$ 58,401,000	\$ 62,601,000	\$ 67,709,300
Agricultural Experiment Station	11,850,000	12,817,000	14,281,300
Agricultural Extension Service	15,095,750 (E)	15,806,000	16,870,300
Veterinary Medicine	7,625,000	8,305,000	9,052,900
Institute for Public Service	2,108,800	2,033,000	2,100,600
Municipal Technical Adv. Service	892,000	878,000	947,400
County Technical Asst. Service	638,000	629,000	673,400
Continuing Education	1,283,000	1,249,000	1,433,400
University-wide Administration	2,018,000	1,937,000	2,032,400
Total State Appropriations	\$247,002,050 =====	\$259,845,000 =====	\$283,648,300 =====

(A) 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.

(B) 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.

(C) Does not include \$9,915,000 appropriated to UT institutions in FY 1988-89 for Centers of Excellence nor UT's portion of an additional \$8,000,000 endowment appropriated for Chairs of Excellence in 1988-89. Includes \$4,575,000 supplemental appropriation for Instruction and Research equipment.

(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.

(F) Includes \$25,000 in nonrecurring funds to establish pilot projects in American Sign Language.

In addition to the \$23.6 million increase in basic State appropriations, the 1988 General Assembly appropriated \$19.3 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 \$9,915,000. The funds necessary to meet the matching requirement on UT's share are set aside in these budgets.

Included in the State appropriations for the first time in 1988-89 is UT's share of \$10,000,000 for improvements and upgrading of teaching and research equipment. This is the first year allocation of a new, continuing program proposed by the Tennessee Higher Education Commission and Governor McWherter to systematically evaluate and upgrade equipment at higher education institutions in Tennessee to state-of-the-art status. The University of Tennessee's supplemental equipment appropriation is \$4,575,000. There is a requirement for the institutions to match these equipment funds on a dollar-for-dollar basis. The supplemental equipment appropriation and the required matching funds are provided for in the budgets presented herein.

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 \$494,080,127. The proposed expenditures and transfers exceed the budgeted revenues by \$1,362,544. This excess is to be financed from existing reserves and represents expenditures of a non-recurring nature.

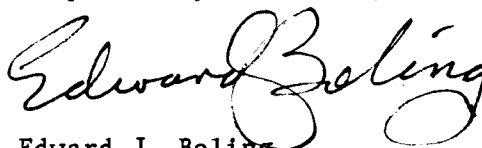
The Auxiliary Enterprises Funds budget which includes all bookstores, food service facilities, residence halls and apartments, and the UT Knoxville Department of Athletics accounts for \$74,343,340 or 15.0 percent of the combined Unrestricted Current Funds budget for Educational and General activities and Auxiliary Enterprises.

The UT Medical Center 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 Medical Center 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 1988-89 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 1988-89.
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,

A handwritten signature in cursive script, reading "Edward J. Boling". The signature is written in dark ink and is positioned above the printed name and title.

Edward J. Boling
President

EJB:jp

Unrestricted Current Funds Section

THE UNIVERSITY OF TENNESSEE
Budget Summary

EXHIBIT A
University

Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers

	Actual 1987	Actual 1988	Original Budget 1989	Revised Budget 1989
UNRESTRICTED CURRENT REVENUES				
A. Educational and General Funds				
1. Tuition and Fees	\$ 69,317,467	\$ 75,228,384	\$ 78,899,924	\$ 76,645,037
2. Federal Appropriations	10,699,169	11,415,014	11,390,430	11,390,430
3. State Appropriations	247,002,050	259,845,000	283,448,000	283,648,300
4. Local Appropriations	1,209,271	1,473,882	1,664,775	1,707,450
5. Federal Gifts, Grants & Contracts	9,592,105	10,939,700	9,719,935	10,131,982
6. State Gifts, Grants & Contracts	484,017	514,801	422,000	422,630
7. Local Gifts, Grants & Contracts	1,767,003	2,099,063	1,936,869	1,936,869
8. Private Gifts, Grants & Contracts	2,995,838	3,380,266	2,873,091	2,992,463
9. Endowment Income	88,262	97,729	40,000	40,000
10. Sales & Services of Educ. Act.	17,807,823	18,641,660	18,283,422	18,284,805
11. Other Sources	11,156,940	11,499,711	9,258,805	9,393,645
Total Educational & General Funds	\$372,119,945	\$395,135,210	\$417,937,251	\$416,593,611
B. Auxiliary Enterprises Funds	65,486,115	73,079,277	74,780,332	72,038,749
C. Hospitals Funds	139,822,205	166,189,280	178,414,393	178,414,393
TOTAL CURRENT REVENUES	\$577,428,265	\$634,403,767	\$671,131,976	\$667,046,753
UNRESTRICTED CURRENT EXPENDITURES & TRANSFERS				
A. Educational and General Funds				
1. Instruction	\$134,235,974	\$144,828,263	\$157,402,512	\$157,720,988
2. Research	19,418,860	21,123,186	21,568,075	23,420,584
3. Public Service	28,002,058	28,211,953	31,129,512	32,391,844
4. Academic Support	37,711,078	40,308,925	38,940,155	39,586,894
5. Student Services	18,612,426	19,237,360	20,077,339	20,559,723
6. Institutional Support	37,632,399	36,669,438	38,110,726	38,774,063
7. Staff Benefits	56,733,212	61,746,408	69,373,635	69,494,621
8. Operation & Maint. of Plant	31,470,045	32,443,759	35,475,094	35,606,029
9. Scholarships & Fellowships	5,686,299	6,268,884	6,682,701	6,960,402
Total E&G Expenditures	\$369,502,351	\$390,838,176	\$418,759,749	\$424,515,148
Mandatory Transfers (In)/Out	5,037,723	5,622,158	4,591,542	5,566,542
Non-Mandatory Transfers (In)/Out	(6,382,360)	3,137,154	(3,614,504)	(6,116,502)
Total Educational and General	\$368,157,714	\$399,597,488	\$419,736,787	\$423,965,188
B. Auxiliary Enterprises Funds				
Expenditures	\$ 57,494,669	\$ 63,412,219	\$ 64,203,750	\$ 62,627,159
Mandatory Transfers (In)/Out	4,912,996	5,109,283	6,857,926	6,835,339
Non-Mandatory Transfers (In)/Out	2,312,325	3,970,494	3,281,664	2,181,179
Total Auxiliary Enterprises	\$ 64,719,990	\$ 72,491,996	\$ 74,343,340	\$ 71,643,677
C. Hospitals Funds Expenditures & Transfers	137,995,641	159,873,957	169,178,565	169,178,565
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS	\$570,873,345	\$631,963,441	\$663,258,692	\$664,787,430
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS				
E&G Funds	\$ 3,962,231	\$ (4,462,278)	\$ (1,799,536)	\$ (7,371,577)
Auxiliary Enterprises Funds	766,125	587,281	436,992	395,072
Hospitals Funds	1,826,564	6,315,323	9,235,828	9,235,828
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	\$ 6,554,920	\$ 2,440,326	\$ 7,873,284	\$ 2,259,323

THE UNIVERSITY OF TENNESSEE
Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1987, Actual 1988, Original Budget 1989 and Revised Budget 1989

EXHIBIT B

	Chattanooga				Knoxville			
	Actual 1987	Actual 1988	Original Budget 1989	Revised Budget 1989	Actual 1987	Actual 1988	Original Budget 1989	Revised Budget 1989
UNRESTRICTED CURRENT REVENUES								
A. Educational and General Funds								
1. Tuition and Fees	\$ 9,930,353	\$ 10,513,889	\$ 10,951,145 ²	\$ 10,843,642	\$ 43,867,267	\$ 47,897,831	\$ 50,737,734 ⁸	\$ 48,870,734 ¹⁰
2. Federal Appropriations					40,955	40,955	40,955	40,955
3. State Appropriations	22,205,000	22,897,000	25,021,000	25,034,100	104,356,000	109,209,000	119,640,000	119,737,400
4. Local Appropriations								
5. Federal Gifts, Grants & Contracts	239,579	216,696	155,200 ³	167,247 ³	3,746,036	4,171,165	3,900,000	4,300,000
6. State Gifts, Grants & Contracts	21,701	10,611		630	324,176	382,482	330,000	330,000
7. Local Gifts, Grants & Contracts	270	11,676			19,334	17,581	20,000	20,000
8. Private Gifts, Grants & Contracts	788,703	735,610	799,500	757,772	1,029,552	1,334,795	1,148,988	1,327,088
9. Endowment Income					42,955	43,288	40,000	40,000
10. Sales & Services of Educ. Act.	1,838,239	1,607,496	1,678,044 ²	1,686,655 ²	4,117,831	4,371,885 ⁶	4,561,944	4,527,443
11. Other Sources	9,116	105,395 ¹	14,400	176,640 ²	1,920,559 ⁶	1,557,155 ⁶	562,300	562,300
Total Educational & General Funds	\$ 35,032,961	\$ 36,098,373	\$ 38,619,289	\$ 38,666,686	\$159,464,664	\$169,026,137	\$180,981,921	\$179,755,920
B. Auxiliary Enterprises Funds	5,628,903	5,713,266	6,319,019	6,319,019	47,848,362	54,840,437	55,630,780	55,315,388
C. Hospitals Funds								
TOTAL CURRENT REVENUES	\$ 40,661,864	\$ 41,811,639	\$ 44,938,308	\$ 44,985,705	\$207,313,026⁷	\$223,866,574	\$236,612,701	\$235,071,308
UNRESTRICTED CURRENT EXPENDITURES & TRANSFERS								
A. Educational and General Funds								
1. Instruction	\$ 12,803,173	\$ 13,577,745	\$ 14,453,808	\$ 14,946,347	\$ 67,060,234	\$ 71,404,913	\$ 78,509,122	\$ 77,563,030 ¹¹
2. Research	47,106	47,655	42,359	47,084	2,586,544	2,921,550	2,717,146	4,295,789 ¹²
3. Public Service	230,684	214,190	191,012 ⁴	191,012 ⁴	3,694,140	3,224,709 ⁷	4,006,219	4,067,855 ¹³
4. Academic Support	3,508,004	3,306,535	3,687,339	3,636,204	19,143,654	20,718,723	19,350,642	20,311,384 ¹³
5. Student Services	4,086,984	4,154,270	4,131,846	4,212,942	11,122,414	11,370,756	12,155,215	12,546,423
6. Institutional Support	2,898,490	2,783,758	2,560,816	2,834,185	10,094,473	10,979,291	10,273,788	10,770,167 ⁹
7. Staff Benefits	5,062,597	5,476,685	6,346,048	6,292,086	24,022,745	25,866,701	29,514,800	29,683,000
8. Operation & Maint. of Plant	4,330,306	4,150,125	4,694,015	4,661,214	15,632,194	16,015,689	16,651,615	16,921,093
9. Scholarships & Fellowships	1,186,403	1,282,347	1,264,428	1,301,349	3,384,114	3,669,255	4,034,450	4,272,976
Total E&G Expenditures	\$ 34,153,747	\$ 34,993,310	\$ 37,371,671	\$ 38,122,423	\$156,740,512	\$166,171,587	\$177,212,997	\$180,431,717
Mandatory Transfers (In)/Out	273,315	277,861	115,972	115,972	3,487,132	3,577,934	3,506,342	3,506,342
Non-Mandatory Transfers (In)/Out	450,937	724,815	1,211,646 ⁵	1,209,648 ⁵	(3,922,370)	4,001,303	262,582	(2,237,418)
Total Educational and General	\$ 34,877,999	\$ 35,995,986	\$ 38,699,289	\$ 39,448,043	\$156,305,274	\$173,750,824	\$180,981,921	\$181,700,641
B. Auxiliary Enterprises Funds								
Expenditures	\$ 4,570,513	\$ 4,779,628	\$ 5,283,902	\$ 5,283,902	\$ 42,076,179	\$ 47,084,510	\$ 47,573,714	\$ 48,425,806
Mandatory Transfers (In)/Out	588,632	658,038	897,156	897,156	3,429,667	3,570,622	5,056,774	5,036,269
Non-Mandatory Transfers (In)/Out	403,291	158,783	57,961	57,961	2,115,924	3,491,739	2,981,867	1,881,382
Total Auxiliary Enterprises	\$ 5,562,436	\$ 5,596,449	\$ 6,239,019	\$ 6,239,019	\$ 47,621,770	\$ 54,146,871	\$ 55,612,355	\$ 55,343,457
C. Hospitals Funds Expenditures & Transfers								
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS	\$ 40,440,435	\$ 41,592,435	\$ 44,938,308	\$ 45,687,062	\$203,927,044	\$227,897,695	\$236,594,276	\$237,044,098
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS								
E&G Funds	\$ 154,962	\$ 102,387	\$ (80,000)	\$ (781,357)	\$ 3,159,390	\$ (4,724,687)		\$ (1,944,721)
Auxiliary Enterprises Funds	66,467	116,817	80,000	80,000	226,592	693,566	\$ 18,425	(28,069)
Hospitals Funds								
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	\$ 221,429	\$ 219,204	\$ 0	\$ (701,357)	\$ 3,385,982	\$ (4,031,121)	\$ 18,425	\$ (1,972,790)

THE UNIVERSITY OF TENNESSEE
Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1987, Actual 1988, Original Budget 1989 and Revised Budget 1989

EXHIBIT B
(Cont.)

	Martin				Space Institute			
	Actual 1987	Actual 1988	Original Budget 1989	Revised Budget 1989	Actual 1987	Actual 1988	Original Budget 1989	Revised Budget 1989
UNRESTRICTED CURRENT REVENUES								
A. Educational and General Funds								
1. Tuition and Fees	\$ 6,219,261	\$ 6,697,576	\$ 7,097,289	\$ 6,816,905	\$ 946,613	\$ 1,063,657	\$ 1,186,400	\$ 1,186,400
2. Federal Appropriations								
3. State Appropriations	17,352,500	18,003,000	19,454,000	19,464,900	3,177,000	3,481,000	4,309,000	4,310,900
4. Local Appropriations								
5. Federal Gifts, Grants & Contracts	55,994	77,228	40,800 ¹⁴	40,800 ¹⁴	1,683,290	1,711,472	1,730,600	1,730,600
6. State Gifts, Grants & Contracts	8,008	6,701	2,000	2,000				
7. Local Gifts, Grants & Contracts								
8. Private Gifts, Grants & Contracts	139,269	155,295	146,950	151,950	187,421	227,486	193,000	193,000
9. Endowment Income								
10. Sales & Services of Educ. Act.	579,087	597,511	627,624	654,897				
11. Other Sources	199,138	199,239	175,135	175,135	51,966	277,499 ¹⁸	137,500 ¹⁸	137,500 ¹⁸
Total Educational & General Funds	\$ 24,553,257	\$ 25,736,550	\$ 27,543,798	\$ 27,306,587	\$ 6,046,290	\$ 6,761,114	\$ 7,556,500	\$ 7,558,400
B. Auxiliary Enterprises Funds	7,003,229	7,059,438	7,519,077	5,092,886 ¹⁷	154,803	185,302	165,000	165,000
C. Hospitals Funds								
TOTAL CURRENT REVENUES	\$ 31,556,486	\$ 32,795,988	\$ 35,062,875	\$ 32,399,473	\$ 6,201,093	\$ 6,946,416	\$ 7,721,500	\$ 7,723,400
UNRESTRICTED CURRENT EXPENDITURES & TRANSFERS								
A. Educational and General Funds								
1. Instruction	\$ 9,186,258	\$ 9,506,326	\$ 10,171,502	\$ 10,260,904	\$ 1,716,830	\$ 1,895,692	\$ 2,575,940 ¹⁹	\$ 2,575,940 ¹⁹
2. Research	339,193	299,857	48,920 ¹⁵	50,484 ¹⁵	690,552	597,889	715,809	715,809
3. Public Service	253,289	219,232	208,193	194,059		40,237		
4. Academic Support	2,217,111	2,285,286	2,601,082	2,642,532	954,846	1,169,138	1,079,006	1,079,006
5. Student Services	2,276,308	2,406,996	2,461,592	2,466,674	71,356	116,315	136,414	136,414
6. Institutional Support	1,851,301	1,877,281	1,886,407	1,926,218	833,096	845,593	991,067	991,067
7. Staff Benefits	4,274,463	4,583,306	5,214,491	5,205,285	736,224	836,550	895,320	895,320
8. Operation & Maint. of Plant	3,021,935	3,104,768	3,363,206	3,379,537	826,304	876,214	941,676	941,676
9. Scholarships & Fellowships	869,274	971,224	1,085,823	1,088,077		750		
Total E&G Expenditures	\$ 24,289,132	\$ 25,254,276	\$ 27,041,216	\$ 27,213,770	\$ 5,829,208	\$ 6,378,378	\$ 7,335,232	\$ 7,335,232
Mandatory Transfers (In)/Out	16,113	60,652						
Non-Mandatory Transfers (In)/Out	387,932	460,417	684,300 ¹⁶	684,300 ¹⁶	147,097	179,789	221,268	221,268
Total Educational and General	\$ 24,693,177	\$ 25,775,345	\$ 27,725,516	\$ 27,898,070	\$ 5,976,305	\$ 6,558,167	\$ 7,556,500	\$ 7,556,500
B. Auxiliary Enterprises Funds								
Expenditures	\$ 6,395,534	\$ 6,436,991	\$ 6,498,024	\$ 4,069,341 ¹⁷	\$ 189,829	\$ 240,468	\$ 203,368	\$ 203,368
Mandatory Transfers (In)/Out	498,480	449,526	557,929	555,847	9,203	9,170	9,583	9,583
Non-Mandatory Transfers (In)/Out	100,487	384,308	281,406	281,406	(44,229)	(64,336)	(47,951)	(47,951)
Total Auxiliary Enterprises	\$ 6,994,501	\$ 7,270,825	\$ 7,337,359	\$ 4,906,594	\$ 154,803	\$ 185,302	\$ 165,000	\$ 165,000
C. Hospitals Funds Expenditures & Transfers								
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS	\$ 31,687,678	\$ 33,046,170	\$ 35,062,875	\$ 32,804,664	\$ 6,131,108	\$ 6,743,469	\$ 7,721,500	\$ 7,721,500
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS								
E&G Funds	\$ (139,920)	\$ (38,795)	\$ (181,718)	\$ (591,483)	\$ 69,985	\$ 202,947		\$ 1,900
Auxiliary Enterprises Funds	8,728	(211,387)	181,718	186,292				
Hospitals Funds								
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	\$ (131,192)	\$ (250,182)	\$ 0	\$ (405,191)	\$ 69,985	\$ 202,947	\$ 0	\$ 1,900

THE UNIVERSITY OF TENNESSEE
Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1987, Actual 1988, Original Budget 1989 and Revised Budget 1989

EXHIBIT B
(Cont.)

	Memphis - Other Specialized Units				College of Medicine Units			
	Actual 1987	Actual 1988	Original Budget 1989	Revised Budget 1989	Actual 1987	Actual 1988	Original Budget 1989	Revised Budget 1989
UNRESTRICTED CURRENT REVENUES								
A. Educational and General Funds								
1. Tuition and Fees	\$ 3,625,196	\$ 3,985,543	\$ 3,968,486	\$ 3,968,486	\$ 4,061,391	\$ 4,322,918	\$ 4,158,873	\$ 4,158,873
2. Federal Appropriations								
3. State Appropriations	33,491,000	35,522,000	38,142,000	38,179,300	22,289,000	24,182,000	26,476,000	26,480,500
4. Local Appropriations								
5. Federal Gifts, Grants & Contracts	3,380,635	4,142,301 ²⁰	3,364,835	3,364,835				
6. State Gifts, Grants & Contracts	126,884	97,917	90,000	90,000				
7. Local Gifts, Grants & Contracts								
8. Private Gifts, Grants & Contracts	422,634	545,560	405,700	408,700	1,743,545	2,064,793	1,916,869	1,916,869
9. Endowment Income								
10. Sales & Services of Educ. Act.	3,328,740	3,952,187	3,789,986	3,789,986				
11. Other Sources	664,163 ²¹	288,384	438,592	438,592				
Total Educational & General Funds	\$ 45,039,251	\$ 48,533,892	\$ 50,199,599	\$ 50,239,899	\$ 28,093,936	\$ 30,569,711	\$ 32,551,742	\$ 32,556,242
B. Auxiliary Enterprises Funds	4,850,818	5,280,834	5,146,456	5,146,456				
C. Hospitals Funds								
TOTAL CURRENT REVENUES	\$ 49,890,069	\$ 53,814,726	\$ 55,346,055	\$ 55,386,355	\$ 28,093,936	\$ 30,569,711	\$ 32,551,742	\$ 32,556,242
UNRESTRICTED CURRENT EXPENDITURES & TRANSFERS								
A. Educational and General Funds								
1. Instruction	\$ 9,970,507	\$ 11,525,938	\$ 13,131,067	\$ 13,321,830	\$ 22,053,356	\$ 24,575,826	\$ 25,626,237	\$ 25,654,448
2. Research	941,988	1,283,428	1,016,498	1,016,498				
3. Public Service	1,226,309	1,174,130	1,428,681	1,428,681				
4. Academic Support	7,193,171	8,111,070	8,226,582	8,063,740	1,817,709	1,758,568	1,757,850	1,757,850
5. Student Services	1,055,364	1,189,023	1,192,272	1,197,270				
6. Institutional Support	5,939,243	5,837,212	5,754,248	5,988,666			50,133	50,133
7. Staff Benefits	6,951,576	7,965,561	8,606,308	8,606,308	4,417,035	4,772,886	5,117,522	5,117,522
8. Operation & Maint. of Plant	7,659,306	8,296,963	8,589,415	8,677,342				
9. Scholarships & Fellowships	246,508	345,308	298,000	298,000				
Total E&G Expenditures	\$ 41,183,972	\$ 45,728,633	\$ 48,243,071 ²²	\$ 48,598,335	\$ 28,288,100	\$ 31,107,280	\$ 32,551,742	\$ 32,579,953
Mandatory Transfers (In)/Out	1,131,852	1,213,316	629,228	1,604,228				
Non-Mandatory Transfers (In)/Out	1,550,294	1,771,400	1,327,300	1,351,011	(194,164) ²³	(537,569) ²³		(23,711) ²³
Total Educational and General	\$ 43,866,118	\$ 48,713,349	\$ 50,199,599	\$ 51,553,574	\$ 28,093,936	\$ 30,569,711	\$ 32,551,742	\$ 32,556,242
B. Auxiliary Enterprises Funds								
Expenditures	\$ 4,262,614	\$ 4,870,622	\$ 4,644,742	\$ 4,644,742				
Mandatory Transfers (In)/Out	387,014	421,927	336,484	336,484				
Non-Mandatory Transfers (In)/Out	(263,148)		8,381	8,381				
Total Auxiliary Enterprises	\$ 4,386,480	\$ 5,292,549	\$ 4,989,607	\$ 4,989,607				
C. Hospitals Funds Expenditures & Transfers								
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS	\$ 48,252,598	\$ 54,005,898	\$ 55,189,206	\$ 56,543,181	\$ 28,093,936	\$ 30,569,711	\$ 32,551,742	\$ 32,556,242
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS								
E&G Funds	\$ 1,173,133	\$ (179,457)	\$	\$ (1,313,675)				
Auxiliary Enterprises Funds	464,338	(11,715)	156,849	156,849				
Hospitals Funds								
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	\$ 1,637,470	\$ (191,172)	\$ 156,849	\$ (1,156,826)	\$ 0	\$ 0	\$ 0	\$ 0

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(By Major Budget Entity)
Actual 1987, Actual 1988, Original Budget 1989 and Revised Budget 1989

EXHIBIT B
(Cont.)

	Family Medicine Units				Total UT, Memphis			
	Actual 1987	Actual 1988	Original Budget 1989	Revised Budget 1989	Actual 1987	Actual 1988	Original Budget 1989	Revised Budget 1989
UNRESTRICTED CURRENT REVENUES								
A. Educational and General Funds								
1. Tuition and Fees					\$ 7,686,587	\$ 8,308,461	\$ 8,127,359	\$ 8,127,359
2. Federal Appropriations								
3. State Appropriations	\$ 2,621,000	\$ 2,897,000	\$ 3,039,000	\$ 3,049,500	58,401,000	62,601,000	67,657,000	67,709,300
4. Local Appropriations								
5. Federal Gifts, Grants & Contracts	129				3,380,764	4,142,301	3,364,835	3,364,835
6. State Gifts, Grants & Contracts					126,884	97,917	90,000	90,000
7. Local Gifts, Grants & Contracts	3,854	5,013			1,747,399	2,069,806	1,916,869	1,916,869
8. Private Gifts, Grants & Contracts					422,634	545,560	405,700	408,700
9. Endowment Income								
10. Sales & Services of Educ. Act.	3,398,693	3,451,863	3,303,824	3,303,824	6,727,432	7,404,050	7,093,810	7,093,810
11. Other Sources	12,964	16,827			677,127	305,211	438,592	438,592
Total Educational & General Funds	\$ 6,036,640	\$ 6,370,703	\$ 6,342,824	\$ 6,353,324	\$ 79,169,827	\$ 85,474,306	\$ 89,094,165	\$ 89,149,465
B. Auxiliary Enterprises Funds					4,850,818	5,280,834	5,146,456	5,146,456
C. Hospitals Funds								
TOTAL CURRENT REVENUES	<u>\$ 6,036,640</u>	<u>\$ 6,370,703</u>	<u>\$ 6,342,824</u>	<u>\$ 6,353,324</u>	<u>\$ 84,020,645</u>	<u>\$ 90,755,140</u>	<u>\$ 94,240,621</u>	<u>\$ 94,295,921</u>
UNRESTRICTED CURRENT EXPENDITURES & TRANSFERS								
A. Educational and General Funds								
1. Instruction	\$ 5,362,080	\$ 5,867,054	\$ 5,625,959	\$ 5,625,959	\$ 37,385,943	\$ 41,968,818	\$ 44,383,263	\$ 44,602,237
2. Research					941,988	1,283,428	1,016,498	1,016,498
3. Public Service					1,226,309	1,174,130	1,428,681	1,428,681
4. Academic Support					9,010,880	9,869,638	9,984,432	9,821,590
5. Student Services					1,055,364	1,189,023	1,192,272	1,197,270
6. Institutional Support	16,410	6,569	4,236	4,236	5,955,653	5,843,781	5,808,617	6,043,035
7. Staff Benefits	594,983	683,625	662,429	662,429	11,963,594	13,422,072	14,386,259	14,386,259
8. Operation & Maint. of Plant					7,659,306	8,296,963	8,589,415	8,677,342
9. Scholarships & Fellowships					246,508	345,308	298,000	298,000
Total E&G Expenditures	\$ 5,973,473	\$ 6,557,248	\$ 6,292,624	\$ 6,292,624	\$ 75,445,545	\$ 83,393,161	\$ 87,087,437	\$ 87,470,912
Mandatory Transfers (In)/Out					1,131,852	1,213,316	629,228	1,604,228
Non-Mandatory Transfers (In)/Out	(67,400) ²⁴	39,300	50,200	50,200	1,288,730	1,273,131	1,377,500	1,377,500
Total Educational and General	\$ 5,906,073	\$ 6,596,548	\$ 6,342,824	\$ 6,342,824	\$ 77,866,127	\$ 85,879,608	\$ 89,094,165	\$ 90,452,640
B. Auxiliary Enterprises Funds								
Expenditures					\$ 4,262,614	\$ 4,870,622	\$ 4,644,742	\$ 4,644,742
Mandatory Transfers (In)/Out					387,014	421,927	336,484	336,484
Non-Mandatory Transfers (In)/Out					(263,148)		8,381	8,381
Total Auxiliary Enterprises					\$ 4,386,480	\$ 5,292,549	\$ 4,989,607	\$ 4,989,607
C. Hospitals Funds Expenditures & Transfers								
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS	<u>\$ 5,906,073</u>	<u>\$ 6,596,548</u>	<u>\$ 6,342,824</u>	<u>\$ 6,342,824</u>	<u>\$ 82,252,607</u>	<u>\$ 91,172,157</u>	<u>\$ 94,083,772</u>	<u>\$ 95,442,247</u>
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS								
E&G Funds	\$ 130,567	\$ (225,845)		\$ 10,500	\$ 1,303,700	\$ (405,302)		\$ (1,303,175)
Auxiliary Enterprises Funds					464,338	(11,715)	\$ 156,849	156,849
Hospitals Funds								
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	<u>\$ 130,567</u>	<u>\$ (225,845)</u>	<u>\$ 0</u>	<u>\$ 10,500</u>	<u>\$ 1,768,038</u>	<u>\$ (417,017)</u>	<u>\$ 156,849</u>	<u>\$ (1,146,326)</u>

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

	Agricultural Experiment Station				Agricultural Extension Service			
	Actual 1987	Actual 1988	Original Budget 1989	Revised Budget 1989	Actual 1987	Actual 1988	Original Budget 1989	Revised Budget 1989
UNRESTRICTED CURRENT REVENUES								
A. Educational and General Funds								
1. Tuition and Fees								
2. Federal Appropriations	\$ 4,174,455	\$ 4,225,422	\$ 4,399,974	\$ 4,399,974	\$ 6,483,759	\$ 7,148,637	\$ 6,949,501	\$ 6,949,501
3. State Appropriations	11,850,000	12,817,000	14,270,000	14,281,300	15,095,750	15,806,000	16,866,000	16,870,300
4. Local Appropriations								
5. Federal Gifts, Grants & Contracts	111,943	72,769	40,000	40,000				
6. State Gifts, Grants & Contracts		12,519						
7. Local Gifts, Grants & Contracts								
8. Private Gifts, Grants & Contracts	51,070	33,248	10,000	10,000				
9. Endowment Income								
10. Sales & Services of Educ. Act.	3,177,418	3,060,016	2,808,000 ²⁵	2,808,000 ²⁵	145,593	151,525	129,000	129,000
11. Other Sources	1,465	42,097	2,000	2,000	748	8,352		
Total Educational & General Funds	\$ 19,366,351	\$ 20,263,071	\$ 21,529,974	\$ 21,541,274	\$ 21,725,850	\$ 23,114,514	\$ 23,944,501	\$ 23,948,801
B. Auxiliary Enterprises Funds								
C. Hospitals Funds								
TOTAL CURRENT REVENUES	\$ 19,366,351	\$ 20,263,071	\$ 21,529,974	\$ 21,541,274	\$ 21,725,850	\$ 23,114,514	\$ 23,944,501	\$ 23,948,801
UNRESTRICTED CURRENT EXPENDITURES & TRANSFERS								
A. Educational and General Funds								
1. Instruction								
2. Research	\$ 14,813,477	\$ 15,972,807	\$ 17,027,343	\$ 17,294,920				
3. Public Service					\$ 17,350,396	\$ 17,979,767	\$ 19,264,034	\$ 20,199,612
4. Academic Support		16,000	16,000	16,000	142,370	109,610	127,703	127,703
5. Student Services								
6. Institutional Support	1,025,311	953,315	898,540	898,540	1,345,508	980,830 ²⁶	1,448,215	1,059,675 ²⁶
7. Staff Benefits	3,087,237	3,362,384	3,703,985	3,703,985	2,789,262	3,034,948	3,481,893	3,496,893
8. Operation & Maint. of Plant								
9. Scholarships & Fellowships								
Total E&G Expenditures	\$ 18,926,025	\$ 20,304,506	\$ 21,645,868	\$ 21,913,445	\$ 21,627,536	\$ 22,105,155	\$ 24,321,845	\$ 24,883,883
Mandatory Transfers (In)/Out								
Non-Mandatory Transfers (In)/Out	64,705	391,773	181,800	181,800	198,400	234,158	228,800	228,800
Total Educational and General	\$ 18,990,730	\$ 20,696,279	\$ 21,827,668	\$ 22,095,245	\$ 21,825,936	\$ 22,339,313	\$ 24,550,645	\$ 25,112,683
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	\$ 18,990,730	\$ 20,696,279	\$ 21,827,668	\$ 22,095,245	\$ 21,825,936	\$ 22,339,313	\$ 24,550,645	\$ 25,112,683
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS								
E&G Funds	\$ 375,621	\$ (433,208)	\$ (297,694)	\$ (553,971)	\$ (100,086)	\$ 775,201	\$ (606,144)	\$ (1,163,882)
Auxiliary Enterprises Funds								
Hospitals Funds								
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	\$ 375,621	\$ (433,208)	\$ (297,694)	\$ (553,971)	\$ (100,086)	\$ 775,201	\$ (606,144)	\$ (1,163,882)

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EXHIBIT B
(Cont.)

	Veterinary Medicine				Institute for Public Service			
	Actual 1987	Actual 1988	Original Budget 1989	Revised Budget 1989	Actual 1987	Actual 1988	Original Budget 1989	Revised Budget 1989
UNRESTRICTED CURRENT REVENUES								
A. Educational and General Funds								
1. Tuition and Fees	\$ 667,386	\$ 746,970	\$ 799,997	\$ 799,997				
2. Federal Appropriations								
3. State Appropriations	7,625,000	8,305,000	9,051,000	9,052,900	\$ 2,108,800	\$ 2,033,000	\$ 2,100,000	\$ 2,100,600
4. Local Appropriations					60,000	60,000	120,000 ²⁹	120,000 ²⁹
5. Federal Gifts, Grants & Contracts	338,136	479,344	488,500	488,500	34,221	63,650		
6. State Gifts, Grants & Contracts					3,248	4,571		
7. Local Gifts, Grants & Contracts								
8. Private Gifts, Grants & Contracts	1,405	34,340	12,000	12,000	600			
9. Endowment Income								
10. Sales & Services of Educ. Act.	1,212,004	1,428,619	1,380,500	1,380,500				
11. Other Sources	26,040	31,663						
					215,784	50,654 ³⁰	20,000 ³⁰	20,000 ³⁰
Total Educational & General Funds	\$ 9,869,971	\$ 11,025,936	\$ 11,731,997	\$ 11,733,897	\$ 2,422,653	\$ 2,211,875	\$ 2,240,000	\$ 2,240,600
B. Auxiliary Enterprises Funds								
C. Hospitals Funds								
TOTAL CURRENT REVENUES	\$ 9,869,971	\$ 11,025,936	\$ 11,731,997	\$ 11,733,897	\$ 2,422,653	\$ 2,211,875	\$ 2,240,000	\$ 2,240,600
UNRESTRICTED CURRENT EXPENDITURES & TRANSFERS								
A. Educational and General Funds								
1. Instruction	\$ 6,083,536	\$ 6,474,769	\$ 7,308,877 ²⁷	\$ 7,772,530 ²⁷				
2. Research								
3. Public Service					\$ 1,779,983	\$ 1,557,832 ³⁰	\$ 1,777,462 ³⁰	\$ 1,935,348 ³⁰
4. Academic Support	2,631,781	2,737,028	1,977,381 ²⁷	1,835,905 ²⁷				
5. Student Services								
6. Institutional Support	14,435	15,048	16,047	16,047	259,816	132,201	136,874	137,474
7. Staff Benefits	1,193,150	1,349,602	1,517,264	1,517,264	329,944	287,201	342,945	342,945
8. Operation & Maint. of Plant			1,235,167 ²⁸	1,025,167 ²⁸				
9. Scholarships & Fellowships								
Total E&G Expenditures	\$ 9,922,902	\$ 10,576,447	\$ 12,054,736	\$ 12,166,913	\$ 2,369,743	\$ 1,977,234	\$ 2,257,281	\$ 2,415,767
Mandatory Transfers (In)/Out	(4,628)	(4,438)						
Non-Mandatory Transfers (In)/Out	69,500	50,699	84,800	84,800	81,600	106,183	84,200	84,200
Total Educational and General	\$ 9,987,774	\$ 10,622,708	\$ 12,139,536	\$ 12,251,713	\$ 2,451,343	\$ 2,083,417	\$ 2,341,481	\$ 2,499,967
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	\$ 9,987,774	\$ 10,622,708	\$ 12,139,536	\$ 12,251,713	\$ 2,451,343	\$ 2,083,417	\$ 2,341,481	\$ 2,499,967
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS								
E&G Funds	\$ (117,803)	\$ 403,228	\$ (407,539)	\$ (517,816)	\$ (28,690)	\$ 128,458	\$ (101,481)	\$ (259,367)
Auxiliary Enterprises Funds								
Hospitals Funds								
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	\$ (117,803)	\$ 403,228	\$ (407,539)	\$ (517,816)	\$ (28,690)	\$ 128,458	\$ (101,481)	\$ (259,367)

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EXHIBIT B
(Cont.)

	Municipal Technical Advisory Service				County Technical Assistance Service			
	Actual 1987	Actual 1988	Original Budget 1989	Revised Budget 1989	Actual 1987	Actual 1988	Original Budget 1989	Revised Budget 1989
UNRESTRICTED CURRENT REVENUES								
A. Educational and General Funds								
1. Tuition and Fees								
2. Federal Appropriations								
3. State Appropriations	\$ 892,000	\$ 878,000	\$ 947,000	\$ 947,400	\$ 638,000	\$ 629,000	\$ 673,000	\$ 673,400
4. Local Appropriations	618,271	730,590	782,775	782,775	531,000	683,292	762,000	804,675
5. Federal Gifts, Grants & Contracts	2,142	5,075						
6. State Gifts, Grants & Contracts								
7. Local Gifts, Grants & Contracts								
8. Private Gifts, Grants & Contracts								
9. Endowment Income								
10. Sales & Services of Educ. Act.								
11. Other Sources					4,034	2,831	2,500	2,500
Total Educational & General Funds	\$ 1,512,413	\$ 1,613,665	\$ 1,729,775	\$ 1,730,175	\$ 1,173,034	\$ 1,315,123	\$ 1,437,500	\$ 1,480,575
B. Auxiliary Enterprises Funds								
C. Hospitals Funds								
TOTAL CURRENT REVENUES	\$ 1,512,413	\$ 1,613,665	\$ 1,729,775	\$ 1,730,175	\$ 1,173,034	\$ 1,315,123	\$ 1,437,500	\$ 1,480,575
UNRESTRICTED CURRENT EXPENDITURES & TRANSFERS								
A. Educational and General Funds								
1. Instruction								
2. Research								
3. Public Service	\$ 1,168,073	\$ 1,198,053	\$ 1,360,534	\$ 1,390,934	\$ 1,019,091	\$ 1,123,563	\$ 1,242,876	\$ 1,311,934
4. Academic Support	102,432	96,967	116,570	116,570				
5. Student Services								
6. Institutional Support	2,362	2,892	3,374	3,374	2,745	3,055	3,900	3,900
7. Staff Benefits	246,685	262,362	308,627	309,351	175,048	188,769	207,742	207,972
8. Operation & Maint. of Plant								
9. Scholarships & Fellowships								
Total E&G Expenditures	\$ 1,519,552	\$ 1,560,274	\$ 1,789,105	\$ 1,820,229	\$ 1,196,884	\$ 1,315,387	\$ 1,454,518	\$ 1,523,806
Mandatory Transfers (In)/Out								
Non-Mandatory Transfers (In)/Out	9,200	11,600	19,400	19,400	9,200	7,400	11,400	11,400
Total Educational and General	\$ 1,528,752	\$ 1,571,874	\$ 1,808,505	\$ 1,839,629	\$ 1,206,084	\$ 1,322,787	\$ 1,465,918	\$ 1,535,206
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	\$ 1,528,752	\$ 1,571,874	\$ 1,808,505	\$ 1,839,629	\$ 1,206,084	\$ 1,322,787	\$ 1,465,918	\$ 1,535,206
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS								
E&G Funds	\$ (16,339)	\$ 41,791	\$ (78,730)	\$ (109,454)	\$ (33,050)	\$ (7,664)	\$ (28,418)	\$ (54,631)
Auxiliary Enterprises Funds								
Hospitals Funds								
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	\$ (16,339)	\$ 41,791	\$ (78,730)	\$ (109,454)	\$ (33,050)	\$ (7,664)	\$ (28,418)	\$ (54,631)

THE UNIVERSITY OF TENNESSEE
Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1987, Actual 1988, Original Budget 1989 and Revised Budget 1989

EXHIBIT B
(Cont.)

	State-wide Continuing Education				University-wide Administration			
	Actual 1987	Actual 1988	Original Budget 1989	Revised Budget 1989	Actual 1987	Actual 1988	Original Budget 1989	Revised Budget 1989
UNRESTRICTED CURRENT REVENUES								
A. Educational and General Funds								
1. Tuition and Fees								
2. Federal Appropriations								
3. State Appropriations	\$ 1,283,000	\$ 1,249,000	\$ 1,433,000	\$ 1,433,400	\$ 2,018,000	\$ 1,937,000	\$ 2,027,000	\$ 2,032,400
4. Local Appropriations								
5. Federal Gifts, Grants & Contracts								
6. State Gifts, Grants & Contracts								
7. Local Gifts, Grants & Contracts								
8. Private Gifts, Grants & Contracts								
9. Endowment Income			50,853	50,853	375,184	313,932	106,100	81,100
10. Sales & Services of Educ. Act.	10,219	20,558	4,500	4,500	45,308	54,441		
11. Other Sources	503,514	669,670 ³⁰	695,878 ³⁰	668,478 ³⁰	7,547,449	8,249,945	7,210,500 ³²	7,210,500 ³²
Total Educational & General Funds	\$ 1,796,733	\$ 1,939,228	\$ 2,184,231	\$ 2,157,231	\$ 9,985,941	\$ 10,555,318	\$ 9,343,600	\$ 9,324,000
B. Auxiliary Enterprises Funds								
C. Hospitals Funds								
TOTAL CURRENT REVENUES	<u>\$ 1,796,733</u>	<u>\$ 1,939,228</u>	<u>\$ 2,184,231</u>	<u>\$ 2,157,231</u>	<u>\$ 9,985,941</u>	<u>\$ 10,555,318</u>	<u>\$ 9,343,600</u>	<u>\$ 9,324,000</u>
UNRESTRICTED CURRENT EXPENDITURES & TRANSFERS								
A. Educational and General Funds								
1. Instruction								
2. Research								
3. Public Service	\$ 1,280,093	\$ 1,480,240 ³⁰	\$ 1,650,501 ³⁰	\$ 1,672,409 ³⁰				
4. Academic Support								
5. Student Services								
6. Institutional Support	137,641	85,881	65,681	92,581	\$ 13,211,568	\$ 12,166,512	\$ 14,017,400	\$ 13,997,800
7. Staff Benefits	376,262	414,191	454,261	454,261	2,476,001	2,661,637	3,000,000	3,000,000
8. Operation & Maint. of Plant								
9. Scholarships & Fellowships								
Total E&G Expenditures	\$ 1,793,996	\$ 1,980,312	\$ 2,170,443	\$ 2,219,251	\$ 15,687,569	\$ 14,828,149	\$ 17,017,400	\$ 16,997,800
Mandatory Transfers (In)/Out					133,939	496,833 ³³	340,000 ³³	340,000 ³³
Non-Mandatory Transfers (In)/Out	101,500	(47,503)	31,600	31,600	(5,268,791)	(4,256,611)	(8,013,800)	(8,013,800)
Total Educational and General	\$ 1,895,496	\$ 1,932,809	\$ 2,202,043	\$ 2,250,851	\$ 10,552,717	\$ 11,068,371	\$ 9,343,600	\$ 9,324,000
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	<u>\$ 1,895,496</u>	<u>\$ 1,932,809</u>	<u>\$ 2,202,043</u>	<u>\$ 2,250,851</u>	<u>\$ 10,552,717</u>	<u>\$ 11,068,371</u>	<u>\$ 9,343,600</u>	<u>\$ 9,324,000</u>
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS								
E&G Funds	\$ (98,763)	\$ 6,419	\$ (17,812)	\$ (93,620)	\$ (566,776)	\$ (513,053)		
Auxiliary Enterprises Funds								
Hospitals Funds								
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	<u>\$ (98,763)</u>	<u>\$ 6,419</u>	<u>\$ (17,812)</u>	<u>\$ (93,620)</u>	<u>\$ (566,776)</u>	<u>\$ (513,053)</u>	<u>\$ 0</u>	<u>\$ 0</u>

THE UNIVERSITY OF TENNESSEE
Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1987, Actual 1988, Original Budget 1989 and Revised Budget 1989

EXHIBIT B
(Cont.)

	Total Educ. & General & Auxiliary Funds				Hospitals			
	Actual 1987	Actual 1988	Original Budget 1989	Revised Budget 1989	Actual 1987	Actual 1988	Original Budget 1989	Revised Budget 1989
UNRESTRICTED CURRENT REVENUES								
A. Educational and General Funds								
1. Tuition and Fees	\$ 69,317,467	\$ 75,228,384	\$ 78,899,924	\$ 76,645,037				
2. Federal Appropriations	10,699,169	11,415,014	11,390,430	11,390,430				
3. State Appropriations	247,002,050	259,845,000	283,448,000	283,648,300				
4. Local Appropriations	1,209,271	1,473,882	1,664,775	1,707,450				
5. Federal Gifts, Grants & Contracts	9,592,105	10,939,700	9,719,935	10,131,982				
6. State Gifts, Grants & Contracts	484,017	514,801	422,000	422,630				
7. Local Gifts, Grants & Contracts	1,767,003	2,099,063	1,936,869	1,936,869				
8. Private Gifts, Grants & Contracts	2,995,838	3,380,266	2,873,091	2,992,463				
9. Endowment Income	88,262	97,729	40,000	40,000				
10. Sales & Services of Educ. Act.	17,807,823	18,641,660	18,283,422	18,284,805				
11. Other Sources	11,156,940	11,499,711	9,258,805	9,393,645				
Total Educational & General Funds	\$372,119,945	\$395,135,210	\$417,937,251	\$416,593,611				
B. Auxiliary Enterprises Funds	65,486,115	73,079,277	74,780,332	72,038,749				
C. Hospitals Funds					\$139,822,205	\$166,189,280	\$178,414,393	\$178,414,393
TOTAL CURRENT REVENUES	\$437,606,060	\$468,214,487	\$492,717,583	\$488,632,360	\$139,822,205	\$166,189,280	\$178,414,393	\$178,414,393
UNRESTRICTED CURRENT EXPENDITURES & TRANSFERS								
A. Educational and General Funds								
1. Instruction	\$134,235,974	\$144,828,263	\$157,402,512	\$157,720,988				
2. Research	19,418,860	21,123,186	21,568,075	23,420,584				
3. Public Service	28,002,058	28,211,953	31,129,512	32,391,844				
4. Academic Support	37,711,078	40,308,925	38,940,155	39,586,894				
5. Student Services	18,612,426	19,237,360	20,077,339	20,559,723				
6. Institutional Support	37,632,399	36,669,438	38,110,726	38,774,063				
7. Staff Benefits	56,733,212	61,746,408	69,373,635	69,494,621				
8. Operation & Maint. of Plant	31,470,045	32,443,759	35,475,094	35,606,029				
9. Scholarships & Fellowships	5,686,299	6,268,884	6,682,701	6,960,402				
Total E&G Expenditures	\$369,502,351	\$390,838,176	\$418,759,749	\$424,515,148				
Mandatory Transfers (In)/Out	5,037,723	5,622,158	4,591,542	5,566,542				
Non-Mandatory Transfers (In)/Out	(6,382,360)	3,137,154	(3,614,504)	(6,116,502)				
Total Educational and General	\$368,157,714	\$399,597,488	\$419,736,787	\$423,965,188				
B. Auxiliary Enterprises Funds								
Expenditures	\$ 57,494,669	\$ 63,412,219	\$ 64,203,750	\$ 62,627,159				
Mandatory Transfers (In)/Out	4,912,996	5,109,283	6,857,926	6,835,339				
Non-Mandatory Transfers (In)/Out	2,312,325	3,970,494	3,281,664	2,181,179				
Total Auxiliary Enterprises	\$ 64,719,990	\$ 72,491,996	\$ 74,343,340	\$ 71,643,677				
C. Hospitals Funds Expenditures & Transfers					\$137,995,641	\$159,873,957	\$169,178,565	\$169,178,565
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS	\$432,877,704	\$472,089,484	\$494,080,127	\$495,608,865	\$137,995,641	\$159,873,957	\$169,178,565	\$169,178,565
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS								
E&G Funds	\$ 3,962,231	\$ (4,462,278)	\$ (1,799,536)	\$ (7,371,577)				
Auxiliary Enterprises Funds	766,125	587,281	436,992	395,072				
Hospitals Funds					\$ 1,826,564	\$ 6,315,323	\$ 9,235,828	\$ 9,235,828
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	\$ 4,728,356	\$ (3,874,997)	\$ (1,362,544)	\$ (6,976,505)	\$ 1,826,564	\$ 6,315,323	\$ 9,235,828	\$ 9,235,828

THE UNIVERSITY OF TENNESSEE
Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1987, Actual 1988, Original Budget 1989 and Revised Budget 1989

EXHIBIT B
(Cont.)

Total University				
	Actual 1987	Actual 1988	Original Budget 1989	Revised Budget 1989
UNRESTRICTED CURRENT REVENUES				
A. Educational and General Funds				
1. Tuition and Fees	\$ 69,317,467	\$ 75,228,384	\$ 78,899,924	\$ 76,645,037
2. Federal Appropriations	10,699,169	11,415,014	11,390,430	11,390,430
3. State Appropriations	247,002,050	259,845,000	283,448,000	283,648,300
4. Local Appropriations	1,209,271	1,473,882	1,664,775	1,707,450
5. Federal Gifts, Grants & Contracts	9,592,105	10,939,700	9,719,935	10,131,982
6. State Gifts, Grants & Contracts	484,017	514,801	422,000	422,630
7. Local Gifts, Grants & Contracts	1,767,003	2,099,063	1,936,869	1,936,869
8. Private Gifts, Grants & Contracts	2,995,838	3,380,266	2,873,091	2,992,463
9. Endowment Income	88,262	97,729	40,000	40,000
10. Sales & Services of Educ. Act.	17,807,823	18,641,660	18,283,422	18,284,805
11. Other Sources	11,156,940	11,499,711	9,258,805	9,393,645
Total Educational & General Funds	\$372,119,945	\$395,135,210	\$417,937,251	\$416,593,611
B. Auxiliary Enterprises Funds	65,486,115	73,079,277	74,780,332	72,038,749
C. Hospitals Funds	139,822,205	166,189,280	178,414,393	178,414,393
TOTAL CURRENT REVENUES	\$577,428,265	\$634,403,767	\$671,131,976	\$667,046,753
UNRESTRICTED CURRENT EXPENDITURES & TRANSFERS				
A. Educational and General Funds				
1. Instruction	\$134,235,974	\$144,828,263	\$157,402,512	\$157,720,988
2. Research	19,418,860	21,123,186	21,568,075	23,420,584
3. Public Service	28,002,058	28,211,953	31,129,512	32,391,844
4. Academic Support	37,711,078	40,308,925	38,940,155	39,586,894
5. Student Services	18,612,426	19,237,360	20,077,339	20,559,723
6. Institutional Support	37,632,399	36,669,438	38,110,726	38,774,063
7. Staff Benefits	56,733,212	61,746,408	69,373,635	69,494,621
8. Operation & Maint. of Plant	31,470,045	32,443,759	35,475,094	35,606,029
9. Scholarships & Fellowships	5,686,299	6,268,884	6,682,701	6,960,402
Total E&G Expenditures	\$369,502,351	\$390,838,176	\$418,759,749	\$424,515,148
Mandatory Transfers (In)/Out	5,037,723	5,622,158	4,591,542	5,566,542
Non-Mandatory Transfers (In)/Out	(6,382,360)	3,137,154	(3,614,504)	(6,116,502)
Total Educational and General	\$368,157,714	\$399,597,488	\$419,736,787	\$423,965,188
B. Auxiliary Enterprises Funds				
Expenditures	\$ 57,494,669	\$ 63,412,219	\$ 64,203,750	\$ 62,627,159
Mandatory Transfers (In)/Out	4,912,996	5,109,283	6,857,926	6,835,339
Non-Mandatory Transfers (In)/Out	2,312,325	3,970,494	3,281,664	2,181,179
Total Auxiliary Enterprises	\$ 64,719,990	\$ 72,491,996	\$ 74,343,340	\$ 71,643,677
C. Hospitals Funds Expenditures & Transfers	\$137,995,641	\$159,873,957	\$169,178,565	\$169,178,565
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS	\$570,873,345	\$631,963,441	\$663,258,692	\$664,787,430
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS				
E&G Funds	\$ 3,962,231	\$ (4,462,278)	\$ (1,799,536)	\$ (7,371,577)
Auxiliary Enterprises Funds	766,125	587,281	436,992	395,072
Hospitals Funds	1,826,564	6,315,323	9,235,828	9,235,828
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	\$ 6,554,920	\$ 2,440,326	\$ 7,873,284	\$ 2,259,323

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1987, Actual 1988, Original Budget 1989 and Revised Budget 1989

EXHIBIT C
Schedule 1

	Chattanooga				Knoxville			
	Actual 1987	Actual 1988	Original Budget 1989	Revised Budget 1989	Actual 1987	Actual 1988	Original Budget 1989	Revised Budget 1989
SALARIES AND WAGES								
11 Admin. & Professional Salaries	\$ 2,885,209	\$ 3,012,725	\$ 3,306,996	\$ 3,295,906	\$ 10,328,206	\$ 11,225,203	\$ 12,324,384	\$ 12,309,000
12 Academic Salaries	11,470,204	12,003,143	13,124,790	13,090,083	53,365,921	55,920,769	61,485,298	61,676,864
13 GTA, GA, GRA	163,393	147,026	200,400	200,400	6,043,392	6,526,484	6,360,245	6,536,636
Total Professional Salaries	\$ 14,518,806	\$ 15,162,894	\$ 16,632,186	\$ 16,586,389	\$ 69,737,519	\$ 73,672,456	\$ 80,169,927	\$ 80,522,500
15 Total Summer School	\$ 595,997	\$ 681,941	\$ 639,865	\$ 639,865	\$ 2,019,300	\$ 2,087,719	\$ 3,170,901	\$ 3,180,147 ⁸
16 Clerical & Supporting-Salaried	\$ 2,626,328	\$ 2,799,298	\$ 3,096,233	\$ 3,053,823	\$ 14,583,741	\$ 15,191,255	\$ 16,558,395	\$ 16,643,817
14 Student Employees-Salaried	(2,467) ³⁴	28,007	58,481 ⁴³	25,204	42,524	65,650	43,258	49,217
Total Non-Exempt Salaries	\$ 2,623,861	\$ 2,827,305	\$ 3,154,714	\$ 3,079,027	\$ 14,626,265	\$ 15,256,905	\$ 16,601,653	\$ 16,693,034
17 Clerical & Supporting-Hourly	\$ 1,842,169	\$ 1,823,306	\$ 1,723,270	\$ 1,729,189	\$ 8,737,434	\$ 9,232,182	\$ 9,317,937	\$ 9,367,639
18 Student Employees-Hourly	471,662	475,994	640,811	649,900 ⁴³	1,568,921	1,713,044	1,382,732	1,397,757
Total Biweekly Wages	\$ 2,313,831	\$ 2,299,300	\$ 2,364,081	\$ 2,379,089	\$ 10,306,355	\$ 10,945,226	\$ 10,700,669	\$ 10,765,396
TOTAL SALARIES AND WAGES	\$ 20,052,495	\$ 20,971,440	\$ 22,790,846	\$ 22,684,370	\$ 96,689,439	\$ 101,962,306	\$ 110,643,150	\$ 111,161,077
OPERATING & MISCELLANEOUS								
19 Non-Wage Payments	\$ 56,600	\$ 68,625		\$ 1,000 ⁴¹	\$ 209,878	\$ 222,390	\$ 202,500	\$ 241,784 ⁹
21 Staff Benefits-Required	3,653,576	3,909,935	4,480,700	4,480,338	17,427,138	18,400,546	20,917,427	20,925,960
22 Staff Benefits-Optional	912,535	998,491	1,264,348	1,208,748	4,078,598	4,727,457	5,519,719	5,687,919
31 Travel	554,047	641,514	584,051	581,541	2,498,736	2,783,106	2,135,769	2,116,854
32 Motor Vehicle Operations	(3,993)	(3,004)	96,556 ³⁹	89,891 ³⁹	540,463	564,076	523,591	523,591
33 Printing, Dup. & Binding	539,008	639,609	465,807	466,093	1,786,721	1,873,464	1,493,410	1,578,460
34 Utilities & Fuel	1,880,159	1,952,360 ³⁸	2,154,265	2,152,265	5,999,015	6,295,721	7,023,370	7,023,370
35 Communications	778,985	448,357 ³⁵	658,174	664,638	4,259,526	4,375,828	4,344,114	4,304,734
36 Maintenance & Repairs	524,844	431,024	359,131	368,275	3,942,221	3,990,150	3,695,101	3,541,172
37 Prof. Services & Memberships	615,941 ³⁶	533,079	342,131	345,401	2,619,791	2,311,055	1,802,812	1,908,241
38 Computer Services	184,205	188,158	230,950	227,795	(1,811,722)	(1,194,203) ⁴⁶	5,899,646	6,542,213
39 Supplies	929,156	628,477	971,200	948,591	4,306,426	5,239,017	3,886,262	3,889,519
41 Rentals	62,056	62,874	75,199	62,864	2,045,488	1,447,880	1,504,196	1,459,911
42 Insurance & Interest	179,031	146,102	383,000 ⁴⁰	400,300 ⁴⁰	1,056,077	1,064,202	1,153,835	1,153,835
43 Awards	444,568	491,515	1,238,696 ⁴²	1,218,742 ⁴²	1,456,351	1,559,211	1,319,180	1,656,030
44 Grants & Subsidies	1,199,895	1,071,583	392,621 ⁴²	451,496 ⁴²	2,778,693	2,685,885	2,996,725	2,918,513
45 Mandatory Transfers	273,315	277,861	115,972	115,972	3,487,132	3,577,934	3,506,342	3,506,342
46 Contractual & Special Services	1,443,252	1,518,546	766,261 ⁴⁴	779,826 ⁴⁴	850,809	972,085	1,174,480	1,587,092
47 Non-Mandatory Transfers	450,937	724,815	1,211,646	1,209,648	(3,922,370)	4,001,303	262,582	(2,237,418)
48 Service Department Credits	(1,228,456)	(871,678) ³⁸	(1,145,575)	(1,136,825) ⁴⁵	(7,189,957)	(4,230,105)	(13,022,571)	(13,022,571) ⁴⁷
49 Other Expenditures	37,319	22,757 ⁷	(103,062) ⁴⁵	737,135	164,937	87,387	1,737,216	919,114
50-59 Stores for Resale	(49) ³⁷	99,372	127,287	127,287	2,719,305	3,627,639	3,682,295	4,101,210
Total Operating & Miscellaneous	\$ 13,486,931	\$ 13,980,372	\$ 14,669,358	\$ 15,501,021	\$ 49,303,256	\$ 64,382,028	\$ 61,758,001	\$ 60,325,875
EQUIPMENT & CAPITAL OUTLAY								
61 Equipment	\$ 390,909	\$ 259,821	\$ 1,239,085	\$ 668,372	\$ 5,954,181	\$ 3,349,900	\$ 5,179,395	\$ 6,434,734
62 Minor Equipment	212,309	176,432			906,741	782,242	242,095	262,230
63 Library Books	622,709	568,374		594,280	2,385,842	2,459,436	2,759,280	2,759,280
64 Livestock								
71 Land								
72 Buildings-Capital Outlay	112,646	39,547			1,065,815	799,183	400,000	757,445
73 Improvements other than Buildings						15,729		
Total Equipment & Capital Outlay	\$ 1,338,573	\$ 1,044,174	\$ 1,239,085	\$ 1,262,652	\$ 10,312,579	\$ 7,406,490	\$ 8,580,770	\$ 10,213,689
TOTAL OPERATING	\$ 14,825,504	\$ 15,024,546	\$ 15,908,443	\$ 16,763,673	\$ 59,615,835	\$ 71,788,518	\$ 70,338,771	\$ 70,539,564
TOTAL EXPENDITURES & TRANSFERS	\$ 34,877,999	\$ 35,995,986	\$ 38,699,289	\$ 39,448,043	\$ 156,305,274	\$ 173,750,824	\$ 180,981,921	\$ 181,700,641

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1987, Actual 1988, Original Budget 1989 and Revised Budget 1989

EXHIBIT C
Schedule 1
(Cont.)

	Martin				Space Institute			
	Actual 1987	Actual 1988	Original Budget 1989	Revised Budget 1989	Actual 1987	Actual 1988	Original Budget 1989	Revised Budget 1989
SALARIES AND WAGES								
11 Admin. & Professional Salaries	\$ 2,021,134	\$ 2,102,735	\$ 2,337,012	\$ 2,361,396	\$ 630,559	\$ 666,275	\$ 732,677	\$ 732,677
12 Academic Salaries	8,750,938	9,025,339	9,609,874	9,488,577	1,800,153	1,943,884	1,946,424	1,946,424
13 GTA, GA, GRA	128,274	123,325	118,407	127,107	48,285	39,802		
Total Professional Salaries	\$ 10,900,346	\$ 11,251,399	\$ 12,065,293	\$ 11,977,080	\$ 2,478,997	\$ 2,649,961	\$ 2,679,101	\$ 2,679,101
15 Total Summer School	\$ 423,202	\$ 452,525	\$ 479,028	\$ 488,977				
16 Clerical & Supporting-Salaried	\$ 1,634,430	\$ 1,712,744	\$ 1,837,338	\$ 1,839,426	\$ 76,837	\$ 64,444	\$ 60,788	\$ 60,788
14 Student Employees-Salaried	7,100	6,466	5,000	5,000		9,897		
Total Non-Exempt Salaries	\$ 1,641,530	\$ 1,719,210	\$ 1,842,338	\$ 1,844,426	\$ 76,837	\$ 74,341	\$ 60,788	\$ 60,788
17 Clerical & Supporting-Hourly	\$ 1,853,085	\$ 1,905,459	\$ 2,026,707	\$ 1,848,259	\$ 608,714	\$ 684,014	\$ 804,915	\$ 804,915
18 Student Employees-Hourly	301,382	318,901	264,472	263,849	3,291	7,711	5,200	5,200
Total Biweekly Wages	\$ 2,154,467	\$ 2,224,360	\$ 2,291,179	\$ 2,112,108	\$ 612,005	\$ 691,725	\$ 810,115	\$ 810,115
TOTAL SALARIES AND WAGES	\$ 15,119,545	\$ 15,647,494	\$ 16,677,838	\$ 16,422,591	\$ 3,167,839	\$ 3,416,027	\$ 3,550,004	\$ 3,550,004
OPERATING & MISCELLANEOUS								
19 Non-Wage Payments	\$ 7,032					\$ 12,000	\$ 16,000	\$ 16,000
21 Staff Benefits-Required	2,972,368	\$ 3,139,327	\$ 3,572,169	\$ 3,562,963	\$ 533,183	602,602	634,800	634,800
22 Staff Benefits-Optional	719,428	808,894	999,580	999,580	116,103	137,849	153,900	153,900
31 Travel	566,371	629,298	498,083	508,039	160,273	156,219	195,450	195,450
32 Motor Vehicle Operations	78,783	71,057	89,865	91,085	27,353	18,455	42,750	42,750
33 Printing, Dup. & Binding	287,502	294,985	270,892	266,068	56,854	53,536	26,050	26,050
34 Utilities & Fuel	1,340,288	1,379,556	1,520,750	1,520,750	358,479	358,129	395,500	395,500
35 Communications	472,743	424,961	606,311	608,562	183,353	220,747	234,900	234,900
36 Maintenance & Repairs	82,191	191,862	213,827	195,080	123,013	136,247	139,955	139,955
37 Prof. Services & Memberships	172,956	162,731	143,132	161,637	51,572	106,032	110,035	110,035
38 Computer Services	(3,478)	279	9,835	12,085	189,716	(113,793)	236,413	236,413
39 Supplies	716,642	614,693	751,166	735,495	183,111	241,706	216,350	216,350
41 Rentals	64,290	61,453	79,031	79,031	54,165	61,666	69,120	69,120
42 Insurance & Interest	160,207	133,251	169,242	181,215	39,770	31,906	46,000	46,000
43 Awards	849,377	963,356	1,217,378	1,204,286	8,883	9,629		
44 Grants & Subsidies	271,115	269,295	21,175	216,117	619,005	731,826	875,250	875,250
45 Mandatory Transfers	16,113	60,652						
46 Contractual & Special Services	793,634	852,987	657,705	685,317	97,434	95,017	127,659	127,659
47 Non-Mandatory Transfers	387,932	460,417	684,300	684,300	147,097	179,789	221,268	221,268
48 Service Department Credits	(1,174,453)	(1,117,500)	(1,398,455)	(1,290,455)	(474,205)	(341,221)	(354,212)	(354,212)
49 Other Expenditures	(118,726)	(168,402)	(92,129)	(92,129)	3,086	48	108	108
50-59 Stores for Resale	133,277	112,594	90,000	90,000		25		
Total Operating & Miscellaneous	\$ 8,795,592	\$ 9,345,746	\$ 10,103,857	\$ 10,419,026	\$ 2,478,245	\$ 2,698,414	\$ 3,387,296	\$ 3,387,296
EQUIPMENT & CAPITAL OUTLAY								
61 Equipment	\$ 345,016	\$ 307,753	\$ 570,602	\$ 679,744	\$ 234,718	\$ 319,844	\$ 519,190	\$ 519,190
62 Minor Equipment	114,398	102,935	30,673	34,163	20,021	20,423	10,010	10,010
63 Library Books	318,501	324,480	342,546	342,546	48,977	80,252	90,000	90,000
64 Livestock								
71 Land								
72 Buildings-Capital Outlay	125	11,331			26,505	23,207		
73 Improvements other than Buildings		35,606						
Total Equipment & Capital Outlay	\$ 778,040	\$ 782,105	\$ 943,821	\$ 1,056,453	\$ 330,221	\$ 443,726	\$ 619,200	\$ 619,200
TOTAL OPERATING	\$ 9,573,632	\$ 10,127,851	\$ 11,047,678	\$ 11,475,479	\$ 2,808,466	\$ 3,142,140	\$ 4,006,496	\$ 4,006,496
TOTAL EXPENDITURES & TRANSFERS	\$ 24,693,177	\$ 25,775,345	\$ 27,725,516	\$ 27,898,070	\$ 5,976,305	\$ 6,558,167	\$ 7,556,500	\$ 7,556,500

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1987, Actual 1988, Original Budget 1989 and Revised Budget 1989

EXHIBIT C
Schedule 1
(Cont.)

	Memphis-Other Specialized Units				College of Medicine Units			
	Actual 1987	Actual 1988	Original Budget 1989	Revised Budget 1989	Actual 1987	Actual 1988	Original Budget 1989	Revised Budget 1989
SALARIES AND WAGES								
11 Admin. & Professional Salaries	\$ 3,955,171	\$ 4,097,563	\$ 4,170,245	\$ 4,170,245	(57)	\$ 223,612	\$ 225,298	\$ 225,298
12 Academic Salaries	11,653,720	12,878,582	14,781,683	14,784,683	\$ 18,470,748	20,576,588	21,319,171	21,319,171
13 GTA, GA, GRA	51,085	99,708	105,000	105,000	175,349	309,005 ⁵⁹	341,022 ⁵⁹	341,022 ⁵⁹
Total Professional Salaries	\$ 15,659,976	\$ 17,075,853	\$ 19,056,928	\$ 19,059,928	\$ 18,646,097	\$ 21,109,205	\$ 21,885,491	\$ 21,885,491
15 Total Summer School								
16 Clerical & Supporting-Salaried	\$ 4,472,427	\$ 4,565,997	\$ 5,069,361	\$ 5,088,643	\$ 2,723,121	\$ 3,010,237	\$ 3,224,445	\$ 3,224,445
14 Student Employees-Salaried	15,721	3,477	3,360	3,360		12,864		
Total Non-Exempt Salaries	\$ 4,488,148	\$ 4,569,474	\$ 5,072,721	\$ 5,092,003	\$ 2,723,121	\$ 3,023,101	\$ 3,224,445	\$ 3,224,445
17 Clerical & Supporting-Hourly	\$ 5,176,945	\$ 5,624,043	\$ 6,052,071	\$ 5,903,858	\$ 564,221	\$ 774,459	\$ 851,046	\$ 851,046
18 Student Employees-Hourly	46,600	29,229	75,283	204,214	1,407			
Total Biweekly Wages	\$ 5,223,545	\$ 5,653,272	\$ 6,127,354	\$ 6,108,072	\$ 565,628	\$ 774,459	\$ 851,046	\$ 851,046
TOTAL SALARIES AND WAGES	\$ 25,371,669	\$ 27,298,599	\$ 30,257,003	\$ 30,260,003	\$ 21,934,846	\$ 24,906,765	\$ 25,960,982	\$ 25,960,982
OPERATING & MISCELLANEOUS								
19 Non-Wage Payments	\$ 19,355	\$ 3,434	\$ 1,049	\$ 1,049	\$ 16,273	\$ 26,910	\$ 8,896	\$ 8,896
21 Staff Benefits-Required	4,574,201	5,151,862	5,476,384	5,476,384	4,033,989	4,327,785	4,654,932	4,654,932
22 Staff Benefits-Optional	1,692,956	2,048,837	2,251,568	2,251,568				
31 Travel	458,231	512,603	462,769	465,046	212,878	249,740	159,050	159,050
32 Motor Vehicle Operations	96,140	89,850	96,287	98,747	3,911	3,963	4,000	4,000
33 Printing, Dup. & Binding	295,047	289,007	235,351	239,723	66,133	63,589	59,625	60,597
34 Utilities & Fuel	2,843,899	2,823,269	3,188,951	3,188,951 ⁵⁴				
35 Communications	380,999	473,720	215,009	215,620	345,986	410,816	288,182	288,621 ⁵⁴
36 Maintenance & Repairs	2,414,505	3,251,665 ⁵³	2,282,104	2,363,340	386,158	381,373	173,723	173,723
37 Prof. Services & Memberships	684,066	588,438	493,146	492,171	355,680	20,650 ⁶⁰	344,758	347,406
38 Computer Services	(32,847)	(69,566)	(3,829)	(162,673) ⁵⁵	18,810	30,437	49,570	49,570
39 Supplies	3,424,335	3,608,068	3,589,582	3,669,706	944,094	1,037,229	822,909	824,663 ⁶¹
41 Rentals	294,993	294,560	297,587	299,469	308,965	633,425 ⁶¹	662,874	663,957
42 Insurance & Interest	301,047	328,644	320,426	320,426	4,409		56,133	56,133
43 Awards	255,514	361,781	377,645	377,645	134	120		
44 Grants & Subsidies	167,683 ⁵²	69,702	7,900	7,900	(237,633) ⁵⁸	55,338	2,025 ⁶³	2,025 ⁶³
45 Mandatory Transfers	1,131,852	1,213,316	629,228 ²²	1,604,228 ⁵⁶				
46 Contractual & Special Services	1,609,074	2,176,272	2,971,989	2,976,631	(528,223)	(565,575) ⁶⁰	(402,626)	(410,626)
47 Non-Mandatory Transfers	1,550,294	1,771,400	1,327,300	1,351,011	(194,164)	(537,569)		(23,711)
48 Service Department Credits	(7,904,722)	(8,927,427)	(7,699,355)	(7,699,355)	(498,522) ⁶²	(1,219,219)	(981,906)	(981,906)
49 Other Expenditures	62,739	59,518	35,125	35,125	27,949	16,807	5,900	5,960
50-59 Stores for Resale	2,082,211	2,497,118	2,298,870	2,298,870	10,221	16,573	18,000	18,000
Total Operating & Miscellaneous	\$ 16,401,572	\$ 18,616,071	\$ 18,855,086	\$ 19,871,582	\$ 5,277,048	\$ 4,952,392	\$ 5,926,045	\$ 5,901,290
EQUIPMENT & CAPITAL OUTLAY								
61 Equipment	\$ 1,172,903	\$ 1,719,309	\$ 671,100	\$ 920,385	\$ 780,059	\$ 585,164	\$ 661,015	\$ 690,147
62 Minor Equipment	227,599	410,408	25,628	110,822	96,887	124,207	3,200	3,323
63 Library Books	373,366	433,810	390,782	390,782	1,196	1,183	500	500
64 Livestock								
71 Land								
72 Buildings-Capital Outlay	160,015	205,749			3,900			
73 Improvements other than Buildings	158,994	29,403						
Total Equipment & Capital Outlay	\$ 2,092,877	\$ 2,798,679	\$ 1,087,510	\$ 1,421,989	\$ 882,042	\$ 710,554	\$ 664,715	\$ 693,970
TOTAL OPERATING	\$ 18,494,449	\$ 21,414,750	\$ 19,942,596	\$ 21,293,571	\$ 6,159,090	\$ 5,662,946	\$ 6,590,760	\$ 6,595,260
TOTAL EXPENDITURES & TRANSFERS	\$ 43,866,118	\$ 48,713,349	\$ 50,199,599	\$ 51,553,574	\$ 28,093,936	\$ 30,569,711	\$ 32,551,742	\$ 32,556,242

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1987, Actual 1988, Original Budget 1989 and Revised Budget 1989

EXHIBIT C
Schedule 1
(Cont.)

	Family Medicine Units				Total UT, Memphis			
	Actual 1987	Actual 1988	Original Budget 1989	Revised Budget 1989	Actual 1987	Actual 1988	Original Budget 1989	Revised Budget 1989
SALARIES AND WAGES								
11 Admin. & Professional Salaries					\$ 3,955,171	\$ 4,321,175	\$ 4,395,543	\$ 4,395,543
12 Academic Salaries	\$ 3,446,602	\$ 3,792,324	\$ 3,882,921	\$ 3,882,921	33,571,070	37,247,494	39,983,775	39,986,775
13 GTA, GA, GRA					226,434	408,713	446,022	446,022
Total Professional Salaries	\$ 3,446,602	\$ 3,792,324	\$ 3,882,921	\$ 3,882,921	\$ 37,752,675	\$ 41,977,382	\$ 44,825,340	\$ 44,828,340
15 Total Summer School								
16 Clerical & Supporting-Salaried	\$ 576,934	\$ 645,761	\$ 687,246	\$ 687,246	\$ 7,772,482	\$ 8,221,995	\$ 8,981,052	\$ 9,000,334
14 Student Employees-Salaried	1,583				17,304	16,341	3,360	3,360
Total Non-Exempt Salaries	\$ 578,517	\$ 645,761	\$ 687,246	\$ 687,246	\$ 7,789,786	\$ 8,238,336	\$ 8,984,412	\$ 9,003,694
17 Clerical & Supporting-Hourly	\$ 332,066	\$ 403,473	\$ 459,252	\$ 459,252	\$ 6,073,232	\$ 6,801,975	\$ 7,362,369	\$ 7,214,156
18 Student Employees-Hourly	1,138				49,145	29,229	75,283	204,214
Total Biweekly Wages	\$ 333,204	\$ 403,473	\$ 459,252	\$ 459,252	\$ 6,122,377	\$ 6,831,204	\$ 7,437,652	\$ 7,418,370
TOTAL SALARIES AND WAGES	\$ 4,358,323	\$ 4,841,558	\$ 5,029,419	\$ 5,029,419	\$ 51,664,838	\$ 57,046,922	\$ 61,247,404	\$ 61,250,404
OPERATING & MISCELLANEOUS								
19 Non-Wage Payments					\$ 35,628	\$ 30,344	\$ 9,945	\$ 9,945
21 Staff Benefits-Required	\$ 441,923	\$ 501,409	\$ 489,690	\$ 489,690	9,050,113	9,981,056	10,621,006	10,621,006
22 Staff Benefits-Optional	106,536	129,640	120,610	120,610	1,799,492	2,178,477	2,372,178	2,372,178
31 Travel	59,285	85,816	77,000	77,000	730,394	848,159	698,819	701,096
32 Motor Vehicle Operations					100,051	93,813	100,287	102,747
33 Printing, Dup. & Binding	4,347	6,351	8,000	8,000	365,527	358,947	302,976	308,320
34 Utilities & Fuel	25,754	27,892	31,000	31,000	2,869,653	2,851,161	3,219,951	3,219,951
35 Communications	74,951	94,446	78,500	78,500	801,936	978,982	581,691	582,741
36 Maintenance & Repairs	78,628	102,746	63,000	63,000	2,879,291	3,735,784	2,518,827	2,600,063
37 Prof. Services & Memberships	143,261	14,553 ⁶⁴	34,500 ⁶⁴	34,500 ⁶⁴	1,183,007	623,641	872,404	874,077
38 Computer Services	909	3,549	2,000	2,000	(13,128)	(35,580)	47,741	(111,103)
39 Supplies	245,257	205,956	159,669	159,669	4,613,686	4,851,253	4,572,160	4,654,038
41 Rentals	196,572	227,139	130,000 ⁶⁵	130,000 ⁶⁵	800,530	1,155,124	1,090,461	1,093,426
42 Insurance & Interest	69,735	78,375	116,236	116,236	375,191	407,019	492,795	492,795
43 Awards		458			255,648	362,359	377,645	377,645
44 Grants & Subsidies	3,125				(66,825)	125,040	9,925	9,925
45 Mandatory Transfers					1,131,852	1,213,316	629,228	1,604,228
46 Contractual & Special Services	15,748	80,394	(127,500) ⁶⁶	(127,500) ⁶⁶	1,096,599	1,691,091	2,441,863	2,438,505
47 Non-Mandatory Transfers	(67,400) ²⁴	39,300	50,200	50,200	1,288,730	1,273,131	1,377,500	1,377,500
48 Service Department Credits		206			(8,403,244)	(10,146,440)	(8,681,261)	(8,681,261)
49 Other Expenditures	5,171	6,258	19,000	19,000	95,859	82,583	60,025	60,085
50-59 Stores for Resale	5,269	5,288	4,500	4,500	2,097,701	2,518,979	2,321,370	2,321,370
	\$ 1,409,071	\$ 1,609,776	\$ 1,256,405	\$ 1,256,405	\$ 23,087,691	\$ 25,178,239	\$ 26,037,536	\$ 27,029,277
EQUIPMENT & CAPITAL OUTLAY								
61 Equipment	\$ 123,022	\$ 117,781	\$ 53,000	\$ 53,000	\$ 2,075,984	\$ 2,422,254	\$ 1,385,115	\$ 1,663,532
62 Minor Equipment	15,657	27,433	3,000	3,000	340,143	562,048	31,828	117,145
63 Library Books			1,000	1,000	374,562	434,993	392,282	392,282
64 Livestock								
71 Land								
72 Buildings-Capital Outlay					163,915	205,749		
73 Improvements other than Buildings					158,994	29,403		
Total Equipment & Capital Outlay	\$ 138,679	\$ 145,214	\$ 57,000	\$ 57,000	\$ 3,113,598	\$ 3,654,447	\$ 1,809,225	\$ 2,172,959
TOTAL OPERATING	\$ 1,547,750	\$ 1,754,990	\$ 1,313,405	\$ 1,313,405	\$ 26,201,289	\$ 28,832,686	\$ 27,846,761	\$ 29,202,236
TOTAL EXPENDITURES & TRANSFERS	\$ 5,906,073	\$ 6,596,548	\$ 6,342,824	\$ 6,342,824	\$ 77,866,127	\$ 85,879,608	\$ 89,094,165	\$ 90,452,640

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1987, Actual 1988, Original Budget 1989 and Revised Budget 1989

EXHIBIT C
Schedule 1
(Cont.)

	Agricultural Experiment Station				Agricultural Extension Service			
	Actual 1987	Actual 1988	Original Budget 1989	Revised Budget 1989	Actual 1987	Actual 1988	Original Budget 1989	Revised Budget 1989
SALARIES AND WAGES								
11 Admin. & Professional Salaries	\$ 820,377	\$ 791,565	\$ 762,546	\$ 762,546	\$ 334,198	\$ 336,865	\$ 349,903	\$ 339,841
12 Academic Salaries	6,045,985	6,639,816	7,553,577	7,553,369	12,429,082	12,614,908	13,882,189	13,892,251
13 GTA, GA, GRA	721,953	761,732 ⁶⁸	896,094	896,094	713			
Total Professional Salaries	\$ 7,588,315	\$ 8,193,113	\$ 9,212,217	\$ 9,212,009	\$ 12,763,993	\$ 12,951,773	\$ 14,232,092	\$ 14,232,092
15 Total Summer School								
16 Clerical & Supporting-Salaried	\$ 2,797,814	\$ 2,911,751	\$ 3,442,388	\$ 3,442,389	\$ 2,688,024	\$ 2,805,422	\$ 2,992,611	\$ 2,992,611
14 Student Employees-Salaried	231	1,098			25			
Total Non-Exempt Salaries	\$ 2,798,045	\$ 2,912,849	\$ 3,442,388	\$ 3,442,389	\$ 2,688,049	\$ 2,805,422	\$ 2,992,611	\$ 2,992,611
17 Clerical & Supporting-Hourly	\$ 833,507	\$ 882,467	\$ 739,564	\$ 739,564	\$ 95,928	\$ 95,727	\$ 97,350	\$ 97,350
18 Student Employees-Hourly	202,692	219,885	256,760	256,760	70,316	60,732	86,600	86,600
Total Biweekly Wages	\$ 1,036,199	\$ 1,102,352	\$ 996,324	\$ 996,324	\$ 166,244	\$ 156,459	\$ 183,950	\$ 183,950
TOTAL SALARIES AND WAGES	\$ 11,422,559	\$ 12,208,314	\$ 13,650,929	\$ 13,650,722	\$ 15,618,286	\$ 15,913,654	\$ 17,408,653	\$ 17,408,653
OPERATING & MISCELLANEOUS								
19 Non-Wage Payments					\$ 4,407	\$ 9,816	\$ 8,400	\$ 8,400
21 Staff Benefits-Required	\$ 2,144,990	\$ 2,277,759	\$ 2,485,736	\$ 2,485,736	1,779,401	1,921,967	2,140,559	2,140,559
22 Staff Benefits-Optional	552,113	662,271	749,490	749,490	806,591	891,098	1,116,025	1,134,025
31 Travel	330,454	301,535	291,500	291,500	1,218,355	1,139,429	1,252,100	1,252,100
32 Motor Vehicle Operations	17,494	24,949	33,000	33,000	2,566	4,128 ⁷²		
33 Printing, Dup. & Binding	(9,476)	38,421	116,300	116,300	222,792	166,710	261,500	266,395
34 Utilities & Fuel	262,354	284,054	268,000	268,000	74,847	107,894	101,000	101,000
35 Communications	194,465	215,853	203,000	203,000	248,072	250,545	253,400	253,400
36 Maintenance & Repairs	417,544	461,395	369,300	369,300	101,061	151,463	127,700	206,154
37 Prof. Services & Memberships	39,036 ⁶⁷	13,140	8,400	8,400	4,503	10,093 ⁷³	12,600	12,600
38 Computer Services	73,438	59,322	94,000	94,000	39,135	18,276	35,000	35,000
39 Supplies	1,993,275	2,021,211	1,792,323	1,847,423	478,090	418,395	469,032	505,775 ⁷⁵
41 Rentals	29,222	38,682	43,000	43,000	37,078	42,029	38,300	38,300
42 Insurance & Interest	114,776	107,777	100,699	100,699	45,007	53,805	69,900	69,900
43 Awards	135,031	14,096 ⁶⁸	256,000	256,000	(2,244)	1,539	1,500	1,500
44 Grants & Subsidies	115,937	311,643 ⁶⁸	106,545	106,545	243,486 ⁷⁴	82,649 ⁷⁴	147,300	147,300
45 Mandatory Transfers								
46 Contractual & Special Services	(444,533)	(336,408)	(443,454)	(443,454)	579,666	563,726	619,876	623,001
47 Non-Mandatory Transfers	64,705	391,773	181,800	181,800	198,400	234,158	228,800	228,800
48 Service Department Credits	68,406	48,963	(69)	(69)				
49 Other Expenditures	(143,717) ⁷⁰	(215,143) ⁷⁰	9,000	9,000	5,079	64,070	56,000	56,000
50-59 Stores for Resale	280,514	222,101	222,000	222,000	23			
Total Operating & Miscellaneous	\$ 6,236,028	\$ 6,943,394	\$ 6,886,639	\$ 6,941,739	\$ 6,086,315	\$ 6,131,790	\$ 6,938,992	\$ 7,080,209
EQUIPMENT & CAPITAL OUTLAY								
61 Equipment	\$ 559,925	\$ 783,403	\$ 1,262,600 ⁷¹	\$ 1,262,600 ⁷¹	\$ 54,001	\$ 179,322	\$ 184,000	\$ 566,573 ⁷⁶
62 Minor Equipment	69,033	170,979	11,500	204,184	67,334	114,547	19,000	57,248
63 Library Books	16,000	16,000	16,000	16,000				
64 Livestock	200,690	238,489		10,000				
71 Land								
72 Buildings-Capital Outlay	422,052	188,051		10,000				
73 Improvements other than Buildings	64,443	147,649						
Total Equipment & Capital Outlay	\$ 1,332,143	\$ 1,544,571	\$ 1,290,100	\$ 1,502,784	\$ 121,335	\$ 293,869	\$ 203,000	\$ 623,821
TOTAL OPERATING	\$ 7,568,171	\$ 8,487,965	\$ 8,176,739	\$ 8,444,523	\$ 6,207,650	\$ 6,425,659	\$ 7,141,992	\$ 7,704,030
TOTAL EXPENDITURES & TRANSFERS	\$ 18,990,730	\$ 20,696,279	\$ 21,827,668	\$ 22,095,245	\$ 21,825,936	\$ 22,339,313	\$ 24,550,645	\$ 25,112,683

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1987, Actual 1988, Original Budget 1989 and Revised Budget 1989

EXHIBIT C
Schedule 1
(Cont.)

	Veterinary Medicine				Institute for Public Service			
	Actual 1987	Actual 1988	Original Budget 1989	Revised Budget 1989	Actual 1987	Actual 1988	Original Budget 1989	Revised Budget 1989
SALARIES AND WAGES								
11 Admin. & Professional Salaries	\$ 200 ⁷⁷	\$ 901 ⁷⁷			\$ 174,796	\$ 74,885	\$ 77,374	\$ 88,186
12 Academic Salaries	3,642,534	4,130,284	\$ 4,819,621	\$ 4,819,621	795,021	718,361	896,650	939,825 ⁸¹
13 GTA, GA, GRA	60,067	52,980	83,521	83,521	775	82		
Total Professional Salaries	\$ 3,702,801	\$ 4,184,165	\$ 4,903,142	\$ 4,903,142	\$ 970,592	\$ 793,328	\$ 974,024	\$ 1,028,011
15 Total Summer School								
16 Clerical & Supporting-Salaried	\$ 1,228,779	\$ 1,261,169	\$ 1,501,427	\$ 1,501,427	\$ 230,918	\$ 204,623	\$ 246,953	\$ 249,181
14 Student Employees-Salaried	36,520	51,569	51,750	51,750				
Total Non-Exempt Salaries	\$ 1,265,299	\$ 1,312,738	\$ 1,553,177	\$ 1,553,177	\$ 230,918	\$ 204,623	\$ 246,953	\$ 249,181
17 Clerical & Supporting-Hourly	\$ 229,103	\$ 263,167	\$ 231,903	\$ 231,903	\$ 8,911	\$ 3,782		
18 Student Employees-Hourly	121,937	144,385	110,836	110,836	1,071	2,223	\$ 2,154	\$ 2,154
Total Biweekly Wages	\$ 351,040	\$ 407,552	\$ 342,739	\$ 342,739	\$ 9,982	\$ 6,005	\$ 2,154	\$ 2,154
TOTAL SALARIES AND WAGES	\$ 5,319,140	\$ 5,904,455	\$ 6,799,058	\$ 6,799,058	\$ 1,211,492	\$ 1,003,956	\$ 1,223,131	\$ 1,279,346
OPERATING & MISCELLANEOUS								
19 Non-Wage Payments	\$ 2,588							
21 Staff Benefits-Required	906,520	\$ 1,009,992	\$ 1,135,609	\$ 1,135,609	\$ 249,171	\$ 206,811	\$ 250,131	\$ 252,834
22 Staff Benefits-Optional	202,901	240,407	270,543	270,543	45,780	45,413	54,893	55,475
31 Travel	123,614	141,786	134,200	134,200	149,217	121,206	131,876	132,667
32 Motor Vehicle Operations	19,112	37,749	27,000	27,000	25,070	33,960	39,720	40,247
33 Printing, Dup. & Binding	77,238	83,581	54,050	54,050	52,744	50,925	53,400	56,859
34 Utilities & Fuel	709,769	701,780	777,967	777,967	324	452	500	500
35 Communications	99,530	110,737	80,600	80,600	90,686	90,477	92,731	94,258
36 Maintenance & Repairs	440,761	397,270	435,557	435,557	22,003	13,484	16,400	16,630
37 Prof. Services & Memberships	19,786	10,738	11,000	11,000	60,131	39,268	62,950	66,250
38 Computer Services	13,725	31,649	110,700 ⁷⁸	110,700 ⁷⁸	396	(1,474) ⁸⁰	5,500	5,500
39 Supplies	768,260	880,642	1,053,884	1,068,249	47,956	29,767	30,700	31,827
41 Rentals	6,684	10,167	3,800	3,800	58,141	47,310	57,960	57,960
42 Insurance & Interest	11,709	15,074	16,047	16,047	5,011	4,829	5,739	5,739
43 Awards	3,805				600			
44 Grants & Subsidies	213,237	232,553	255,000	255,000	76,902	160,208	(82)	10,000 ⁸²
45 Mandatory Transfers	(4,628)	(4,438)						
46 Contractual & Special Services	225,463	218,840	216,700	216,700	171,704	116,094	180,250	235,031 ⁸³
47 Non-Mandatory Transfers	69,500	50,699	84,800	84,800	66,600	106,183	84,200	84,200
48 Service Department Credits	63,273	16,276				(35,000)		
49 Other Expenditures	(6,832)	(202)			15	2,839		
50-59 Stores for Resale	206							
Total Operating & Miscellaneous	\$ 3,966,221	\$ 4,185,300	\$ 4,667,457	\$ 4,681,822	\$ 1,122,451	\$ 1,032,752	\$ 1,066,950	\$ 1,145,977
EQUIPMENT & CAPITAL OUTLAY								
61 Equipment	\$ 535,046	\$ 370,259	\$ 443,021	\$ 740,833 ⁷⁹	\$ 76,408	\$ 41,284	\$ 51,400	\$ 74,182
62 Minor Equipment	40,724	86,989			30,257	5,425		462
63 Library Books		30,000	30,000	30,000	3,623			
64 Livestock								
71 Land								
72 Buildings-Capital Outlay	126,643	45,705	200,000		7,112			
73 Improvements other than Buildings								
Total Equipment & Capital Outlay	\$ 702,413	\$ 532,953	\$ 673,021	\$ 770,833	\$ 117,400	\$ 46,709	\$ 51,400	\$ 74,644
TOTAL OPERATING	\$ 4,668,634	\$ 4,718,253	\$ 5,340,478	\$ 5,452,655	\$ 1,239,851	\$ 1,079,461	\$ 1,118,350	\$ 1,220,621
TOTAL EXPENDITURES & TRANSFERS	\$ 9,987,774	\$ 10,622,708	\$ 12,139,536	\$ 12,251,713	\$ 2,451,343	\$ 2,083,417	\$ 2,341,481	\$ 2,499,967

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1987, Actual 1988, Original Budget 1989 and Revised Budget 1989

EXHIBIT C
Schedule 1
(Cont.)

	Municipal Technical Advisory Service				County Technical Assistance Service			
	Actual 1987	Actual 1988	Original Budget 1989	Revised Budget 1989	Actual 1987	Actual 1988	Original Budget 1989	Revised Budget 1989
SALARIES AND WAGES								
11 Admin. & Professional Salaries				\$ 8,351 ⁸⁴				\$ 7,146 ⁸⁴
12 Academic Salaries	\$ 808,818	\$ 855,841	\$ 994,483	\$ 993,523	\$ 601,788	\$ 646,237	\$ 770,935	\$ 770,935
13 GTA, GA, GRA								
Total Professional Salaries	\$ 808,818	\$ 855,841	\$ 994,483	\$ 1,001,874	\$ 601,788	\$ 646,237	\$ 770,935	\$ 778,081
15 Total Summer School								
16 Clerical & Supporting-Salaried	\$ 119,821	\$ 130,452	\$ 183,681	\$ 186,971	\$ 89,210	\$ 104,875	\$ 97,816	\$ 101,190
14 Student Employees-Salaried								
Total Non-Exempt Salaries	\$ 119,821	\$ 130,452	\$ 183,681	\$ 186,971	\$ 89,210	\$ 104,875	\$ 97,816	\$ 101,190
17 Clerical & Supporting-Hourly	\$ 3,874	\$ 690	\$ 1,000	\$ 200				
18 Student Employees-Hourly	2,528	10,586	10,000	14,000		\$ 35		
Total Biweekly Wages	\$ 6,402	\$ 11,276	\$ 11,000	\$ 14,200		\$ 35		
TOTAL SALARIES AND WAGES	\$ 935,041	\$ 997,569	\$ 1,189,164	\$ 1,203,045	\$ 690,998	\$ 751,147	\$ 868,751	\$ 879,271
OPERATING & MISCELLANEOUS								
19 Non-Wage Payments								
21 Staff Benefits-Required	\$ 181,321	\$ 188,922	\$ 224,290	\$ 226,378	\$ 123,807	\$ 133,017	\$ 145,105	\$ 147,122
22 Staff Benefits-Optional	42,255	46,980	56,721	57,171	27,833	30,829	37,337	37,722
31 Travel	83,695	94,562	85,500	96,111	67,499	60,735	72,000	72,523
32 Motor Vehicle Operations	7,594	4,186	20,000	18,407	30,475	37,062	38,500	46,849
33 Printing, Dup. & Binding	28,025	27,049	12,000	15,204	37,328	38,508	30,000	33,674
34 Utilities & Fuel					167	191		
35 Communications	46,811	53,330	58,500	58,907	43,872	54,054	52,500	58,349
36 Maintenance & Repairs	13,345	11,534	19,000	19,000	6,917	6,340	7,000	9,800
37 Prof. Services & Memberships	75,901	1,730 ⁸⁵	31,800	31,800	12,343	15,004	12,500	15,250
38 Computer Services	1,752	1,206	2,000	2,000	705	924	1,000	1,000
39 Supplies	18,631	17,670	27,000	30,807	9,643	13,211	10,500	23,749
41 Rentals	23,402	23,401	20,600	21,600	54,872	55,524	62,175	62,175
42 Insurance & Interest	2,362	2,892	3,374	3,374	2,745	3,056	3,900	3,900
43 Awards								
44 Grants & Subsidies	601	1,387						
45 Mandatory Transfers								
46 Contractual & Special Services	32,927	37,106	(9,344) ⁸⁶	(12,437) ⁸⁶	62,044	56,653	62,000	66,994
47 Non-Mandatory Transfers	9,200	11,600	19,400	19,400	9,200	7,400	11,400	11,400
48 Service Department Credits								
49 Other Expenditures	2,787	507	500	500		220		
50-59 Stores for Resale								
Total Operating & Miscellaneous	\$ 570,609	\$ 524,062	\$ 571,341	\$ 588,222	\$ 489,450	\$ 512,728	\$ 545,917	\$ 590,507
EQUIPMENT & CAPITAL OUTLAY								
61 Equipment	\$ 10,556	\$ 20,690	\$ 32,000	\$ 32,000	\$ 18,978	\$ 38,941	\$ 41,500	\$ 54,613
62 Minor Equipment	4,267	19,860	2,000	2,362	2,433	14,301	1,250	2,315
63 Library Books	8,279	9,693	14,000	14,000	4,225	5,670	8,500	8,500
64 Livestock								
71 Land								
72 Buildings-Capital Outlay								
73 Improvements other than Buildings								
Total Equipment & Capital Outlay	\$ 23,102	\$ 50,243	\$ 48,000	\$ 48,362	\$ 25,636	\$ 58,912	\$ 51,250	\$ 65,428
TOTAL OPERATING	\$ 593,711	\$ 574,305	\$ 619,341	\$ 636,584	\$ 515,086	\$ 571,640	\$ 597,167	\$ 655,935
TOTAL EXPENDITURES & TRANSFERS	\$ 1,528,752	\$ 1,571,874	\$ 1,808,505	\$ 1,839,629	\$ 1,206,084	\$ 1,322,787	\$ 1,465,918	\$ 1,535,206

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1987, Actual 1988, Original Budget 1989 and Revised Budget 1989

EXHIBIT C
Schedule 1
(Cont.)

	State-wide Continuing Education				University-wide Administration			
	Actual 1987	Actual 1988	Original Budget 1989	Revised Budget 1989	Actual 1987	Actual 1988	Original Budget 1989	Revised Budget 1989
SALARIES AND WAGES								
11 Admin. & Professional Salaries	\$ 282,991	\$ 284,529	\$ 48,308 ⁸⁷	\$ 321,342 ⁸⁷	\$ 5,740,071	\$ 5,872,010	\$ 6,315,098	\$ 6,358,696
12 Academic Salaries	638,871	763,773	1,128,005 ⁸⁷	848,260 ⁸⁷	8,637	(8,637)	40,298	
13 GTA, GA, GRA	18,224	22,358	2,000	2,000	29,755	29,657	36,900	36,900
Total Professional Salaries	\$ 940,086	\$ 1,070,660	\$ 1,178,311	\$ 1,171,602	\$ 5,778,463	\$ 5,893,030	\$ 6,392,296	\$ 6,395,596
15 Total Summer School								
16 Clerical & Supporting-Salaried	\$ 350,120	\$ 371,049	\$ 388,344	\$ 391,168	\$ 2,486,917	\$ 2,812,534	\$ 3,070,036	\$ 3,076,746
14 Student Employees-Salaried	345	3,206				176		
Total Non-Exempt Salaries	\$ 350,465	\$ 374,255	\$ 388,344	\$ 391,168	\$ 2,486,917	\$ 2,812,710	\$ 3,070,036	\$ 3,076,746
17 Clerical & Supporting-Hourly	\$ 80,180	\$ 92,755	\$ 86,370	\$ 86,370	\$ 921,339	\$ 952,282	\$ 1,058,932	\$ 1,080,032
18 Student Employees-Hourly	30,745	49,888	31,788	31,788	159,696	146,787	169,806	171,806
Total Biweekly Wages	\$ 110,925	\$ 142,643	\$ 118,158	\$ 118,158	\$ 1,081,035	\$ 1,099,069	\$ 1,228,738	\$ 1,251,838
TOTAL SALARIES AND WAGES	\$ 1,401,476	\$ 1,587,558	\$ 1,684,813	\$ 1,680,928	\$ 9,346,415	\$ 9,804,809	\$ 10,691,070	\$ 10,724,180
OPERATING & MISCELLANEOUS								
19 Non-Wage Payments								
21 Staff Benefits-Required	\$ 266,716	\$ 291,058	\$ 342,028	\$ 345,700	\$ 1,776,072	\$ 1,874,352	\$ 2,050,000	\$ 2,050,000
22 Staff Benefits-Optional	61,483	68,433	61,633	62,423	418,936	468,611	588,800	588,800
31 Travel	42,381	57,993	64,579	65,654	675,072	624,019	662,852	662,852
32 Motor Vehicle Operations	15,673	12,816	11,510	12,227	53,559	49,051	57,725	57,725
33 Printing, Dup. & Binding	58,906	57,742	70,000	79,637	1,039,859	896,411	931,110	955,155
34 Utilities & Fuel	20,595	20,013	24,900	24,900	433,378	462,123	500,000	500,000
35 Communications	111,118	126,877	137,320	138,037	696,425	751,224	839,571	840,011
36 Maintenance & Repairs	25,017	32,897	26,120	26,120	389,901	375,803	529,506	519,506
37 Prof. Services & Memberships	43,827	51,437	38,890	39,340	602,016	447,142	811,974	823,974
38 Computer Services	229	256	250	250	1,345,228	657,911	1,266,648	1,166,648
39 Supplies	206,818	256,734	250,969	249,323	526,739	452,244	600,563	575,734
41 Rentals	4,994	9,641	7,350	7,350	254,315	250,286	265,792	265,792
42 Insurance & Interest	2,497	3,670	4,691	4,691	132,584	99,458	130,530	130,530
43 Awards					48,600	55,416	68,800	68,800
44 Grants & Subsidies					5,000	5,000	6,895	6,895
45 Mandatory Transfers					133,939	496,833 ³³	340,000 ³³	340,000 ³³
46 Contractual & Special Services	(76,582)	(80,222)	4,917 ⁸⁸	25,890 ⁹⁰	546,869	851,179	980,598	931,547
47 Non-Mandatory Transfers	101,500	(47,503)	31,600	31,600	(5,268,791)	(4,256,611)	(8,013,800)	(8,013,800)
48 Service Department Credits	(521,258)	(803,734)	(867,923)	(867,537)	(5,256,095)	(5,688,439)	(6,395,003)	(6,395,003)
49 Other Expenditures	1,458	5,489	13,870	13,870	259,466	135,118	33,790	33,790
50-59 Stores for Resale	65,565	62,171	65,000	65,479	724,752	823,578	734,400	734,400
Total Operating & Miscellaneous	\$ 430,937	\$ 125,768	\$ 287,704	\$ 324,954	\$ (462,176)	\$ (169,291)	\$ (3,009,249)	\$ (3,156,644)
EQUIPMENT & CAPITAL OUTLAY								
61 Equipment	\$ 47,271	\$ 180,484 ⁸⁹	\$ 216,826	\$ 231,647	\$ 1,480,591	\$ 1,405,438	\$ 1,661,779	\$ 1,751,069
62 Minor Equipment	12,947	29,338	5,700	6,322	106,792	27,147		5,395
63 Library Books	2,865	661	1,300	1,300	420	268		
64 Livestock								
71 Land					1,500			
72 Buildings-Capital Outlay		9,000			79,175			
73 Improvements other than Buildings			5,700	5,700				
Total Equipment & Capital Outlay	\$ 63,083	\$ 219,483	\$ 229,526	\$ 244,969	\$ 1,668,478	\$ 1,432,853	\$ 1,661,779	\$ 1,756,464
TOTAL OPERATING	\$ 494,020	\$ 345,251	\$ 517,230	\$ 569,923	\$ 1,206,302	\$ 1,263,562	\$ (1,347,470)	\$ (1,400,180)
TOTAL EXPENDITURES & TRANSFERS	\$ 1,895,496	\$ 1,932,809	\$ 2,202,043	\$ 2,250,851	\$ 10,552,717	\$ 11,068,371	\$ 9,343,600	\$ 9,324,000

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1987, Actual 1988, Original Budget 1989 and Revised Budget 1989

EXHIBIT C
Schedule 1
(Cont.)

	Total Educational and General Funds			
	Actual 1987	Actual 1988	Original Budget 1989	Revised Budget 1989
SALARIES AND WAGES				
11 Admin. & Professional Salaries	\$ 27,172,912	\$ 28,688,868	\$ 30,649,839	\$ 30,980,630
12 Academic Salaries	133,929,022	142,501,212	156,235,919	156,006,507
13 GTA, GA, GRA	7,441,265	8,112,159	8,143,589	8,328,680
Total Professional Salaries	\$168,543,199	\$179,302,239	\$195,029,347	\$195,315,817
15 Total Summer School	\$ 3,038,499	\$ 3,222,185	\$ 4,289,794	\$ 4,308,989
16 Clerical & Supporting-Salaried	\$ 36,685,421	\$ 38,591,611	\$ 42,457,062	\$ 42,539,871
14 Student Employees-Salaried	101,582	182,410	161,849	134,531
Total Non-Exempt Salaries	\$ 36,787,003	\$ 38,774,021	\$ 42,618,911	\$ 42,674,402
17 Clerical & Supporting-Hourly	\$ 21,287,476	\$ 22,737,806	\$ 23,450,317	\$ 23,199,577
18 Student Employees-Hourly	2,983,386	3,179,400	3,036,442	3,194,864
Total Biweekly Wages	\$ 24,270,862	\$ 25,917,206	\$ 26,486,759	\$ 26,394,441
TOTAL SALARIES AND WAGES	\$232,639,563	\$247,215,651	\$268,424,811	\$268,693,649
OPERATING & MISCELLANEOUS				
19 Non-Wage Payments	\$ 316,133	\$ 343,175	\$ 236,845	\$ 277,129
21 Staff Benefits-Required	41,064,376	43,937,344	48,999,560	49,009,005
22 Staff Benefits-Optional	9,784,048	11,305,210	13,245,167	13,377,974
31 Travel	7,200,108	7,599,561	6,806,779	6,810,587
32 Motor Vehicle Operations	914,200	948,298	1,080,504	1,085,519
33 Printing, Dup. & Binding	4,543,028	4,579,888	4,087,495	4,222,265
34 Utilities & Fuel	13,949,028	14,413,434	15,986,203	15,984,203
35 Communications	8,027,522	8,101,972	8,142,812	8,122,137
36 Maintenance & Repairs	8,968,109	9,935,253	8,457,424	8,446,612
37 Prof. Services & Memberships	5,500,810	4,325,090	4,260,628	4,408,005
38 Computer Services	20,201	(387,069)	7,939,683	8,322,501
39 Supplies	14,798,433	15,665,020	14,632,109	14,776,880
41 Rentals	3,495,237	3,266,037	3,316,984	3,264,329
42 Insurance & Interest	2,126,967	2,073,041	2,579,752	2,609,025
43 Awards	3,200,619	3,457,121	4,479,199	4,783,003
44 Grants & Subsidies	5,457,046	5,677,069	4,811,436	4,997,041
45 Mandatory Transfers	5,037,723	5,622,158	4,591,542	5,566,542
46 Contractual & Special Services	5,379,286	6,556,694	6,779,511	7,261,671
47 Non-Mandatory Transfers	(6,397,360)	3,137,154	(3,614,504)	(6,116,502)
48 Service Department Credits	(24,115,989)	(23,168,878)	(31,865,000)	(31,747,864)
49 Other Expenditures	300,731	17,271	1,715,318	1,737,473
50-59 Stores for Resale	6,021,294	7,466,459	7,242,352	7,661,746
Total Operating & Miscellaneous	\$115,591,550	\$134,871,302	\$133,911,799	\$134,859,281
EQUIPMENT & CAPITAL OUTLAY				
61 Equipment	\$ 11,783,584	\$ 9,679,393	\$ 12,786,513	\$ 14,679,089
62 Minor Equipment	1,927,399	2,112,666	354,056	701,836
63 Library Books	3,786,003	3,929,827	3,653,908	4,248,188
64 Livestock	200,690	238,489		10,000
71 Land	1,500			
72 Buildings-Capital Outlay	2,003,988	1,321,773	600,000	767,445
73 Improvements other than Buildings	223,437	228,387	5,700	5,700
Total Equipment & Capital Outlay	\$ 19,926,601	\$ 17,510,535	\$ 17,400,177	\$ 20,412,258
TOTAL OPERATING	\$135,518,151	\$152,381,837	\$151,311,976	\$155,271,539
TOTAL EXPENDITURES & TRANSFERS	\$368,157,714	\$399,597,488	\$419,736,787	\$423,965,188

THE UNIVERSITY OF TENNESSEE
Auxiliary Enterprises Funds Expenditures by Object Classification
Actual 1987, Actual 1988, Original Budget 1989 and Revised Budget 1989

EXHIBIT C
Schedule 2

	Chattanooga				Knoxville			
	Actual 1987	Actual 1988	Original Budget 1989	Revised Budget 1989	Actual 1987	Actual 1988	Original Budget 1989	Revised Budget 1989
SALARIES AND WAGES								
11 Admin. & Professional Salaries	\$ 214,523	\$ 206,467	\$ 231,069	\$ 231,069	\$ 3,418,029	\$ 3,731,880	\$ 3,269,933	\$ 3,269,751
12 Academic Salaries								
13 GTA, GA, GRA	1,441	1,407			119,749	142,688	145,891	145,891
Total Professional Salaries	\$ 215,964	\$ 207,874	\$ 231,069	\$ 231,069	\$ 3,537,778	\$ 3,874,568	\$ 3,415,824	\$ 3,415,642
15 Total Summer School								
16 Clerical & Supporting-Salaried	\$ 170,921	\$ 170,833	\$ 191,403	\$ 191,403	\$ 2,071,405	\$ 2,094,229	\$ 1,698,160	\$ 1,698,160
14 Student Employees-Salaried	808	620			598,797	599,401	625,250	625,250
Total Non-Exempt Salaries	\$ 171,729	\$ 171,453	\$ 191,403	\$ 191,403	\$ 2,670,202	\$ 2,693,630	\$ 2,323,410	\$ 2,323,410
17 Clerical & Supporting-Hourly	\$ 534,176	\$ 609,558	\$ 548,230	\$ 548,230	\$ 5,606,794	\$ 6,202,598	\$ 5,340,658	\$ 5,340,658
18 Student Employees-Hourly	170,717	142,533	317,666	317,666	1,722,828	1,498,277	1,945,633	1,945,633
Total Biweekly Wages	\$ 704,893	\$ 752,091	\$ 865,896	\$ 865,896	\$ 7,329,622	\$ 7,700,875	\$ 7,286,291	\$ 7,286,291
TOTAL SALARIES AND WAGES	\$ 1,092,586	\$ 1,131,418	\$ 1,288,368	\$ 1,288,368	\$ 13,537,602	\$ 14,269,073	\$ 13,025,525	\$ 13,025,343
OPERATING & MISCELLANEOUS								
19 Non-Wage Payments	\$ 963				\$ 40,000	\$ 38,605	\$ 74,813	\$ 74,813
21 Staff Benefits-Required	147,721	\$ 155,889	\$ 136,976	\$ 136,976	1,986,871	2,129,707	2,015,059	2,015,059
22 Staff Benefits-Optional	39,440	41,996	68,329	68,329	648,668	749,742	568,917	568,917
31 Travel	5,597	7,618	10,300	10,300	1,481,051	1,824,538	1,404,846	1,404,846
32 Motor Vehicle Operations	10,383	13,406	12,720	12,720	182,113	221,963	148,726	148,726
33 Printing, Dup. & Binding	19,010	24,339	30,350	30,350	667,119	823,828	757,802	757,802
34 Utilities & Fuel	513,420	538,290	544,377	544,377	2,934,902	3,194,536	3,700,338	3,700,338
35 Communications	120,887	96,248	102,097	102,097	1,182,871	1,309,329	1,197,934	1,197,934
36 Maintenance & Repairs	100,830	80,983	63,250	63,250	2,612,268	2,568,785	3,379,067	3,356,667
37 Prof. Services & Memberships	46,820	48,464	3,670	3,670	440,360	490,999	275,372	275,372
38 Computer Services			1,450	1,450	176,686	176,746	62,500	62,500
39 Supplies	72,672	66,006	74,605	74,605	1,711,235	2,194,202	1,870,027	1,870,209
41 Rentals	3,929	5,238	33,600	33,600	278,020	278,384	485,283	485,283
42 Insurance & Interest		915			439,415	514,968	445,598	465,818
43 Awards	44,784	25,171	47,390	47,390	1,325,340	1,728,430	1,836,968	1,849,078
44 Grants & Subsidies	1,032	(4,103)			(66,734)	4,429	2,500	2,500
45 Mandatory Transfers	588,632	658,038	897,156	897,156	3,429,667	3,570,622	5,056,774	5,036,269
46 Contractual & Special Services	114,707	260,663	245,933	245,933	1,047,254	1,168,252	789,491	789,491
47 Non-Mandatory Transfers	403,291	158,783	57,961	57,961	2,115,924	3,491,739	2,981,867	1,881,382
48 Service Department Credits	(317)		(94,838)	(94,838)	(1,028,893)	(1,021,495)		
49 Other Expenditures	44,981	42,568	63,600	63,600	315,169	9,207	1,918,178	2,828,848
50-59 Stores for Resale	2,124,548	2,238,944	2,646,049	2,646,049	10,635,605	12,111,768	12,029,985	11,936,477
Total Operating & Miscellaneous	\$ 4,403,330	\$ 4,459,456	\$ 4,944,975	\$ 4,944,975	\$ 32,554,911	\$ 37,579,284	\$ 41,002,045	\$ 40,708,329
EQUIPMENT & CAPITAL OUTLAY								
61 Equipment	\$ 26,410	\$ 3,205	\$ 5,676	\$ 5,676	\$ 666,008	\$ 831,655	\$ 1,389,985	\$ 1,414,985
62 Minor Equipment	40,110	2,370			176,619	352,671	194,800	194,800
63 Library Books								
64 Livestock								
71 Land								
72 Buildings-Capital Outlay					641,358	1,074,565		
73 Improvements other than Buildings					45,272	39,623		
Total Equipment & Capital Outlay	\$ 66,520	\$ 5,575	\$ 5,676	\$ 5,676	\$ 1,529,257	\$ 2,298,514	\$ 1,584,785	\$ 1,609,785
TOTAL OPERATING	\$ 4,469,850	\$ 4,465,031	\$ 4,950,651	\$ 4,950,651	\$ 34,084,168	\$ 39,877,798	\$ 42,586,830	\$ 42,318,114
TOTAL EXPENDITURES & TRANSFERS	\$ 5,562,436	\$ 5,596,449	\$ 6,239,019	\$ 6,239,019	\$ 47,621,770	\$ 54,146,871	\$ 55,612,355	\$ 55,343,457

THE UNIVERSITY OF TENNESSEE
Auxiliary Enterprises Funds Expenditures by Object Classification
Actual 1987, Actual 1988, Original Budget 1989 and Revised Budget 1989

EXHIBIT C
Schedule 2
(Cont.)

	Martin				Space Institute			
	Actual 1987	Actual 1988	Original Budget 1989	Revised Budget 1989	Actual 1987	Actual 1988	Original Budget 1989	Revised Budget 1989
SALARIES AND WAGES								
11 Admin. & Professional Salaries	\$ 231,406	\$ 238,158	\$ 254,028	\$ 165,573				
12 Academic Salaries								
13 GTA, GA, GRA	290	3,218	7,200	7,200				
Total Professional Salaries	\$ 231,696	\$ 241,376	\$ 261,228	\$ 172,773				
15 Total Summer School								
16 Clerical & Supporting-Salaried	\$ 293,209	\$ 315,994	\$ 333,318	\$ 181,343				
14 Student Employees-Salaried	24,187	25,210	13,410	13,410				
Total Non-Exempt Salaries	\$ 317,396	\$ 341,204	\$ 346,728	\$ 194,753				
17 Clerical & Supporting-Hourly	\$ 666,802	\$ 639,828	\$ 705,673	\$ 312,575	\$ 72,502	\$ 68,050	\$ 76,674	\$ 76,674
18 Student Employees-Hourly	433,512	462,331	400,505	214,230				
Total Biweekly Wages	\$ 1,100,314	\$ 1,102,159	\$ 1,106,178	\$ 526,805	\$ 72,502	\$ 68,050	\$ 76,674	\$ 76,674
TOTAL SALARIES AND WAGES	\$ 1,649,406	\$ 1,684,739	\$ 1,714,134	\$ 894,331	\$ 72,502	\$ 68,050	\$ 76,674	\$ 76,674
OPERATING & MISCELLANEOUS								
19 Non-Wage Payments	\$ 97,099	\$ 109,479	\$ 93,840	\$ 93,840				
21 Staff Benefits-Required	215,587	219,805	291,163	153,773	\$ 13,110	\$ 12,475	\$ 14,032	\$ 14,032
22 Staff Benefits-Optional	87,095	99,028	142,669	72,479	6,897	6,813	7,720	7,720
31 Travel	7,365	6,694	12,200	6,200	61	57	300	300
32 Motor Vehicle Operations	5,833	5,872	6,750	3,800	61			
33 Printing, Dup. & Binding	13,191	18,512	15,360	13,350	36	84	1,300	1,300
34 Utilities & Fuel	847,038	841,101	824,280	685,900				
35 Communications	336,103	352,678	328,550	326,600	1,113	1,050	50	50
36 Maintenance & Repairs	354,880	314,940	346,000	302,020	2,250	7,086	4,700	4,700
37 Prof. Services & Memberships	9,784	10,975	10,675	9,150	145	170	175	175
38 Computer Services	21,775	18,561	25,000	12,500				
39 Supplies	232,867	297,210	263,975	137,027	1,557	2,837	2,925	2,925
41 Rentals	17,334	9,562	18,000	1,000	1,797	1,846	2,000	2,000
42 Insurance & Interest	67,708	74,814	63,200	54,400	1,559	2,057	1,950	1,950
43 Awards	37,687	39,666	38,500	38,500				
44 Grants & Subsidies								
45 Mandatory Transfers	498,480	449,526	557,929	555,847	9,203	9,170	9,583	9,583
46 Contractual & Special Services	162,337	190,005	133,911	57,651				
47 Non-Mandatory Transfers	100,487	384,308	281,406	281,406	(44,229)	(64,336)	(47,951)	(47,951)
48 Service Department Credits	(663)	(867)	(14,200)	(14,200)				
49 Other Expenditures	116,413	59,852	112,130	111,430			92	92
50-59 Stores for Resale	1,939,711	2,012,115	1,914,127	992,030	87,734	109,603	85,000	85,000
Total Operating & Miscellaneous	\$ 5,168,111	\$ 5,513,836	\$ 5,465,465	\$ 3,894,703	\$ 81,294	\$ 88,912	\$ 81,876	\$ 81,876
EQUIPMENT & CAPITAL OUTLAY								
61 Equipment	\$ 69,382	\$ 33,487	\$ 77,460	\$ 43,260	\$ 1,007		\$ 5,700	\$ 5,700
62 Minor Equipment	45,122	19,585	21,400	15,400		13,820	750	750
63 Library Books								
64 Livestock								
71 Land								
72 Buildings-Capital Outlay						14,520		
73 Improvements other than Buildings	62,480	19,178	58,900	58,900				
Total Equipment & Capital Outlay	\$ 176,984	\$ 72,250	\$ 157,760	\$ 117,560	\$ 1,007	\$ 28,340	\$ 6,450	\$ 6,450
TOTAL OPERATING	\$ 5,345,095	\$ 5,586,086	\$ 5,623,225	\$ 4,012,263	\$ 82,301	\$ 117,252	\$ 88,326	\$ 88,326
TOTAL EXPENDITURES & TRANSFERS	\$ 6,994,501	\$ 7,270,825	\$ 7,337,359	\$ 4,906,594	\$ 154,803	\$ 185,302	\$ 165,000	\$ 165,000

THE UNIVERSITY OF TENNESSEE
Auxiliary Enterprises Funds Expenditures by Object Classification
Actual 1987, Actual 1988, Original Budget 1989 and Revised Budget 1989

EXHIBIT C
Schedule 2
(Cont.)

	Memphis-Other Specialized Units				Total Auxiliary Enterprises Funds			
	Actual 1987	Actual 1988	Original Budget 1989	Revised Budget 1989	Actual 1987	Actual 1988	Original Budget 1989	Revised Budget 1989
SALARIES AND WAGES								
11 Admin. & Professional Salaries	\$ 259,597	\$ 307,046	\$ 322,831	\$ 322,831	\$ 4,123,555	\$ 4,483,551	\$ 4,077,861	\$ 3,989,224
12 Academic Salaries								
13 GTA, GA, GRA		1,867			121,480	149,180	153,091	153,091
Total Professional Salaries	\$ 259,597	\$ 308,913	\$ 322,831	\$ 322,831	\$ 4,245,035	\$ 4,632,731	\$ 4,230,952	\$ 4,142,315
15 Total Summer School								
16 Clerical & Supporting-Salaried	\$ 29,430	\$ 119,508	\$ 121,701	\$ 121,701	\$ 2,564,965	\$ 2,700,564	\$ 2,344,582	\$ 2,192,607
14 Student Employees-Salaried	2,625				626,417	625,231	638,660	638,660
Total Non-Exempt Salaries	\$ 32,055	\$ 119,508	\$ 121,701	\$ 121,701	\$ 3,191,382	\$ 3,325,795	\$ 2,983,242	\$ 2,831,267
17 Clerical & Supporting-Hourly	\$ 533,717	\$ 497,954	\$ 556,045	\$ 556,045	\$ 7,413,991	\$ 8,017,988	\$ 7,227,280	\$ 6,834,182
18 Student Employees-Hourly	20,037	20,878	47,996	47,996	2,347,094	2,124,019	2,711,800	2,525,525
Total Biweekly Wages	\$ 553,754	\$ 518,832	\$ 604,041	\$ 604,041	\$ 9,761,085	\$ 10,142,007	\$ 9,939,080	\$ 9,359,707
TOTAL SALARIES AND WAGES	\$ 845,406	\$ 947,253	\$ 1,048,573	\$ 1,048,573	\$ 17,197,502	\$ 18,100,533	\$ 17,153,274	\$ 16,333,289
OPERATING & MISCELLANEOUS								
19 Non-Wage Payments					\$ 138,062	\$ 148,084	\$ 168,653	\$ 168,653
21 Staff Benefits-Required	\$ 148,004	\$ 156,338	\$ 167,219	\$ 167,219	2,511,293	2,674,214	2,624,449	2,487,059
22 Staff Benefits-Optional	44,896	47,706	49,738	49,738	826,996	945,285	837,373	767,183
31 Travel	7,830	4,389	9,800	9,800	1,501,904	1,843,296	1,437,446	1,431,446
32 Motor Vehicle Operations	229	220	400	400	198,619	241,461	168,596	165,646
33 Printing, Dup. & Binding	1,526	1,636	4,550	4,550	700,882	868,399	809,362	807,352
34 Utilities & Fuel	279,220	271,916	393,006	393,006	4,574,580	4,845,843	5,462,001	5,323,621
35 Communications	289,740	336,714	298,725	298,725	1,930,714	2,096,019	1,927,356	1,925,406
36 Maintenance & Repairs	112,161	155,839	89,900	89,900	3,182,389	3,127,633	3,882,917	3,816,537
37 Prof. Services & Memberships	10,302	2,355	6,975	6,975	507,411	552,963	296,867	295,342
38 Computer Services	15,426	10,146	22,400	22,400	213,887	205,453	111,350	98,850
39 Supplies	134,454	120,805	135,893	135,893	2,152,785	2,681,060	2,347,425	2,220,659
41 Rentals	28,748	29,326	28,035	28,035	329,828	324,356	566,918	549,918
42 Insurance & Interest	68,693	54,039	56,273	56,273	577,375	646,793	567,021	578,441
43 Awards					1,407,811	1,793,267	1,922,858	1,934,968
44 Grants & Subsidies	1,424	1,921	1,000	1,000	(64,278)	2,247	3,500	3,500
45 Mandatory Transfers	387,014	421,927	336,484	336,484	4,912,996	5,109,283	6,857,926	6,835,339
46 Contractual & Special Services	134,275	155,342	56,575	56,575	1,458,573	1,774,262	1,225,910	1,149,650
47 Non-Mandatory Transfers	(263,148)		8,381	8,381	2,312,325	3,970,494	3,281,664	2,181,179
48 Service Department Credits	(89,956)	(73,026)	(1,024)	(1,024)	(1,119,829)	(1,095,388)	(110,062)	(110,062)
49 Other Expenditures	13,886	2,588	800	800	490,449	114,215	2,094,800	3,004,770
50-59 Stores for Resale	2,161,608	2,500,027	2,233,804	2,233,804	16,949,206	18,972,457	18,908,965	17,893,360
Total Operating & Miscellaneous	\$ 3,486,332	\$ 4,200,208	\$ 3,898,934	\$ 3,898,934	\$ 45,693,978	\$ 51,841,696	\$ 55,393,295	\$ 53,528,817
EQUIPMENT & CAPITAL OUTLAY								
61 Equipment	\$ 34,251	\$ 117,249	\$ 38,000	\$ 38,000	\$ 797,058	\$ 985,596	\$ 1,516,821	\$ 1,507,621
62 Minor Equipment	20,491	27,839	4,100	4,100	282,342	416,285	221,050	215,050
63 Library Books								
64 Livestock								
71 Land								
72 Buildings-Capital Outlay					641,358	1,089,085		
73 Improvements other than Buildings					107,752	58,801	58,900	58,900
Total Equipment & Capital Outlay	\$ 54,742	\$ 145,088	\$ 42,100	\$ 42,100	\$ 1,828,510	\$ 2,549,767	\$ 1,796,771	\$ 1,781,571
TOTAL OPERATING	\$ 3,541,074	\$ 4,345,296	\$ 3,941,034	\$ 3,941,034	\$ 47,522,488	\$ 54,391,463	\$ 57,190,066	\$ 55,310,388
TOTAL EXPENDITURES & TRANSFERS	\$ 4,386,480	\$ 5,292,549	\$ 4,989,607	\$ 4,989,607	\$ 64,719,990	\$ 72,491,996	\$ 74,343,340	\$ 71,643,677

THE UNIVERSITY OF TENNESSEE
Hospital Funds Expenditures by Object Classification
UT Medical Center at Knoxville and William F. Bowld Hospital
Actual 1987, Actual 1988, Original Budget 1989 and Revised Budget 1989

EXHIBIT C
Schedule 3

	UT Medical Center at Knoxville				William F. Bowld Hospital			
	Actual 1987	Actual 1988	Original Budget 1989	Revised Budget 1989	Actual 1987	Actual 1988	Original Budget 1989	Revised Budget 1989
SALARIES AND WAGES								
11 Admin. & Professional Salaries	\$ 11,803,669	\$ 14,825,274	\$ 16,027,838	\$ 16,027,992	\$ 2,141,454	\$ 2,327,706	\$ 2,432,065	\$ 2,432,165
12 Academic Salaries			225,368	225,368	604,167	652,598		
13 GTA, GA, GRA			7,000	7,000				
Total Professional Salaries	\$ 11,803,669	\$ 14,825,274	\$ 16,260,206	\$ 16,260,360	\$ 2,745,621	\$ 2,980,304	\$ 2,432,065	\$ 2,432,165
15 Total Summer School								
16 Clerical & Supporting-Salaried	\$ 36,425	\$ 35,680	\$ 45,724	\$ 45,724				
14 Student Employees-Salaried	104,184	122,559	69,300	69,300	\$ 30,415	\$ 25,481	\$ 26,883	\$ 26,883
Total Non-Exempt Salaries	\$ 140,609	\$ 158,239	\$ 115,024	\$ 115,024	\$ 30,415	\$ 25,481	\$ 26,883	\$ 26,883
17 Clerical & Supporting-Hourly	\$ 32,980,252	\$ 40,124,204	\$ 43,424,777	\$ 43,424,777	\$ 6,011,214	\$ 6,237,873	\$ 6,385,987	\$ 6,385,987
18 Student Employees-Hourly	78,217	110,598	176,099	176,099	18,513	23,175	21,518	21,518
Total Biweekly Wages	\$ 33,058,469	\$ 40,234,802	\$ 43,600,876	\$ 43,600,876	\$ 6,029,727	\$ 6,261,048	\$ 6,407,505	\$ 6,407,505
TOTAL SALARIES AND WAGES	\$ 45,002,747	\$ 55,218,315	\$ 59,976,106	\$ 59,976,260	\$ 8,805,763	\$ 9,266,833	\$ 8,866,453	\$ 8,866,553
OPERATING & MISCELLANEOUS								
19 Non-Wage Payments		\$ 15,338						
21 Staff Benefits-Required	\$ 7,767,429	9,564,398	\$ 10,232,425	\$ 10,232,425	\$ 1,508,266	\$ 1,512,776	\$ 1,665,271	\$ 1,665,271
22 Staff Benefits-Optional	2,055,929	2,840,157	2,903,450	2,903,450	320,472	379,621	435,842	435,842
31 Travel	349,471	541,171	604,894	604,894	24,658	28,797	67,740	67,740
32 Motor Vehicle Operations	157,518	217,070	231,388	231,388	5,739	5,679	6,500	6,500
33 Printing, Dup. & Binding	260,286	422,723	457,722	457,722	16,855	10,340	41,847	41,847
34 Utilities & Fuel	2,932,449	3,168,939	3,458,641	3,458,641	560,607	697,380	683,560	683,560
35 Communications	417,539	442,758	453,614	453,614	197,382	212,841	224,193	224,193
36 Maintenance & Repairs	1,991,993	2,754,794	2,171,320	2,171,320	606,272	1,146,194	1,004,228	1,004,228
37 Prof. Services & Memberships	4,752,472	7,062,683	6,151,698	6,151,698	376,063	741,226	694,522	694,522
38 Computer Services	978,966	1,126,166	1,231,063	1,231,063	119,014	116,339	122,200	122,200
39 Supplies	11,870,651	11,720,239	8,823,619	8,823,465	1,416,707	1,635,348	1,776,183	1,776,083
41 Rentals	610,397	1,630,340	876,841	876,841	445,097	312,748	332,952	332,952
42 Insurance & Interest	879,388	1,184,772	2,753,908	2,753,908	322,421	335,312	389,400	389,400
43 Awards	14,250	12,325	1,800	1,800	4,480	127	7,000	7,000
44 Grants & Subsidies	1,962	11,940			267	(37,429)		
45 Mandatory Transfers	6,351,412	6,987,882	9,884,800	9,884,800	201,600	629,111	654,000	654,000
46 Contractual & Special Services	1,517,286	1,725,868	2,359,616	2,359,616	3,522,032	3,606,935	3,637,948	3,637,948
47 Non-Mandatory Transfers	4,898,012	670,864	789,200	789,200	1,337,846	1,095,474	1,582,400	1,582,400
48 Service Department Credits	(5,121,519)		218,350	218,350	(31,329)	(58,693)	(1,010,682)	(1,010,682)
49 Other Expenditures	53,937	(2,485,029)	89,829	89,829	785,841	1,123,699	1,406,870	1,406,870
50-59 Stores for Resale	17,436,247	18,647,506	20,294,010	20,294,010	2,704,761	3,347,136	4,410,134	4,410,134
Total Operating & Miscellaneous	\$ 60,176,075	\$ 68,262,904	\$ 73,988,188	\$ 73,988,034	\$ 14,445,051	\$ 16,840,961	\$ 18,132,108	\$ 18,132,008
EQUIPMENT & CAPITAL OUTLAY								
61 Equipment	\$ 8,158,991	\$ 7,154,631	\$ 4,985,000	\$ 4,985,000		\$ (1,659)	\$ 500,000	\$ 500,000
62 Minor Equipment	280,321	281,599	208,500	208,500	\$ 67,299	220,891	17,560	17,560
63 Library Books	2,783	4,762	4,450	4,450			200	200
64 Livestock								
71 Land								
72 Buildings-Capital Outlay	954,520	2,477,684	1,500,000	1,500,000				
73 Improvements other than Buildings	102,091	147,036	1,000,000	1,000,000				
Total Equipment & Capital Outlay	\$ 9,498,706	\$ 10,065,712	\$ 7,697,950	\$ 7,697,950	\$ 67,299	\$ 219,232	\$ 517,760	\$ 517,760
TOTAL OPERATING	\$ 69,674,781	\$ 78,328,616	\$ 81,686,138	\$ 81,685,984	\$ 14,512,350	\$ 17,060,193	\$ 18,649,868	\$ 18,649,768
TOTAL EXPENDITURES & TRANSFERS	\$114,677,528	\$133,546,931	\$141,662,244	\$141,662,244	\$ 23,318,113	\$ 26,327,026	\$ 27,516,321	\$ 27,516,321

THE UNIVERSITY OF TENNESSEE
Hospital Funds Expenditures by Object Classification
UT Medical Center at Knoxville and William F. Bowld Hospital
Actual 1987, Actual 1988, Original Budget 1989 and Revised Budget 1989

EXHIBIT C
Schedule 3
(Cont.)

	Total Hospital Funds			
	Actual 1987	Actual 1988	Original Budget 1989	Revised Budget 1989
SALARIES AND WAGES				
11 Admin. & Professional Salaries	\$ 13,945,123	\$ 17,152,980	\$ 18,459,903	\$ 18,460,157
12 Academic Salaries	604,167	652,598	225,368	225,368
13 GTA, GA, GRA			7,000	7,000
Total Professional Salaries	\$ 14,549,290	\$ 17,805,578	\$ 18,692,271	\$ 18,692,525
15 Total Summer School				
16 Clerical & Supporting-Salaried	\$ 66,840	\$ 61,161	\$ 72,607	\$ 72,607
14 Student Employees-Salaried	104,184	122,559	69,300	69,300
Total Non-Exempt Salaries	\$ 171,024	\$ 183,720	\$ 141,907	\$ 141,907
17 Clerical & Supporting-Hourly	\$ 38,991,466	\$ 46,362,077	\$ 49,810,764	\$ 49,810,764
18 Student Employees-Hourly	96,730	133,773	197,617	197,617
Total Biweekly Wages	\$ 39,088,196	\$ 46,495,850	\$ 50,008,381	\$ 50,008,381
TOTAL SALARIES AND WAGES	\$ 53,808,510	\$ 64,485,148	\$ 68,842,559	\$ 68,842,813
OPERATING & MISCELLANEOUS				
19 Non-Wage Payments		\$ 15,338		
21 Staff Benefits-Required	\$ 9,275,695	11,077,174	\$ 11,897,696	\$ 11,897,696
22 Staff Benefits-Optional	2,376,401	3,219,778	3,339,292	3,339,292
31 Travel	374,129	569,968	672,634	672,634
32 Motor Vehicle Operations	163,257	222,749	237,888	237,888
33 Printing, Dup. & Binding	277,141	433,063	499,569	499,569
34 Utilities & Fuel	3,493,056	3,866,319	4,142,201	4,142,201
35 Communications	614,921	655,599	677,807	677,807
36 Maintenance & Repairs	2,598,265	3,900,988	3,175,548	3,175,548
37 Prof. Services & Memberships	5,128,535	7,803,909	6,846,220	6,846,220
38 Computer Services	1,097,980	1,242,505	1,353,263	1,353,263
39 Supplies	13,287,358	13,355,587	10,599,802	10,599,548
41 Rentals	1,055,494	1,943,088	1,209,793	1,209,793
42 Insurance & Interest	1,201,809	1,520,084	3,143,308	3,143,308
43 Awards	18,730	12,452	8,800	8,800
44 Grants & Subsidies	2,229	(25,489)		
45 Mandatory Transfers	6,553,012	7,616,993	10,538,800	10,538,800
46 Contractual & Special Services	5,039,318	5,332,803	5,997,564	5,997,564
47 Non-Mandatory Transfers	6,235,858	1,766,338	2,371,600	2,371,600
48 Service Department Credits	(5,152,848)	(58,693)	(792,332)	(792,332)
49 Other Expenditures	839,778	(1,361,330)	1,496,699	1,496,699
50-59 Stores for Resale	20,141,008	21,994,642	24,704,144	24,704,144
Total Operating & Miscellaneous	\$ 74,621,126	\$ 85,103,865	\$ 92,120,296	\$ 92,120,042
EQUIPMENT & CAPITAL OUTLAY				
61 Equipment	\$ 8,158,991	\$ 7,152,972	\$ 5,485,000	\$ 5,485,000
62 Minor Equipment	347,620	502,490	226,060	226,060
63 Library Books	2,783	4,762	4,650	4,650
64 Livestock				
71 Land				
72 Buildings-Capital Outlay	954,520	2,477,684	1,500,000	1,500,000
73 Improvements other than Buildings	102,091	147,036	1,000,000	1,000,000
Total Equipment & Capital Outlay	\$ 9,566,005	\$ 10,284,944	\$ 8,215,710	\$ 8,215,710
TOTAL OPERATING	\$ 84,187,131	\$ 95,388,809	\$100,336,006	\$100,335,752
TOTAL EXPENDITURES & TRANSFERS	\$137,995,641	\$159,873,957	\$169,178,565	\$169,178,565

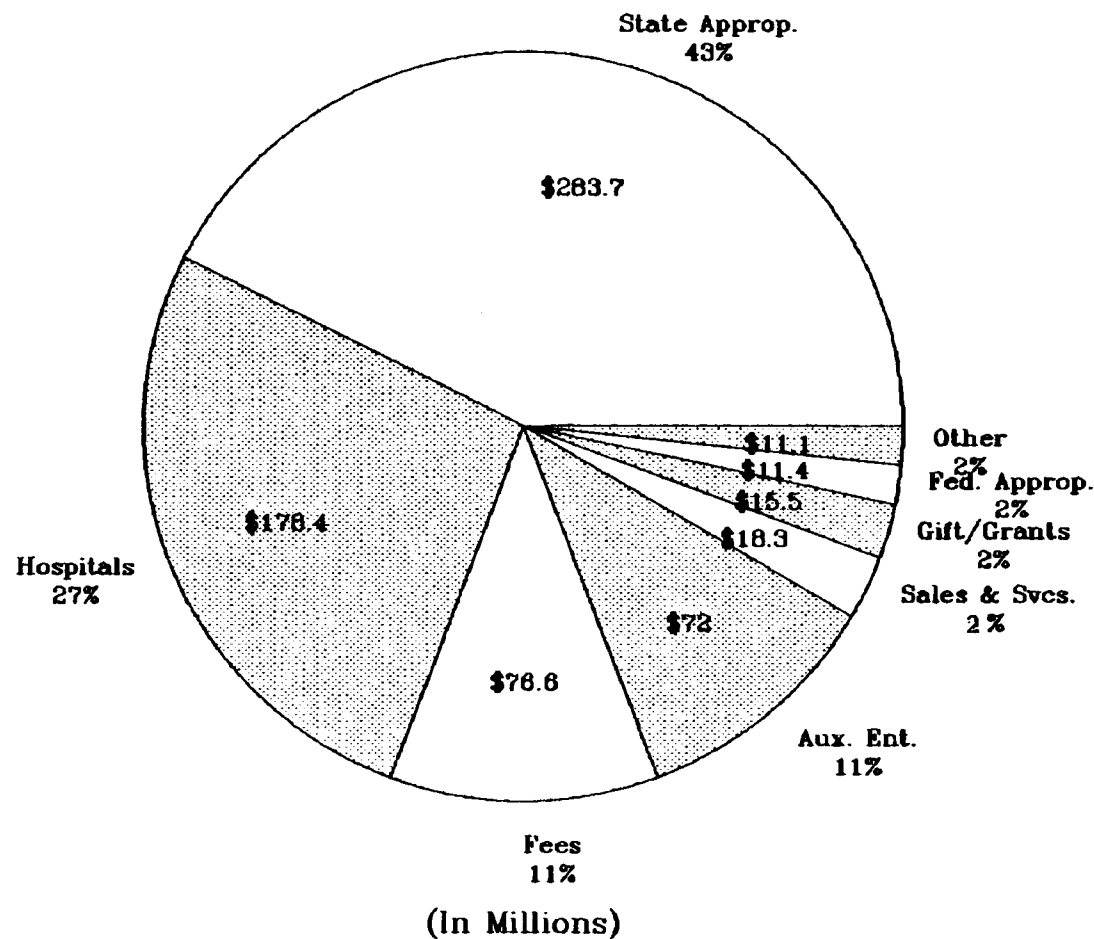
THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1987, Actual 1988, Original Budget 1989 and Revised Budget 1989

EXHIBIT C
Schedule 4

	Total University			
	Actual 1987	Actual 1988	Original Budget 1989	Revised Budget 1989
SALARIES AND WAGES				
11 Admin. & Professional Salaries	\$ 45,241,590	\$ 50,101,787	\$ 53,187,603	\$ 53,430,011
12 Academic Salaries	134,533,189	143,377,422	156,461,287	156,231,875
13 GTA, GA, GRA	7,562,745	8,261,339	8,303,680	8,488,771
Total Professional Salaries	\$187,337,524	\$201,740,548	\$217,952,570	\$218,150,657
15 Total Summer School	\$ 3,038,499	\$ 3,222,185	\$ 4,289,794	\$ 4,308,989
16 Clerical & Supporting-Salaried	\$ 39,317,226	\$ 41,353,336	\$ 44,874,251	\$ 44,805,085
14 Student Employees-Salaried	832,183	930,200	869,809	842,491
Total Non-Exempt Salaries	\$ 40,149,409	\$ 42,283,536	\$ 45,744,060	\$ 45,647,576
17 Clerical & Supporting-Hourly	\$ 67,692,933	\$ 77,117,871	\$ 80,488,361	\$ 79,844,523
18 Student Employees-Hourly	5,427,210	5,437,192	5,945,859	5,918,006
Total Biweekly Wages	\$ 73,120,143	\$ 82,555,063	\$ 86,434,220	\$ 85,762,529
TOTAL SALARIES AND WAGES	\$303,645,575	\$329,801,332	\$354,420,644	\$353,869,751
OPERATING & MISCELLANEOUS				
19 Non-Wage Payments	\$ 454,195	\$ 506,597	\$ 405,498	\$ 445,782
21 Staff Benefits-Required	52,851,364	57,688,732	63,521,705	63,393,760
22 Staff Benefits-Optional	12,987,445	15,470,273	17,421,832	17,484,449
31 Travel	9,076,141	10,012,825	8,916,859	8,914,667
32 Motor Vehicle Operations	1,276,076	1,412,508	1,486,988	1,489,053
33 Printing, Dup. & Binding	5,521,051	5,881,350	5,396,426	5,529,186
34 Utilities & Fuel	22,016,664	23,125,596	25,590,405	25,450,025
35 Communications	10,573,157	10,853,590	10,747,975	10,725,350
36 Maintenance & Repairs	14,748,763	16,963,874	15,515,889	15,438,697
37 Prof. Services & Memberships	11,136,756	12,681,962	11,403,715	11,549,567
38 Computer Services	1,332,068	1,060,889	9,404,296	9,774,614
39 Supplies	30,238,576	31,701,667	27,579,336	27,597,087
41 Rentals	4,880,559	5,533,481	5,093,695	5,024,040
42 Insurance & Interest	3,906,151	4,239,918	6,290,081	6,330,774
43 Awards	4,627,160	5,262,840	6,410,857	6,726,771
44 Grants & Subsidies	5,394,997	5,653,827	4,814,936	5,000,541
45 Mandatory Transfers	16,503,731	18,348,434	21,988,268	22,940,681
46 Contractual & Special Services	11,877,177	13,663,759	14,002,985	14,408,885
47 Non-Mandatory Transfers	2,150,823	8,873,986	2,038,760	(1,563,723)
48 Service Department Credits	(30,388,666)	(24,322,959)	(32,767,394)	(32,650,258)
49 Other Expenditures	1,630,958	(1,229,844)	5,306,817	6,238,942
50-59 Stores for Resale	43,111,508	48,433,558	50,855,461	50,259,250
Total Operating & Miscellaneous	\$235,906,654	\$271,816,863	\$281,425,390	\$280,508,140
EQUIPMENT & CAPITAL OUTLAY				
61 Equipment	\$ 20,739,633	\$ 17,817,961	\$ 19,788,334	\$ 21,671,710
62 Minor Equipment	2,557,361	3,031,441	801,166	1,142,946
63 Library Books	3,788,786	3,934,589	3,658,558	4,252,838
64 Livestock	200,690	238,489		10,000
71 Land	1,500			
72 Buildings-Capital Outlay	3,599,866	4,888,542	2,100,000	2,267,445
73 Improvements other than Buildings	433,280	434,224	1,064,600	1,064,600
Total Equipment & Capital Outlay	\$ 31,321,116	\$ 30,345,246	\$ 27,412,658	\$ 30,409,539
TOTAL OPERATING	\$267,227,770	\$302,162,109	\$308,838,048	\$310,917,679
TOTAL EXPENDITURES & TRANSFERS	\$570,873,345	\$631,963,441	\$663,258,692	\$664,787,430

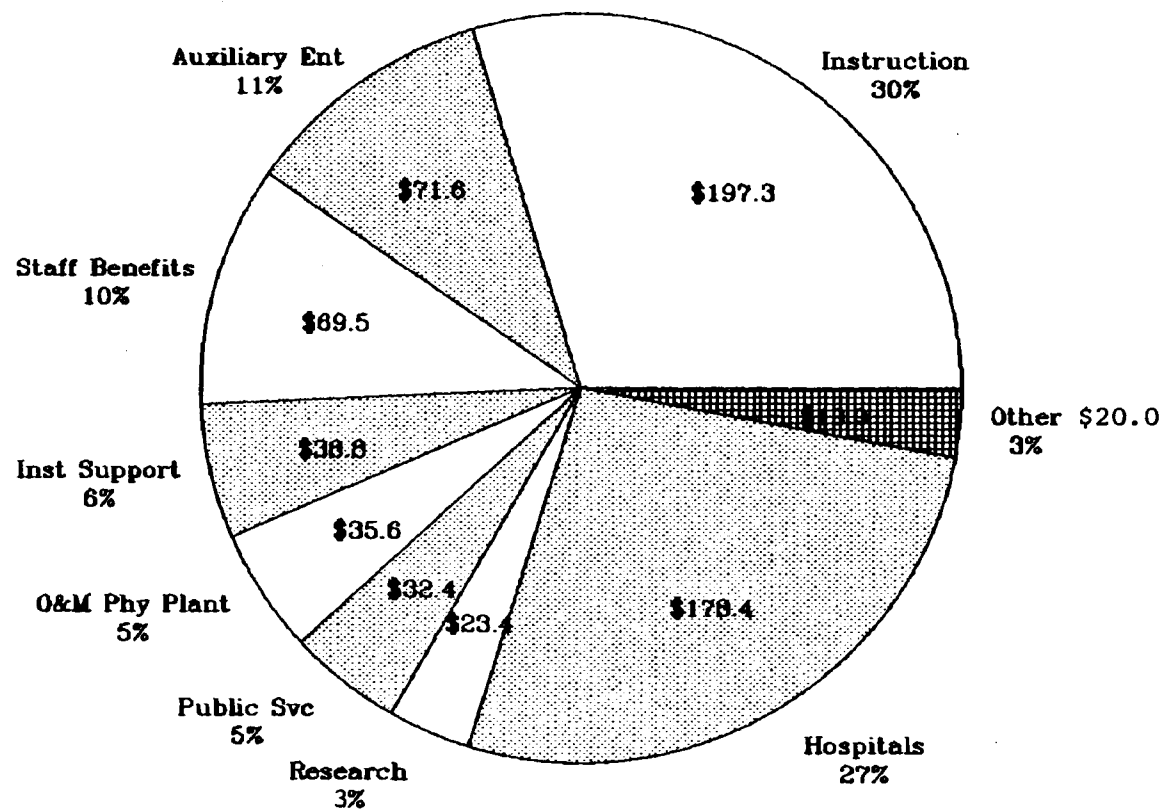
SOURCES AND USES OF TOTAL RESOURCES AS BUDGETED FOR FISCAL YEAR 1988-89

Sources of Funds



Total Sources of Funds—\$667,047,000

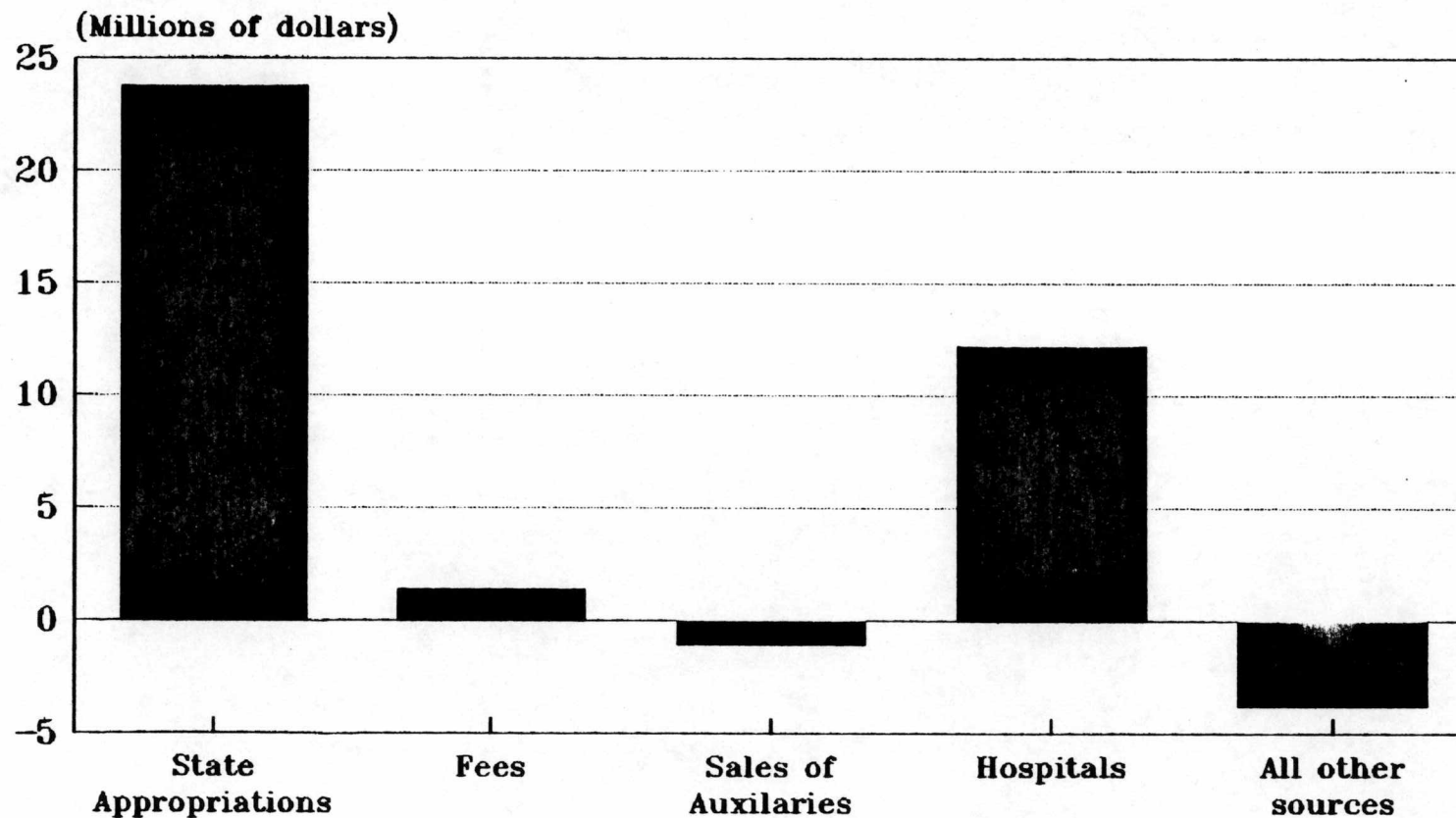
SOURCES AND USES OF TOTAL RESOURCES AS BUDGETED FOR FISCAL YEAR 1988-89 Uses By Expenditure Function



(In Millions)

Total Budgeted Expenditures—\$667,047,000

**SOURCES AND USES OF INCREASED RESOURCES
AS BUDGETED FOR FISCAL YEAR 1988-89
SOURCES OF NEW FUNDS**

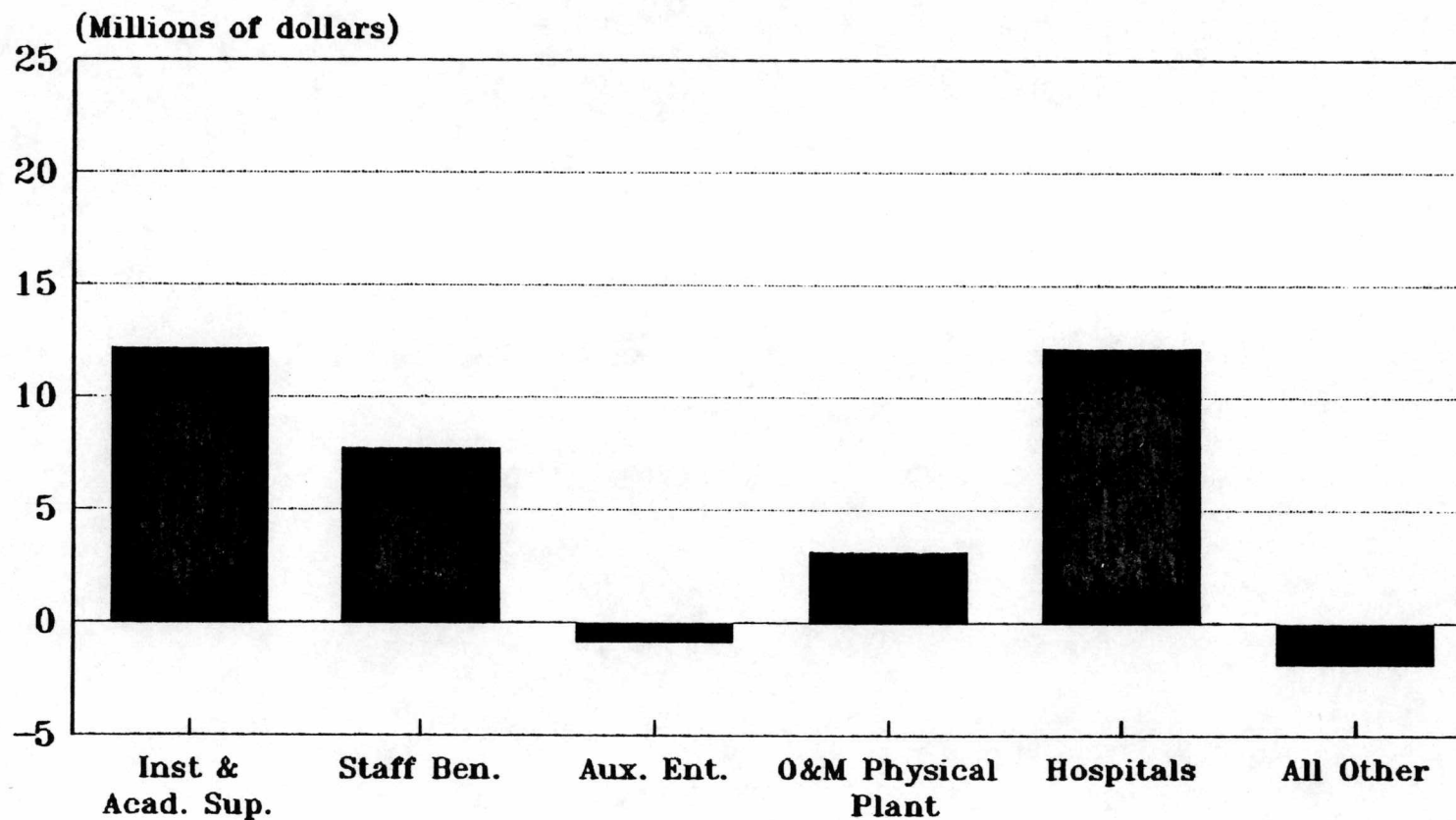


REVENUES BY SOURCE

Total New Funds—\$32,643,000

SOURCES AND USES OF INCREASED RESOURCES AS BUDGETED FOR FISCAL YEAR 1988-89

USES OF NEW FUNDS



EXPENDITURE FUNCTIONS

Total Uses of New Funds—\$32,643,000

Appendices

THE UNIVERSITY OF TENNESSEE

Budget Summary

Statement of Hospitals Funds Revenues, Expenditures and Transfers
 UT Medical Center at Knoxville and William F. Bowld Hospital
 Actual 1987, Actual 1988, Original Budget 1989, and Revised Budget 1989

Appendix I
 Exhibit A

	UT Medical Center at Knoxville				William F. Bowld Hospital			
	Actual 1987	Actual 1988	Original Budget 1989	Revised Budget 1989	Actual 1987	Actual 1988	Original Budget 1989	Revised Budget 1989
REVENUES								
Services to Patients	\$110,528,101	\$132,813,403	\$145,271,571	\$145,271,571	\$ 27,371,942	\$ 29,861,368	\$ 30,973,530	\$ 30,973,530
Auxiliary Enterprises	3,255,535	3,786,446	4,765,416	4,765,416	405,700	484,004	490,350	490,350
Grants and Contracts	5,767	34,386						
Other Services	1,049,582	1,225,116	751,456	751,456	(2,794,422) ⁹¹	(2,015,443) ⁹¹	(3,837,930) ⁹¹	(3,837,930) ⁹¹
Total Revenues	<u>\$114,838,985</u>	<u>\$137,859,351</u>	<u>\$150,788,443</u>	<u>\$150,788,443</u>	<u>\$ 24,983,220</u>	<u>\$ 28,329,929</u>	<u>\$ 27,625,950</u>	<u>\$ 27,625,950</u>
EXPENDITURES								
		(a)						
Public Service	\$ 162,218	\$ 634,580	\$ 1,432,001	\$ 1,432,001				
Institutional Support		4,397,544	4,130,621	4,130,621				
Operation & Maintenance of Plant		9,693,375	10,883,378	10,883,378				
Auxiliary Enterprises	1,487,058	2,208,475	5,087,864	5,087,864	\$ 377,896	\$ 414,785	\$ 435,728	\$ 435,728
Administration	9,527,554	13,371,618	14,041,643	14,041,643	2,693,841	3,275,715	3,341,385	3,341,385
Nursing Division	20,449,184	24,764,399	26,392,615	26,392,615	3,705,884	3,787,071	3,641,124	3,641,124
Ancillary Services-General	7,091,266	8,958,364	9,341,567	9,341,567	67,281	73,238	81,912	81,912
Ancillary Services-Patient Care	38,375,463	44,996,149	46,495,300	46,495,300	8,329,244	8,750,518	9,267,568	9,267,568
Outpatient Services	5,378,917	6,695,323	6,467,497	6,467,497	719,994	739,506	809,926	809,926
General Services	9,312,695	3,139,595	1,865,758	1,865,758	3,069,700	4,216,999	4,482,237	4,482,237
Other Expenses	11,643,749	7,028,763	4,850,000	4,850,000	2,225,940	2,460,087	2,298,804	2,298,804
Renal Services					588,887	884,522	921,237	921,237
Total Expenditures	<u>\$103,428,104</u>	<u>\$125,888,185</u>	<u>\$130,988,244</u>	<u>\$130,988,244</u>	<u>\$ 21,778,667</u>	<u>\$ 24,602,441</u>	<u>\$ 25,279,921</u>	<u>\$ 25,279,921</u>
MANDATORY TRANSFERS (IN)/OUT	\$ 6,351,412	\$ 6,987,882	\$ 9,884,800	\$ 9,884,800	\$ 201,600	\$ 629,111	\$ 654,000	\$ 654,000
NON-MANDATORY TRANSFERS (IN)/OUT	4,898,012	670,864	789,200	789,200	1,337,846	1,095,474	1,582,400	1,582,400
TOTAL EXPENDITURES & TRANSFERS	<u>\$114,677,528</u>	<u>\$133,546,931</u>	<u>\$141,662,244</u>	<u>\$141,662,244</u>	<u>\$ 23,318,113</u>	<u>\$ 26,327,026</u>	<u>\$ 27,516,321</u>	<u>\$ 27,516,321</u>
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES AND TRANSFERS	\$ 161,457	\$ 4,312,420	\$ 9,126,199	\$ 9,126,199	\$ 1,665,107	\$ 2,002,903	\$ 109,629	\$ 109,629
Fund Balance at Beginning of Year	24,693,817	24,855,274	33,245,182	29,167,694	560,746	2,225,853	2,490,642	4,254,007
Prior Year Adjustment						25,251		
Adjusted Fund Balance at Beginning of Year						2,251,104		
Fund Balance at End of Year	<u>\$ 24,855,274</u>	<u>\$ 29,167,694</u>	<u>\$ 42,371,381</u>	<u>\$ 38,293,893</u>	<u>\$ 2,225,853</u>	<u>\$ 4,254,007</u>	<u>\$ 2,600,271</u>	<u>\$ 4,363,636</u>

(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 1987	Actual 1988	Original Budget 1989	Revised Budget 1989
REVENUES				
Housing	\$ 19,187,950	\$ 19,290,453	\$ 20,440,097	\$ 20,319,930
Food Service	13,686,715	14,677,181	16,008,904	13,386,908
Bookstores	14,697,402	16,561,631	16,326,527	16,327,107
Parking Authorities	3,106,208	3,476,802	3,410,335	3,410,335
Athletics	12,701,262	16,673,979	16,095,072	16,095,072
Other Auxiliary Enterprises	2,106,578	2,399,231	2,499,397	2,499,397
Total Revenues	\$ 65,486,115	\$ 73,079,277	\$ 74,780,332	\$ 72,038,749
EXPENDITURES				
Housing	\$ 14,717,191	\$ 15,264,980	\$ 15,349,191	\$ 16,254,956
Food Service	13,438,655	14,738,348	15,198,208	12,686,236
Bookstores	13,751,461	15,223,493	15,264,849	15,267,055
Parking Authorities	2,362,868	2,529,872	2,649,268	2,664,568
Athletics	11,421,967	13,687,375	13,761,680	13,773,790
Other Auxiliary Enterprises	1,802,527	1,968,151	1,980,554	1,980,554
Total Expenditures	\$ 57,494,669	\$ 63,412,219	\$ 64,203,750	\$ 62,627,159
MANDATORY TRANSFERS (IN)/OUT				
Housing	\$ 2,855,706	\$ 2,962,604	\$ 3,076,656	\$ 3,054,069
Food Service	125,240	124,861	276,048	276,048
Bookstores	69,497	69,441	69,700	69,700
Parking Authorities	577,201	617,317	606,636	606,636
Athletics	1,055,813	1,089,953	2,605,000	2,605,000
Other Auxiliary Enterprises	229,539	245,107	223,886	223,886
Total Mandatory Transfers	\$ 4,912,996	\$ 5,109,283	\$ 6,857,926	\$ 6,835,339
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND MANDATORY TRANSFERS	\$ 3,078,450	\$ 4,557,775	\$ 3,718,656	\$ 2,576,251
NON-MANDATORY TRANSFERS (IN)/OUT				
Housing	\$ 1,491,371	\$ 1,287,059	\$ 2,185,100	\$ 1,177,071
Food Service	409,132	53,483	267,183	174,727
Bookstores	147,764	735,574	590,000	590,000
Parking Authorities	186,099		143,381	143,381
Athletics	(5,026)	1,813,801		
Other Auxiliary Enterprises	82,985	80,577	96,000	96,000
Total Non-Mandatory Transfers	\$ 2,312,325	\$ 3,970,494	\$ 3,281,664	\$ 2,181,179
TOTAL EXPENDITURES & TRANSFERS	\$ 64,719,990	\$ 72,491,996	\$ 74,343,340	\$ 71,643,677
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS	\$ 766,125	\$ 587,281	\$ 436,992	\$ 395,072

THE UNIVERSITY OF TENNESSEE
Statement of Auxiliary Enterprises Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1987, Actual 1988, Original Budget 1989 and Revised Budget 1989

	Chattanooga			
	Actual 1987	Actual 1988	Original Budget 1989	Revised Budget 1989
REVENUES				
Housing	\$ 1,547,535	\$ 1,570,369	\$ 1,530,661	\$ 1,530,661
Food Service	1,316,415	1,317,491	1,650,421	1,650,421
Bookstores	2,285,117	2,408,661	2,819,250	2,819,250
Parking Authorities	479,836	416,745	318,687	318,687
Athletics				
Other Auxiliary Enterprises				
Total Revenues	<u>\$ 5,628,903</u>	<u>\$ 5,713,266</u>	<u>\$ 6,319,019</u>	<u>\$ 6,319,019</u>
EXPENDITURES				
Housing	\$ 935,003	\$ 939,873	\$ 925,294	\$ 925,294
Food Service	1,209,215	1,281,607	1,503,993	1,503,993
Bookstores	2,251,627	2,348,077	2,669,550	2,669,550
Parking Authorities	174,668	210,071	185,065	185,065
Athletics				
Other Auxiliary Enterprises				
Total Expenditures	<u>\$ 4,570,513</u>	<u>\$ 4,779,628</u>	<u>\$ 5,283,902</u>	<u>\$ 5,283,902</u>
MANDATORY TRANSFERS (IN)/OUT				
Housing	\$ 437,435	\$ 495,131	\$ 582,406	\$ 582,406
Food Service			146,428	146,428
Bookstores	69,497	69,441	69,700	69,700
Parking Authorities	81,700	93,466	98,622	98,622
Athletics				
Other Auxiliary Enterprises				
Total Mandatory Transfers	<u>\$ 588,632</u>	<u>\$ 658,038</u>	<u>\$ 897,156</u>	<u>\$ 897,156</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND MANDATORY TRANSFERS				
Housing	\$ 175,097	\$ 135,365	\$ 22,961	\$ 22,961
Food Service	107,200	35,884		
Bookstores	(36,007)	(8,857)	80,000	80,000
Parking Authorities	223,468	113,208	35,000	35,000
Athletics				
Other Auxiliary Enterprises				
Total Excess (Deficit) of Revenues Over Expend. & Mand. Transfers	<u>\$ 469,758</u>	<u>\$ 275,600</u>	<u>\$ 137,961</u>	<u>\$ 137,961</u>
NON-MANDATORY TRANSFERS (IN)/OUT				
Housing	\$ 202,674	\$ 159,101	\$ 22,961	\$ 22,961
Food Service		(318)		
Bookstores				
Parking Authorities	200,617		35,000	35,000
Athletics				
Other Auxiliary Enterprises				
Total Non-Mandatory Transfers	<u>\$ 403,291</u>	<u>\$ 158,783</u>	<u>\$ 57,961</u>	<u>\$ 57,961</u>
TOTAL EXPENDITURES & TRANSFERS	<u>\$ 5,562,436</u>	<u>\$ 5,596,449</u>	<u>\$ 6,239,019</u>	<u>\$ 6,239,019</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS				
Housing	\$ (27,577)	\$ (23,736)		
Food Service	107,200	36,202		
Bookstores	(36,007)	(8,857)	\$ 80,000	\$ 80,000
Parking Authorities	22,851	113,208		
Athletics				
Other Auxiliary Enterprises				
Total Excess (Deficit) of Revenues Over Expenditures & Transfers	<u>\$ 66,467</u>	<u>\$ 116,817</u>	<u>\$ 80,000</u>	<u>\$ 80,000</u>

THE UNIVERSITY OF TENNESSEE
Statement of Auxiliary Enterprises Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1987, Actual 1988, Original Budget 1989 and Revised Budget 1989

	Knoxville			
	Actual 1987	Actual 1988	Original Budget 1989	Revised Budget 1989
REVENUES				
Housing	\$ 13,817,853	\$ 13,953,690	\$ 14,630,736	\$ 14,556,156
Food Service	9,606,460	10,481,801	11,091,485	10,850,673
Bookstores	8,484,254	9,773,041	9,500,000	9,500,000
Parking Authorities	2,056,083	2,481,751	2,535,000	2,535,000
Athletics	12,701,262	16,673,979	16,095,072	16,095,072
Other Auxiliary Enterprises	1,182,450	1,476,175	1,778,487	1,778,487
Total Revenues	\$ 47,848,362	\$ 54,840,437	\$ 55,630,780	\$ 55,315,388
EXPENDITURES				
Housing	\$ 10,498,626	\$ 11,063,375	\$ 10,998,168	\$ 11,947,438
Food Service	9,238,250	10,189,762	10,426,327	10,317,039
Bookstores	7,881,137	8,834,008	8,834,758	8,834,758
Parking Authorities	1,798,918	1,983,644	2,059,986	2,059,986
Athletics	11,421,967	13,687,375	13,761,680	13,773,790
Other Auxiliary Enterprises	1,237,281	1,326,346	1,492,795	1,492,795
Total Expenditures	\$ 42,076,179	\$ 47,084,510	\$ 47,573,714	\$ 48,425,806
MANDATORY TRANSFERS (IN)/OUT				
Housing	\$ 1,867,342	\$ 1,954,881	\$ 1,911,405	\$ 1,890,900
Food Service	125,240	124,861	129,620	129,620
Bookstores				
Parking Authorities	348,687	369,267	375,014	375,014
Athletics	1,055,813	1,089,953	2,605,000	2,605,000
Other Auxiliary Enterprises	32,585	31,660	35,735	35,735
Total Mandatory Transfers	\$ 3,429,667	\$ 3,570,622	\$ 5,056,774	\$ 5,036,269
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND MANDATORY TRANSFERS				
Housing	\$ 1,451,885	\$ 935,434	\$ 1,721,163	\$ 717,818
Food Service	242,970	167,178	535,538	404,014
Bookstores	603,117	939,033	665,242	665,242
Parking Authorities	(91,522)	128,840		
Athletics	223,482	1,896,651	(271,608)	(283,718)
Other Auxiliary Enterprises	(87,416)	118,169	249,957	249,957
Total Excess (Deficit) of Revenues Over Expend. & Mand. Transfers	\$ 2,342,516	\$ 4,185,305	\$ 3,000,292	\$ 1,853,313
NON-MANDATORY TRANSFERS (IN)/OUT				
Housing	\$ 1,133,572	\$ 978,598	\$ 1,880,716	\$ 872,687
Food Service	448,657	90,626	315,151	222,695
Bookstores	455,736	528,137	590,000	590,000
Parking Authorities			100,000	100,000
Athletics	(5,026)	1,813,801		
Other Auxiliary Enterprises	82,985	80,577	96,000	96,000
Total Non-Mandatory Transfers	\$ 2,115,924	\$ 3,491,739	\$ 2,981,867	\$ 1,881,382
TOTAL EXPENDITURES & TRANSFERS	\$ 47,621,770	\$ 54,146,871	\$ 55,612,355	\$ 55,343,457
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS				
Housing	\$ 318,313	\$ (43,164)	\$ (159,553)	\$ (154,869)
Food Service	(205,687)	76,552	220,387	181,319
Bookstores	147,381	410,896	75,242	75,242
Parking Authorities	(91,522)	128,840		
Athletics	228,508	82,850	(271,608)	(283,718)
Other Auxiliary Enterprises	(170,401)	37,592	153,957	153,957
Total Excess (Deficit) of Revenues Over Expenditures & Transfers	\$ 226,592	\$ 693,566	\$ 18,425	\$ (28,069)

THE UNIVERSITY OF TENNESSEE
Statement of Auxiliary Enterprises Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1987, Actual 1988, Original Budget 1989 and Revised Budget 1989

	Martin			
	Actual 1987	Actual 1988	Original Budget 1989	Revised Budget 1989
REVENUES				
Housing	\$ 3,231,864	\$ 3,147,048	\$ 3,388,870	\$ 3,343,283
Food Service	2,096,143	2,118,165	2,458,684	77,500
Bookstores	1,362,870	1,451,480	1,370,523	1,371,103
Parking Authorities	80,881	111,502	90,000	90,000
Athletics				
Other Auxiliary Enterprises	231,471	231,243	211,000	211,000
Total Revenues	<u>\$ 7,003,229</u>	<u>\$ 7,059,438</u>	<u>\$ 7,519,077</u>	<u>\$ 5,092,886</u>
EXPENDITURES				
Housing	\$ 2,693,186	\$ 2,631,257	\$ 2,560,832	\$ 2,517,327
Food Service	2,155,059	2,229,502	2,411,606	8,922
Bookstores	1,259,029	1,352,617	1,273,787	1,275,993
Parking Authorities	104,575	40,020	85,799	101,099
Athletics				
Other Auxiliary Enterprises	183,685	183,595	166,000	166,000
Total Expenditures	<u>\$ 6,395,534</u>	<u>\$ 6,436,991</u>	<u>\$ 6,498,024</u>	<u>\$ 4,069,341</u>
MANDATORY TRANSFERS (IN)/OUT				
Housing	\$ 498,480	\$ 449,526	\$ 557,929	\$ 555,847
Food Service				
Bookstores				
Parking Authorities				
Athletics				
Other Auxiliary Enterprises				
Total Mandatory Transfers	<u>\$ 498,480</u>	<u>\$ 449,526</u>	<u>\$ 557,929</u>	<u>\$ 555,847</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND MANDATORY TRANSFERS				
Housing	\$ 40,198	\$ 66,265	\$ 270,109	\$ 270,109
Food Service	(58,916)	(111,337)	47,078	68,578
Bookstores	103,841	98,863	96,736	95,110
Parking Authorities	(23,694)	71,482	4,201	(11,099)
Athletics				
Other Auxiliary Enterprises	47,786	47,648	45,000	45,000
Total Excess (Deficit) of Revenues Over Expend. & Mand. Transfers	<u>\$ 109,215</u>	<u>\$ 172,921</u>	<u>\$ 463,124</u>	<u>\$ 467,698</u>
NON-MANDATORY TRANSFERS (IN)/OUT				
Housing	\$ 100,487	\$ 174,308	\$ 281,406	\$ 281,406
Food Service				
Bookstores		210,000		
Parking Authorities				
Athletics				
Other Auxiliary Enterprises				
Total Non-Mandatory Transfers	<u>\$ 100,487</u>	<u>\$ 384,308</u>	<u>\$ 281,406</u>	<u>\$ 281,406</u>
TOTAL EXPENDITURES & TRANSFERS	<u>\$ 6,994,501</u>	<u>\$ 7,270,825</u>	<u>\$ 7,337,359</u>	<u>\$ 4,906,594</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS				
Housing	\$ (60,289)	\$ (108,043)	\$ (11,297)	\$ (11,297)
Food Service	(58,916)	(111,337)	47,078	68,578
Bookstores	103,841	(111,137)	96,736	95,110
Parking Authorities	(23,694)	71,482	4,201	(11,099)
Athletics				
Other Auxiliary Enterprises	47,786	47,648	45,000	45,000
Total Excess (Deficit) of Revenues Over Expenditures & Transfers	<u>\$ 8,728</u>	<u>\$ (211,387)</u>	<u>\$ 181,718</u>	<u>\$ 186,292</u>

THE UNIVERSITY OF TENNESSEE
Statement of Auxiliary Enterprises Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1987, Actual 1988, Original Budget 1989 and Revised Budget 1989

	Space Institute			
	Actual 1987	Actual 1988	Original Budget 1989	Revised Budget 1989
REVENUES				
Housing	\$ 35,419	\$ 39,096	\$ 40,000	\$ 40,000
Food Service	71,162	71,322	65,000	65,000
Bookstores	48,222	74,884	60,000	60,000
Parking Authorities				
Athletics				
Other Auxiliary Enterprises				
Total Revenues	<u>\$ 154,803</u>	<u>\$ 185,302</u>	<u>\$ 165,000</u>	<u>\$ 165,000</u>
EXPENDITURES				
Housing	\$ 20,248	\$ 54,874	\$ 30,400	\$ 30,400
Food Service	110,687	108,147	112,968	112,968
Bookstores	58,894	77,447	60,000	60,000
Parking Authorities				
Athletics				
Other Auxiliary Enterprises				
Total Expenditures	<u>\$ 189,829</u>	<u>\$ 240,468</u>	<u>\$ 203,368</u>	<u>\$ 203,368</u>
MANDATORY TRANSFERS (IN)/OUT				
Housing	\$ 9,203	\$ 9,170	\$ 9,583	\$ 9,583
Food Service				
Bookstores				
Parking Authorities				
Athletics				
Other Auxiliary Enterprises				
Total Mandatory Transfers	<u>\$ 9,203</u>	<u>\$ 9,170</u>	<u>\$ 9,583</u>	<u>\$ 9,583</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND MANDATORY TRANSFERS				
Housing	\$ 5,968	\$ (24,948)	\$ 17	\$ 17
Food Service	(39,525)	(36,825)	(47,968)	(47,968)
Bookstores	(10,672)	(2,563)		
Parking Authorities				
Athletics				
Other Auxiliary Enterprises				
Total Excess (Deficit) of Revenues Over Expend. & Mand. Transfers	<u>\$ (44,229)</u>	<u>\$ (64,336)</u>	<u>\$ (47,951)</u>	<u>\$ (47,951)</u>
NON-MANDATORY TRANSFERS (IN)/OUT				
Housing	\$ 5,968	\$ (24,948)	\$ 17	\$ 17
Food Service	(39,525)	(36,825)	(47,968)	(47,968)
Bookstores	(10,672)	(2,563)		
Parking Authorities				
Athletics				
Other Auxiliary Enterprises				
Total Non-Mandatory Transfers	<u>\$ (44,229)</u>	<u>\$ (64,336)</u>	<u>\$ (47,951)</u>	<u>\$ (47,951)</u>
TOTAL EXPENDITURES & TRANSFERS	<u>\$ 154,803</u>	<u>\$ 185,302</u>	<u>\$ 165,000</u>	<u>\$ 165,000</u>
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	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

THE UNIVERSITY OF TENNESSEE
Statement of Auxiliary Enterprises Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1987, Actual 1988, Original Budget 1989 and Revised Budget 1989

	Memphis-Other Specialized Units			
	Actual 1987	Actual 1988	Original Budget 1989	Revised Budget 1989
REVENUES				
Housing	\$ 555,279	\$ 580,250	\$ 849,830	\$ 849,830
Food Service	596,535	688,402	743,314	743,314
Bookstores	2,516,939	2,853,565	2,576,754	2,576,754
Parking Authorities	489,408	466,804	466,648	466,648
Athletics				
Other Auxiliary Enterprises	692,657	691,813	509,910	509,910
Total Revenues	<u>\$ 4,850,818</u>	<u>\$ 5,280,834</u>	<u>\$ 5,146,456</u>	<u>\$ 5,146,456</u>
EXPENDITURES				
Housing	\$ 570,128	\$ 575,601	\$ 834,497	\$ 834,497
Food Service	725,444	929,330	743,314	743,314
Bookstores	2,300,774	2,611,344	2,426,754	2,426,754
Parking Authorities	284,707	296,137	318,418	318,418
Athletics				
Other Auxiliary Enterprises	381,561	458,210	321,759	321,759
Total Expenditures	<u>\$ 4,262,614</u>	<u>\$ 4,870,622</u>	<u>\$ 4,644,742</u>	<u>\$ 4,644,742</u>
MANDATORY TRANSFERS (IN)/OUT				
Housing	\$ 43,246	\$ 53,896	\$ 15,333	\$ 15,333
Food Service				
Bookstores				
Parking Authorities	146,814	154,584	133,000	133,000
Athletics				
Other Auxiliary Enterprises	196,954	213,447	188,151	188,151
Total Mandatory Transfers	<u>\$ 387,014</u>	<u>\$ 421,927</u>	<u>\$ 336,484</u>	<u>\$ 336,484</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND MANDATORY TRANSFERS				
Housing	\$ (58,095)	\$ (49,247)		
Food Service	(128,909)	(240,928)		
Bookstores	216,165	242,221	\$ 150,000	\$ 150,000
Parking Authorities	57,887	16,083	15,230	15,230
Athletics				
Other Auxiliary Enterprises	114,142	20,156		
Total Excess (Deficit) of Revenues Over Expend. & Mand. Transfers	<u>\$ 201,190</u>	<u>\$ (11,715)</u>	<u>\$ 165,230</u>	<u>\$ 165,230</u>
NON-MANDATORY TRANSFERS (IN)/OUT				
Housing	\$ 48,670			
Food Service				
Bookstores	(297,300)			
Parking Authorities	(14,518)		\$ 8,381	\$ 8,381
Athletics				
Other Auxiliary Enterprises				
Total Non-Mandatory Transfers	<u>\$ (263,148)</u>	<u>\$ 0</u>	<u>\$ 8,381</u>	<u>\$ 8,381</u>
TOTAL EXPENDITURES & TRANSFERS	<u>\$ 4,386,480</u>	<u>\$ 5,292,549</u>	<u>\$ 4,989,607</u>	<u>\$ 4,989,607</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS				
Housing	\$ (106,765)	\$ (49,247)		
Food Service	(128,909)	(240,928)		
Bookstores	513,465	242,221	\$ 150,000	\$ 150,000
Parking Authorities	72,405	16,083	6,849	6,849
Athletics				
Other Auxiliary Enterprises	114,142	20,156		
Total Excess (Deficit) of Revenues Over Expenditures & Transfers	<u>\$ 464,338</u>	<u>\$ (11,715)</u>	<u>\$ 156,849</u>	<u>\$ 156,849</u>

THE UNIVERSITY OF TENNESSEE
Statement of Auxiliary Enterprises Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1987, Actual 1988, Original Budget 1989 and Revised Budget 1989

	Total Auxiliary Enterprises			
	Actual 1987	Actual 1988	Original Budget 1989	Revised Budget 1989
REVENUES				
Housing	\$ 19,187,950	\$ 19,290,453	\$ 20,440,097	\$ 20,319,930
Food Service	13,686,715	14,677,181	16,008,904	13,386,908
Bookstores	14,697,402	16,561,631	16,326,527	16,327,107
Parking Authorities	3,106,208	3,476,802	3,410,335	3,410,335
Athletics	12,701,262	16,673,979	16,095,072	16,095,072
Other Auxiliary Enterprises	2,106,578	2,399,231	2,499,397	2,499,397
Total Revenues	\$ 65,486,115	\$ 73,079,277	\$ 74,780,332	\$ 72,038,749
EXPENDITURES				
Housing	\$ 14,717,191	\$ 15,264,980	\$ 15,349,191	\$ 16,254,956
Food Service	13,438,655	14,738,348	15,198,208	12,686,236
Bookstores	13,751,461	15,223,493	15,264,849	15,267,055
Parking Authorities	2,362,868	2,529,872	2,649,268	2,664,568
Athletics	11,421,967	13,687,375	13,761,680	13,773,790
Other Auxiliary Enterprises	1,802,527	1,968,151	1,980,554	1,980,554
Total Expenditures	\$ 57,494,669	\$ 63,412,219	\$ 64,203,750	\$ 62,627,159
MANDATORY TRANSFERS (IN)/OUT				
Housing	\$ 2,855,706	\$ 2,962,604	\$ 3,076,656	\$ 3,054,069
Food Service	125,240	124,861	276,048	276,048
Bookstores	69,497	69,441	69,700	69,700
Parking Authorities	577,201	617,317	606,636	606,636
Athletics	1,055,813	1,089,953	2,605,000	2,605,000
Other Auxiliary Enterprises	229,539	245,107	223,886	223,886
Total Mandatory Transfers	\$ 4,912,996	\$ 5,109,283	\$ 6,857,926	\$ 6,835,339
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND MANDATORY TRANSFERS				
Housing	\$ 1,615,053	\$ 1,062,869	\$ 2,014,250	\$ 1,010,905
Food Service	122,820	(186,028)	534,648	424,624
Bookstores	876,444	1,268,697	991,978	990,352
Parking Authorities	166,139	329,613	154,431	139,131
Athletics	223,482	1,896,651	(271,608)	(283,718)
Other Auxiliary Enterprises	74,512	185,973	294,957	294,957
Total Excess (Deficit) of Revenues Over Expend. & Mand. Transfers	\$ 3,078,450	\$ 4,557,775	\$ 3,718,656	\$ 2,576,251
NON-MANDATORY TRANSFERS (IN)/OUT				
Housing	\$ 1,491,371	\$ 1,287,059	\$ 2,185,100	\$ 1,177,071
Food Service	409,132	53,483	267,183	174,727
Bookstores	147,764	735,574	590,000	590,000
Parking Authorities	186,099		143,381	143,381
Athletics	(5,026)	1,813,801		
Other Auxiliary Enterprises	82,985	80,577	96,000	96,000
Total Non-Mandatory Transfers	\$ 2,312,325	\$ 3,970,494	\$ 3,281,664	\$ 2,181,179
TOTAL EXPENDITURES & TRANSFERS	\$ 64,719,990	\$ 72,491,996	\$ 74,343,340	\$ 71,643,677
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS				
Housing	\$ 123,682	\$ (224,190)	\$ (170,850)	\$ (166,166)
Food Service	(286,312)	(239,511)	267,465	249,897
Bookstores	728,680	533,123	401,978	400,352
Parking Authorities	(19,960)	329,613	11,050	(4,250)
Athletics	228,508	82,850	(271,608)	(283,718)
Other Auxiliary Enterprises	(8,473)	105,396	198,957	198,957
Total Excess (Deficit) of Revenues Over Expenditures & Transfers	\$ 766,125	\$ 587,281	\$ 436,992	\$ 395,072

THE UNIVERSITY OF TENNESSEE
KnoxvilleSummary of Revenues, Expenditures and Transfers
Department of Athletics

	Actual 1987	Actual 1988	Original Budget 1989	Revised Budget 1989
REVENUES				
Football (See Schedule A)	\$ 5,751,896	\$ 7,436,304	\$ 5,931,072	\$ 5,931,072
Broadcasting and TV Football	989,654	840,708	1,125,000	1,125,000
Basketball Games and Broadcasting	1,269,356	2,084,512	2,010,000	2,010,000
SEC Bowls and SEC Distribution	311,856	344,402	260,000	260,000
Athletic Recreation Facilities	1,866			
Gifts for Grants-in-Aid	1,968,770	2,344,330	2,750,000	2,750,000
Varsity Inn (Cash Receipts)	33,353		75,000	75,000
Concessions, Prog.& T-Club Souvenirs	1,392,555	1,923,683	2,050,000	2,050,000
Sports Camp	259,061	205,256	248,000	248,000
Sky Boxes		752,867	800,000	800,000
Other Sports	14,845	25,373	24,000	24,000
Interest and Other Revenue	708,050	716,544	822,000	822,000
Total Revenues	<u>\$ 12,701,262</u>	<u>\$ 16,673,979</u>	<u>\$ 16,095,072</u>	<u>\$ 16,095,072</u>
EXPENDITURES AND TRANSFERS				
Sports Program	\$ 5,426,379	\$ 6,586,593	\$ 6,029,625	\$ 6,041,735
Administration	2,657,982	2,604,619	2,739,975	2,739,975
Welfare of Athletes	971,631	792,485	1,047,483	1,047,483
Other Projects	779,701	834,412	783,498	783,498
Physical Plant	684,847	845,124	709,035	709,035
Extraordinary Maintenance	268,681	505,552	985,000	985,000
Concessions and Programs	403,600	590,997	652,144	652,144
Sports Camp	229,146	196,245	214,920	214,920
Thompson-Boling Arena		731,348	600,000	600,000
Total Expenditures	<u>\$ 11,421,967</u>	<u>\$ 13,687,375</u>	<u>\$ 13,761,680</u>	<u>\$ 13,773,790</u>
MANDATORY TRANSFERS (IN)/OUT	1,055,813	1,089,953	2,605,000	2,605,000
NON-MANDATORY TRANSFERS (IN)/OUT	(5,026)	1,813,801		
TOTAL EXPENDITURES AND TRANSFERS	<u>\$ 12,472,754</u>	<u>\$ 16,591,129</u>	<u>\$ 16,366,680</u>	<u>\$ 16,378,790</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS				
	\$ 228,508	\$ 82,850	\$ (271,608)	\$ (283,718)
Balance or (Deficit) at Beginning of Year	879,120	1,107,628	1,203,626	1,190,478
Balance or (Deficit) at End of Year	<u>\$ 1,107,628</u>	<u>\$ 1,190,478</u>	<u>\$ 932,018</u>	<u>\$ 906,760</u>

THE UNIVERSITY OF TENNESSEE
Knoxville

Appendix III
Schedule A

Football Revenue

	Actual 1987	Actual 1988	Original Budget 1989	Revised Budget 1989
Alabama	\$ 1,108,175 *	\$ 419,577	\$ 1,385,110 *	\$ 1,385,110 *
Army	1,092,050 *			
Auburn	195,000	1,158,289 *	195,000	195,000
Boston College		200,000	1,198,170 *	1,198,170 *
California		1,136,411 *		
Colorado State		1,310,158 *		
Duke			1,242,370 *	1,242,370 *
Georgia Tech	150,000	1,184,340 *		
Georgia			250,000	250,000
Kentucky	1,109,130 *	175,000	1,385,110 *	1,385,110 *
Louisiana State			1,385,110 *	1,385,110 *
Louisville		1,067,667 *		
Memphis State	1,062,639 *		200,000	200,000
Mississippi State	1,154,966 *	100,000		
Mississippi	142,838	1,193,893 *	160,000	160,000
New Mexico	1,216,466 *			
Texas-El Paso	992,487 *			
Vanderbilt	160,000	1,233,643 *	160,000	160,000
Washington State			1,198,170 *	1,198,170 *
Kickoff Classic		558,757		
Peach Bowl		372,079		
Liberty Bowl	348,551			
Orange and White Game	17,829	8,410		
Junior Varsity		(750)		
Undistributed Season Tickets	(3,921)+	5,401 +		
Total Gross Revenue	\$ 8,746,210	\$ 10,122,875	\$ 8,759,040	\$ 8,759,040
Less: Payments to Visiting Team	1,879,811	1,491,926	1,695,500	1,695,500
Amusement Tax	644,417	686,984	666,158	666,158
Sales Tax	470,086	467,661	466,310	466,310
Transfer to Weyland Scholarship Fund		40,000		
TOTAL	\$ 5,751,896	\$ 7,436,304	\$ 5,931,072	\$ 5,931,072

* Home games from which payment to visiting team is made.

+ Net amount of undistributed season tickets and excess complimentary tickets.

THE UNIVERSITY OF TENNESSEE
Chattanooga

Summary of Revenues, Expenditures and Transfers
Department of Athletics

	Actual 1987	Actual 1988	Original Budget 1989	Revised Budget 1989
REVENUES				
General Funds	\$ 820,994	\$ 1,076,076	\$ 856,154	\$ 896,472
Football	259,517	229,965	264,723	273,675
Basketball	266,411	212,499	227,717	211,196
Wrestling	12,742	18,293	7,856	7,072
Women's Sports	24,870	13,574	9,477	9,038
Gifts	620,024	570,843	685,000	640,000
Advertising and Program Sales	54,722	39,715	47,000	47,000
Concessions	22,664	22,955	35,000	35,000
Student Fees	267,202	255,800	255,800	255,800
Other Revenue	67,932	64,691	23,500	37,996
Total Revenues	<u>\$ 2,417,078</u>	<u>\$ 2,504,411</u>	<u>\$ 2,412,227</u>	<u>\$ 2,413,249</u>
EXPENDITURES				
Men's Sports Program	\$ 854,743	\$ 879,082	\$ 845,326	\$ 835,567
Women's Sports Program	148,700	130,740	129,770	129,315
Administration	247,297	258,804	267,444	252,473
Sports-Information	36,065	35,735	36,124	33,473
Sports-Medical	86,625	75,176	77,181	71,131
Sports-Security	5,161	7,055	6,000	5,300
Tutoring	51,861	51,779	55,408	56,008
Training	38,632	46,248	41,563	40,652
Grants-in-Aid (Men)	759,662	835,966	755,184	793,293
Grants-in-Aid (Women)	125,035	131,151	151,225	150,037
Advertising	48,502	44,301	37,000	37,000
Awards	14,795	8,374	10,002	9,000
Total Expenditures	<u>\$ 2,417,078</u>	<u>\$ 2,504,411</u>	<u>\$ 2,412,227</u>	<u>\$ 2,413,249</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS				
	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

THE UNIVERSITY OF TENNESSEE
Martin

Summary of Revenues, Expenditures and Transfers
Department of Athletics

	Actual 1987	Actual 1988	Original Budget 1989	Revised Budget 1989
REVENUES				
General Funds	\$ 1,068,986	\$ 1,015,386	\$ 1,040,228	\$ 1,046,160
Football	48,518	39,682	52,546	52,546
Basketball	62,330	67,328	71,463	73,463
Women's Athletics	4,374	3,796	18,584	18,584
Athletic Gifts	53,514	55,000	55,000	55,000
Student Fees	307,328	322,441	321,838	321,838
Total Revenues	<u>\$ 1,545,050</u>	<u>\$ 1,503,633</u>	<u>\$ 1,559,659</u>	<u>\$ 1,567,591</u>
EXPENDITURES				
Men's Sports Program	\$ 462,006	\$ 490,010	\$ 481,333	\$ 488,926
Women's Sports Program	135,316	127,498	138,430	142,238
Men's Administration	256,378	228,567	245,811	244,529
Women's Administration	64,856	59,464	67,595	63,908
Grants-in-Aid (Men)	482,798	495,802	458,594	460,094
Grants-in-Aid (Women)	143,696	102,292	167,896	167,896
Total Expenditures	<u>\$ 1,545,050</u>	<u>\$ 1,503,633</u>	<u>\$ 1,559,659</u>	<u>\$ 1,567,591</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

THE UNIVERSITY OF TENNESSEE
Schedule of Proposed Fee Revisions
To be Effective Summer Term, 1988

APPENDIX IV

UT MARTIN		
Present Rate (FY 1987-88)	Proposed Rate (FY 1988-89)	Proposed Rate (FY 1988-89)
Per Quarter	Sum. Qtr. 1988	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	\$ 418.00*	\$ 420.00*	\$ 630.00*
- Graduate	522.00*	531.00*	797.00*
TUITION - (additional for out-of state students)	868.00	911.00	1,367.00

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.

Undergraduate Students:

In-State			
Per qtr./sem. hr. or fraction thereof	35.00*	35.00*	53.00*
Minimum Charge	105.00	105.00	106.00
Out-of-State			
Per qtr./sem. hr. or fraction thereof	107.00*	111.00*	167.00*
Minimum Charge	321.00	333.00	334.00
Graduate			
In-State			
Per qtr./sem. hr. or fraction thereof	58.00*	59.00*	89.00*
Minimum Charge	174.00	177.00	178.00
Out-of-State			
Per qtr./sem. hr. or fraction thereof	154.00*	161.00*	241.00*
Minimum Charge	462.00	483.00	482.00

UNIVERSITY PROGRAMS & SERVICES FEE

All Undergraduate & Graduate Students
taking in excess of 8 qtr./sem. hours.

Student Activity Service Fee	**	**	**
Debt Service Fee	**	25.00	35.00
Health Services Fee	None	None	None
Total			

Part-time students taking 8 qtr./sem.
hours or less+

Rate per qtr./sem. hour	None	2.00	3.00
Minimum Charge	None	6.00	6.00
Summer Rate - Program & Services Fee	None	None	None

* The maintenance fee in 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 1987-88. The maintenance fee in Summer, 1988 includes \$10 Student Activity Fee. Quarterly hour rates include a \$1 Student Activity Fee in Summer, 1988. The maintenance fee beginning with the Fall Semester, 1988 includes \$15 Student Activity Fee per semester. Semester hour rates include a \$3 Student Activity Fee per semester hour.

** Included in Maintenance Fee.

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

THE UNIVERSITY OF TENNESSEE
Schedule of Proposed Fee Revisions
To be Effective Summer Term ,1988

APPENDIX IV
(IV-2)

UT KNOXVILLE, SPACE INSTITUTE,
SOCIAL WORK (EXCLUDES
KNOXVILLE COLLEGE OF LAW)

<u>Present Rate</u>	<u>Proposed Rate</u>	<u>Proposed Rate</u>
<u>(FY 1987-88)</u>	<u>(FY 1988-89)</u>	<u>(FY 1988-89)</u>
<u>Per Quarter</u>	<u>Sum. Qtr. 1988</u>	<u>Per Semester</u>

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	\$ 403.00	\$ 423.00	\$ 635.00
- Graduate	503.00	528.00	792.00
TUITION - (additional for out-of state students)	868.00	911.00	1,367.00

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.

Undergraduate Students:

In-State			
Per qtr./sem. hr. or fraction thereof	47.00	49.00	74.00
Minimum Charge	141.00	147.00	148.00
Out-of-State			
Per qtr./sem. hr. or fraction thereof	108.00	113.00	170.00
Minimum Charge	324.00	339.00	340.00
Graduate			
In-State			
Per qtr./sem. hr. or fraction thereof	73.00	77.00	115.00
Minimum Charge	219.00	231.00	230.00
Out-of-State			
Per qtr./sem. hr. or fraction thereof	159.00	167.00	250.00
Minimum Charge	477.00	501.00	500.00

UNIVERSITY PROGRAMS & SERVICES FEE

All Undergraduate & Graduate Students
taking in excess of 8 qtr./sem. hours.

Student Activity Service Fee	36.00	N/A	54.00
Debt Service Fee	12.00	N/A	18.00
Health Services Fee	17.00	N/A	26.00
Total	\$ 65.00+	N/A	\$ 98.00+
Part-time students taking 8 qtr./sem. hours or less++			
Rate per qtr./sem. hour	4.00	4.00	6.00
Minimum Charge	12.00	12.00	12.00
Summer Rate - Program & Services Fee	52.00+	52.00	52.00+

+ University Program and Services Fee at the Space Institute is \$36 for the Summer, 1988 quarter and \$60 per semester.

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

THE UNIVERSITY OF TENNESSEE
Schedule of Proposed Fee Revisions
To be Effective Summer Term ,1988

APPENDIX IV
(IV-3)

<u>KNOXVILLE - COLLEGE OF LAW</u>	
<u>Present Rate</u>	<u>Proposed Rate</u>
<u>(FY 1987-88)</u>	<u>(FY 1988-89)</u>
<u>Per Semester</u>	<u>Per Semester</u>

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	\$ 846.00	\$ 888.00
Summer Term	564.00	592.00

Tuition (additional for out-of-state students)

Fall and Spring Semesters	1,302.00	1,367.00
Summer Term	868.00	911.00

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.

Law Students

In-State

Per Semester hr. or fraction thereof	123.00	129.00
Minimum Charge	246.00	258.00

Out-of-State

Per Semester hr. or fraction thereof	251.00	263.00
Minimum Charge	502.00	526.00

UNIVERSITY PROGRAMS & SERVICES

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	26.00
Total	\$ 97.00	\$ 98.00

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 & Services Fee	52.00	52.00
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++ Students taking at least 6 semester hours may elect to pay the full Program and Services Fee.

THE UNIVERSITY OF TENNESSEE
Schedule of Proposed Fee Revisions
To be Effective First Summer Term, 1988 (May 2, 1988)

APPENDIX IV
(IV-4)

UT CHATTANOOGA	
Present Rate	Proposed Rate
(FY 1987-88)	(FY 1988-89)
<u>Per Semester</u>	<u>Per Semester</u>

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	\$ 584.00*	\$ 611.00*
- Graduate	760.00*	796.00*

TUITION - (additional for out-of-state students)	1,302.00	1,367.00
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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.

Undergraduate Students

In-State		
Per semester hr. or fraction thereof	58.00*	61.00*
Minimum Charge	116.00	122.00
Out-of-State		
Per semester hr. or fraction thereof	159.00*	167.00*
Minimum Charge	318.00	334.00

Graduate Students

In-State		
Per semester hr. or fraction thereof	96.00*	101.00*
Minimum Charge	192.00	202.00
Out-of-State		
Per semester hr. or fraction thereof	230.00*	242.00*
Minimum Charge	460.00	484.00

Contract Rate Per Hour	32.00	34.00
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Individual Education Program (IEP)	32.00	34.00
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Activity Fee

Full-time - Maximum	30.00	30.00
Part-time Per Semester Hour	3.00	3.00

* The maintenance fee in both 1987-88 and 1988-89 includes \$44 Debt Service Fee per semester. Semester hour rates for both 1987-88 and 1988-89 include a \$4 Debt Service Fee.

THE UNIVERSITY OF TENNESSEE
Schedule of Proposed Fee Revisions
To be Effective Summer Quarter 1988

APPENDIX IV
(IV-5)

	UT, MEMPHIS	
	Present Rate	Proposed Rate
	(FY 1987-88)	(FY 1988-89)
	Per Quarter	Per Quarter
Graduate School Medical Sciences		
Maintenance Fee	\$ 463.00	\$ 489.00
Non-Resident Tuition	868.00	911.00
College of Allied Health Sciences		
Medical Technology		
Maintenance Fee	346.00	366.00
Non-Resident Tuition	868.00	911.00
Cytotechnology		
Maintenance Fee	346.00	366.00
Non-Resident Tuition	868.00	911.00
Dental Hygiene		
Maintenance Fee	346.00	366.00
Non-Resident Tuition	868.00	911.00
Medical Records Administration		
Maintenance Fee	346.00	366.00
Non-Resident Tuition	868.00	911.00
Physical Therapy		
Maintenance Fee	346.00	366.00
Non-Resident Tuition	868.00	911.00
College of Medicine		
Maintenance Fee	1,895.00*	1,993.00*
Non-Resident Tuition	1,122.00*	1,178.00*
College of Dentistry		
Undergraduate & Graduate		
Maintenance Fee	1,253.00	1,319.00
Non-Resident Tuition	1,122.00	1,178.00
College of Pharmacy		
Graduate Doctor of Pharmacy		
Maintenance Fee	731.00	771.00
Non-Resident Tuition	868.00	911.00
College of Nursing		
Undergraduate		
Maintenance Fee	346.00	366.00
Non-Resident Tuition	868.00	911.00
Graduate		
Maintenance Fee	877.00	924.00
Non-Resident Tuition	868.00	911.00

* 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.

	UT, MEMPHIS	
	Present Rate	Proposed Rate
	(FY 1987-88)	(FY 1988-89)
	Per Quarter	Per Quarter
Graduate School Medical Sciences		
Resident Rate per Quarter Hour	\$ 68.00	\$ 72.00
Non-Resident Rate per Quarter Hour	140.00	147.00
Minimum Charge Resident	204.00	216.00
Minimum Charge Non-Resident	420.00	441.00
College of Allied Health Sciences		
Medical Technology		
Resident Rate per Quarter Hour	43.00	45.00
Non-Resident Rate per Quarter Hour	94.00	99.00
Minimum Charge Resident	129.00	135.00
Minimum Charge Non-Resident	282.00	296.00
Cytotechnology		
Resident Rate per Quarter Hour	43.00	45.00
Non-Resident Rate per Quarter Hour	94.00	99.00
Minimum Charge Resident	129.00	135.00
Minimum Charge Non-Resident	282.00	296.00
Dental Hygiene		
Resident Rate per Quarter Hour	43.00	45.00
Non-Resident Rate per Quarter Hour	94.00	99.00
Minimum Charge Resident	129.00	135.00
Minimum Charge Non-Resident	282.00	296.00
Medical Records Administration		
Resident Rate per Quarter Hour	43.00	45.00
Non-Resident Rate per Quarter Hour	94.00	99.00
Minimum Charge Resident	129.00	135.00
Minimum Charge Non-Resident	282.00	296.00

APPENDIX IV
(IV-7)

UT, MEMPHIS		
	Present Rate (FY 1987-88) Per Quarter	Proposed Rate (FY 1988-89) Per Quarter
College of Allied Health Sciences		
Physical Therapy		
Resident Rate per Quarter Hour	\$ 43.00	\$ 45.00
Non-Resident Rate per Quarter Hour	94.00	99.00
Minimum Charge Resident	129.00	135.00
Minimum Charge Non-Resident	282.00	296.00
College of Medicine		
Resident Rate per Quarter Hour	189.00	199.00
Non-Resident Rate per Quarter Hour	273.00	287.00
Minimum Charge Resident	567.00	597.00
Minimum Charge Non-Resident	819.00	860.00
College of Dentistry		
Undergraduate & Graduate		
Resident Rate per Quarter Hour	126.00	133.00
Non-Resident Rate per Quarter Hour	258.00	271.00
Minimum Charge Resident	378.00	399.00
Minimum Charge Non-Resident	774.00	813.00
College of Pharmacy		
Graduate Doctor of Pharmacy		
Resident Rate per Quarter Hour	80.00	84.00
Non-Resident Rate per Quarter Hour	147.00	154.00
Minimum Charge Resident	240.00	252.00
Minimum Charge Non-Resident	441.00	463.00
College of Nursing		
Undergraduate		
Resident Rate per Quarter Hour	43.00	45.00
Non-Resident Rate per Quarter Hour	94.00	99.00
Minimum Charge Resident	129.00	135.00
Minimum Charge Non-Resident	282.00	296.00
Graduate		
Resident Rate per Quarter Hour	92.00	97.00
Non-Resident Rate per Quarter Hour	185.00	194.00
Minimum Charge Resident	276.00	291.00
Minimum Charge Non-Resident	555.00	583.00

Other Fees

	UT, MEMPHIS	
	Present Rate (FY 1987-88) Per Quarter	Proposed Rate (FY 1988-89) Per Quarter
University Services and Program Fees per Quarter (All Students)	\$ 25.00	\$ 33.00
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	87.00

THE UNIVERSITY OF TENNESSEE
Schedule of Proposed Fee Revisions
To be Effective Summer Term, 1988

APPENDIX IV
(IV-9)

COLLEGE OF VETERINARY MEDICINE	
Present Rate (FY 1987-88)	Proposed Rate (FY 1988-89)
<u>Per Quarter</u>	<u>Per Semester</u>

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

Fall and Spring Semesters	\$ 854.00	\$1,345.00
Summer Quarter, 1988		897.00

TUITION - (additional for out-of-state students)

Fall and Spring Semesters	868.00	1,367.00
Summer Quarter, 1988		911.00

UNIVERSITY PROGRAMS & SERVICES FEE

Academic Year	65.00	98.00
Summer Rate	52.00	52.00

CONTINUING EDUCATION	
Present Rate (FY 1987-88)	Proposed Rate (FY 1988-89)
<u>Per Course</u>	<u>Per Course</u>
	(A)

CORRESPONDENCE FEES

Quarter Hour Courses

2 Quarter Hours	\$ 68.00	\$ 72.00*
3 Quarter Hours	102.00	103.00*
4 Quarter Hours	136.00	144.00*

Semester Hour Courses (B)

1 Semester Hour	51.00	54.00
2 Semester Hours	102.00	108.00
3 Semester Hours	153.00	162.00

DISABLED/ELDERLY PERSONS UNDER TENNESSEE CODE 49-3251	
Present Rate (FY 1987-88)	Proposed Rate (FY 1988-89)

SERVICES FEES

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
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* Quarter correspondence courses will be open for enrollment until the beginning of Fall Semester, 1989.

(A) Rates effective July 1, 1988.

(B) UT Chattanooga for FY 1987-88; all campuses for FY 1988-89.

THE UNIVERSITY OF TENNESSEE
SUMMARY OF STATE APPROPRIATIONS
UNRESTRICTED CURRENT FUNDS

Appendix V
Appropriations

Distribution	Actual 1987 Appropriation	Actual 1988 Appropriation	Revised 1989 Appropriation
	(A)	(B)	(C)
UT Chattanooga	\$ 22,205,000	\$ 22,897,000	\$ 25,034,100
UT Knoxville	104,356,000	109,209,000	119,737,400 (F)
UT Martin	17,352,500 (D)	18,003,000	19,464,900
UT Space Institute	3,177,000	3,481,000	4,310,900
UT, Memphis			
Other Specialized Units	\$ 33,491,000	\$ 35,522,000	\$ 38,179,300
College of Medicine Units	22,289,000	24,182,000	26,480,500
Family Medicine Units	2,621,000	2,897,000	3,049,500
Total UT, Memphis	\$ 58,401,000	\$ 62,601,000	\$ 67,709,300
Agricultural Experiment Station	11,850,000	12,817,000	14,281,300
Agricultural Extension Service	15,095,750 (E)	15,806,000	16,870,300
Veterinary Medicine	7,625,000	8,305,000	9,052,900
Institute for Public Service	2,108,800	2,033,000	2,100,600
Municipal Technical Adv. Service	892,000	878,000	947,400
County Technical Asst. Service	638,000	629,000	673,400
Continuing Education	1,283,000	1,249,000	1,433,400
University-wide Administration	2,018,000	1,937,000	2,032,400
Total State Appropriations	\$247,002,050	\$259,845,000	\$283,648,300

(A) 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.

(B) 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.

(C) Does not include \$9,915,000 appropriated to UT institutions in FY 1988-89 for Centers of Excellence nor UT's portion of an additional \$8,000,000 endowment appropriated for Chairs of Excellence in 1988-89. Includes \$4,575,000 supplemental appropriation for Instruction and Research equipment.

(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.

(F) Includes \$25,000 in nonrecurring funds to establish pilot projects in American Sign Language.

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

Appendix VI
Schedule A

	Actual 1987			Actual 1988			Revised Budget 1989		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees	\$ 69,317,467		\$ 69,317,467	\$ 75,228,384		\$ 75,228,384	\$ 76,645,037		\$ 76,645,037
2. Federal Appropriations	10,699,169		10,699,169	11,415,014		11,415,014	11,390,430		11,390,430
3. State Appropriations	247,002,050	\$ 9,894,218	256,896,268	259,845,000	\$ 9,593,834	269,438,834	283,648,300	\$ 10,503,654	294,151,954
4. Local Appropriations	1,209,271		1,209,271	1,473,882		1,473,882	1,707,450		1,707,450
5. Federal Gifts, Grants & Contracts	9,592,105	51,977,852	61,569,957	10,939,700	59,511,141	70,450,841	10,131,982	61,769,802	71,901,784
6. State Gifts, Grants & Contracts	484,017	9,687,159	10,171,176	514,801	10,577,657	11,092,458	422,630	11,412,014	11,834,644
7. Local Gifts, Grants & Contracts	1,767,003	1,951,991	3,718,994	2,099,063	2,413,487	4,512,550	1,936,869	2,423,859	4,360,728
8. Private Gifts, Grants & Contracts	2,995,838	38,904,356	41,900,194	3,380,266	38,927,797	42,308,063	2,992,463	39,200,201	42,192,664
9. Endowment Income	88,262	4,405,596	4,493,858	97,729	5,251,746	5,349,475	40,000	6,146,732	6,186,732
10. Sales and Services of Educ. Act.	17,807,823		17,807,823	18,641,660		18,641,660	18,284,805		18,284,805
11. Other Sources	11,156,940		11,156,940	11,499,711		11,499,711	9,393,645		9,393,645
Total Educ. & General Funds	\$372,119,945	\$116,821,172	\$488,941,117	\$395,135,210	\$126,275,662	\$521,410,872	\$416,593,611	\$131,456,262	\$548,049,873
B. Auxiliary Enterprises Funds	65,486,115	22,585	65,508,700	73,079,277	4,429	73,083,706	72,038,749	5,000	72,043,749
C. Hospitals Funds - Memorial	114,838,985	2,739,298	117,578,283	137,859,351	2,803,190	140,662,541	150,788,443	2,785,000	153,573,443
- William F. Bowld	24,983,220		24,983,220	28,329,929	341	28,330,270	27,625,950		27,625,950
TOTAL CURRENT REVENUES	\$577,428,265	\$119,583,055	\$697,011,320	\$634,403,767	\$129,083,622	\$763,487,389	\$667,046,753	\$134,246,262	\$801,293,015
CURRENT EXPENDITURES AND TRANSFERS									
A. Educational and General Funds									
1. Instruction	\$134,235,974	\$ 29,988,516	\$164,224,490	\$144,828,263	\$ 27,505,226	\$172,333,489	\$157,720,988	\$ 28,391,261	\$186,112,249
2. Research	19,418,860	52,501,379	71,920,239	21,123,186	60,818,151	81,941,337	23,420,584	63,685,471	87,106,055
3. Public Service	28,002,058	15,796,499	43,798,557	28,211,953	18,333,719	46,545,672	32,391,844	19,311,561	51,703,405
4. Academic Support	37,711,078	3,025,027	40,736,105	40,308,925	3,432,395	43,741,320	39,586,894	4,160,871	43,747,765
5. Student Services	18,612,426	525,814	19,138,240	19,237,360	628,704	19,866,064	20,559,723	539,892	21,099,615
6. Institutional Support	37,632,399	1,093,913	38,726,312	36,669,438	652,788	37,322,226	38,774,063	521,481	39,295,544
7. Staff Benefits	56,733,212	79,987	56,813,199	61,746,408	32,063	61,778,471	69,494,621		69,494,621
8. Operation & Maint. of Plant	31,470,045	(2,128)	31,467,917	32,443,759	34,920	32,478,679	35,606,029	452	35,606,481
9. Scholarships & Fellowships	5,686,299	13,812,165	19,498,464	6,268,884	14,837,696	21,106,580	6,960,402	14,845,273	21,805,675
Total E&G Expenditures	\$369,502,351	\$116,821,172	\$486,323,523	\$390,838,176	\$126,275,662	\$517,113,838	\$424,515,148	\$131,456,262	\$555,971,410
Mandatory Transfers (In)/Out	5,037,723		5,037,723	5,622,158		5,622,158	5,566,542		5,566,542
Non-Mandatory Transfers (In)/Out	(6,382,360)		(6,382,360)	3,137,154		3,137,154	(6,116,502)		(6,116,502)
Total Educational and General	\$368,157,714	\$116,821,172	\$484,978,886	\$399,597,488	\$126,275,662	\$525,873,150	\$423,965,188	\$131,456,262	\$555,421,450
B. Auxiliary Enterprises Funds									
Expenditures	\$ 57,494,669	\$ 22,585	\$ 57,517,254	\$ 63,412,219	\$ 4,429	\$ 63,416,648	\$ 62,627,159	\$ 5,000	\$ 62,632,159
Mandatory Transfers (In)/Out	4,912,996		4,912,996	5,109,283		5,109,283	6,835,339		6,835,339
Non-Mandatory Transfers (In)/Out	2,312,325		2,312,325	3,970,494		3,970,494	2,181,179		2,181,179
Total Auxiliary Enterprises	\$ 64,719,990	\$ 22,585	\$ 64,742,575	\$ 72,491,996	\$ 4,429	\$ 72,496,425	\$ 71,643,677	\$ 5,000	\$ 71,648,677
C. Hospital Funds									
Memorial Hospital									
Expenditures	\$103,428,104	\$ 2,739,298	\$106,167,402	\$125,888,185	\$ 2,803,190	\$128,691,375	\$130,988,244	\$ 2,785,000	\$133,773,244
Mandatory Transfers (In)/Out	6,351,412		6,351,412	6,987,882		6,987,882	9,884,800		9,884,800
Non-Mandatory Transfers (In)/Out	4,898,012		4,898,012	670,864		670,864	789,200		789,200
Total Memorial Hospital	\$114,677,528	\$ 2,739,298	\$117,416,826	\$133,546,931	\$ 2,803,190	\$136,350,121	\$141,662,244	\$ 2,785,000	\$144,447,244
William F. Bowld Hospital									
Expenditures	\$ 21,778,667		\$ 21,778,667	\$ 24,602,441	341	\$ 24,602,782	\$ 25,279,921		\$ 25,279,921
Mandatory Transfers (In)/Out	201,600		201,600	629,111		629,111	654,000		654,000
Non-Mandatory Transfers (In)/Out	1,337,846		1,337,846	1,095,474		1,095,474	1,582,400		1,582,400
Total William F. Bowld Hospital	\$ 23,318,113	\$ 0	\$ 23,318,113	\$ 26,327,026	\$ 341	\$ 26,327,367	\$ 27,516,321	\$ 0	\$ 27,516,321
TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS	\$570,873,345	\$119,583,055	\$690,456,400	\$631,963,441	\$129,083,622	\$761,047,063	\$664,787,430	\$134,246,262	\$799,033,692
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS									
A. E&G Funds	\$ 3,962,231		\$ 3,962,231	\$ (4,462,278)		\$ (4,462,278)	\$ (7,371,577)		\$ (7,371,577)
B. Auxiliary Enterprises Funds	766,125		766,125	587,281		587,281	395,072		395,072
C. Hospitals Funds - Memorial	161,457		161,457	4,312,420		4,312,420	9,126,199		9,126,199
- William F. Bowld	1,665,107		1,665,107	2,002,903		2,002,903	109,629		109,629
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUE OVER CURRENT EXPENDITURES AND TRANSFERS	\$ 6,554,920	\$ 0	\$ 6,554,920	\$ 2,440,326	\$ 0	\$ 2,440,326	\$ 2,259,323	\$ 0	\$ 2,259,323

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

Appendix VI
Schedule A-1

	Actual 1987			Actual 1988			Revised Budget 1989		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees	\$ 9,930,353		\$ 9,930,353	\$ 10,513,889		\$ 10,513,889	\$ 10,843,642		\$ 10,843,642
2. Federal Appropriations									
3. State Appropriations	22,205,000	\$ 590,798	22,795,798	22,897,000	\$ 1,105,011	24,002,011	25,034,100	\$ 890,000	25,924,100
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts	239,579	2,775,907	3,015,486	216,696	2,876,127	3,092,823	167,247	2,500,000	2,667,247
6. State Gifts, Grants & Contracts	21,701	458,657	480,358	10,611	528,003	538,614	630	750,000	750,630
7. Local Gifts, Grants & Contracts	270	16,582	16,852	11,676	12,125	23,801		10,000	10,000
8. Private Gifts, Grants & Contracts	788,703	3,714,302	4,503,005	735,610	1,536,437	2,272,047	757,772	2,000,000	2,757,772
9. Endowment Income		1,543,595	1,543,595		1,455,734	1,455,734		1,872,000	1,872,000
10. Sales and Services of Educ. Act.	1,838,239		1,838,239	1,607,496		1,607,496	1,686,655		1,686,655
11. Other Sources	9,116		9,116	105,395		105,395	176,640		176,640
Total Educ. & General Funds	\$ 35,032,961	\$ 9,099,841	\$ 44,132,802	\$ 36,098,373	\$ 7,513,437	\$ 43,611,810	\$ 38,666,686	\$ 8,022,000	\$ 46,688,686
B. Auxiliary Enterprises Funds	5,628,903		5,628,903	5,713,266		5,713,266	6,319,019		6,319,019
TOTAL CURRENT REVENUES	\$ 40,661,864	\$ 9,099,841	\$ 49,761,705	\$ 41,811,639	\$ 7,513,437	\$ 49,325,076	\$ 44,985,705	\$ 8,022,000	\$ 53,007,705
CURRENT EXPENDITURES AND TRANSFERS									
A. Educational and General Funds									
1. Instruction	\$ 12,803,173	\$ 3,874,786	\$ 16,677,959	\$ 13,577,745	\$ 1,551,278	\$ 15,129,023	\$ 14,946,347	\$ 2,022,000	\$ 16,968,347
2. Research	47,106	1,013,090	1,060,196	47,655	830,667	878,322	47,084	1,000,000	1,047,084
3. Public Service	230,684	369,388	600,072	214,190	443,650	657,840	191,012	550,000	741,012
4. Academic Support	3,508,004	1,015,660	4,523,664	3,306,535	1,537,472	4,844,007	3,636,204	2,025,000	5,661,204
5. Student Services	4,086,984	275,527	4,362,511	4,154,270	238,637	4,392,907	4,212,942	175,000	4,387,942
6. Institutional Support	2,898,490	130,425	3,028,915	2,783,758	225,095	3,008,853	2,834,185	100,000	2,934,185
7. Staff Benefits	5,062,597	62,215	5,124,812	5,476,685	25,300	5,501,985	6,292,086		6,292,086
8. Operation & Maint. of Plant	4,330,306	(781)	4,329,525	4,150,125	34,468	4,184,593	4,661,214		4,661,214
9. Scholarships & Fellowships	1,186,403	2,359,531	3,545,934	1,282,347	2,626,870	3,909,217	1,301,349	2,150,000	3,451,349
Total E&G Expenditures	\$ 34,153,747	\$ 9,099,841	\$ 43,253,588	\$ 34,993,310	\$ 7,513,437	\$ 42,506,747	\$ 38,122,423	\$ 8,022,000	\$ 46,144,423
Mandatory Transfers (In)/Out	273,315		273,315	277,861		277,861	115,972		115,972
Non-Mandatory Transfers (In)/Out	450,937		450,937	724,815		724,815	1,209,648		1,209,648
Total Educational and General	\$ 34,877,999	\$ 9,099,841	\$ 43,977,840	\$ 35,995,986	\$ 7,513,437	\$ 43,509,423	\$ 39,448,043	\$ 8,022,000	\$ 47,470,043
B. Auxiliary Enterprises Funds									
Expenditures	\$ 4,570,513		\$ 4,570,513	\$ 4,779,628		\$ 4,779,628	\$ 5,283,902		\$ 5,283,902
Mandatory Transfers (In)/Out	588,632		588,632	658,038		658,038	897,156		897,156
Non-Mandatory Transfers (In)/Out	403,291		403,291	158,783		158,783	57,961		57,961
Total Auxiliary Enterprises	\$ 5,562,436		\$ 5,562,436	\$ 5,596,449		\$ 5,596,449	\$ 6,239,019		\$ 6,239,019
TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS	\$ 40,440,435	\$ 9,099,841	\$ 49,540,276	\$ 41,592,435	\$ 7,513,437	\$ 49,105,872	\$ 45,687,062	\$ 8,022,000	\$ 53,709,062
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS									
E&G Funds	\$ 154,962		\$ 154,962	\$ 102,387		\$ 102,387	\$ (781,357)		\$ (781,357)
Auxiliary Enterprises Funds	66,467		66,467	116,817		116,817	80,000		80,000
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	\$ 221,429	\$ 0	\$ 221,429	\$ 219,204	\$ 0	\$ 219,204	\$ (701,357)	\$ 0	\$ (701,357)

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

Appendix VI
Schedule A-2

	Actual 1987			Actual 1988			Revised Budget 1989		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees	\$ 43,867,267		\$ 43,867,267	\$ 47,897,831		\$ 47,897,831	\$ 48,870,734		\$ 48,870,734
2. Federal Appropriations	40,955		40,955	40,955		40,955	40,955		40,955
3. State Appropriations	104,356,000	\$ 6,018,070	110,374,070	109,209,000	\$ 5,218,061	114,427,061	119,737,400	\$ 6,322,654	126,060,054
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts	3,746,036	22,534,536	26,280,572	4,171,165	26,653,819	30,824,984	4,300,000	28,000,000	32,300,000
6. State Gifts, Grants & Contracts	324,176	4,139,972	4,464,148	382,482	4,695,406	5,077,888	330,000	4,900,000	5,230,000
7. Local Gifts, Grants & Contracts	19,334	362,024	381,358	17,581	287,144	304,725	20,000	299,745	319,745
8. Private Gifts, Grants & Contracts	1,029,552	6,541,109	7,570,661	1,334,795	7,634,240	8,969,035	1,327,088	7,995,000	9,322,088
9. Endowment Income	42,954	1,796,387	1,839,341	43,288	2,578,948	2,622,236	40,000	2,802,601	2,842,601
10. Sales and Services of Educ. Act.	4,117,831		4,117,831	4,371,885		4,371,885	4,527,443		4,527,443
11. Other Sources	1,920,559		1,920,559	1,557,155		1,557,155	562,300		562,300
Total Educ. & General Funds	\$159,464,664	\$ 41,392,098	\$200,856,762	\$169,026,137	\$ 47,067,618	\$216,093,755	\$179,755,920	\$ 50,320,000	\$230,075,920
B. Auxiliary Enterprises Funds	47,848,362	22,585	47,870,947	54,840,437	4,429	54,844,866	55,315,388	5,000	55,320,388
TOTAL CURRENT REVENUES	\$207,313,026	\$ 41,414,683	\$248,727,709	\$223,866,574	\$ 47,072,047	\$270,938,621	\$235,071,308	\$ 50,325,000	\$285,396,308
CURRENT EXPENDITURES AND TRANSFERS									
A. Educational and General Funds									
1. Instruction	\$ 67,060,234	\$ 3,733,376	\$ 70,793,610	\$ 71,404,913	\$ 3,754,611	\$ 75,159,524	\$ 77,563,030	\$ 3,950,000	\$ 81,513,030
2. Research	2,586,544	24,471,426	27,057,970	2,921,550	28,728,277	31,649,827	4,295,789	31,070,000	35,365,789
3. Public Service	3,694,140	4,040,047	7,734,187	3,224,709	4,918,632	8,143,341	4,067,855	5,150,000	9,217,855
4. Academic Support	19,143,654	1,386,021	20,529,675	20,718,723	1,395,500	22,114,223	20,311,384	1,450,000	21,761,384
5. Student Services	11,122,414	163,744	11,286,158	11,370,756	227,558	11,598,314	12,546,423	200,000	12,746,423
6. Institutional Support	10,094,473	53,398	10,147,871	10,979,291	4,915	10,984,206	10,770,167		10,770,167
7. Staff Benefits	24,022,745		24,022,745	25,866,701		25,866,701	29,683,000		29,683,000
8. Operation & Maint. of Plant	15,632,194	(1,496)	15,630,698	16,015,689		16,015,689	16,921,093		16,921,093
9. Scholarships & Fellowships	3,384,114	7,545,582	10,929,696	3,669,255	8,038,125	11,707,380	4,272,976	8,500,000	12,772,976
Total E&G Expenditures	\$156,740,512	\$ 41,392,098	\$198,132,610	\$166,171,587	\$ 47,067,618	\$213,239,205	\$180,431,717	\$ 50,320,000	\$230,751,717
Mandatory Transfers (In)/Out	3,487,132		3,487,132	3,577,934		3,577,934	3,506,342		3,506,342
Non-Mandatory Transfers (In)/Out	(3,922,370)		(3,922,370)	4,001,303		4,001,303	(2,237,418)		(2,237,418)
Total Educational and General	\$156,305,274	\$ 41,392,098	\$197,697,372	\$173,750,824	\$ 47,067,618	\$220,818,442	\$181,700,641	\$ 50,320,000	\$232,020,641
B. Auxiliary Enterprises Funds									
Expenditures	\$ 42,076,179	\$ 22,585	\$ 42,098,764	\$ 47,084,510	\$ 4,429	\$ 47,088,939	\$ 48,425,806	\$ 5,000	\$ 48,430,806
Mandatory Transfers (In)/Out	3,429,667		3,429,667	3,570,622		3,570,622	5,036,269		5,036,269
Non-Mandatory Transfers (In)/Out	2,115,924		2,115,924	3,491,739		3,491,739	1,881,382		1,881,382
Total Auxiliary Enterprises	\$ 47,621,770	\$ 22,585	\$ 47,644,355	\$ 54,146,871	\$ 4,429	\$ 54,151,300	\$ 55,343,457	\$ 5,000	\$ 55,348,457
TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS	\$203,927,044	\$ 41,414,683	\$245,341,727	\$227,897,695	\$ 47,072,047	\$274,969,742	\$237,044,098	\$ 50,325,000	\$287,369,098
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS									
E&G Funds	\$ 3,159,390		\$ 3,159,390	\$ (4,724,687)		\$ (4,724,687)	\$ (1,944,721)		\$ (1,944,721)
Auxiliary Enterprises Funds	226,592		226,592	693,566		693,566	(28,069)		(28,069)
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	\$ 3,385,982	\$ 0	\$ 3,385,982	\$ (4,031,121)	\$ 0	\$ (4,031,121)	\$ (1,972,790)	\$ 0	\$ (1,972,790)

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

Appendix VI
Schedule A-3

	Actual 1987			Actual 1988			Revised Budget 1989		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees	\$ 6,219,261		\$ 6,219,261	\$ 6,697,576		\$ 6,697,576	\$ 6,816,905		\$ 6,816,905
2. Federal Appropriations									
3. State Appropriations	17,352,500	\$ 422,438	17,774,938	18,003,000	\$ 406,557	18,409,557	19,464,900	\$ 225,000	19,689,900
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts	55,994	2,563,817	2,619,811	77,228	2,677,457	2,754,685	40,800	2,700,000	2,740,800
6. State Gifts, Grants & Contracts	8,008	293,185	301,193	6,701	446,297	452,998	2,000	609,297	611,297
7. Local Gifts, Grants & Contracts									
8. Private Gifts, Grants & Contracts	139,269	377,700	516,969	155,295	276,206	431,501	151,950	376,206	528,156
9. Endowment Income		305,474	305,474		268,170	268,170		331,333	331,333
10. Sales and Services of Educ. Act.	579,087		579,087	597,511		597,511	654,897		654,897
11. Other Sources	199,138		199,138	199,239		199,239	175,135		175,135
Total Educ. & General Funds	<u>\$ 24,553,257</u>	<u>\$ 3,962,614</u>	<u>\$ 28,515,871</u>	<u>\$ 25,736,550</u>	<u>\$ 4,074,687</u>	<u>\$ 29,811,237</u>	<u>\$ 27,306,587</u>	<u>\$ 4,241,836</u>	<u>\$ 31,548,423</u>
B. Auxiliary Enterprises Funds	7,003,229		7,003,229	7,059,438		7,059,438	5,092,886		5,092,886
TOTAL CURRENT REVENUES	<u>\$ 31,556,486</u>	<u>\$ 3,962,614</u>	<u>\$ 35,519,100</u>	<u>\$ 32,795,988</u>	<u>\$ 4,074,687</u>	<u>\$ 36,870,675</u>	<u>\$ 32,399,473</u>	<u>\$ 4,241,836</u>	<u>\$ 36,641,309</u>
CURRENT EXPENDITURES AND TRANSFERS									
A. Educational and General Funds									
1. Instruction	\$ 9,186,258	\$ 1,048,858	\$ 10,235,116	\$ 9,506,326	\$ 1,051,686	\$ 10,558,012	\$ 10,260,904	\$ 1,195,013	\$ 11,455,917
2. Research	339,193	36,120	375,313	299,857	46,032	345,889	50,484	46,386	96,870
3. Public Service	253,289	55,612	308,901	219,232	58,236	277,468	194,059	58,686	252,745
4. Academic Support	2,217,111	75,557	2,292,668	2,285,286	49,815	2,335,101	2,642,532	50,201	2,692,733
5. Student Services	2,276,308	5,220	2,281,528	2,406,996	25,001	2,431,997	2,466,674	25,194	2,491,868
6. Institutional Support	1,851,301	99,633	1,950,934	1,877,281	15,346	1,892,627	1,926,218	15,475	1,941,693
7. Staff Benefits	4,274,463		4,274,463	4,583,306		4,583,306	5,205,285		5,205,285
8. Operation & Maint. of Plant	3,021,935	149	3,022,084	3,104,768	452	3,105,220	3,379,537	452	3,379,989
9. Scholarships & Fellowships	869,274	2,641,465	3,510,739	971,224	2,828,119	3,799,343	1,088,077	2,850,429	3,938,506
Total E&G Expenditures	<u>\$ 24,289,132</u>	<u>\$ 3,962,614</u>	<u>\$ 28,251,746</u>	<u>\$ 25,254,276</u>	<u>\$ 4,074,687</u>	<u>\$ 29,328,963</u>	<u>\$ 27,213,770</u>	<u>\$ 4,241,836</u>	<u>\$ 31,455,606</u>
Mandatory Transfers (In)/Out	16,113		16,113	60,652		60,652			
Non-Mandatory Transfers (In)/Out	387,932		387,932	460,417		460,417	684,300		684,300
Total Educational and General	<u>\$ 24,693,177</u>	<u>\$ 3,962,614</u>	<u>\$ 28,655,791</u>	<u>\$ 25,775,345</u>	<u>\$ 4,074,687</u>	<u>\$ 29,850,032</u>	<u>\$ 27,898,070</u>	<u>\$ 4,241,836</u>	<u>\$ 32,139,906</u>
B. Auxiliary Enterprises Funds									
Expenditures	\$ 6,395,534		\$ 6,395,534	\$ 6,436,991		\$ 6,436,991	\$ 4,069,341		\$ 4,069,341
Mandatory Transfers (In)/Out	498,480		498,480	449,526		449,526	555,847		555,847
Non-Mandatory Transfers (In)/Out	100,487		100,487	384,308		384,308	281,406		281,406
Total Auxiliary Enterprises	<u>\$ 6,994,501</u>		<u>\$ 6,994,501</u>	<u>\$ 7,270,825</u>		<u>\$ 7,270,825</u>	<u>\$ 4,906,594</u>		<u>\$ 4,906,594</u>
TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS	<u>\$ 31,687,678</u>	<u>\$ 3,962,614</u>	<u>\$ 35,650,292</u>	<u>\$ 33,046,170</u>	<u>\$ 4,074,687</u>	<u>\$ 37,120,857</u>	<u>\$ 32,804,664</u>	<u>\$ 4,241,836</u>	<u>\$ 37,046,500</u>
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS									
E&G Funds	\$ (139,920)		\$ (139,920)	\$ (38,795)		\$ (38,795)	\$ (591,483)		\$ (591,483)
Auxiliary Enterprises Funds	8,728		8,728	(211,387)		(211,387)	186,292		186,292
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	<u>\$ (131,192)</u>	<u>\$ 0</u>	<u>\$ (131,192)</u>	<u>\$ (250,182)</u>	<u>\$ 0</u>	<u>\$ (250,182)</u>	<u>\$ (405,191)</u>	<u>\$ 0</u>	<u>\$ (405,191)</u>

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

Appendix VI
Schedule A-4

	Actual 1987			Actual 1988			Revised Budget 1989		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees	\$ 946,613		\$ 946,613	\$ 1,063,657		\$ 1,063,657	\$ 1,186,400		\$ 1,186,400
2. Federal Appropriations									
3. State Appropriations	3,177,000	\$ 1,409,099	4,586,099	3,481,000	\$ 1,136,712	4,617,712	4,310,900	\$ 900,000	5,210,900
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts	1,683,290	7,021,611	8,704,901	1,711,472	7,752,851	9,464,323	1,730,600	8,627,600	10,358,200
6. State Gifts, Grants & Contracts		25,230	25,230		9,494	9,494			
7. Local Gifts, Grants & Contracts									
8. Private Gifts, Grants & Contracts	187,421	490,727	678,148	227,486	1,237,309	1,464,795	193,000	600,000	793,000
9. Endowment Income		3,000	3,000		6,000	6,000		121,000	121,000
10. Sales and Services of Educ. Act.									
11. Other Sources	51,966		51,966	277,499		277,499	137,500		137,500
Total Educ. & General Funds	\$ 6,046,290	\$ 8,949,667	\$ 14,995,957	\$ 6,761,114	\$ 10,142,366	\$ 16,903,480	\$ 7,558,400	\$ 10,248,600	\$ 17,807,000
B. Auxiliary Enterprises Funds	154,803		154,803	185,302		185,302	165,000		165,000
TOTAL CURRENT REVENUES	\$ 6,201,093	\$ 8,949,667	\$ 15,150,760	\$ 6,946,416	\$ 10,142,366	\$ 17,088,782	\$ 7,723,400	\$ 10,248,600	\$ 17,972,000
CURRENT EXPENDITURES AND TRANSFERS									
A. Educational and General Funds									
1. Instruction	\$ 1,716,830	\$ 3,000	\$ 1,719,830	\$ 1,895,692	\$ 6,000	\$ 1,901,692	\$ 2,575,940	\$ 6,000	\$ 2,581,940
2. Research	690,552	8,886,675	9,577,227	597,889	10,068,798	10,666,687	715,809	10,171,700	10,887,509
3. Public Service		42,902	42,902	40,237	48,711	88,948		50,000	50,000
4. Academic Support	954,846	42	954,888	1,169,138		1,169,138	1,079,006		1,079,006
5. Student Services	71,356		71,356	116,315	1,660	117,975	136,414	3,850	140,264
6. Institutional Support	833,096	4,155	837,251	845,593	4,302	849,895	991,067	4,150	995,217
7. Staff Benefits	736,224		736,224	836,550		836,550	895,320		895,320
8. Operation & Maint. of Plant	826,304		826,304	876,214		876,214	941,676		941,676
9. Scholarships & Fellowships		12,893	12,893	750	12,895	13,645		12,900	12,900
Total E&G Expenditures	\$ 5,829,208	\$ 8,949,667	\$ 14,778,875	\$ 6,378,378	\$ 10,142,366	\$ 16,520,744	\$ 7,335,232	\$ 10,248,600	\$ 17,583,832
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out	147,097		147,097	179,789		179,789	221,268		221,268
Total Educational and General	\$ 5,976,305	\$ 8,949,667	\$ 14,925,972	\$ 6,558,167	\$ 10,142,366	\$ 16,700,533	\$ 7,556,500	\$ 10,248,600	\$ 17,805,100
B. Auxiliary Enterprises Funds									
Expenditures	\$ 189,829		\$ 189,829	\$ 240,468		\$ 240,468	\$ 203,368		\$ 203,368
Mandatory Transfers (In)/Out	9,203		9,203	9,170		9,170	9,583		9,583
Non-Mandatory Transfers (In)/Out	(44,229)		(44,229)	(64,336)		(64,336)	(47,951)		(47,951)
Total Auxiliary Enterprises	\$ 154,803		\$ 154,803	\$ 185,302		\$ 185,302	\$ 165,000		\$ 165,000
TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS	\$ 6,131,108	\$ 8,949,667	\$ 15,080,775	\$ 6,743,469	\$ 10,142,366	\$ 16,885,835	\$ 7,721,500	\$ 10,248,600	\$ 17,970,100
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS									
E&G Funds	\$ 69,985		\$ 69,985	\$ 202,947		\$ 202,947	\$ 1,900		\$ 1,900
Auxiliary Enterprises Funds									
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	\$ 69,985	\$ 0	\$ 69,985	\$ 202,947	\$ 0	\$ 202,947	\$ 1,900	\$ 0	\$ 1,900

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

Appendix VI
Schedule A-5

	Actual 1987			Actual 1988			Revised Budget 1989		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees	\$ 7,686,587		\$ 7,686,587	\$ 8,308,461		\$ 8,308,461	\$ 8,127,359		\$ 8,127,359
2. Federal Appropriations									
3. State Appropriations	58,401,000	\$ 954,340	59,355,340	62,601,000	\$ 1,323,633	63,924,633	67,709,300	\$ 1,576,000	69,285,300
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts	3,380,764	12,868,827	16,249,591	4,142,301	14,624,336	18,766,637	3,364,835	14,624,336	17,989,171
6. State Gifts, Grants & Contracts	126,884	4,125,366	4,252,250	97,917	4,057,852	4,155,769	90,000	4,057,852	4,147,852
7. Local Gifts, Grants & Contracts	1,747,399	820,580	2,567,979	2,069,806	746,114	2,815,920	1,916,869	746,114	2,662,983
8. Private Gifts, Grants & Contracts	422,634	25,393,738	25,816,372	545,560	25,663,995	26,209,555	408,700	25,663,995	26,072,695
9. Endowment Income		679,779	679,779		838,898	838,898		915,498	915,498
10. Sales and Services of Educ. Act.	6,727,432		6,727,432	7,404,050		7,404,050	7,093,810		7,093,810
11. Other Sources	677,127		677,127	305,211		305,211	438,592		438,592
Total Educ. & General Funds	\$ 79,169,827	\$ 44,842,630	\$124,012,457	\$ 85,474,306	\$ 47,254,828	\$132,729,134	\$ 89,149,465	\$ 47,583,795	\$136,733,260
B. Auxiliary Enterprises Funds	4,850,818		4,850,818	5,280,834		5,280,834	5,146,456		5,146,456
TOTAL CURRENT REVENUES	\$ 84,020,645	\$ 44,842,630	\$128,863,275	\$ 90,755,140	\$ 47,254,828	\$138,009,968	\$ 94,295,921	\$ 47,583,795	\$141,879,716
CURRENT EXPENDITURES AND TRANSFERS									
A. Educational and General Funds									
1. Instruction	\$ 37,385,943	\$ 21,310,097	\$ 58,696,040	\$ 41,968,818	\$ 21,129,648	\$ 63,098,466	\$ 44,602,237	\$ 21,206,248	\$ 65,808,485
2. Research	941,988	15,437,644	16,379,632	1,283,428	18,154,018	19,437,446	1,016,498	18,406,385	19,422,883
3. Public Service	1,226,309	6,234,790	7,461,099	1,174,130	6,456,144	7,630,274	1,428,681	6,456,144	7,884,825
4. Academic Support	9,010,880	14,482	9,025,362	9,869,638	19,670	9,889,308	9,821,590	19,670	9,841,260
5. Student Services	1,055,364	81,323	1,136,687	1,189,023	135,848	1,324,871	1,197,270	135,848	1,333,118
6. Institutional Support	5,955,653	548,549	6,504,202	5,843,781	66,556	5,910,337	6,043,035	66,556	6,109,591
7. Staff Benefits	11,963,594		11,963,594	13,422,072		13,422,072	14,386,259		14,386,259
8. Operation & Maint. of Plant	7,659,306		7,659,306	8,296,963		8,296,963	8,677,342		8,677,342
9. Scholarships & Fellowships	246,508	1,215,745	1,462,253	345,308	1,292,944	1,638,252	298,000	1,292,944	1,590,944
Total E&G Expenditures	\$ 75,445,545	\$ 44,842,630	\$120,288,175	\$ 83,393,161	\$ 47,254,828	\$130,647,989	\$ 87,470,912	\$ 47,583,795	\$135,054,707
Mandatory Transfers (In)/Out	1,131,852		1,131,852	1,213,316		1,213,316	1,604,228		1,604,228
Non-Mandatory Transfers (In)/Out	1,288,730		1,288,730	1,273,131		1,273,131	1,377,500		1,377,500
Total Educational and General	\$ 77,866,127	\$ 44,842,630	\$122,708,757	\$ 85,879,608	\$ 47,254,828	\$133,134,436	\$ 90,452,640	\$ 47,583,795	\$138,036,435
B. Auxiliary Enterprises Funds									
Expenditures	\$ 4,262,614		\$ 4,262,614	\$ 4,870,622		\$ 4,870,622	\$ 4,644,742		\$ 4,644,742
Mandatory Transfers (In)/Out	387,014		387,014	421,927		421,927	336,484		336,484
Non-Mandatory Transfers (In)/Out	(263,148)		(263,148)				8,381		8,381
Total Auxiliary Enterprises	\$ 4,386,480		\$ 4,386,480	\$ 5,292,549		\$ 5,292,549	\$ 4,989,607		\$ 4,989,607
TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS	\$ 82,252,607	\$ 44,842,630	\$127,095,237	\$ 91,172,157	\$ 47,254,828	\$138,426,985	\$ 95,442,247	\$ 47,583,795	\$143,026,042
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS									
E&G Funds	\$ 1,303,700		\$ 1,303,700	\$ (405,302)		\$ (405,302)	\$ (1,303,175)		\$ (1,303,175)
Auxiliary Enterprises Funds	464,338		464,338	(11,715)		(11,715)	156,849		156,849
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	\$ 1,768,038	\$ 0	\$ 1,768,038	\$ (417,017)	\$ 0	\$ (417,017)	\$ (1,146,326)	\$ 0	\$ (1,146,326)

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

Appendix VI
Schedule A-6

	Actual 1987			Actual 1988			Revised Budget 1989		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees									
2. Federal Appropriations	\$ 4,174,455		\$ 4,174,455	\$ 4,225,422		\$ 4,225,422	\$ 4,399,974		\$ 4,399,974
3. State Appropriations	11,850,000		11,850,000	12,817,000		12,817,000	14,281,300		14,281,300
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts	111,943	\$ 761,298	873,241	72,769	\$ 664,922	737,691	40,000	\$ 665,000	705,000
6. State Gifts, Grants & Contracts		30,577	30,577	12,519	85,503	98,022		85,000	85,000
7. Local Gifts, Grants & Contracts									
8. Private Gifts, Grants & Contracts	51,070	1,096,902	1,147,972	33,248	1,112,322	1,145,570	10,000	1,112,000	1,122,000
9. Endowment Income		27,895	27,895		50,554	50,554		51,000	51,000
10. Sales and Services of Educ. Act.	3,177,418		3,177,418	3,060,016		3,060,016	2,808,000		2,808,000
11. Other Sources	1,465		1,465	42,097		42,097	2,000		2,000
Total Educ. & General Funds	\$ 19,366,351	\$ 1,916,672	\$ 21,283,023	\$ 20,263,071	\$ 1,913,301	\$ 22,176,372	\$ 21,541,274	\$ 1,913,000	\$ 23,454,274
B. Auxiliary Enterprises Funds									
TOTAL CURRENT REVENUES	\$ 19,366,351	\$ 1,916,672	\$ 21,283,023	\$ 20,263,071	\$ 1,913,301	\$ 22,176,372	\$ 21,541,274	\$ 1,913,000	\$ 23,454,274
CURRENT EXPENDITURES AND TRANSFERS									
A. Educational and General Funds									
1. Instruction									
2. Research	\$ 14,813,477	\$ 1,860,519	\$ 16,673,996	\$ 15,972,807	\$ 1,794,562	\$ 17,767,369	\$ 17,294,920	\$ 1,795,000	\$ 19,089,920
3. Public Service		1,242	1,242		23,297	23,297		23,000	23,000
4. Academic Support		700	700	16,000	71	16,071	16,000		16,000
5. Student Services									
6. Institutional Support	1,025,311	54,211	1,079,522	953,315	95,371	1,048,686	898,540	95,000	993,540
7. Staff Benefits	3,087,237		3,087,237	3,362,384		3,362,384	3,703,985		3,703,985
8. Operation & Maint. of Plant									
9. Scholarships & Fellowships									
Total E&G Expenditures	\$ 18,926,025	\$ 1,916,672	\$ 20,842,697	\$ 20,304,506	\$ 1,913,301	\$ 22,217,807	\$ 21,913,445	\$ 1,913,000	\$ 23,826,445
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out	64,705		64,705	391,773		391,773	181,800		181,800
Total Educational and General	\$ 18,990,730	\$ 1,916,672	\$ 20,907,402	\$ 20,696,279	\$ 1,913,301	\$ 22,609,580	\$ 22,095,245	\$ 1,913,000	\$ 24,008,245
B. Auxiliary Enterprises Funds									
Expenditures									
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out									
Total Auxiliary Enterprises									
TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS	\$ 18,990,730	\$ 1,916,672	\$ 20,907,402	\$ 20,696,279	\$ 1,913,301	\$ 22,609,580	\$ 22,095,245	\$ 1,913,000	\$ 24,008,245
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS									
E&G Funds	\$ 375,621		\$ 375,621	\$ (433,208)		\$ (433,208)	\$ (553,971)		\$ (553,971)
Auxiliary Enterprises Funds									
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	\$ 375,621	\$ 0	\$ 375,621	\$ (433,208)	\$ 0	\$ (433,208)	\$ (553,971)	\$ 0	\$ (553,971)

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

Appendix VI
Schedule A-7

	Actual 1987			Actual 1988			Revised Budget 1989		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees									
2. Federal Appropriations	\$ 6,483,759		\$ 6,483,759	\$ 7,148,637		\$ 7,148,637	\$ 6,949,501		\$ 6,949,501
3. State Appropriations	15,095,750		15,095,750	15,806,000		15,806,000	16,870,300		16,870,300
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts		\$ 2,553,213	2,553,213		\$ 2,817,548	2,817,548		\$ 2,818,000	2,818,000
6. State Gifts, Grants & Contracts		109,086	109,086		141,181	141,181		141,000	141,000
7. Local Gifts, Grants & Contracts		752,805	752,805		1,368,104	1,368,104		1,368,000	1,368,000
8. Private Gifts, Grants & Contracts		950,277	950,277		1,072,439	1,072,439		1,072,000	1,072,000
9. Endowment Income		3,435	3,435		10,744	10,744		11,000	11,000
10. Sales and Services of Educ. Act.	145,593		145,593	151,525		151,525	129,000		129,000
11. Other Sources	748		748	8,352		8,352			
Total Educ. & General Funds	\$ 21,725,850	\$ 4,368,816	\$ 26,094,666	\$ 23,114,514	\$ 5,410,016	\$ 28,524,530	\$ 23,948,801	\$ 5,410,000	\$ 29,358,801
B. Auxiliary Enterprises Funds									
TOTAL CURRENT REVENUES	\$ 21,725,850	\$ 4,368,816	\$ 26,094,666	\$ 23,114,514	\$ 5,410,016	\$ 28,524,530	\$ 23,948,801	\$ 5,410,000	\$ 29,358,801
CURRENT EXPENDITURES AND TRANSFERS									
A. Educational and General Funds									
1. Instruction									
2. Research									
3. Public Service	\$ 17,350,396	\$ 4,292,938	\$ 21,643,334	\$ 17,979,767	\$ 5,379,515	\$ 23,359,282	\$ 20,199,612	\$ 5,380,000	\$ 25,579,612
4. Academic Support	142,370		142,370	109,610		109,610	127,703		127,703
5. Student Services									
6. Institutional Support	1,345,508	65,489	1,410,997	980,830	30,275	1,011,105	1,059,675	30,000	1,089,675
7. Staff Benefits	2,789,262	10,389	2,799,651	3,034,948	226	3,035,174	3,496,893		3,496,893
8. Operation & Maint. of Plant									
9. Scholarships & Fellowships									
Total E&G Expenditures	\$ 21,627,536	\$ 4,368,816	\$ 25,996,352	\$ 22,105,155	\$ 5,410,016	\$ 27,515,171	\$ 24,883,883	\$ 5,410,000	\$ 30,293,883
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out	198,400		198,400	234,158		234,158	228,800		228,800
Total Educational and General	\$ 21,825,936	\$ 4,368,816	\$ 26,194,752	\$ 22,339,313	\$ 5,410,016	\$ 27,749,329	\$ 25,112,683	\$ 5,410,000	\$ 30,522,683
B. Auxiliary Enterprises Funds									
Expenditures									
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out									
Total Auxiliary Enterprises									
TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS	\$ 21,825,936	\$ 4,368,816	\$ 26,194,752	\$ 22,339,313	\$ 5,410,016	\$ 27,749,329	\$ 25,112,683	\$ 5,410,000	\$ 30,522,683
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS									
E&G Funds	\$ (100,086)		\$ (100,086)	\$ 775,201		\$ 775,201	\$ (1,163,882)		\$ (1,163,882)
Auxiliary Enterprises Funds									
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	\$ (100,086)	\$ 0	\$ (100,086)	\$ 775,201	\$ 0	\$ 775,201	\$ (1,163,882)	\$ 0	\$ (1,163,882)

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

Appendix VI
Schedule A-8

	Actual 1987			Actual 1988			Revised Budget 1989		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees	\$ 667,386		\$ 667,386	\$ 746,970		\$ 746,970	\$ 799,997		\$ 799,997
2. Federal Appropriations									
3. State Appropriations	7,625,000	\$ 499,473	8,124,473	8,305,000	\$ 403,860	8,708,860	9,052,900	\$ 590,000	9,642,900
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts	338,136	714,483	1,052,619	479,344	1,085,960	1,565,304	488,500	1,086,000	1,574,500
6. State Gifts, Grants & Contracts									
7. Local Gifts, Grants & Contracts									
8. Private Gifts, Grants & Contracts	1,405	129,942	131,347	34,340	168,002	202,342	12,000	168,000	180,000
9. Endowment Income		42,429	42,429		36,423	36,423		36,000	36,000
10. Sales and Services of Educ. Act.	1,212,004		1,212,004	1,428,619		1,428,619	1,380,500		1,380,500
11. Other Sources	26,040		26,040	31,663		31,663			
Total Educ. & General Funds	\$ 9,869,971	\$ 1,386,327	\$ 11,256,298	\$ 11,025,936	\$ 1,694,245	\$ 12,720,181	\$ 11,733,897	\$ 1,880,000	\$ 13,613,897
B. Auxiliary Enterprises Funds									
TOTAL CURRENT REVENUES	\$ 9,869,971	\$ 1,386,327	\$ 11,256,298	\$ 11,025,936	\$ 1,694,245	\$ 12,720,181	\$ 11,733,897	\$ 1,880,000	\$ 13,613,897
CURRENT EXPENDITURES AND TRANSFERS									
A. Educational and General Funds									
1. Instruction	\$ 6,083,536	\$ 18,399	\$ 6,101,935	\$ 6,474,769	\$ 12,003	\$ 6,486,772	\$ 7,772,530	\$ 12,000	\$ 7,784,530
2. Research		790,905	790,905		1,195,797	1,195,797		1,196,000	1,196,000
3. Public Service		4,389	4,389		5,500	5,500		5,000	5,000
4. Academic Support	2,631,781	532,565	3,164,346	2,737,028	429,867	3,166,895	1,835,905	616,000	2,451,905
5. Student Services									
6. Institutional Support	14,435	3,120	17,555	15,048	12,335	27,383	16,047	12,000	28,047
7. Staff Benefits	1,193,150		1,193,150	1,349,602		1,349,602	1,517,264		1,517,264
8. Operation & Maint. of Plant							1,025,167		1,025,167
9. Scholarships & Fellowships		36,949	36,949		38,743	38,743		39,000	39,000
Total E&G Expenditures	\$ 9,922,902	\$ 1,386,327	\$ 11,309,229	\$ 10,576,447	\$ 1,694,245	\$ 12,270,692	\$ 12,166,913	\$ 1,880,000	\$ 14,046,913
Mandatory Transfers (In)/Out	(4,628)		(4,628)	(4,438)		(4,438)			
Non-Mandatory Transfers (In)/Out	69,500		69,500	50,699		50,699	84,800		84,800
Total Educational and General	\$ 9,987,774	\$ 1,386,327	\$ 11,374,101	\$ 10,622,708	\$ 1,694,245	\$ 12,316,953	\$ 12,251,713	\$ 1,880,000	\$ 14,131,713
B. Auxiliary Enterprises Funds									
Expenditures									
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out									
Total Auxiliary Enterprises									
TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS	\$ 9,987,774	\$ 1,386,327	\$ 11,374,101	\$ 10,622,708	\$ 1,694,245	\$ 12,316,953	\$ 12,251,713	\$ 1,880,000	\$ 14,131,713
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS									
E&G Funds	\$ (117,803)		\$ (117,803)	\$ 403,228		\$ 403,228	\$ (517,816)		\$ (517,816)
Auxiliary Enterprises Funds									
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	\$ (117,803)	\$ 0	\$ (117,803)	\$ 403,228	\$ 0	\$ 403,228	\$ (517,816)	\$ 0	\$ (517,816)

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

Appendix VI
Schedule A-9

	Actual 1987			Actual 1988			Revised Budget 1989		
	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	\$ 2,108,800		\$ 2,108,800	\$ 2,033,000		\$ 2,033,000	\$ 2,100,600		\$ 2,100,600
4. Local Appropriations	60,000		60,000	60,000		60,000	120,000		120,000
5. Federal Gifts, Grants & Contracts	34,221	\$ 47,233		63,650	\$ 65,420			\$ 326,511	326,511
6. State Gifts, Grants & Contracts	3,248	166,772	170,020	4,571	355,085	359,656		595,365	595,365
7. Local Gifts, Grants & Contracts									
8. Private Gifts, Grants & Contracts	600	8,127	8,727		7,082	7,082			
9. Endowment Income									
10. Sales and Services of Educ. Act.									
11. Other Sources	215,784		215,784	50,654		50,654	20,000		20,000
Total Educ. & General Funds	\$ 2,422,653	\$ 222,132	\$ 2,563,331	\$ 2,211,875	\$ 427,587	\$ 2,510,392	\$ 2,240,600	\$ 921,876	\$ 3,162,476
B. Auxiliary Enterprises Funds									
TOTAL CURRENT REVENUES	\$ 2,422,653	\$ 222,132	\$ 2,563,331	\$ 2,211,875	\$ 427,587	\$ 2,510,392	\$ 2,240,600	\$ 921,876	\$ 3,162,476
CURRENT EXPENDITURES AND TRANSFERS									
A. Educational and General Funds									
1. Instruction									
2. Research		\$ 5,000							
3. Public Service	\$ 1,779,983	209,006	\$ 1,988,989	\$ 1,557,832	\$ 420,505	\$ 1,978,337	\$ 1,935,348	\$ 921,876	\$ 2,857,224
4. Academic Support									
5. Student Services									
6. Institutional Support	259,816	743	260,559	132,201	545	132,746	137,474		137,474
7. Staff Benefits	329,944	7,383	337,327	287,201	6,537	293,738	342,945		342,945
8. Operation & Maint. of Plant									
9. Scholarships & Fellowships									
Total E&G Expenditures	\$ 2,369,743	\$ 222,132	\$ 2,586,875	\$ 1,977,234	\$ 427,587	\$ 2,404,821	\$ 2,415,767	\$ 921,876	\$ 3,337,643
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out	81,600		81,600	106,183		106,183	84,200		84,200
Total Educational and General	\$ 2,451,343	\$ 222,132	\$ 2,668,475	\$ 2,083,417	\$ 427,587	\$ 2,511,004	\$ 2,499,967	\$ 921,876	\$ 3,421,843
B. Auxiliary Enterprises Funds									
Expenditures									
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out									
Total Auxiliary Enterprises									
TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS	\$ 2,451,343	\$ 222,132	\$ 2,668,475	\$ 2,083,417	\$ 427,587	\$ 2,511,004	\$ 2,499,967	\$ 921,876	\$ 3,421,843
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS									
E&G Funds	\$ (28,690)		\$ (28,690)	\$ 128,458		\$ 128,458	\$ (259,367)		\$ (259,367)
Auxiliary Enterprises Funds									
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	\$ (28,690)	\$ 0	\$ (28,690)	\$ 128,458	\$ 0	\$ 128,458	\$ (259,367)	\$ 0	\$ (259,367)

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 1987			Actual 1988			Revised Budget 1989		
	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	\$ 892,000		\$ 892,000	\$ 878,000		\$ 878,000	\$ 947,400		\$ 947,400
4. Local Appropriations	618,271		618,271	730,590		730,590	782,775		782,775
5. Federal Gifts, Grants & Contracts	2,142	\$ 11,425	13,567	5,075	\$ 26,348	31,423		\$ 149,625	149,625
6. State Gifts, Grants & Contracts		301,834	301,834		232,009	232,009		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	\$ 1,512,413	\$ 313,259	\$ 1,825,672	\$ 1,613,665	\$ 258,357	\$ 1,872,022	\$ 1,730,175	\$ 399,625	\$ 2,129,800
B. Auxiliary Enterprises Funds									
TOTAL CURRENT REVENUES	\$ 1,512,413	\$ 313,259	\$ 1,825,672	\$ 1,613,665	\$ 258,357	\$ 1,872,022	\$ 1,730,175	\$ 399,625	\$ 2,129,800
CURRENT EXPENDITURES AND TRANSFERS									
A. Educational and General Funds									
1. Instruction									
2. Research									
3. Public Service	\$ 1,168,073	\$ 313,259	\$ 1,481,332	\$ 1,198,053	\$ 258,357	\$ 1,456,410	\$ 1,390,934	\$ 399,625	\$ 1,790,559
4. Academic Support	102,432		102,432	96,967		96,967	116,570		116,570
5. Student Services									
6. Institutional Support	2,362		2,362	2,892		2,892	3,374		3,374
7. Staff Benefits	246,685		246,685	262,362		262,362	309,351		309,351
8. Operation & Maint. of Plant									
9. Scholarships & Fellowships									
Total E&G Expenditures	\$ 1,519,552	\$ 313,259	\$ 1,832,811	\$ 1,560,274	\$ 258,357	\$ 1,818,631	\$ 1,820,229	\$ 399,625	\$ 2,219,854
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out	9,200		9,200	11,600		11,600	19,400		19,400
Total Educational and General	\$ 1,528,752	\$ 313,259	\$ 1,842,011	\$ 1,571,874	\$ 258,357	\$ 1,830,231	\$ 1,839,629	\$ 399,625	\$ 2,239,254
B. Auxiliary Enterprises Funds									
Expenditures									
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out									
Total Auxiliary Enterprises									
TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS	\$ 1,528,752	\$ 313,259	\$ 1,842,011	\$ 1,571,874	\$ 258,357	\$ 1,830,231	\$ 1,839,629	\$ 399,625	\$ 2,239,254
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS									
E&G Funds	\$ (16,339)		\$ (16,339)	\$ 41,791		\$ 41,791	\$ (109,454)		\$ (109,454)
Auxiliary Enterprises Funds									
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	\$ (16,339)	\$ 0	\$ (16,339)	\$ 41,791	\$ 0	\$ 41,791	\$ (109,454)	\$ 0	\$ (109,454)

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 1987			Actual 1988			Revised Budget 1989		
	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	\$ 638,000		\$ 638,000	\$ 629,000		\$ 629,000	\$ 673,400		\$ 673,400
4. Local Appropriations	531,000		531,000	683,292		683,292	804,675		804,675
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	4,034		4,034	2,831		2,831	2,500		2,500
Total Educ. & General Funds	\$ 1,173,034		\$ 1,173,034	\$ 1,315,123		\$ 1,315,123	\$ 1,480,575		\$ 1,480,575
B. Auxiliary Enterprises Funds									
TOTAL CURRENT REVENUES	\$ 1,173,034	\$ 0	\$ 1,173,034	\$ 1,315,123	\$ 0	\$ 1,315,123	\$ 1,480,575	\$ 0	\$ 1,480,575
CURRENT EXPENDITURES AND TRANSFERS									
A. Educational and General Funds									
1. Instruction									
2. Research									
3. Public Service	\$ 1,019,091		\$ 1,019,091	\$ 1,123,563		\$ 1,123,563	\$ 1,311,934		\$ 1,311,934
4. Academic Support									
5. Student Services									
6. Institutional Support	2,745		2,745	3,055		3,055	3,900		3,900
7. Staff Benefits	175,048		175,048	188,769		188,769	207,972		207,972
8. Operation & Maint. of Plant									
9. Scholarships & Fellowships									
Total E&G Expenditures	\$ 1,196,884		\$ 1,196,884	\$ 1,315,387		\$ 1,315,387	\$ 1,523,806		\$ 1,523,806
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out	9,200		9,200	7,400		7,400	11,400		11,400
Total Educational and General	\$ 1,206,084		\$ 1,206,084	\$ 1,322,787		\$ 1,322,787	\$ 1,535,206		\$ 1,535,206
B. Auxiliary Enterprises Funds									
Expenditures									
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out									
Total Auxiliary Enterprises									
TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS	\$ 1,206,084	\$ 0	\$ 1,206,084	\$ 1,322,787	\$ 0	\$ 1,322,787	\$ 1,535,206	\$ 0	\$ 1,535,206
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS									
E&G Funds	\$ (33,050)		\$ (33,050)	\$ (7,664)		\$ (7,664)	\$ (54,631)		\$ (54,631)
Auxiliary Enterprises Funds									
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	\$ (33,050)	\$ 0	\$ (33,050)	\$ (7,664)	\$ 0	\$ (7,664)	\$ (54,631)	\$ 0	\$ (54,631)

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 1987			Actual 1988			Revised Budget 1989		
	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	\$ 1,283,000		\$ 1,283,000	\$ 1,249,000		\$ 1,249,000	\$ 1,433,400		\$ 1,433,400
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts		\$ 125,502	125,502		\$ 266,353	266,353		\$ 272,730	272,730
6. State Gifts, Grants & Contracts		11,117	11,117		3,354	3,354			
7. Local Gifts, Grants & Contracts									
8. Private Gifts, Grants & Contracts		70,944	70,944		27,992	27,992	50,853	21,000	71,853
9. Endowment Income									
10. Sales and Services of Educ. Act.	10,219		10,219	20,558		20,558	4,500		4,500
11. Other Sources	503,514		503,514	669,670		669,670	668,478		668,478
Total Educ. & General Funds	\$ 1,796,733	\$ 207,563	\$ 2,004,296	\$ 1,939,228	\$ 297,699	\$ 2,236,927	\$ 2,157,231	\$ 293,730	\$ 2,450,961
B. Auxiliary Enterprises Funds									
TOTAL CURRENT REVENUES	\$ 1,796,733	\$ 207,563	\$ 2,004,296	\$ 1,939,228	\$ 297,699	\$ 2,236,927	\$ 2,157,231	\$ 293,730	\$ 2,450,961
CURRENT EXPENDITURES AND TRANSFERS									
A. Educational and General Funds									
1. Instruction									
2. Research									
3. Public Service	\$ 1,280,093	\$ 207,563	\$ 1,487,656	\$ 1,480,240	\$ 297,699	\$ 1,777,939	\$ 1,672,409	\$ 293,730	\$ 1,966,139
4. Academic Support									
5. Student Services									
6. Institutional Support	137,641		137,641	85,881		85,881	92,581		92,581
7. Staff Benefits	376,262		376,262	414,191		414,191	454,261		454,261
8. Operation & Maint. of Plant									
9. Scholarships & Fellowships									
Total E&G Expenditures	\$ 1,793,996	\$ 207,563	\$ 2,001,559	\$ 1,980,312	\$ 297,699	\$ 2,278,011	\$ 2,219,251	\$ 293,730	\$ 2,512,981
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out	101,500		101,500	(47,503)		(47,503)	31,600		31,600
Total Educational and General	\$ 1,895,496	\$ 207,563	\$ 2,103,059	\$ 1,932,809	\$ 297,699	\$ 2,230,508	\$ 2,250,851	\$ 293,730	\$ 2,544,581
B. Auxiliary Enterprises Funds									
Expenditures									
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out									
Total Auxiliary Enterprises									
TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS	\$ 1,895,496	\$ 207,563	\$ 2,103,059	\$ 1,932,809	\$ 297,699	\$ 2,230,508	\$ 2,250,851	\$ 293,730	\$ 2,544,581
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS									
E&G Funds	\$ (98,763)		\$ (98,763)	\$ 6,419		\$ 6,419	\$ (93,620)		\$ (93,620)
Auxiliary Enterprises Funds									
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	\$ (98,763)	\$ 0	\$ (98,763)	\$ 6,419	\$ 0	\$ 6,419	\$ (93,620)	\$ 0	\$ (93,620)

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

Appendix VI
Schedule A-13

	Actual 1987			Actual 1988			Revised Budget 1989		
	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	\$ 2,018,000		\$ 2,018,000	\$ 1,937,000		\$ 1,937,000	\$ 2,032,400		\$ 2,032,400
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts									
6. State Gifts, Grants & Contracts		\$ 25,363	25,363		\$ 23,473	23,473		\$ 23,500	23,500
7. Local Gifts, Grants & Contracts									
8. Private Gifts, Grants & Contracts	375,184	130,588	505,772	313,932	191,773	505,705	81,100	192,000	273,100
9. Endowment Income	45,308	3,602	48,910	54,441	6,275	60,716		6,300	6,300
10. Sales and Services of Educ. Act.									
11. Other Sources	7,547,449		7,547,449	8,249,945		8,249,945	7,210,500		7,210,500
Total Educ. & General Funds	\$ 9,985,941	\$ 159,553	\$ 10,145,494	\$ 10,555,318	\$ 221,521	\$ 10,776,839	\$ 9,324,000	\$ 221,800	\$ 9,545,800
B. Auxiliary Enterprises Funds									
TOTAL CURRENT REVENUES	\$ 9,985,941	\$ 159,553	\$ 10,145,494	\$ 10,555,318	\$ 221,521	\$ 10,776,839	\$ 9,324,000	\$ 221,800	\$ 9,545,800
CURRENT EXPENDITURES AND TRANSFERS									
A. Educational and General Funds									
1. Instruction									
2. Research									
3. Public Service		\$ 25,363	\$ 25,363		\$ 23,473	\$ 23,473		\$ 23,500	\$ 23,500
4. Academic Support									
5. Student Services									
6. Institutional Support	\$ 13,211,568	134,190	13,345,758	\$ 12,166,512	198,048	12,364,560	\$ 13,997,800	198,300	14,196,100
7. Staff Benefits	2,476,001		2,476,001	2,661,637		2,661,637	3,000,000		3,000,000
8. Operation & Maint. of Plant									
9. Scholarships & Fellowships									
Total E&G Expenditures	\$ 15,687,569	\$ 159,553	\$ 15,847,122	\$ 14,828,149	\$ 221,521	\$ 15,049,670	\$ 16,997,800	\$ 221,800	\$ 17,219,600
Mandatory Transfers (In)/Out	133,939		133,939	496,833		496,833	340,000		340,000
Non-Mandatory Transfers (In)/Out	(5,268,791)		(5,268,791)	(4,256,611)		(4,256,611)	(8,013,800)		(8,013,800)
Total Educational and General	\$ 10,552,717	\$ 159,553	\$ 10,712,270	\$ 11,068,371	\$ 221,521	\$ 11,289,892	\$ 9,324,000	\$ 221,800	\$ 9,545,800
B. Auxiliary Enterprises Funds									
Expenditures									
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out									
Total Auxiliary Enterprises									
TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS	\$ 10,552,717	\$ 159,553	\$ 10,712,270	\$ 11,068,371	\$ 221,521	\$ 11,289,892	\$ 9,324,000	\$ 221,800	\$ 9,545,800
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS									
E&G Funds	\$ (566,776)		\$ (566,776)	\$ (513,053)		\$ (513,053)			
Auxiliary Enterprises Funds									
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	\$ (566,776)	\$ 0	\$ (566,776)	\$ (513,053)	\$ 0	\$ (513,053)	\$ 0	\$ 0	\$ 0

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

Appendix VI
Schedule A-14

	Actual 1987			Actual 1988			Revised Budget 1989		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
REVENUES									
Services to Patients	\$110,528,101		\$110,528,101	\$132,813,403		\$132,813,403	\$145,271,571		\$145,271,571
Gifts, Grants and Contracts	5,767	\$ 2,739,298	2,745,065	3,786,446	\$ 2,803,190	6,589,636	4,765,416	\$ 2,785,000	7,550,416
Auxiliary Enterprises	3,255,535		3,255,535	34,386		34,386			0
Other Sources	1,049,582		1,049,582	1,225,116		1,225,116	751,456		751,456
TOTAL REVENUES	\$114,838,985	\$ 2,739,298	\$117,578,283	\$137,859,351	\$ 2,803,190	\$140,662,541	\$150,788,443	\$ 2,785,000	\$153,573,443
EXPENDITURES									
Public Service	\$ 162,218		\$ 162,218	\$ 634,580		\$ 634,580	\$ 1,432,001		\$ 1,432,001
Institutional Support				4,397,544			4,130,621		4,130,621
Operation & Maintenance of Plant				9,693,375			10,883,378		10,883,378
Auxiliary Enterprises	1,487,058		1,487,058	2,208,475		2,208,475	5,087,864		5,087,864
Administration	9,527,554		9,527,554	13,371,618		13,371,618	14,041,643		14,041,643
Nursing Division	20,449,184		20,449,184	24,764,399		24,764,399	26,392,615		26,392,615
Ancillary Services - General	7,091,266		7,091,266	8,958,364		8,958,364	9,341,567		9,341,567
Ancillary Services - Patient Care	38,375,463		38,375,463	44,996,149		44,996,149	46,495,300		46,495,300
Outpatient Services	5,378,917		5,378,917	6,695,323		6,695,323	6,467,497		6,467,497
General Services	9,312,695		9,312,695	3,139,595		3,139,595	1,865,758		1,865,758
Other Expenditures	11,643,749	\$ 2,739,298	14,383,047	7,028,763	\$ 2,803,190	9,831,953	4,850,000	\$ 2,785,000	7,635,000
Total Expenditures	\$103,428,104	\$ 2,739,298	\$106,167,402	\$125,888,185	\$ 2,803,190	\$128,691,375	\$130,988,244	\$ 2,785,000	\$133,773,244
Mandatory Transfers (In)/Out	6,351,412		6,351,412	6,987,882		6,987,882	9,884,800		9,884,800
Non-Mandatory Transfers (In)/Out	4,898,012		4,898,012	670,864		670,864	789,200		789,200
TOTAL EXPENDITURES AND TRANSFERS	\$114,677,528	\$ 2,739,298	\$117,416,826	\$133,546,931	\$ 2,803,190	\$136,350,121	\$141,662,244	\$ 2,785,000	\$144,447,244
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS									
	\$ 161,457		\$ 161,457	\$ 4,312,420		\$ 4,312,420	\$ 9,126,199		\$ 9,126,199
Fund Balance at Beginning of Year	24,693,817		24,693,817	24,855,274		24,855,274	29,167,694		29,167,694
Fund Balance at End of Year	<u>\$ 24,855,274</u>	<u>\$ 0</u>	<u>\$ 24,855,274</u>	<u>\$ 29,167,694</u>	<u>\$ 0</u>	<u>\$ 29,167,694</u>	<u>\$ 38,293,893</u>	<u>\$ 0</u>	<u>\$ 38,293,893</u>

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

Appendix VI
Schedule A-15

	Actual 1987			Actual 1988			Revised Budget 1989		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
REVENUES									
Services to Patients	\$ 27,371,942		\$ 27,371,942	\$ 29,861,368		\$ 29,861,368	\$ 30,973,530		\$ 30,973,530
Gifts, Grants and Contracts	405,700		405,700		\$ 341	341	490,350		490,350
Auxiliary Enterprises				484,004		484,004	(3,837,930)		(3,837,930)
Other Sources	(2,794,422)		(2,794,422)	(2,015,443)		(2,015,443)			
TOTAL REVENUES	<u>\$ 24,983,220</u>	<u>\$ 0</u>	<u>\$ 24,983,220</u>	<u>\$ 28,329,929</u>	<u>\$ 341</u>	<u>\$ 28,330,270</u>	<u>\$ 27,625,950</u>	<u>\$ 0</u>	<u>\$ 27,625,950</u>
EXPENDITURES									
Auxiliary Enterprises	\$ 377,896		\$ 377,896	\$ 414,785		\$ 414,785	\$ 435,728		\$ 435,728
Administration	2,693,841		2,693,841	3,275,715		3,275,715	3,341,385		3,341,385
Nursing Division	3,705,884		3,705,884	3,787,071		3,787,071	3,641,124		3,641,124
Ancillary Services - General	67,281		67,281	73,238		73,238	81,912		81,912
Ancillary Services - Patient Care	8,329,244		8,329,244	8,750,518		8,750,518	9,267,568		9,267,568
Outpatient Services	719,994		719,994	739,506		739,506	809,926		809,926
General Services	3,069,700		3,069,700	4,216,999		4,216,999	4,482,237		4,482,237
Other Expenditures	2,225,940		2,225,940	2,460,087	\$ 341	2,460,428	2,298,804		2,298,804
Renal Services	588,887		588,887	884,522		884,522	921,237		921,237
Total Expenditures	<u>\$ 21,778,667</u>		<u>\$ 21,778,667</u>	<u>\$ 24,602,441</u>	<u>\$ 341</u>	<u>\$ 24,602,782</u>	<u>\$ 25,279,921</u>		<u>\$ 25,279,921</u>
Mandatory Transfers (In)/Out	201,600		201,600	629,111		629,111	654,000		654,000
Non-Mandatory Transfers (In)/Out	1,337,846		1,337,846	1,095,474		1,095,474	1,582,400		1,582,400
TOTAL EXPENDITURES AND TRANSFERS	<u>\$ 23,318,113</u>	<u>\$ 0</u>	<u>\$ 23,318,113</u>	<u>\$ 26,327,026</u>	<u>\$ 341</u>	<u>\$ 26,327,367</u>	<u>\$ 27,516,321</u>	<u>\$ 0</u>	<u>\$ 27,516,321</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS	\$ 1,665,107		\$ 1,665,107	\$ 2,002,903		\$ 2,002,903	\$ 109,629		\$ 109,629
Fund Balance at Beginning of Year	560,746		560,746	2,225,853		2,225,853	4,254,007		4,254,007
Prior Year Adjustment				25,251		25,251			
Adjusted Fund Balance at Beginning of Year				2,251,104		2,251,104			
Fund Balance at End of Year	<u>\$ 2,225,853</u>	<u>\$ 0</u>	<u>\$ 2,225,853</u>	<u>\$ 4,254,007</u>	<u>\$ 0</u>	<u>\$ 4,254,007</u>	<u>\$ 4,363,636</u>	<u>\$ 0</u>	<u>\$ 4,363,636</u>

THE UNIVERSITY OF TENNESSEE
Unrestricted Current Funds
Notes to Exhibits, Schedules and Appendices
Fiscal Years 1987, 1988 and 1989

1. Reflects redistribution of non-credit program income from resident enrollment fees to other income.
2. Conference fees of approximately \$162,000 for FY 1988-89 were budgeted in Tuition and Fees, and in July will be moved to Other Sources.
3. Reflects a reduction in projected indirect income from Federal Grants and Contracts.
4. FY 1988-89 reflects staff reorganization in Public Service, eliminating some positions.
5. FY 1988-89 reflects funds set aside for repayment of short term loan and telephone equipment.
6. Includes above average miscellaneous income and conference activity.
7. Reflects decreased expenditures during FY 1987-88 by the State Testing Bureau.
8. Tuition and Fees revenue for FY 1988-89 and expenditures in Object Code 15, Summer School, include Summer 1988 and one-half of Summer 1989 due to the semester conversion effect on the summer school calendar.
9. Includes \$957,000 increased employee group insurance costs, \$587,000 due to retirement rate changes and approximately \$750,000 due to FY 1988-89 retirement and Social Security contributions for additional month for academic year appointments because of the transition to semesters.
10. Reflects student fee shortfall due to one year enrollment decline resulting from semester transition.
11. Reflects transfers of funds from Program Adjustment account for both research incentive efforts and research equipment purchases.
12. Includes research incentive funds allocated from indirect cost recovery revenue and additional allocations for equipment purchases.
13. Reflects transfer of funds from Program Adjustment account (Instruction) to various Academic Support accounts for college-wide activities and an increase in the academic computing budget.
14. Federal gifts, grants and contracts was underbudgeted, and Communications, Object Code 35, was overbudgeted in FY 1988-89. This will be corrected before the end of the year.
15. Reflects only the base operating budget for the research office. Initially research project expenditures are not separately identified

NOTES Continued

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.

16. FY 1988-89 includes increase in System charge of \$120,900 and instructional equipment loan debt of \$50,000.
17. Reflects change in food service facility from self-operated to contracted effective July 1, 1988. Also reflects change in the classification of Clement Hall from Auxiliary to Educational and General.
18. Reflects increase in consulting fees.
19. Reflects major purchases of instructional equipment.
20. Reflects an above average increase in Federal grants received in FY 1987-88.
21. Includes \$400,000 received from the Tennessee Department of Economic Community Development for research space. This is a one-time occurrence.
22. Original Budget for FY 1988-89 does not include \$500,000 variable payment for computer equipment.
23. Reflects amount transferred from Other Specialized Units to College of Medicine to balance their budget.
24. In FY 1986-87, surplus plant funds were transferred to Educational and General funds.
25. Reflects an anticipated reduction in farm sales in FY 1988-89.
26. Reflects a realignment of accounts out of Institutional Support to Public Service to appropriately reflect function of accounts.
27. Reduction in Academic Support reflects reclassification of funds for Instructional purposes.
28. Reflects break-out of Physical Plant expenditures to a separate expenditure function in FY 1988-89.
29. Reflects increase in local appropriation for FY 1988-89 to enhance support for Government Training.
30. Reflects movement of the Critical Care program from IPS to Continuing Education effective in FY 1987-88. Increase in expenditures as a result of reinstating encumbrances carried over from 1987-88.

NOTES Continued

31. 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.
32. Neither licensing revenues of approximately \$200,000, nor offsetting transfers to other entities are included in the FY 1988-89 Original Budget or the FY 1988-89 Revised Budget. This is because the level of licensing revenue is uncertain until actually earned and is then a wash between revenue in and transfers out each year.
33. Represents debt service on Administrative Services Building.
34. Represents a correcting entry between Object Codes 14 and 18.
35. Increase due to one-time major maintenance in FY 1986-87 only.
36. FY 1986-87 increase reflects one-time consultant cost for centennial campaign.
37. Reflects corrections to expenditures which should have been in Object Code 39, Supplies. Also reflects a modification of accounting procedures to record payment of local conference fees from this object code.
38. FY 1987-88 reflects an object coding error. The recovery of telephone services was recorded in Object Code 35 instead of Object Code 48, Service Department Credits.
39. Correction of internal accounting policy which was not recording departmental motor vehicle operation recoveries correctly. Recovered under Object Code 32, should have been Object Code 48, Service Department Credits.
40. Reflects increase in cost of liability insurance.
41. Budget allocation error. Allocation to Object Code 19, Non-Wage Payments, should have been Object Code 18, Student Employees, Hourly.
42. Reflects incorrect distribution of Athletic grants-in-aid between Object Code 43 and Object Code 44. This will be corrected later in the fiscal year.
43. Original Budget for FY 1988-89 represents students paid on monthly payroll to perform services in student organizations such as Echo, SGA, etc. They are budgeted in Object Code 18, Student Employees, Hourly, on the FY 1988-89 Revised Budget.
44. Reflects removal of special contractual service allocations made during FY 1986-87 and FY 1987-88. Allocations are made on an ongoing basis as available funds are identified.

NOTES Continued

45. Reflects the recording of the 7% administrative reduction with the FY 1988-89 budget. The Revised FY 1988-89 Budget reflects permanent reallocation of the reduction.
46. Reflects major purchase of computer software.
47. Includes contingency funding for program adjustments that will be allocated later in the year.
48. Recoveries in Object Code 49, Other Expenditures, reflect ad sales from yearbook, student newspaper and Vanguard Theater.
49. Net maintenance and repair expenses in Physical Plant increased to approximately \$106,000 as a result of a decrease in recoveries from auxiliary units.
50. Reflects a decline in accident insurance for Athletics of approximately \$9,000 and decline in Worker's Compensation insurance of approximately \$7,500.
51. Actual FY 1987 and FY 1988 include matching funds for Centers of Excellence and Undergraduate Excellence programs. Matching funds are originally budgeted in salaries and later transferred to Object Code 44, Grants and Subsidies. FY 1988-89 Revised Budget reflects this.
52. Includes one-time cost sharing required by specialized care unit.
53. Beginning in FY 1987-88, medical professional staff who teach specialities are paid by extra pay only instead of by contract.
54. Reflects savings due to refinancing of telephone switch, creation of pre-sort mail program and increased use of electronic mail in FY 1988-89.
55. FY 1988-89 reflects increased recoveries from use of computer services.
56. FY 1988-89 reflects \$556,200 in program adjustments to be allocated later in the year, also private practice dentistry's anticipated use of contracted services which currently cannot be provided by UT faculty.
57. In Actual FY 1986-87, administrative and professional salaries were fully recovered.
58. Reflects cost sharing by Special Education Fund for equipment for Basic Science Departments.
59. Reflects growth in graduate studies area.
60. Recovery received from LeBonheur Hospital in Actual FY 1987-88 credited to Professional Services instead of Contractual and Special Services.

NOTES Continued

61. Reflects increased rental space from Baptist Hospital for the Pathology Department.
62. In FY 1986-87 the majority of service department credits were shown in Memphis, OSU.
63. Grants requiring subsidies in the past have terminated.
64. FY 1988 and 1989 reflect reduction in emergency room personnel.
65. Healthplex rental is not budgeted in FY 1988-89 pending negotiations with Baptist Hospital.
66. FY 1988-89 reflects increased service provided by Family Practice, Knoxville, to the UT Medical Center at Knoxville.
67. Consulting services were discontinued at the end of FY 1986-87.
68. In FY 1987-88, GRA fees were recorded in Object Code 44, Grants and Subsidies, instead of Object Code 43, Awards.
69. Expenditures for Object Code 48 are initially budgeted in other object codes.
70. Actual FY 1986-87 and FY 1987-88 reflect accounting procedures used to net-out expenditures in non-building capital improvements.
71. FY 1988-89 reflects a shift in amount normally budgeted in Object Code 62, Minor Equipment, to Object Code 61, Equipment, to effectively utilize equipment allocations.
72. Reflects reduction in cost of operating print shop.
73. Expenditure recovery for contract reimbursement for FY 1986-87 was received in FY 1987-88.
74. FY 1986-87 reflects one-time cost sharing of funds from counties and FY 1987-88 reflects a change in accounting procedures for county funds.
75. Reflects FY 1987-88 encumbered purchase orders carried forward to FY 1988-89.
76. Reflects FY 1987-88 encumbered purchase orders carried forward to FY 1988-89 and one-time purchases to replace obsolete equipment.
77. In FY 1986-87 and FY 1987-88 some of Academic Salaries, Object Code 12, were coded incorrectly as Administrative Salaries, Object Code 11.
78. Reflects additional costs required to computerize the Veterinary Teaching Hospital.

NOTES Continued

79. Reflects reclassification of expenditures originally budgeted as Buildings-Capital Outlay and equipment encumbrances from FY 1987-88.
80. Reflects one-time recovery for computer support provided centrally.
81. FY 1988-89 Revised budget reflects rebudgeting of prior year faculty time, increase in daily rates for faculty consulting, funding for Vice President's position previously unbudgeted, and reinstatement of Hazardous Waste Extension services.
82. FY 1988-89 reflects uncertainty with DOD contract renewal.
83. Revised Budget FY 1988-89 reflects funding for programs such as Satellite Uplink support, computer upgrades and prior year encumbrances for Board of Regents faculty support.
84. Reflects funding for proposed Vice President position previously unbudgeted.
85. Reflects public safety contracts expensed as payables in FY 1986-87 due to uncertainty over completion time.
86. Reflects one-time recovery from TDH & E contracts.
87. FY 1988-89 reflects adjustment in object code designation for staff.
88. Reflects object code recovery shift from Contractual and Special Services to Service Department Credits.
89. Reflects special audio/vidio equipment purchases for other UT entities recovered in Object Code 48, Service Department Credits.
90. Revised Budget for FY 1988-89 reflects prior year encumbrances.
91. Medicare cost allowances which are an offset to revenue are budgeted separately at W. F. Bowld Hospital.

