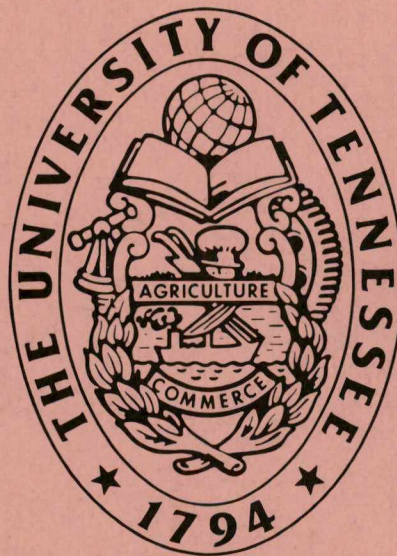


The University of Tennessee BUDGET DOCUMENT Fiscal Year 1989-90

(Revised as of October 31, 1989)



**Submitted to the Board of Trustees
Annual Meeting, 1989**

(Revised to Reflect Actual Data for Fiscal Year 1989)

THE UNIVERSITY OF TENNESSEE

June 1989

University-Wide Administration

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THE UNIVERSITY OF TENNESSEE
Knoxville
Office of the President
February 7, 1990

Presented herewith is the Revised Budget Document for FY 1990. This document is a revision of the original FY 1990 Budget Document which was submitted to The University of Tennessee Board of Trustees at its annual meeting on June 15, 1989.

The various exhibits, schedules and appendices reflect (1) revisions in the FY 1990 budget estimates through October 31, 1989 and (2) replacement of the FY 1989 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

with Primary Campuses at:

Chattanooga

Martin

Knoxville

Memphis



June 15, 1989

Office of the President
Knoxville 37996-0180
Telephone 615/974-2241

Board of Trustees
The University of Tennessee
Knoxville, Tennessee

Ladies and Gentlemen:

Transmitted herewith are the proposed budgets for the campuses and other budgetary units of The University of Tennessee for Fiscal Year 1989-90. 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, 1989 through June 30, 1990. These budgets were prepared in accordance with provisions set forth in the 1989 Appropriations Act and guidelines established by the Tennessee Higher Education Commission. They have been studied carefully and are the result of program analyses conducted by 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. The appropriations for each of the various campuses and units of the University for fiscal years 1987-88, 1988-89 and 1989-90 are presented in the "Summary of State Appropriations" on page two of this letter.

In reviewing these budgets, please note that they reflect a \$14.3 million or 5.0 percent increase in basic direct State appropriations for the coming fiscal year. This increase, plus an estimated \$1.6 million net increase in other revenues, including revenues from the proposed increases in student fees as set forth in Appendix IV, will provide some \$16.0 million in new Educational and General (E&G) funds. These new E&G funds together with an estimated \$19.5 million increase in revenues from Auxiliary Enterprises and Hospitals bring the total increase in funds for the University to \$35.5 million for the 1989-90 fiscal year.

The \$14.3 million increase in basic State support 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 teaching faculty, the average salary increase will be 4.2 percent; for clerical and supporting staff 4.8 percent, and for administrative personnel the average increase will be 4.1 percent.

Additional compensation for faculty and staff is provided through the Longevity Pay Program which is designed to reward employees for their years of service to the State of Tennessee. During the 1989-90 fiscal year,

THE UNIVERSITY OF TENNESSEE
SUMMARY OF STATE APPROPRIATIONS
UNRESTRICTED CURRENT FUNDS

Distribution -----	----- Actual 1988 Appropriation -----	----- Actual 1989 Appropriation -----	----- Revised 1990 Appropriation* -----
	(A)	(B)	(C)
UT Chattanooga	\$ 22,897,000	\$ 25,044,800	\$ 27,104,000
UT Knoxville	109,209,000	119,816,800	126,025,000
UT Martin	18,003,000	19,473,800	20,230,000
UT Space Institute	3,481,000	4,312,500	4,601,000
UT, Memphis			
Other Specialized Units	\$ 35,522,000	\$ 38,609,700	\$ 41,151,000
College of Medicine Units	24,182,000	26,484,100	28,131,000
Family Medicine Units	2,897,000	3,058,100	3,181,000
Total UT, Memphis	\$ 62,601,000	\$ 68,151,900	\$ 72,463,000
Agricultural Experiment Station	12,817,000	14,290,500	15,399,000
Agricultural Extension Service	15,806,000	16,873,800	18,071,000
Veterinary Medicine	8,305,000	9,054,500	9,576,000
Institute for Public Service	2,033,000	2,101,100	2,228,000
Municipal Technical Adv. Service	878,000	947,700	1,041,000
County Technical Asst. Service	629,000	673,700	751,000
Continuing Education	1,249,000	1,433,700	1,535,000
University-wide Administration	1,937,000	2,036,800	2,094,000
Total State Appropriations	<u>\$259,845,000</u> =====	<u>\$284,211,600</u> =====	<u>\$301,118,000</u> =====

- (A) 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.
- (B) Does not include \$9,915,000 appropriated to UT institutions in FY 1988-89 for Centers of Excellence nor UT's portion (one-half or \$4,000,000) of an additional \$8,000,000 endowment appropriated for Chairs of Excellence in 1988-89.
- (C) Does not include \$9,915,000 appropriated to UT institutions in FY 1989-90 for Centers of Excellence nor UT's portion (one-half or \$2,000,000) of an additional \$4,000,000 endowment appropriated for Chairs of Excellence in 1989-90. The 1989-90 appropriation for Chairs of Excellence is contingent on availability of state funds.

* This is a change from the budget letter dated June 15 included with the original budget memorandum.

longevity payments to faculty and staff will be made at the rate of \$100 for each year of eligible service up to a maximum of \$2,100 for those persons with 21 or more years of service. For persons with 21 or more years of service, the rate for 1989-90 represents a \$100 increase in longevity pay. (During 1988-89 the maximum payment was \$2,000 for those persons with 20 or more years of service.)

Included for the second year in the State appropriations is UT's share of \$10 million for improvements and upgrading of teaching and research equipment. These funds are in support of a continuing program proposed by the Tennessee Higher Education Commission and Governor McWherter. The aim of the program is to evaluate and upgrade equipment at higher education institutions in Tennessee to state-of-the-art status. The University of Tennessee's supplemental equipment appropriation for 1989-90 is \$4,793,000. Institutions are required to match these funds on a dollar-for-dollar basis. This supplemental equipment appropriation and the required matching funds are reflected in the budgets presented herein.

In addition to the \$14.3 million increase in basic State appropriations, the 1989 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 \$9.9 million. The funds necessary to meet the matching requirement are set aside in these budgets.

The General Assembly also appropriated, contingent upon the availability of State funds at June 30, 1989, \$4.0 million for Chairs of Excellence at UT and Board of Regents institutions. If funded, UT will receive one-half (\$2.0 million) of this appropriation.

A special supplemental appropriation in the amount of \$4,781,000 was also approved to fund the increase in the cost of group insurance for faculty and staff at UT and Board of Regents institutions.

Additional special appropriations were also made to fund a physical therapy program at UT Chattanooga (\$250,000), a vegetable project at the UT Agricultural Experiment Station (\$50,000), and a drug study in the Department of Pediatrics at the Clinical Education Center in Knoxville (\$49,900).

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 \$519,392,692. The proposed expenditures and transfers exceed the budgeted revenues by \$907,930. 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 \$77,137,524 or 14.9 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 1989-90 appropriations or should changes in estimated resources require, the budgets will be modified accordingly so that expenditures will not exceed available resources.
2. The proposed fee and tuition schedules be adopted for 1989-90.
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 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,

Lamar Alexander

Lamar Alexander
President

LA:jp

Unrestricted Current Funds Section

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

EXHIBIT A
University

	Actual 1988	Actual 1989	Original Budget 1990	Revised Budget 1990
UNRESTRICTED CURRENT REVENUES				
A. Educational and General Funds				
1. Tuition and Fees	\$ 75,228,384	\$ 82,943,997	\$ 82,056,289	\$ 84,196,305
2. Federal Appropriations	11,415,014	11,401,511	11,439,609	11,709,376
3. State Appropriations	259,845,000	284,211,600	298,392,000	301,118,000
4. Local Appropriations	1,473,882	1,685,583	1,714,425	1,718,552
5. Federal Gifts, Grants & Contracts	10,939,700	11,551,994	11,286,607	11,286,607
6. State Gifts, Grants & Contracts	514,801	723,422	529,942	529,942
7. Local Gifts, Grants & Contracts	2,099,063	2,008,005	1,865,498	1,865,498
8. Private Gifts, Grants & Contracts	3,380,266	3,100,354	3,144,967	3,152,348
9. Endowment Income	97,729	110,209	43,000	43,000
10. Sales & Services of Educ. Act.	18,641,660	21,955,291	20,406,287	20,656,381
11. Other Sources	11,499,711	12,776,641	9,951,921	9,765,071
Total Educational & General Funds	\$395,135,210	\$432,468,607	\$440,830,545	\$446,041,080
B. Auxiliary Enterprises Funds	73,079,277	73,355,965	77,654,217	78,085,987
C. Hospitals Funds	166,189,280	186,587,116	196,365,900	196,365,900
TOTAL CURRENT REVENUES	\$634,403,767	\$692,411,688	\$714,850,662	\$720,492,967
UNRESTRICTED CURRENT EXPENDITURES & TRANSFERS				
A. Educational and General Funds				
1. Instruction	\$144,828,263	\$159,835,373	\$167,845,121	\$166,797,900
2. Research	21,123,186	25,147,463	22,736,338	24,363,976
3. Public Service	28,211,953	31,468,907	31,528,561	31,785,817
4. Academic Support	40,308,925	43,416,546	41,540,821	44,433,401
5. Student Services	19,237,360	20,967,429	20,960,225	21,267,945
6. Institutional Support	36,669,438	37,826,849	40,315,422	40,805,420
7. Staff Benefits	61,746,408	69,586,337	74,247,521	76,575,227
8. Operation & Maint. of Plant	32,443,759	34,059,469	34,937,676	37,301,120
9. Scholarships & Fellowships	6,268,884	7,230,428	7,370,942	7,885,990
Total E&G Expenditures	\$390,838,176	\$429,538,801	\$441,482,627	\$451,216,796
Mandatory Transfers (In)/Out	5,622,158	7,121,626	4,683,703	4,683,703
Non-Mandatory Transfers (In)/Out	3,137,154	(3,812,105)	(3,911,162)	(4,244,162)
Total Educational and General	\$399,597,488	\$432,848,322	\$442,255,168	\$451,656,337
B. Auxiliary Enterprises Funds				
Expenditures	\$ 63,412,219	\$ 66,585,034	\$ 66,191,726	\$ 66,747,347
Mandatory Transfers (In)/Out	5,109,283	5,111,474	7,845,097	7,884,972
Non-Mandatory Transfers (In)/Out	3,970,494	2,616,026	3,100,701	3,051,759
Total Auxiliary Enterprises	\$ 72,491,996	\$ 74,312,534	\$ 77,137,524	\$ 77,684,078
C. Hospitals Funds Expenditures & Transfers	159,873,957	184,480,467	192,597,264	192,597,264
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS	\$631,963,441	\$691,641,323	\$711,989,956	\$721,937,679
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS				
E&G Funds	\$ (4,462,278)	\$ (379,715)	\$ (1,424,623)	\$ (5,615,257)
Auxiliary Enterprises Funds	587,281	(956,569)	516,693	401,909
Hospitals Funds	6,315,323	2,106,649	3,768,636	3,768,636
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	\$ 2,440,326	\$ 770,365	\$ 2,860,706	\$ (1,444,712)

THE UNIVERSITY OF TENNESSEE
Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1988, Actual 1989, Original Budget 1990 and Revised Budget 1990

EXHIBIT B

	Chattanooga				Knoxville			
	Actual 1988	Actual 1989	Original Budget 1990	Revised Budget 1990	Actual 1988	Actual 1989	Original Budget 1990	Revised Budget 1990
UNRESTRICTED CURRENT REVENUES								
A. Educational and General Funds								
1. Tuition and Fees	\$ 10,513,889	\$ 11,355,727	\$ 11,631,721	\$ 11,526,233	\$ 47,897,831	\$ 53,576,295	\$ 51,532,683	\$ 53,342,990
2. Federal Appropriations					40,955	40,955	40,955	40,955
3. State Appropriations	22,897,000	25,044,800	26,744,000	27,104,000	109,209,000	119,816,800	124,960,000	126,025,000
4. Local Appropriations								
5. Federal Gifts, Grants & Contracts	216,696	127,977 ¹	117,100 ¹	117,100 ¹	4,171,165	4,514,325	4,550,000	4,550,000
6. State Gifts, Grants & Contracts	10,611	9,182			382,482	531,155	425,000	425,000
7. Local Gifts, Grants & Contracts	11,676	873 ¹			17,581	28,620	25,000	25,000
8. Private Gifts, Grants & Contracts	735,610	625,511 ¹	754,500	761,881	1,334,795	1,198,977	1,229,050	1,249,050
9. Endowment Income					43,289	43,536	43,000	43,000
10. Sales & Services of Educ. Act.	1,607,496	2,055,933 ²	1,822,662 ³	1,822,662	4,371,885	4,901,593 ¹	5,142,619	5,142,619
11. Other Sources	105,395	142,405	176,640 ³	176,640	1,557,155 ¹	1,964,904 ¹	636,454	669,149
Total Educational & General Funds	\$ 36,098,373	\$ 39,362,408	\$ 41,246,623	\$ 41,508,516	\$ 169,026,137	\$ 186,617,160	\$ 188,584,761	\$ 191,512,763
B. Auxiliary Enterprises Funds	5,713,266	6,288,718	6,613,274	6,674,506	54,840,437	55,940,500	59,950,440	59,950,715
C. Hospitals Funds								
TOTAL CURRENT REVENUES	\$ 41,811,639	\$ 45,651,126	\$ 47,859,897	\$ 48,183,022	\$ 223,866,574	\$ 242,557,660	\$ 248,535,201	\$ 251,463,478
UNRESTRICTED CURRENT EXPENDITURES & TRANSFERS								
A. Educational and General Funds								
1. Instruction	\$ 13,577,745	\$ 14,828,808	\$ 15,540,372	\$ 15,487,780	\$ 71,404,913	\$ 78,732,411	\$ 81,113,414	\$ 80,003,297 ²
2. Research	47,655	42,053	10,000	10,000 ⁴	2,921,550 ⁴	5,399,116 ³	3,199,335	4,624,321 ³
3. Public Service	214,190	143,244	166,322	114,711 ⁴	3,224,709 ⁴	4,082,332	4,461,728	4,490,527
4. Academic Support	3,306,535	3,494,391	3,775,742	4,798,960 ⁵	20,718,723	23,211,309	21,941,469	23,474,172
5. Student Services	4,154,270	4,356,116	4,377,229	4,540,306	11,370,756	12,619,268	12,635,286	12,684,397
6. Institutional Support	2,783,758	2,935,799	3,218,066 ⁵	3,096,450 ⁵	10,979,291	10,351,348 ⁵	10,952,456	11,226,894
7. Staff Benefits	5,476,685	6,265,430	6,994,074	7,188,883	25,866,701	29,365,655 ⁵	30,531,000	31,478,000 ⁶
8. Operation & Maint. of Plant	4,150,125	4,292,490	4,691,451	4,853,111	16,015,689	15,927,998	16,480,415	18,575,926
9. Scholarships & Fellowships	1,282,347	1,312,045	1,354,960	1,349,649	3,669,255	4,405,695	4,226,150	4,455,446
Total E&G Expenditures	\$ 34,993,310	\$ 37,670,376	\$ 40,128,216	\$ 41,439,850	\$ 166,171,587	\$ 184,095,132	\$ 185,541,253	\$ 191,012,980
Mandatory Transfers (In)/Out	277,861	512,963	145,007	145,007	3,577,934	3,954,497	3,025,000	3,025,000
Non-Mandatory Transfers (In)/Out	724,815	713,189	1,053,400	1,053,400	4,001,303	(2,174,950)	18,508	(314,492)
Total Educational and General	\$ 35,995,986	\$ 38,896,528	\$ 41,326,623	\$ 42,638,257	\$ 173,750,824	\$ 185,874,679	\$ 188,584,761	\$ 193,723,488
B. Auxiliary Enterprises Funds								
Expenditures	\$ 4,779,628	\$ 5,414,562	\$ 5,530,854	\$ 5,587,503	\$ 47,084,510	\$ 50,898,406	\$ 50,956,430	\$ 51,085,140
Mandatory Transfers (In)/Out	658,038	679,715	922,050	955,633	3,570,622	3,520,758	6,047,076	6,044,062
Non-Mandatory Transfers (In)/Out	158,783	312,163	80,370	51,370	3,491,739	2,455,080	2,907,256	2,896,619
Total Auxiliary Enterprises	\$ 5,596,449	\$ 6,406,440	\$ 6,533,274	\$ 6,594,506	\$ 54,146,871	\$ 56,874,244	\$ 59,910,762	\$ 60,025,821
C. Hospitals Funds Expenditures & Transfers								
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS	\$ 41,592,435	\$ 45,302,968	\$ 47,859,897	\$ 49,232,763	\$ 227,897,695	\$ 242,748,923	\$ 248,495,523	\$ 253,749,309
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS								
E&G Funds	\$ 102,387	\$ 465,880	\$ (80,000)	\$ (1,129,741)	\$ (4,724,687)	\$ 742,481	\$	\$ (2,210,725)
Auxiliary Enterprises Funds	116,817	(117,722)	80,000	80,000	693,566	(933,744)	\$ 39,678	(75,106)
Hospitals Funds								
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	\$ 219,204	\$ 348,158	\$ 0	\$ (1,049,741)	\$ (4,031,121)	\$ (191,263)	\$ 39,678	\$ (2,285,831)

THE UNIVERSITY OF TENNESSEE
Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1988, Actual 1989, Original Budget 1990 and Revised Budget 1990

EXHIBIT B
(Cont.)

	Martin				Space Institute			
	Actual 1988	Actual 1989	Original Budget 1990	Revised Budget 1990	Actual 1988	Actual 1989	Original Budget 1990	Revised Budget 1990
UNRESTRICTED CURRENT REVENUES								
A. Educational and General Funds								
1. Tuition and Fees	\$ 6,697,576	\$ 7,411,459	\$ 7,615,449	\$ 8,048,808	\$ 1,063,657	\$ 1,184,612	\$ 1,171,900	\$ 1,171,900
2. Federal Appropriations								
3. State Appropriations	18,003,000	19,473,800	20,037,000	20,230,000	3,481,000	4,312,500	4,568,000	4,601,000
4. Local Appropriations								
5. Federal Gifts, Grants & Contracts	77,228	82,849	40,800	40,800	1,711,472	1,541,221	1,894,650	1,894,650
6. State Gifts, Grants & Contracts	6,701	18,426	2,000	2,000		11,419		
7. Local Gifts, Grants & Contracts								
8. Private Gifts, Grants & Contracts	155,295	150,326	91,950 ¹	96,950	227,486	357,652 ¹	337,350	337,350
9. Endowment Income								
10. Sales & Services of Educ. Act.	597,511	775,322 ²	858,843	884,032				
11. Other Sources	199,239	79,569 ²	62,169	62,529	277,499	135,359 ²	95,200 ²	95,200 ²
Total Educational & General Funds	\$ 25,736,550	\$ 27,991,751 ³	\$ 28,708,211	\$ 29,365,119	\$ 6,761,114	\$ 7,542,763	\$ 8,067,100	\$ 8,100,100
B. Auxiliary Enterprises Funds	7,059,438	5,281,188	5,255,938	5,626,201	185,302	217,653	173,000	173,000
C. Hospitals Funds								
TOTAL CURRENT REVENUES	\$ 32,795,988	\$ 33,272,939	\$ 33,964,149	\$ 34,991,320	\$ 6,946,416	\$ 7,760,416	\$ 8,240,100	\$ 8,273,100
UNRESTRICTED CURRENT EXPENDITURES & TRANSFERS								
A. Educational and General Funds								
1. Instruction	\$ 9,506,326	\$ 10,451,074	\$ 10,837,579 ⁴	\$ 10,863,006 ⁴	\$ 1,895,692	\$ 2,796,059 ³	\$ 3,053,931 ³	\$ 3,053,068 ³
2. Research	299,857	271,835	49,460	51,937 ⁴	597,889	601,623	688,033	688,681
3. Public Service	219,232	350,831 ⁵	378,375	393,867	40,237	4,429 ⁵	(4) ⁷	(4) ⁷
4. Academic Support	2,285,286	2,703,237	2,658,637	2,708,067	1,169,138	817,682 ⁶	746,834	746,834
5. Student Services	2,406,996	2,510,097	2,437,247	2,522,381	116,315	95,342 ⁶	146,800	146,800
6. Institutional Support	1,877,281	1,824,808	1,972,722	2,033,732	845,593	916,297 ⁵	1,145,314	1,145,529
7. Staff Benefits	4,583,306	5,317,007	5,360,993	5,531,548	836,550	961,857	1,019,870	1,050,870
8. Operation & Maint. of Plant	3,104,768	3,212,323	3,415,201	3,444,925	876,214	872,741	1,060,238	1,062,238
9. Scholarships & Fellowships	971,224	1,027,239	1,128,412	1,396,828	750			
Total E&G Expenditures	\$ 25,254,276	\$ 27,668,451	\$ 28,238,626	\$ 28,946,291	\$ 6,378,378	\$ 7,066,030	\$ 7,861,020	\$ 7,894,020
Mandatory Transfers (In)/Out	60,652	57,480						
Non-Mandatory Transfers (In)/Out	460,417	416,085	666,600	666,600	179,789	201,505	206,080	206,080
Total Educational and General	\$ 25,775,345	\$ 28,142,016	\$ 28,905,226	\$ 29,612,891	\$ 6,558,167	\$ 7,267,535	\$ 8,067,100	\$ 8,100,100
B. Auxiliary Enterprises Funds								
Expenditures	\$ 6,436,991	\$ 4,432,103 ³	\$ 4,380,181	\$ 4,750,443	\$ 240,468	\$ 221,335	\$ 199,180	\$ 199,180
Mandatory Transfers (In)/Out	449,526	493,869	529,887	539,193	9,170	9,269	9,600	9,600
Non-Mandatory Transfers (In)/Out	384,308	123,112	148,855	139,550	(64,336)	(24,329)	(35,780)	(35,780)
Total Auxiliary Enterprises	\$ 7,270,825	\$ 5,049,084	\$ 5,058,923	\$ 5,429,186	\$ 185,302	\$ 206,275	\$ 173,000	\$ 173,000
C. Hospitals Funds Expenditures & Transfers								
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS	\$ 33,046,170	\$ 33,191,100	\$ 33,964,149	\$ 35,042,077	\$ 6,743,469	\$ 7,473,810	\$ 8,240,100	\$ 8,273,100
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS								
E&G Funds	\$ (38,795)	\$ (150,265)	\$ (197,015)	\$ (247,772)	\$ 202,947	\$ 275,228		
Auxiliary Enterprises Funds	(211,387)	232,104	197,015	197,015		11,378		
Hospitals Funds								
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	\$ (250,182)	\$ 81,839	\$ 0	\$ (50,757)	\$ 202,947	\$ 286,606	\$ 0	\$ 0

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Budget Summary
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(By Major Budget Entity)
Actual 1988, Actual 1989, Original Budget 1990 and Revised Budget 1990

EXHIBIT B
(Cont.)

	Memphis - Other Specialized Units				College of Medicine Units			
	Actual 1988	Actual 1989	Original Budget 1990	Revised Budget 1990	Actual 1988	Actual 1989	Original Budget 1990	Revised Budget 1990
UNRESTRICTED CURRENT REVENUES								
A. Educational and General Funds								
1. Tuition and Fees	\$ 3,985,543	\$ 4,259,189	\$ 4,526,061	\$ 4,527,899	\$ 4,322,918	\$ 4,412,565	\$ 4,871,193	\$ 4,871,193
2. Federal Appropriations								
3. State Appropriations	35,522,000	38,609,700	40,609,000	41,151,000	24,182,000	26,484,100	28,110,000	28,131,000
4. Local Appropriations								
5. Federal Gifts, Grants & Contracts	4,142,301	4,613,914	4,167,057	4,167,057				
6. State Gifts, Grants & Contracts	97,917	135,018	97,942	97,942				
7. Local Gifts, Grants & Contracts					2,064,793	1,973,352	1,840,498	1,840,498
8. Private Gifts, Grants & Contracts	545,560	456,996	470,445	470,445				
9. Endowment Income								
10. Sales & Services of Educ. Act.	3,952,188	4,778,305 ¹	3,456,397 ²	3,456,397 ²		500,744 ¹	437,189 ¹	437,189 ¹
11. Other Sources	288,384	330,217	493,332	498,332				
Total Educational & General Funds	\$ 48,533,892	\$ 53,183,339	\$ 53,820,234	\$ 54,369,072	\$ 30,569,711	\$ 33,370,761	\$ 35,258,880	\$ 35,279,880
B. Auxiliary Enterprises Funds	5,280,834	5,627,906	5,661,565	5,661,565				
C. Hospitals Funds								
TOTAL CURRENT REVENUES	\$ 53,814,726	\$ 58,811,245	\$ 59,481,799	\$ 60,030,637	\$ 30,569,711	\$ 33,370,761	\$ 35,258,880	\$ 35,279,880
UNRESTRICTED CURRENT EXPENDITURES & TRANSFERS								
A. Educational and General Funds								
1. Instruction	\$ 11,525,938	\$ 13,326,952 ⁴	\$ 15,215,707 ⁴	\$ 15,264,395 ⁴	\$ 24,575,826	\$ 26,042,503	\$ 27,632,782	\$ 27,669,399
2. Research	1,283,428	1,157,157	1,084,460	1,084,460				
3. Public Service	1,174,130	1,278,949 ⁵	(2)	(2)				
4. Academic Support	8,111,070	9,027,615	8,509,090	8,785,868	1,758,568	2,030,928 ²	1,843,326	1,845,357
5. Student Services	1,189,023	1,386,606	1,363,663	1,374,061				
6. Institutional Support	5,837,212	6,203,096	6,034,496	6,350,775	(3)	3,600	50,133	55,133
7. Staff Benefits	7,965,561	8,851,530	9,900,442	10,348,442	4,772,886	5,295,118	5,732,639	5,748,639
8. Operation & Maint. of Plant	8,296,963	8,650,785	8,191,460	8,265,805				
9. Scholarships & Fellowships	345,308	475,449	641,420 ⁶	664,067 ⁶				
Total E&G Expenditures	\$ 45,728,633	\$ 50,358,139 ⁷	\$ 50,940,738	\$ 52,137,873	\$ 31,107,280	\$ 33,372,149	\$ 35,258,880	\$ 35,318,528
Mandatory Transfers (In)/Out	1,213,316	1,614,159 ⁸	1,513,696	1,513,696 ⁸				
Non-Mandatory Transfers (In)/Out	1,771,400 ⁸	2,471,569 ⁸	1,365,800	1,404,448 ⁸	(537,569) ⁴	(1,388) ⁴		(38,648) ⁴
Total Educational and General	\$ 48,713,349	\$ 54,443,867	\$ 53,820,234	\$ 55,056,017	\$ 30,569,711	\$ 33,370,761	\$ 35,258,880	\$ 35,279,880
B. Auxiliary Enterprises Funds								
Expenditures	\$ 4,870,622	\$ 5,618,628	\$ 5,125,081	\$ 5,125,081				
Mandatory Transfers (In)/Out	421,927	407,863	336,484	336,484				
Non-Mandatory Transfers (In)/Out		(250,000)						
Total Auxiliary Enterprises	\$ 5,292,549	\$ 5,776,491	\$ 5,461,565	\$ 5,461,565				
C. Hospitals Funds Expenditures & Transfers								
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS	\$ 54,005,898	\$ 60,220,358	\$ 59,281,799	\$ 60,517,582	\$ 30,569,711	\$ 33,370,761	\$ 35,258,880	\$ 35,279,880
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS								
E&G Funds	\$ (179,457)	\$ (1,260,528)		\$ (686,945)				
Auxiliary Enterprises Funds	(11,715)	(148,585)	200,000	200,000				
Hospitals Funds								
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	\$ (191,172)	\$ (1,409,113)	\$ 200,000	\$ (486,945)	\$ 0	\$ 0	\$ 0	\$ 0

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EXHIBIT B
(Cont.)

	Family Medicine Units				Total UT, Memphis			
	Actual 1988	Actual 1989	Original Budget 1990	Revised Budget 1990	Actual 1988	Actual 1989	Original Budget 1990	Revised Budget 1990
UNRESTRICTED CURRENT REVENUES								
A. Educational and General Funds								
1. Tuition and Fees					\$ 8,308,461	\$ 8,671,754	\$ 9,397,254	\$ 9,399,092
2. Federal Appropriations								
3. State Appropriations	\$ 2,897,000	\$ 3,058,100	\$ 3,143,000	\$ 3,181,000	62,601,000	68,151,900	71,862,000	72,463,000
4. Local Appropriations								
5. Federal Gifts, Grants & Contracts					4,142,301	4,613,914	4,167,057	4,167,057
6. State Gifts, Grants & Contracts					97,917	135,018	97,942	97,942
7. Local Gifts, Grants & Contracts	5,013	5,160			2,069,806	1,978,512	1,840,498	1,840,498
8. Private Gifts, Grants & Contracts					545,560	456,996	470,445	470,445
9. Endowment Income								
10. Sales & Services of Educ. Act.	3,451,863	3,730,077	4,001,077	4,001,077	7,404,050	9,009,076	7,894,663	7,894,663
11. Other Sources	16,827	29,668			305,211	359,885	493,332	498,332
Total Educational & General Funds	\$ 6,370,703	\$ 6,822,955	\$ 7,144,077	\$ 7,182,077	\$ 85,474,306	\$ 93,377,055	\$ 96,223,191	\$ 96,831,029
B. Auxiliary Enterprises Funds					5,280,834	5,627,906	5,661,565	5,661,565
C. Hospitals Funds								
TOTAL CURRENT REVENUES	\$ 6,370,703	\$ 6,822,955	\$ 7,144,077	\$ 7,182,077	\$ 90,755,140	\$ 99,004,961	\$101,884,756	\$102,492,594
UNRESTRICTED CURRENT EXPENDITURES & TRANSFERS								
A. Educational and General Funds								
1. Instruction	\$ 5,867,054	\$ 6,243,849	\$ 6,327,713	\$ 6,340,713	\$ 41,968,818	\$ 45,613,304	\$ 49,176,202	\$ 49,274,507
2. Research					1,283,428	1,157,157	1,084,460	1,084,460
3. Public Service					1,174,130	1,278,949		
4. Academic Support					9,869,638	11,058,543	10,352,416	10,631,225
5. Student Services					1,189,023	1,386,606	1,363,663	1,374,061
6. Institutional Support	6,569				5,843,781	6,206,696	6,084,629	6,405,908
7. Staff Benefits	683,625	773,974	764,764	789,764	13,422,072	14,920,622	16,397,845	16,886,845
8. Operation & Maint. of Plant					8,296,963	8,650,785	8,191,460	8,265,805
9. Scholarships & Fellowships					345,308	475,449	641,420	664,067
Total E&G Expenditures	\$ 6,557,248	\$ 7,017,823	\$ 7,092,477	\$ 7,130,477	\$ 83,393,161	\$ 90,748,111	\$ 93,292,095	\$ 94,586,878
Mandatory Transfers (In)/Out					1,213,316	1,614,159	1,513,696	1,513,696
Non-Mandatory Transfers (In)/Out	39,300	50,200	51,600	51,600	1,273,131	2,520,381	1,417,400	1,417,400
Total Educational and General	\$ 6,596,548	\$ 7,068,023	\$ 7,144,077	\$ 7,182,077	\$ 85,879,608	\$ 94,882,651	\$ 96,223,191	\$ 97,517,974
B. Auxiliary Enterprises Funds								
Expenditures					\$ 4,870,622	\$ 5,618,628	\$ 5,125,081	\$ 5,125,081
Mandatory Transfers (In)/Out					421,927	407,863	336,484	336,484
Non-Mandatory Transfers (In)/Out						(250,000)		
Total Auxiliary Enterprises					\$ 5,292,549	\$ 5,776,491	\$ 5,461,565	\$ 5,461,565
C. Hospitals Funds Expenditures & Transfers								
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS	\$ 6,596,548	\$ 7,068,023	\$ 7,144,077	\$ 7,182,077	\$ 91,172,157	\$100,659,142	\$101,684,756	\$102,979,539
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS								
E&G Funds	\$ (225,845)	\$ (245,068)			\$ (405,302)	\$ (1,505,596)		\$ (686,945)
Auxiliary Enterprises Funds					(11,715)	(148,585)	\$ 200,000	200,000
Hospitals Funds								
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	\$ (225,845)	\$ (245,068)	\$ 0	\$ 0	\$ (417,017)	\$ (1,654,181)	\$ 200,000	\$ (486,945)

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EXHIBIT B
(Cont.)

	Agricultural Experiment Station				Agricultural Extension Service			
	Actual 1988	Actual 1989	Original Budget 1990	Revised Budget 1990	Actual 1988	Actual 1989	Original Budget 1990	Revised Budget 1990
UNRESTRICTED CURRENT REVENUES								
A. Educational and General Funds								
1. Tuition and Fees								
2. Federal Appropriations	\$ 4,225,422	\$ 4,312,515	\$ 4,409,819	\$ 4,629,819	\$ 7,148,637	\$ 7,048,041	\$ 6,988,835	\$ 7,038,602
3. State Appropriations	12,817,000	14,290,500	15,186,000	15,399,000	15,806,000	16,873,800	17,902,000	18,071,000
4. Local Appropriations								
5. Federal Gifts, Grants & Contracts	72,769	187,966	75,000	75,000				
6. State Gifts, Grants & Contracts	12,519	4,459	5,000	5,000				
7. Local Gifts, Grants & Contracts								
8. Private Gifts, Grants & Contracts	33,248	10,694	10,000	10,000				
9. Endowment Income								
10. Sales & Services of Educ. Act.	3,060,016	3,409,607	2,951,000	2,951,000	151,525	125,974	127,500	127,500
11. Other Sources	42,097	69,694	2,000	2,000	8,352	3,607		
Total Educational & General Funds	\$ 20,263,071	\$ 22,285,435	\$ 22,638,819	\$ 23,071,819	\$ 23,114,514	\$ 24,051,422	\$ 25,018,335	\$ 25,237,102
B. Auxiliary Enterprises Funds								
C. Hospitals Funds								
TOTAL CURRENT REVENUES	\$ 20,263,071	\$ 22,285,435	\$ 22,638,819	\$ 23,071,819	\$ 23,114,514	\$ 24,051,422	\$ 25,018,335	\$ 25,237,102
UNRESTRICTED CURRENT EXPENDITURES & TRANSFERS								
A. Educational and General Funds								
1. Instruction								
2. Research	\$ 15,972,807	\$ 17,675,679	\$ 17,705,050	\$ 17,904,577				
3. Public Service					\$ 17,979,767	\$ 19,633,182	\$ 20,110,625	\$ 20,109,720
4. Academic Support	16,000	16,000	16,000	16,000	109,610	115,940	127,472	127,715
5. Student Services								
6. Institutional Support	953,315	907,602	916,388	930,861	980,830	1,023,376	1,078,791	1,079,453
7. Staff Benefits	3,362,384	3,694,028	3,986,421	4,135,421	3,034,948	3,410,349	3,807,409	4,026,176
8. Operation & Maint. of Plant								
9. Scholarships & Fellowships								
Total ESG Expenditures	\$ 20,304,506	\$ 22,293,309	\$ 22,623,859	\$ 22,986,859	\$ 22,105,155	\$ 24,182,847	\$ 25,124,297	\$ 25,343,064
Mandatory Transfers (In)/Out		162,500						
Non-Mandatory Transfers (In)/Out	391,773	253,900	198,100	198,100	234,158	228,819	220,700	220,700
Total Educational and General	\$ 20,696,279	\$ 22,709,709	\$ 22,821,959	\$ 23,184,959	\$ 22,339,313	\$ 24,411,666	\$ 25,344,997	\$ 25,563,764
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	\$ 20,696,279	\$ 22,709,709	\$ 22,821,959	\$ 23,184,959	\$ 22,339,313	\$ 24,411,666	\$ 25,344,997	\$ 25,563,764
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS								
ESG Funds	\$ (433,208)	\$ (424,274)	\$ (183,140)	\$ (113,140)	\$ 775,201	\$ (360,244)	\$ (326,662)	\$ (326,662)
Auxiliary Enterprises Funds								
Hospitals Funds								
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	\$ (433,208)	\$ (424,274)	\$ (183,140)	\$ (113,140)	\$ 775,201	\$ (360,244)	\$ (326,662)	\$ (326,662)

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EXHIBIT B
(Cont.)

	Veterinary Medicine				Institute for Public Service			
	Actual 1988	Actual 1989	Original Budget 1990	Revised Budget 1990	Actual 1988	Actual 1989	Original Budget 1990	Revised Budget 1990
UNRESTRICTED CURRENT REVENUES								
A. Educational and General Funds								
1. Tuition and Fees	\$ 746,970	\$ 744,150	\$ 707,282	\$ 707,282				
2. Federal Appropriations								
3. State Appropriations	8,305,000	9,054,500	9,520,000	9,576,000	\$ 2,033,000	\$ 2,101,100	\$ 2,216,000	\$ 2,228,000
4. Local Appropriations					60,000	120,000	120,000	120,000
5. Federal Gifts, Grants & Contracts	479,344	417,068	412,000	412,000	63,650	51,552	(2)	(2)
6. State Gifts, Grants & Contracts		685			4,571	10,514		
7. Local Gifts, Grants & Contracts								
8. Private Gifts, Grants & Contracts	34,340	62,229	55,000	55,000		1,000		
9. Endowment Income								
10. Sales & Services of Educ. Act.	1,428,619	1,628,810	1,604,000	1,604,000				
11. Other Sources	31,663	30,376						
Total Educational & General Funds	\$ 11,025,936	\$ 11,937,818	\$ 12,298,282	\$ 12,354,282	\$ 2,211,875	\$ 2,362,992	\$ 2,386,000	\$ 2,398,000
B. Auxiliary Enterprises Funds								
C. Hospitals Funds								
TOTAL CURRENT REVENUES	\$ 11,025,936	\$ 11,937,818	\$ 12,298,282	\$ 12,354,282	\$ 2,211,875	\$ 2,362,992	\$ 2,386,000	\$ 2,398,000
UNRESTRICTED CURRENT EXPENDITURES & TRANSFERS								
A. Educational and General Funds								
1. Instruction	\$ 6,474,769	\$ 7,413,717	\$ 8,123,623	\$ 8,116,242				
2. Research								
3. Public Service					\$ 1,557,832	\$ 1,793,010	\$ 1,879,921	\$ 1,994,750
4. Academic Support	2,737,028	1,895,090	1,802,893	1,810,070				
5. Student Services								
6. Institutional Support	15,048	6,142	4,996	6,996	132,201	146,465	155,487	193,701
7. Staff Benefits	1,349,602	1,512,340	1,496,062	1,550,062	287,201	322,273	377,920	379,920
8. Operation & Maint. of Plant		1,103,132	1,098,911	1,099,115				
9. Scholarships & Fellowships		10,000	20,000	20,000				
Total E&G Expenditures	\$ 10,576,447	\$ 11,940,421	\$ 12,546,485	\$ 12,602,485	\$ 1,977,234	\$ 2,261,748	\$ 2,413,328	\$ 2,568,371
Mandatory Transfers (In)/Out	(4,438)	(2,532)						
Non-Mandatory Transfers (In)/Out	50,699	16,772	106,800	106,800	106,183	116,700	51,000	51,000
Total Educational and General	\$ 10,622,708	\$ 11,954,661	\$ 12,653,285	\$ 12,709,285	\$ 2,083,417	\$ 2,378,448	\$ 2,464,328	\$ 2,619,371
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	\$ 10,622,708	\$ 11,954,661	\$ 12,653,285	\$ 12,709,285	\$ 2,083,417	\$ 2,378,448	\$ 2,464,328	\$ 2,619,371
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS								
E&G Funds	\$ 403,228	\$ (16,843)	\$ (355,003)	\$ (355,003)	\$ 128,458	\$ (15,456)	\$ (78,328)	\$ (221,371)
Auxiliary Enterprises Funds								
Hospitals Funds								
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	\$ 403,228	\$ (16,843)	\$ (355,003)	\$ (355,003)	\$ 128,458	\$ (15,456)	\$ (78,328)	\$ (221,371)

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EXHIBIT B
(Cont.)

	Municipal Technical Advisory Service				County Technical Assistance Service			
	Actual 1988	Actual 1989	Original Budget 1990	Revised Budget 1990	Actual 1988	Actual 1989	Original Budget 1990	Revised Budget 1990
UNRESTRICTED CURRENT REVENUES								
A. Educational and General Funds								
1. Tuition and Fees								
2. Federal Appropriations								
3. State Appropriations	\$ 878,000	\$ 947,700	\$ 1,029,000	\$ 1,041,000	\$ 629,000	\$ 673,700 ¹	\$ 743,000	\$ 751,000
4. Local Appropriations	730,590	760,908	799,425	799,425	683,292	804,675	795,000	799,127
5. Federal Gifts, Grants & Contracts	5,075	6,731	30,000	30,000				
6. State Gifts, Grants & Contracts		2,564						
7. Local Gifts, Grants & Contracts								
8. Private Gifts, Grants & Contracts								
9. Endowment Income								
10. Sales & Services of Educ. Act.								
11. Other Sources		13			2,831	3,465	2,500	2,500
Total Educational & General Funds	\$ 1,613,665	\$ 1,717,916	\$ 1,858,425	\$ 1,870,425	\$ 1,315,123	\$ 1,481,840	\$ 1,540,500	\$ 1,552,627
B. Auxiliary Enterprises Funds								
C. Hospitals Funds								
TOTAL CURRENT REVENUES	\$ 1,613,665	\$ 1,717,916	\$ 1,858,425	\$ 1,870,425	\$ 1,315,123	\$ 1,481,840	\$ 1,540,500	\$ 1,552,627
UNRESTRICTED CURRENT EXPENDITURES & TRANSFERS								
A. Educational and General Funds								
1. Instruction								
2. Research								
3. Public Service	\$ 1,198,053	\$ 1,326,851	\$ 1,419,700	\$ 1,480,507	\$ 1,123,563	\$ 1,196,536	\$ 1,409,618	\$ 1,421,745
4. Academic Support	96,967	104,354	119,358	120,358				
5. Student Services								
6. Institutional Support	2,892	1,016	16,417 ¹	16,417 ¹	3,055	1,370	14,607 ²	14,607 ²
7. Staff Benefits	262,362	294,613	330,185	330,160	188,769	194,656	233,758	233,758
8. Operation & Maint. of Plant								
9. Scholarships & Fellowships								
Total E&G Expenditures	\$ 1,560,274	\$ 1,726,834	\$ 1,885,660	\$ 1,947,442	\$ 1,315,387	\$ 1,392,562	\$ 1,657,983	\$ 1,670,110
Mandatory Transfers (In)/Out								
Non-Mandatory Transfers (In)/Out	11,600	19,400	14,100	14,100	7,400	11,400	7,400	7,400
Total Educational and General	\$ 1,571,874	\$ 1,746,234	\$ 1,899,760	\$ 1,961,542	\$ 1,322,787	\$ 1,403,962	\$ 1,665,383	\$ 1,677,510
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	\$ 1,571,874	\$ 1,746,234	\$ 1,899,760	\$ 1,961,542	\$ 1,322,787	\$ 1,403,962	\$ 1,665,383	\$ 1,677,510
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS								
E&G Funds	\$ 41,791	\$ (28,318)	\$ (41,335)	\$ (91,117)	\$ (7,664)	\$ 77,878	\$ (124,883)	\$ (124,883)
Auxiliary Enterprises Funds								
Hospitals Funds								
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	\$ 41,791	\$ (28,318)	\$ (41,335)	\$ (91,117)	\$ (7,664)	\$ 77,878	\$ (124,883)	\$ (124,883)

THE UNIVERSITY OF TENNESSEE
Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1988, Actual 1989, Original Budget 1990 and Revised Budget 1990

EXHIBIT B
(Cont.)

	State-wide Continuing Education				University-wide Administration			
	Actual 1988	Actual 1989	Original Budget 1990	Revised Budget 1990	Actual 1988	Actual 1989	Original Budget 1990	Revised Budget 1990
UNRESTRICTED CURRENT REVENUES								
A. Educational and General Funds								
1. Tuition and Fees								
2. Federal Appropriations								
3. State Appropriations	\$ 1,249,000	\$ 1,433,700	\$ 1,523,000	\$ 1,535,000	\$ 1,937,000	\$ 2,036,800	\$ 2,102,000	\$ 2,094,000
4. Local Appropriations								
5. Federal Gifts, Grants & Contracts		8,391						
6. State Gifts, Grants & Contracts								
7. Local Gifts, Grants & Contracts								
8. Private Gifts, Grants & Contracts		250	35,272	35,272	313,932	236,719	161,400	136,400
9. Endowment Income					54,441	66,673		
10. Sales & Services of Educ. Act.	20,558	48,976	5,000	229,905 ¹				
11. Other Sources	669,670	751,923	722,826	497,921 ¹	8,249,945	9,156,615	7,710,800 ¹	7,710,800 ¹
Total Educational & General Funds	\$ 1,939,228	\$ 2,243,240	\$ 2,286,098	\$ 2,298,098	\$ 10,555,318	\$ 11,496,807	\$ 9,974,200	\$ 9,941,200
B. Auxiliary Enterprises Funds								
C. Hospitals Funds								
TOTAL CURRENT REVENUES	\$ 1,939,228	\$ 2,243,240	\$ 2,286,098	\$ 2,298,098	\$ 10,555,318	\$ 11,496,807	\$ 9,974,200	\$ 9,941,200
UNRESTRICTED CURRENT EXPENDITURES & TRANSFERS								
A. Educational and General Funds								
1. Instruction								
2. Research								
3. Public Service	\$ 1,480,240	\$ 1,659,543	\$ 1,702,272	\$ 1,779,990				
4. Academic Support								
5. Student Services								
6. Institutional Support	85,881	76,134	92,249	93,572	\$ 12,166,512	\$ 13,429,796	\$ 14,663,300	\$ 14,561,300
7. Staff Benefits	414,191	430,711	486,984	489,584	2,661,637	2,896,796	3,225,000	3,294,000
8. Operation & Maint. of Plant								
9. Scholarships & Fellowships								
Total E&G Expenditures	\$ 1,980,312	\$ 2,166,388	\$ 2,281,505	\$ 2,363,146	\$ 14,828,149	\$ 16,326,592	\$ 17,888,300	\$ 17,855,300
Mandatory Transfers (In)/Out					496,833	822,559	(2)	(2)
Non-Mandatory Transfers (In)/Out	(47,503)	129,959	42,850	42,850	(4,256,611)	(6,265,265)	(7,914,100)	(7,914,100)
Total Educational and General	\$ 1,932,809	\$ 2,296,347	\$ 2,324,355	\$ 2,405,996	\$ 11,068,371	\$ 10,883,886	\$ 9,974,200	\$ 9,941,200
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	\$ 1,932,809	\$ 2,296,347	\$ 2,324,355	\$ 2,405,996	\$ 11,068,371	\$ 10,883,886	\$ 9,974,200	\$ 9,941,200
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS								
E&G Funds	\$ 6,419	\$ (53,107)	\$ (38,257)	\$ (107,898)	\$ (513,053)	\$ 612,921		
Auxiliary Enterprises Funds								
Hospitals Funds								
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	\$ 6,419	\$ (53,107)	\$ (38,257)	\$ (107,898)	\$ (513,053)	\$ 612,921	\$ 0	\$ 0

THE UNIVERSITY OF TENNESSEE
Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1988, Actual 1989, Original Budget 1990 and Revised Budget 1990

EXHIBIT B
(Cont.)

	Total Educ. & General & Auxiliary Funds				Hospitals			
	Actual 1988	Actual 1989	Original Budget 1990	Revised Budget 1990	Actual 1988	Actual 1989	Original Budget 1990	Revised Budget 1990
UNRESTRICTED CURRENT REVENUES								
A. Educational and General Funds								
1. Tuition and Fees	\$ 75,228,384	\$ 82,943,997	\$ 82,056,289	\$ 84,196,305				
2. Federal Appropriations	11,415,014	11,401,511	11,439,609	11,709,376				
3. State Appropriations	259,845,000	284,211,600	298,392,000	301,118,000				
4. Local Appropriations	1,473,882	1,685,583	1,714,425	1,718,552				
5. Federal Gifts, Grants & Contracts	10,939,700	11,551,994	11,286,607	11,286,607				
6. State Gifts, Grants & Contracts	514,801	723,422	529,942	529,942				
7. Local Gifts, Grants & Contracts	2,099,063	2,008,005	1,865,498	1,865,498				
8. Private Gifts, Grants & Contracts	3,380,266	3,100,354	3,144,967	3,152,348				
9. Endowment Income	97,729	110,209	43,000	43,000				
10. Sales & Services of Educ. Act.	18,641,660	21,955,291	20,406,287	20,656,381				
11. Other Sources	11,499,711	12,776,641	9,951,921	9,765,071				
Total Educational & General Funds	\$395,135,210	\$432,468,607	\$440,830,545	\$446,041,080				
B. Auxiliary Enterprises Funds	73,079,277	73,355,965	77,654,217	78,085,987				
C. Hospitals Funds					\$166,189,280	\$186,587,116	\$196,365,900	\$196,365,900
TOTAL CURRENT REVENUES	<u>\$468,214,487</u>	<u>\$505,824,572</u>	<u>\$518,484,762</u>	<u>\$524,127,067</u>	<u>\$166,189,280</u>	<u>\$186,587,116</u>	<u>\$196,365,900</u>	<u>\$196,365,900</u>
UNRESTRICTED CURRENT EXPENDITURES & TRANSFERS								
A. Educational and General Funds								
1. Instruction	\$144,828,263	\$159,835,373	\$167,845,121	\$166,797,900				
2. Research	21,123,186	25,147,463	22,736,338	24,363,976				
3. Public Service	28,211,953	31,468,907	31,528,561	31,785,817				
4. Academic Support	40,308,925	43,416,546	41,540,821	44,433,401				
5. Student Services	19,237,360	20,967,429	20,960,225	21,267,945				
6. Institutional Support	36,669,438	37,826,849	40,315,422	40,805,420				
7. Staff Benefits	61,746,408	69,586,337	74,247,521	76,575,227				
8. Operation & Maint. of Plant	32,443,759	34,059,469	34,937,676	37,301,120				
9. Scholarships & Fellowships	6,268,884	7,230,428	7,370,942	7,885,990				
Total E&G Expenditures	\$390,838,176	\$429,538,801	\$441,482,627	\$451,216,796				
Mandatory Transfers (In)/Out	5,622,158	7,121,626	4,683,703	4,683,703				
Non-Mandatory Transfers (In)/Out	3,137,154	(3,812,105)	(3,911,162)	(4,244,162)				
Total Educational and General	\$399,597,488	\$432,848,322	\$442,255,168	\$451,656,337				
B. Auxiliary Enterprises Funds								
Expenditures	\$ 63,412,219	\$ 66,585,034	\$ 66,191,726	\$ 66,747,347				
Mandatory Transfers (In)/Out	5,109,283	5,111,474	7,845,097	7,884,972				
Non-Mandatory Transfers (In)/Out	3,970,494	2,616,026	3,100,701	3,051,759				
Total Auxiliary Enterprises	\$ 72,491,996	\$ 74,312,534	\$ 77,137,524	\$ 77,684,078				
C. Hospitals Funds Expenditures & Transfers					\$159,873,957	\$184,480,467	\$192,597,264	\$192,597,264
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS	<u>\$472,089,484</u>	<u>\$507,160,856</u>	<u>\$519,392,692</u>	<u>\$529,340,415</u>	<u>\$159,873,957</u>	<u>\$184,480,467</u>	<u>\$192,597,264</u>	<u>\$192,597,264</u>
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS								
E&G Funds	\$ (4,462,278)	\$ (379,715)	\$ (1,424,623)	\$ (5,615,257)				
Auxiliary Enterprises Funds	587,281	(956,569)	516,693	401,909				
Hospitals Funds					\$ 6,315,323	\$ 2,106,649	\$ 3,768,636	\$ 3,768,636
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	<u>\$ (3,874,997)</u>	<u>\$ (1,336,284)</u>	<u>\$ (907,930)</u>	<u>\$ (5,213,348)</u>	<u>\$ 6,315,323</u>	<u>\$ 2,106,649</u>	<u>\$ 3,768,636</u>	<u>\$ 3,768,636</u>

THE UNIVERSITY OF TENNESSEE
Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1988, Actual 1989, Original Budget 1990 and Revised Budget 1990

EXHIBIT B
(Cont.)

	Total University			
	Actual 1988	Actual 1989	Original Budget 1990	Revised Budget 1990
UNRESTRICTED CURRENT REVENUES				
A. Educational and General Funds				
1. Tuition and Fees	\$ 75,228,384	\$ 82,943,997	\$ 82,056,289	\$ 84,196,305
2. Federal Appropriations	11,415,014	11,401,511	11,439,609	11,709,376
3. State Appropriations	259,845,000	284,211,600	298,392,000	301,118,000
4. Local Appropriations	1,473,882	1,685,583	1,714,425	1,718,552
5. Federal Gifts, Grants & Contracts	10,939,700	11,551,994	11,286,607	11,286,607
6. State Gifts, Grants & Contracts	514,801	723,422	529,942	529,942
7. Local Gifts, Grants & Contracts	2,099,063	2,008,005	1,865,498	1,865,498
8. Private Gifts, Grants & Contracts	3,380,266	3,100,354	3,144,967	3,152,348
9. Endowment Income	97,729	110,209	43,000	43,000
10. Sales & Services of Educ. Act.	18,641,660	21,955,291	20,406,287	20,656,381
11. Other Sources	11,499,711	12,776,641	9,951,921	9,765,071
Total Educational & General Funds	\$395,135,210	\$432,468,607	\$440,830,545	\$446,041,080
B. Auxiliary Enterprises Funds	73,079,277	73,355,965	77,654,217	78,085,987
C. Hospitals Funds	166,189,280	186,587,116	196,365,900	196,365,900
TOTAL CURRENT REVENUES	\$634,403,767	\$692,411,688	\$714,850,662	\$720,492,967
UNRESTRICTED CURRENT EXPENDITURES & TRANSFERS				
A. Educational and General Funds				
1. Instruction	\$144,828,263	\$159,835,373	\$167,845,121	\$166,797,900
2. Research	21,123,186	25,147,463	22,736,338	24,363,976
3. Public Service	28,211,953	31,468,907	31,528,561	31,785,817
4. Academic Support	40,308,925	43,416,546	41,540,821	44,433,401
5. Student Services	19,237,360	20,967,429	20,960,225	21,267,945
6. Institutional Support	36,669,438	37,826,849	40,315,422	40,805,420
7. Staff Benefits	61,746,408	69,586,337	74,247,521	76,575,227
8. Operation & Maint. of Plant	32,443,759	34,059,469	34,937,676	37,301,120
9. Scholarships & Fellowships	6,268,884	7,230,428	7,370,942	7,885,990
Total E&G Expenditures	\$390,838,176	\$429,538,801	\$441,482,627	\$451,216,796
Mandatory Transfers (In)/Out	5,622,158	7,121,626	4,683,703	4,683,703
Non-Mandatory Transfers (In)/Out	3,137,154	(3,812,105)	(3,911,162)	(4,244,162)
Total Educational and General	\$399,597,488	\$432,848,322	\$442,255,168	\$451,656,337
B. Auxiliary Enterprises Funds				
Expenditures	\$ 63,412,219	\$ 66,585,034	\$ 66,191,726	\$ 66,747,347
Mandatory Transfers (In)/Out	5,109,283	5,111,474	7,845,097	7,884,972
Non-Mandatory Transfers (In)/Out	3,970,494	2,616,026	3,100,701	3,051,759
Total Auxiliary Enterprises	\$ 72,491,996	\$ 74,312,534	\$ 77,137,524	\$ 77,684,078
C. Hospitals Funds Expenditures & Transfers	\$159,873,957	\$184,480,467	\$192,597,264	\$192,597,264
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS	\$631,963,441	\$691,641,323	\$711,989,956	\$721,937,679
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS				
E&G Funds	\$ (4,462,278)	\$ (379,715)	\$ (1,424,623)	\$ (5,615,257)
Auxiliary Enterprises Funds	587,281	(956,569)	516,693	401,909
Hospitals Funds	6,315,323	2,106,649	3,768,636	3,768,636
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	\$ 2,440,326	\$ 770,365	\$ 2,860,706	\$ (1,444,712)

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1988, Actual 1989, Original Budget 1990 and Revised Budget 1990

EXHIBIT C
Schedule 1

	Chattanooga				Knoxville			
	Actual 1988	Actual 1989	Original Budget 1990	Revised Budget 1990	Actual 1988	Actual 1989	Original Budget 1990	Revised Budget 1990
SALARIES AND WAGES								
11 Admin. & Professional Salaries	\$ 3,012,725	\$ 3,113,734	\$ 3,487,186	\$ 3,499,655	\$ 11,225,203	\$ 11,739,732	\$ 13,014,512	\$ 13,041,624
12 Academic Salaries	12,003,143	12,839,335	13,868,820	13,926,865	55,920,769	59,696,624	65,054,445	65,199,559
13 GTA, GA, GRA	147,026	166,981	237,800	243,983	6,526,484	7,215,592	6,638,750	6,721,978
Total Professional Salaries	\$ 15,162,894	\$ 16,120,050	\$ 17,593,806	\$ 17,670,503	\$ 73,672,456	\$ 78,651,948	\$ 84,707,707	\$ 84,963,161
15 Total Summer School	\$ 681,941	\$ 687,658	\$ 714,250	\$ 675,808	\$ 2,087,719	\$ 3,225,784 ⁷	\$ 2,156,635	\$ 2,097,131
16 Clerical & Supporting-Salaried	\$ 2,799,298	\$ 2,919,959	\$ 3,189,161	\$ 3,150,616	\$ 15,191,255	\$ 16,251,187	\$ 17,307,088	\$ 17,393,240
14 Student Employees-Salaried	28,007	31,342	15,418	15,196	65,650	59,743	38,320	38,320
Total Non-Exempt Salaries	\$ 2,827,305	\$ 2,951,301	\$ 3,204,579	\$ 3,165,812	\$ 15,256,905	\$ 16,310,930	\$ 17,345,408	\$ 17,431,560
17 Clerical & Supporting-Hourly	\$ 1,823,306	\$ 2,065,595	\$ 1,762,901	\$ 1,770,456	\$ 9,232,182	\$ 10,214,104	\$ 9,677,797	\$ 9,662,491
18 Student Employees-Hourly	475,994	501,818	636,988	637,412	1,713,044	1,741,475	1,589,404	1,473,259
Total Biweekly Wages	\$ 2,299,300	\$ 2,567,413	\$ 2,399,889	\$ 2,407,868	\$ 10,945,226	\$ 11,955,579	\$ 11,267,201	\$ 11,135,750
TOTAL SALARIES AND WAGES	\$ 20,971,440	\$ 22,326,422	\$ 23,912,524	\$ 23,919,991	\$ 101,962,306	\$ 110,144,241	\$ 115,476,951	\$ 115,627,602
OPERATING & MISCELLANEOUS								
19 Non-Wage Payments	\$ 68,625	\$ 33,380			\$ 222,390	\$ 346,946	\$ 259,500	\$ 260,400
21 Staff Benefits-Required	3,909,935	4,456,054	4,716,515	4,911,324	18,400,546	20,998,842	21,391,067	21,394,630
22 Staff Benefits-Optional	998,491	1,165,897	1,512,059	1,512,059	4,727,457	5,404,299	5,660,000	6,544,000
31 Travel	641,514	587,948	674,553	631,710	2,783,106	3,167,964	2,208,628	2,245,550
32 Motor Vehicle Operations	(3,004)	(9,807)	94,209	94,209	564,076	598,400	564,590	563,590
33 Printing, Dup. & Binding	639,609	617,946	514,188	514,367	1,873,464	1,729,088	1,382,663	1,408,129
34 Utilities & Fuel	1,952,360	1,917,458	2,215,865	2,215,865	6,295,721	6,241,029	7,018,520	7,118,520
35 Communications	448,357	468,309	784,732	785,902	4,375,828	4,796,109	5,216,074	5,232,272
36 Maintenance & Repairs	431,024	680,492	411,654	411,804	3,990,150	3,982,523	2,824,053	2,744,647
37 Prof. Services & Memberships	533,079	557,352	339,211	369,511	2,311,055	3,027,728	1,890,544 ⁸	1,904,940
38 Computer Services	188,158	186,023	196,680	196,680	(1,194,203)	(849,469)	6,387,735	7,253,342
39 Supplies	628,477	521,526 ¹⁰	991,839	1,015,460	5,239,017	5,724,776	3,809,264	4,148,808 ⁹
41 Rentals	62,874	75,250	105,753	105,753	1,447,880	1,472,445	1,362,976	2,010,776
42 Insurance & Interest	146,102	131,207	257,844	185,844	1,064,202	866,596	1,351,453	1,469,453
43 Awards	491,515	698,473	870,734	873,034	1,559,211	410,386	1,413,012	1,707,130
44 Grants & Subsidies	1,071,583	1,032,198	978,986	983,843	2,685,885	4,308,479	2,818,895	2,851,966
45 Mandatory Transfers	277,861	512,963	145,007	145,007	3,577,934	3,954,497	3,025,000	3,025,000
46 Contractual & Special Services	1,518,546	1,450,263	1,075,387	1,122,324	972,085	(141,155)	2,429,535	2,626,588
47 Non-Mandatory Transfers	724,815	713,189	1,053,400	1,053,400	4,001,303	(2,174,950)	18,508 ⁸	(314,492)
48 Service Department Credits	(871,678)	(793,851)	(1,409,302)	(1,409,190)	(4,230,105)	(7,354,348)	(14,970,052)	(14,969,001)
49 Other Expenditures	22,757	49,224	404,970	1,416,430	87,387	384,925	1,330,721	1,455,363
50-59 Stores for Resale	99,372	(11,044) ¹⁰	138,550	138,550	3,627,639	5,568,193	5,289,436	5,645,359
Total Operating & Miscellaneous	\$ 13,980,372	\$ 15,040,450	\$ 16,072,834	\$ 17,273,886	\$ 64,382,028	\$ 62,463,303	\$ 62,682,122	\$ 66,326,970
EQUIPMENT & CAPITAL OUTLAY								
61 Equipment	\$ 259,821	\$ 562,483	\$ 687,985	\$ 792,150	\$ 3,349,900	\$ 8,128,149 ³	\$ 6,602,463	\$ 6,871,714
62 Minor Equipment	176,432	301,899		13,950	782,242	1,062,169	261,227	206,575
63 Library Acquisitions	568,374	602,617	653,280	638,280	2,459,436	2,713,342	3,261,998 ¹⁰	3,261,998
64 Livestock								
71 Land								
72 Buildings-Capital Outlay	39,547	53,213			799,183	1,037,843	300,000	1,428,629
73 Improvements other than Buildings		9,444			15,729	325,632		
Total Equipment & Capital Outlay	\$ 1,044,174	\$ 1,529,656	\$ 1,341,265	\$ 1,444,380	\$ 7,406,490	\$ 13,267,135	\$ 10,425,688	\$ 11,768,916
TOTAL OPERATING	\$ 15,024,546	\$ 16,570,106	\$ 17,414,099	\$ 18,718,266	\$ 71,788,518	\$ 75,730,438	\$ 73,107,810	\$ 78,095,886
TOTAL EXPENDITURES & TRANSFERS	\$ 35,995,986	\$ 38,896,528	\$ 41,326,623	\$ 42,638,257	\$ 173,750,824	\$ 185,874,679	\$ 188,584,761	\$ 193,723,488

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1988, Actual 1989, Original Budget 1990 and Revised Budget 1990

EXHIBIT C
Schedule 1
(Cont.)

	Martin				Space Institute			
	Actual 1988	Actual 1989	Original Budget 1990	Revised Budget 1990	Actual 1988	Actual 1989	Original Budget 1990	Revised Budget 1990
SALARIES AND WAGES								
11 Admin. & Professional Salaries	\$ 2,102,735	\$ 2,282,048	\$ 2,298,355	\$ 2,270,715	\$ 666,275	\$ 698,876	\$ 786,047	\$ 786,047
12 Academic Salaries	9,025,339	9,497,574	10,190,784	10,110,480	1,943,884	2,174,760	2,150,527	2,152,345
13 GTA, GA, GRA	123,325	160,324	140,358	158,898	39,802	66,558	54,630	54,630
Total Professional Salaries	\$ 11,251,399	\$ 11,939,946	\$ 12,629,497	\$ 12,540,093	\$ 2,649,961	\$ 2,940,194	\$ 2,991,204	\$ 2,993,022
15 Total Summer School	\$ 452,525	\$ 766,634	\$ 489,322	\$ 512,535			\$ 85,000	\$ 85,000
16 Clerical & Supporting-Salaried	\$ 1,712,744	\$ 1,812,887	\$ 1,959,750	\$ 1,952,062	\$ 64,444	\$ 45,890	\$ 20,987	\$ 20,987
14 Student Employees-Salaried	6,466	10,401	5,000	9,195	9,897			
Total Non-Exempt Salaries	\$ 1,719,210	\$ 1,823,288	\$ 1,964,750	\$ 1,961,257	\$ 74,341	\$ 45,890	\$ 20,987	\$ 20,987
17 Clerical & Supporting-Hourly	\$ 1,905,459	\$ 1,974,729	\$ 2,146,554	\$ 2,130,956	\$ 684,014	\$ 825,989	\$ 934,318	\$ 934,318
18 Student Employees-Hourly	318,901	347,950	284,879	284,163	7,711	7,459		
Total Biweekly Wages	\$ 2,224,360	\$ 2,322,679	\$ 2,431,433	\$ 2,415,119	\$ 691,725	\$ 833,448	\$ 934,318	\$ 934,318
TOTAL SALARIES AND WAGES	\$ 15,647,494	\$ 16,852,547	\$ 17,515,002	\$ 17,429,004	\$ 3,416,027	\$ 3,819,532	\$ 4,031,509	\$ 4,033,327
OPERATING & MISCELLANEOUS								
19 Non-Wage Payments		\$ 375			\$ 12,000	\$ 16,544	\$ 15,000	\$ 15,000
21 Staff Benefits-Required	\$ 3,139,327	3,653,688	\$ 3,628,047	\$ 3,618,602	602,602	704,977	730,695	730,695
22 Staff Benefits-Optional	808,894	942,252	1,099,646	1,267,646	137,849	174,231	184,175	213,175
31 Travel	629,298	527,381	512,185	541,295	156,219	152,263	183,340	183,340
32 Motor Vehicle Operations	71,057	85,014	91,085	91,085	18,455	54,646	53,260	53,260
33 Printing, Dup. & Binding	294,985	274,056	289,981	302,992	53,536	26,024	43,970	43,970
34 Utilities & Fuel	1,379,556	1,442,950	1,577,750	1,506,149	358,129	363,429	406,500	406,500
35 Communications	424,961	471,966	606,487	612,104	220,747	197,237	255,630	255,630
36 Maintenance & Repairs	191,862	250,770	196,378	205,349	136,247	186,255	133,960	133,460
37 Prof. Services & Memberships	162,731	208,397	152,542	247,979	106,032	77,275	76,020	76,020
38 Computer Services	279	2,432	12,085		(113,793)	11,326	13,100	13,100
39 Supplies	614,693	718,097	675,943	715,058	241,706	191,923	202,467	203,149
41 Rentals	61,453	69,064	79,484	79,484	61,666	54,487	63,200	63,200
42 Insurance & Interest	133,251	120,432	164,840	177,626	31,906	40,876	41,900	43,900
43 Awards	963,356	1,024,793	1,312,467	1,549,450	9,629	52,885	400	400
44 Grants & Subsidies	269,295	485,147	157,825	202,822	731,826	618,564	829,636	829,636
45 Mandatory Transfers	60,652	57,480						
46 Contractual & Special Services	852,987	803,850	941,360	1,148,661	95,017	(279,795)	136,449	136,449
47 Non-Mandatory Transfers	460,417	416,085	666,600	666,600	179,789	201,505	206,080	206,080
48 Service Department Credits	(1,117,500)	(1,383,446)	(1,680,795)	(1,670,293)	(341,221)	(434,868)	(129,445)	(129,445)
49 Other Expenditures	(168,402)	(120,869)	(92,129)	(92,129)	48	5,400		
50-59 Stores for Resale	112,594	112,320	90,000	90,000	25	50		
Total Operating & Miscellaneous	\$ 9,345,746	\$ 10,162,234	\$ 10,481,781	\$ 11,272,565	\$ 2,698,414	\$ 2,415,234	\$ 3,446,337	\$ 3,477,519
EQUIPMENT & CAPITAL OUTLAY								
61 Equipment	\$ 307,753	\$ 544,260	\$ 531,224	\$ 528,552	\$ 319,844	\$ 894,783	\$ 483,169	\$ 483,169
62 Minor Equipment	102,935	179,682	34,673	40,224	20,423	47,808	11,585	11,585
63 Library Acquisitions	324,480	342,270	342,546	342,546	80,252	86,431	94,500	94,500
64 Livestock								
71 Land								
72 Buildings-Capital Outlay	11,331	5,391			23,207			
73 Improvements other than Buildings	35,606	55,632				3,747		
Total Equipment & Capital Outlay	\$ 782,105	\$ 1,127,235	\$ 908,443	\$ 911,322	\$ 443,726	\$ 1,032,769	\$ 589,254	\$ 589,254
TOTAL OPERATING	\$ 10,127,851	\$ 11,289,469	\$ 11,390,224	\$ 12,183,887	\$ 3,142,140	\$ 3,448,003	\$ 4,035,591	\$ 4,066,773
TOTAL EXPENDITURES & TRANSFERS	\$ 25,775,345	\$ 28,142,016	\$ 28,905,226	\$ 29,612,891	\$ 6,558,167	\$ 7,267,535	\$ 8,067,100	\$ 8,100,100

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1988, Actual 1989, Original Budget 1990 and Revised Budget 1990

EXHIBIT C
Schedule 1
(Cont.)

	Memphis-Other Specialized Units				College of Medicine Units			
	Actual 1988	Actual 1989	Original Budget 1990	Revised Budget 1990	Actual 1988	Actual 1989	Original Budget 1990	Revised Budget 1990
SALARIES AND WAGES								
11 Admin. & Professional Salaries	\$ 4,097,563	\$ 4,367,345	\$ 4,496,368	\$ 4,662,431	\$ 223,612	\$ 451,971 ⁵	\$ 381,402	\$ 381,402
12 Academic Salaries	12,878,582	13,879,943	15,941,035 ⁹	15,938,380	20,576,588	21,779,527 ⁶	23,017,254 ⁶	23,132,369 ⁶
13 GTA, GA, GRA	99,708	127,436	176,000	141,000	309,005	365,578	352,200	334,200
Total Professional Salaries	\$ 17,075,853	\$ 18,374,724	\$ 20,613,403	\$ 20,741,811	\$ 21,109,205	\$ 22,597,076	\$ 23,750,856	\$ 23,847,971
15 Total Summer School								
16 Clerical & Supporting-Salaried	\$ 4,565,997	\$ 5,176,580 ¹⁰	\$ 5,557,483	\$ 5,543,523	\$ 3,010,237	\$ 3,205,511	\$ 3,302,017	\$ 3,304,816
14 Student Employees-Salaried	3,477	3,495			12,864	9,052	9,495	9,495
Total Non-Exempt Salaries	\$ 4,569,474	\$ 5,180,075	\$ 5,557,483	\$ 5,543,523	\$ 3,023,101	\$ 3,214,563	\$ 3,311,512	\$ 3,314,311
17 Clerical & Supporting-Hourly	\$ 5,624,043	\$ 6,226,085	\$ 6,167,124	\$ 6,113,286	\$ 774,459	\$ 850,042	\$ 930,655	\$ 929,503
18 Student Employees-Hourly	29,229	45,391	17,575	15,575				
Total Biweekly Wages	\$ 5,653,272	\$ 6,271,476	\$ 6,184,699	\$ 6,128,861	\$ 774,459	\$ 850,042	\$ 930,655	\$ 929,503
TOTAL SALARIES AND WAGES	\$ 27,298,599	\$ 29,826,275	\$ 32,355,585	\$ 32,414,195	\$ 24,906,765	\$ 26,661,681	\$ 27,993,023	\$ 28,091,785
OPERATING & MISCELLANEOUS								
19 Non-Wage Payments	\$ 3,434	\$ 1,200		\$ 35,000	\$ 26,910	\$ 10,741	\$ 27,800	\$ 45,800
21 Staff Benefits-Required	5,151,862	5,596,741	\$ 6,125,147	6,125,147	4,327,785	4,801,084	5,174,145	5,174,145 ¹¹
22 Staff Benefits-Optional	2,048,837	2,398,164	2,691,842	3,121,842				6,000
31 Travel	512,603	482,684	436,052	438,052	249,740	219,115	163,200	163,200
32 Motor Vehicle Operations	89,850	85,624	104,049	104,049	3,963	4,541	3,500	3,500
33 Printing, Dup. & Binding	289,007	307,417	308,047	312,052	63,589	62,327	45,771	47,576
34 Utilities & Fuel	2,823,269	2,900,081	3,167,842	3,167,842			1,500	1,500
35 Communications	473,720	438,115	324,802	300,999	410,816	454,766	300,325	300,425 ⁷
36 Maintenance & Repairs	3,251,665	3,491,093	2,577,613	2,648,014	381,373	337,853 ⁸	182,673	182,673 ⁷
37 Prof. Services & Memberships	588,438	762,307	451,212 ¹¹	463,718	20,650	425,924	360,468	361,766 ⁸
38 Computer Services	(69,566)	(126,443)	380,273	388,882	30,437	25,232	21,685	21,685
39 Supplies	3,608,068	4,353,647	3,761,939 ¹²	3,971,784	1,037,229	1,143,909 ⁹	849,060	730,943
41 Rentals	294,560	405,597	471,650 ¹²	473,930	633,425	1,190,412 ³	650,224 ³	650,224 ³
42 Insurance & Interest	328,644	246,233	243,394	288,394		3,606	54,133	59,133
43 Awards	361,781	476,140	788,738	843,160		120		
44 Grants & Subsidies	69,702	(5,879)	7,135	7,135	55,338	(368,280) ¹⁰	2,000	2,000
45 Mandatory Transfers	1,213,316	1,614,159	1,513,696	1,513,696				
46 Contractual & Special Services	2,176,272	2,583,119	2,443,597	2,573,228	(565,575) ⁴	(989,474) ⁴	(491,840)	(491,460) ⁴
47 Non-Mandatory Transfers	1,771,400 ⁸	2,471,569	1,365,800	1,404,448	(537,569) ⁴	(1,388)		(38,648)
48 Service Department Credits	(8,927,427)	(10,299,730)	(10,311,754)	(10,313,231)	(1,219,219)	(1,477,386)	(1,385,537)	(1,389,143)
49 Other Expenditures	59,518	60,030	41,909	41,909	16,807	15,097	2,000	2,165
50-59 Stores for Resale	2,497,118	3,381,499 ¹³	2,940,961	2,940,961	16,573	19,200	45,900	45,900
Total Operating & Miscellaneous	\$ 18,616,071	\$ 21,623,367	\$ 19,833,944	\$ 20,851,011	\$ 4,952,392	\$ 5,877,279	\$ 6,007,007	\$ 5,862,482
EQUIPMENT & CAPITAL OUTLAY								
61 Equipment	\$ 1,719,309	\$ 2,071,203 ¹⁴	\$ 1,194,841	\$ 1,309,053	\$ 585,164	\$ 711,178	\$ 1,254,350	\$ 1,320,318
62 Minor Equipment	410,408	455,746	30,082	75,976	124,207	119,916	4,000	4,600
63 Library Acquisitions	433,810	442,288	405,782	405,782	1,183	707	500	695
64 Livestock								
71 Land								
72 Buildings-Capital Outlay	205,749							
73 Improvements other than Buildings	29,403	24,988						
Total Equipment & Capital Outlay	\$ 2,798,679	\$ 2,994,225	\$ 1,630,705	\$ 1,790,811	\$ 710,554	\$ 831,801	\$ 1,258,850	\$ 1,325,613
TOTAL OPERATING	\$ 21,414,750	\$ 24,617,592	\$ 21,464,649	\$ 22,641,822	\$ 5,662,946	\$ 6,709,080	\$ 7,265,857	\$ 7,188,095
TOTAL EXPENDITURES & TRANSFERS	\$ 48,713,349	\$ 54,443,867	\$ 53,820,234	\$ 55,056,017	\$ 30,569,711	\$ 33,370,761	\$ 35,258,880	\$ 35,279,880

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1988, Actual 1989, Original Budget 1990 and Revised Budget 1990

EXHIBIT C
Schedule 1
(Cont.)

	Family Medicine Units				Total UT, Memphis			
	Actual 1988	Actual 1989	Original Budget 1990	Revised Budget 1990	Actual 1988	Actual 1989	Original Budget 1990	Revised Budget 1990
SALARIES AND WAGES								
11 Admin. & Professional Salaries					\$ 4,321,175	\$ 4,819,316	\$ 4,877,770	\$ 5,043,833
12 Academic Salaries					37,247,494	39,487,871	43,039,926	43,153,356
13 GTA, GA, GRA					408,713	493,014	528,200	475,200
Total Professional Salaries	\$ 3,792,324	\$ 3,828,401	\$ 4,081,637	\$ 4,082,607	\$ 41,977,382	\$ 44,800,201	\$ 48,445,896	\$ 48,672,389
15 Total Summer School								
16 Clerical & Supporting-Salaried	\$ 645,761	\$ 746,343	\$ 776,671	\$ 776,671	\$ 8,221,995	\$ 9,128,434	\$ 9,636,171	\$ 9,625,010
14 Student Employees-Salaried					16,341	12,547	9,495	9,495
Total Non-Exempt Salaries	\$ 645,761	\$ 746,343	\$ 776,671	\$ 776,671	\$ 8,238,336	\$ 9,140,981	\$ 9,645,666	\$ 9,634,505
17 Clerical & Supporting-Hourly	\$ 403,473	\$ 455,864	\$ 453,592	\$ 453,592	\$ 6,801,975	\$ 7,531,991	\$ 7,551,371	\$ 7,496,381
18 Student Employees-Hourly					29,229	45,391	17,575	15,575
Total Biweekly Wages	\$ 403,473	\$ 455,864	\$ 453,592	\$ 453,592	\$ 6,831,204	\$ 7,577,382	\$ 7,568,946	\$ 7,511,956
TOTAL SALARIES AND WAGES	\$ 4,841,558	\$ 5,030,608	\$ 5,311,900	\$ 5,312,870	\$ 57,046,922	\$ 61,518,564	\$ 65,660,508	\$ 65,818,850
OPERATING & MISCELLANEOUS								
19 Non-Wage Payments					\$ 30,344	\$ 11,941	\$ 27,800	\$ 80,800
21 Staff Benefits-Required	\$ 501,409	\$ 544,758	\$ 535,635	\$ 535,635	9,981,056	10,942,583	11,834,927	11,834,927
22 Staff Benefits-Optional	129,640	167,020	169,100	193,100	2,178,477	2,565,184	2,860,942	3,320,942
31 Travel	85,816	86,197	87,000	87,000	848,159	787,996	686,252	688,252
32 Motor Vehicle Operations					93,813	90,165	107,549	107,549
33 Printing, Dup. & Binding	6,351	6,926	10,800	10,800	358,947	376,670	364,618	370,428
34 Utilities & Fuel	27,892	27,501	31,000	31,000	2,851,161	2,927,582	3,200,342	3,200,342
35 Communications	94,446 ¹	101,081	105,500	105,500	978,982	993,962	730,627	706,924
36 Maintenance & Repairs	102,746 ²	107,507	66,000	66,000	3,735,784	3,936,453	2,826,286	2,879,785
37 Prof. Services & Memberships	14,553	72,128	83,500	83,500	623,641	1,260,359	895,180	908,984
38 Computer Services	3,549	6,531	5,000	5,000	(35,580)	(94,680)	406,958	415,567
39 Supplies	205,956	244,163	241,792	241,822	4,851,253	5,741,719	4,852,791	4,944,549
41 Rentals	227,139	204,422	221,500 ³	221,500 ³	1,155,124	1,800,431	1,343,374	1,345,654
42 Insurance & Interest	78,375	51,430	168,250	181,250	407,019	301,269	465,777	528,777
43 Awards	458	151			362,359	476,291	788,738	843,160
44 Grants & Subsidies		721			125,040	(373,438)	9,135	9,135
45 Mandatory Transfers					1,213,316	1,614,159	1,513,696	1,513,696
46 Contractual & Special Services	80,394	143,810	(31,000) ⁴	(31,000) ⁴	1,691,091	1,737,455	1,920,757	2,050,768
47 Non-Mandatory Transfers	39,300	50,200	51,600	51,600	1,273,131	2,520,381	1,417,400	1,417,400
48 Service Department Credits	206	818			(10,146,440)	(11,776,298)	(11,697,291)	(11,702,374)
49 Other Expenditures	6,258	3,690	17,500	17,500	82,583	78,817	61,409	61,574
50-59 Stores for Resale	5,288	4,136	4,500	4,500	2,518,979	3,404,835	2,991,361	2,991,361
Total Operating & Miscellaneous	\$ 1,609,776	\$ 1,823,190	\$ 1,767,677	\$ 1,804,707	\$ 25,178,239	\$ 29,323,836	\$ 27,608,628	\$ 28,518,200
EQUIPMENT & CAPITAL OUTLAY								
61 Equipment	\$ 117,781 ⁵	\$ 161,668 ⁵	\$ 59,000	\$ 59,000	\$ 2,422,254	\$ 2,944,049	\$ 2,508,191	\$ 2,688,371
62 Minor Equipment	27,433	52,557	4,500	4,500	562,048	628,219	38,582	85,076
63 Library Acquisitions			1,000	1,000	434,993	442,995	407,282	407,477
64 Livestock								
71 Land								
72 Buildings-Capital Outlay					205,749			
73 Improvements other than Buildings					29,403	24,988		
Total Equipment & Capital Outlay	\$ 145,214	\$ 214,225	\$ 64,500	\$ 64,500	\$ 3,654,447	\$ 4,040,251	\$ 2,954,055	\$ 3,180,924
TOTAL OPERATING	\$ 1,754,990	\$ 2,037,415	\$ 1,832,177	\$ 1,869,207	\$ 28,832,686	\$ 33,364,087	\$ 30,562,683	\$ 31,699,124
TOTAL EXPENDITURES & TRANSFERS	\$ 6,596,548	\$ 7,068,023	\$ 7,144,077	\$ 7,182,077	\$ 85,879,608	\$ 94,882,651	\$ 96,223,191	\$ 97,517,974

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1988, Actual 1989, Original Budget 1990 and Revised Budget 1990

EXHIBIT C
Schedule 1
(Cont.)

	Agricultural Experiment Station				Agricultural Extension Service			
	Actual 1988	Actual 1989	Original Budget 1990	Revised Budget 1990	Actual 1988	Actual 1989	Original Budget 1990	Revised Budget 1990
SALARIES AND WAGES								
11 Admin. & Professional Salaries	\$ 791,565	\$ 768,862	\$ 839,442	\$ 819,842	\$ 336,865	\$ 350,509	\$ 351,582	\$ 330,582
12 Academic Salaries	6,639,816	7,167,443	7,934,618	7,915,830	12,614,908	13,363,450	14,140,903	14,167,817
13 GTA, GA, GRA	761,732	722,978	908,314	908,314		185		
Total Professional Salaries	\$ 8,193,113	\$ 8,659,283	\$ 9,682,374	\$ 9,643,986	\$ 12,951,773	\$ 13,714,144	\$ 14,492,485	\$ 14,498,399
15 Total Summer School								
16 Clerical & Supporting-Salaried	\$ 2,911,751	\$ 3,405,417	\$ 4,327,565 ¹	\$ 4,360,896 ¹	\$ 2,805,422	\$ 2,973,632	\$ 3,168,334	\$ 3,173,486
14 Student Employees-Salaried	1,098	203				303		
Total Non-Exempt Salaries	\$ 2,912,849	\$ 3,405,620	\$ 4,327,565	\$ 4,360,896	\$ 2,805,422	\$ 2,973,935	\$ 3,168,334	\$ 3,173,486
17 Clerical & Supporting-Hourly	\$ 882,467	\$ 692,862	\$ 180,661 ¹	\$ 178,836 ¹	\$ 95,727	\$ 85,437	\$ 93,873	\$ 93,873
18 Student Employees-Hourly	219,885	208,060	209,250	209,250	60,732	63,294	82,100	82,100
Total Biweekly Wages	\$ 1,102,352	\$ 900,922	\$ 389,911	\$ 388,086	\$ 156,459	\$ 148,731	\$ 175,973	\$ 175,973
TOTAL SALARIES AND WAGES	\$ 12,208,314	\$ 12,965,825	\$ 14,399,850	\$ 14,392,968	\$ 15,913,654	\$ 16,836,810	\$ 17,836,792	\$ 17,847,858
OPERATING & MISCELLANEOUS								
19 Non-Wage Payments					\$ 9,816	\$ 7,799	\$ 5,400	\$ 5,400
21 Staff Benefits-Required	\$ 2,277,759	\$ 2,475,522	\$ 2,627,800	\$ 2,627,800	1,921,967	2,138,102	2,312,287	2,324,054
22 Staff Benefits-Optional	662,271	755,460	842,000	984,000	891,098	1,031,076	1,248,850	1,448,850
31 Travel	301,535	319,420	250,500	250,500	1,139,429	1,205,891	1,248,650	1,248,650
32 Motor Vehicle Operations	24,949	28,937	33,000	33,000	4,128	5,818		
33 Printing, Dup. & Binding	38,421	22,748	143,327 ²	143,327 ²	166,710	108,115	239,000	239,000
34 Utilities & Fuel	284,054	309,595	266,000	266,000	107,894	100,643	122,000	122,000
35 Communications	215,853	254,636	199,000	199,000	250,545	286,606	280,500	280,500
36 Maintenance & Repairs	461,395	608,655	460,100	460,100	151,463	290,213	239,800	239,800
37 Prof. Services & Memberships	13,140	7,774	3,000	3,000	10,093	7,222	5,400	5,400
38 Computer Services	59,322	66,024	71,500	71,500	18,276	31,643	35,000	35,000
39 Supplies	2,021,211	2,268,316	1,784,495 ³	1,966,364 ³	418,395	585,208	570,226	566,160
41 Rentals	38,682	68,345	33,500 ³	33,500 ³	42,029	44,691	35,000	35,000
42 Insurance & Interest	107,777	88,957	62,985	76,985	53,805	43,036	44,277	44,277
43 Awards	14,096	3,015	28,000	28,000	1,539	46	1,500	1,500
44 Grants & Subsidies	311,643	242,995	221,000	221,000	82,649	176,155 ¹	127,500 ¹	127,500 ¹
45 Mandatory Transfers		162,500						
46 Contractual & Special Services	(336,408)	(399,012)	(476,698)	(476,698)	563,726	630,623	622,115	622,115
47 Non-Mandatory Transfers	391,773	253,900	198,100	198,100	234,158	228,819	220,700	220,700
48 Service Department Credits	48,963	(45,299)						
49 Other Expenditures	(215,143)	(94,677)	8,000	8,000	64,070	(14,425)		
50-59 Stores for Resale	222,101	434,108	225,000	225,000				
Total Operating & Miscellaneous	\$ 6,943,394	\$ 7,831,919	\$ 6,980,609	\$ 7,318,478	\$ 6,131,790	\$ 6,907,281	\$ 7,358,205	\$ 7,565,906
EQUIPMENT & CAPITAL OUTLAY								
61 Equipment	\$ 783,403	\$ 1,316,150	\$ 1,320,500 ³	\$ 1,264,513 ³	\$ 179,322	\$ 399,239	\$ 150,000	\$ 150,000
62 Minor Equipment	170,979	140,466	5,000	5,000	114,547	159,835		
63 Library Acquisitions	16,000	16,000	16,000	16,000		82		
64 Livestock	238,489	168,154						
71 Land				25,000				
72 Buildings-Capital Outlay	188,051	204,471	75,000	163,000		61,881		
73 Improvements other than Buildings	147,649	66,724	25,000			46,538		
Total Equipment & Capital Outlay	\$ 1,544,571	\$ 1,911,965	\$ 1,441,500	\$ 1,473,513	\$ 293,869	\$ 667,575	\$ 150,000	\$ 150,000
TOTAL OPERATING	\$ 8,487,965	\$ 9,743,884	\$ 8,422,109	\$ 8,791,991	\$ 6,425,659	\$ 7,574,856	\$ 7,508,205	\$ 7,715,906
TOTAL EXPENDITURES & TRANSFERS	\$ 20,696,279	\$ 22,709,709	\$ 22,821,959	\$ 23,184,959	\$ 22,339,313	\$ 24,411,666	\$ 25,344,997	\$ 25,563,764

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1988, Actual 1989, Original Budget 1990 and Revised Budget 1990

EXHIBIT C
Schedule 1
(Cont.)

	Veterinary Medicine				Institute for Public Service			
	Actual 1988	Actual 1989	Original Budget 1990	Revised Budget 1990	Actual 1988	Actual 1989	Original Budget 1990	Revised Budget 1990
SALARIES AND WAGES								
11 Admin. & Professional Salaries	\$ 901	\$ 9,337		\$ 30,420 ¹	\$ 74,885	\$ 90,673	\$ 123,679 ³	\$ 156,011 ³
12 Academic Salaries	4,130,284	4,389,567	4,978,773 ¹	4,969,606	718,361	797,770	940,300	949,386
13 GTA, GA, GRA	52,980	34,599	77,449	77,449	82	200		
Total Professional Salaries	\$ 4,184,165	\$ 4,433,503	\$ 5,056,222	\$ 5,077,475	\$ 793,328	\$ 888,643	\$ 1,063,979	\$ 1,105,397
15 Total Summer School								
16 Clerical & Supporting-Salaried	\$ 1,261,169	\$ 1,443,481	\$ 1,674,516 ¹	\$ 1,674,945 ¹	\$ 204,623	\$ 237,446	\$ 262,514	\$ 262,382
14 Student Employees-Salaried	51,569	57,439	108,130 ¹	87,630 ¹		220		
Total Non-Exempt Salaries	\$ 1,312,738	\$ 1,500,920	\$ 1,782,646	\$ 1,762,575	\$ 204,623	\$ 237,666	\$ 262,514	\$ 262,382
17 Clerical & Supporting-Hourly	\$ 263,167	\$ 318,466	\$ 266,049	\$ 261,049	\$ 3,782	\$ 1,389		
18 Student Employees-Hourly	144,385	127,603	91,782	91,782	2,223	3,558	3,100	3,100
Total Biweekly Wages	\$ 407,552	\$ 446,069	\$ 357,831	\$ 352,831	\$ 6,005	\$ 4,947	\$ 3,100	\$ 3,100
TOTAL SALARIES AND WAGES	\$ 5,904,455	\$ 6,380,492	\$ 7,196,699	\$ 7,192,881	\$ 1,003,956	\$ 1,131,256	\$ 1,329,593	\$ 1,370,879
OPERATING & MISCELLANEOUS								
19 Non-Wage Payments		\$ 500						
21 Staff Benefits-Required	\$ 1,009,992	1,110,199	\$ 1,097,600	\$ 1,097,600	\$ 206,811	\$ 228,406	\$ 265,705	\$ 265,705
22 Staff Benefits-Optional	240,407	286,748	270,150	322,150	45,413	52,257	68,124	68,124
31 Travel	141,786	131,767	126,500	127,800	121,206	113,279	127,200	130,200
32 Motor Vehicle Operations	37,749	42,586	33,500	33,500	33,960	41,516 ⁴	41,160	43,660
33 Printing, Dup. & Binding	83,581	77,860	53,400	53,400	50,925	77,860	67,581	72,081
34 Utilities & Fuel	701,780	761,044	771,475	771,475	452	1,283 ⁵	1,000	1,000
35 Communications	110,737	132,513	110,400	110,400	90,477	117,437 ⁵	112,840	114,840
36 Maintenance & Repairs	397,270	425,008	404,700	408,700	13,484	24,808	19,950	19,950
37 Prof. Services & Memberships	10,738	22,212	19,100	19,100	39,268	47,132 ⁶	57,373 ⁶	57,773 ⁶
38 Computer Services	31,649	106,194	92,500	90,400	(1,474)	(3,069)	2,500	2,500
39 Supplies	880,642	912,472	1,170,865	1,172,983	29,767	37,266 ⁷	32,290 ⁷	34,712 ⁷
41 Rentals	10,167	15,993	5,000	5,000	47,310	58,072	64,486	66,486
42 Insurance & Interest	15,074	6,262	4,996	6,996	4,829	3,183	2,446	2,446
43 Awards		10,010	20,000	20,000		1,000		
44 Grants & Subsidies	232,553	359,913	257,000	257,000	160,208	143,989	(2)	(2)
45 Mandatory Transfers	(4,438)	(2,532)						
46 Contractual & Special Services	218,840	253,834	244,600	245,100	116,094	106,788	159,980	207,945
47 Non-Mandatory Transfers	50,699	16,772	106,800	106,800	106,183	116,700	51,000	51,000
48 Service Department Credits	16,276	61,812			(35,000)	(19)	(8)	(8)
49 Other Expenditures	(202)	(61,346)			2,839	3,271	2,000	2,000
50-59 Stores for Resale								
Total Operating & Miscellaneous	\$ 4,185,300	\$ 4,669,821	\$ 4,788,586	\$ 4,848,404	\$ 1,032,752	\$ 1,171,159	\$ 1,075,635	\$ 1,140,422
EQUIPMENT & CAPITAL OUTLAY								
61 Equipment	\$ 370,259	\$ 679,691	\$ 638,000	\$ 638,000	\$ 41,284	\$ 56,095 ⁵	\$ 27,900	\$ 76,870
62 Minor Equipment	86,989	100,348			5,425	19,938	31,200	31,200
63 Library Acquisitions	30,000	30,000	30,000	30,000				
64 Livestock								
71 Land								
72 Buildings-Capital Outlay	45,705	47,760						
73 Improvements other than Buildings		46,549						
Total Equipment & Capital Outlay	\$ 532,953	\$ 904,348	\$ 668,000	\$ 668,000	\$ 46,709	\$ 76,033	\$ 59,100	\$ 108,070
TOTAL OPERATING	\$ 4,718,253	\$ 5,574,169	\$ 5,456,586	\$ 5,516,404	\$ 1,079,461	\$ 1,247,192	\$ 1,134,735	\$ 1,248,492
TOTAL EXPENDITURES & TRANSFERS	\$ 10,622,708	\$ 11,954,661	\$ 12,653,285	\$ 12,709,285	\$ 2,083,417	\$ 2,378,448	\$ 2,464,328	\$ 2,619,371

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1988, Actual 1989, Original Budget 1990 and Revised Budget 1990

EXHIBIT C
Schedule 1
(Cont.)

	Municipal Technical Advisory Service				County Technical Assistance Service			
	Actual 1988	Actual 1989	Original Budget 1990	Revised Budget 1990	Actual 1988	Actual 1989	Original Budget 1990	Revised Budget 1990
SALARIES AND WAGES								
11 Admin. & Professional Salaries								
12 Academic Salaries	\$ 855,841	\$ 929,253	\$ 990,869	\$ 990,869	\$ 646,237	\$ 697,464	\$ 841,873	\$ 841,873
13 GTA, GA, GRA		5,942						
Total Professional Salaries	\$ 855,841	\$ 935,195	\$ 990,869	\$ 990,869	\$ 646,237	\$ 697,464	\$ 841,873	\$ 841,873
15 Total Summer School								
16 Clerical & Supporting-Salaried	\$ 130,452	\$ 151,904 ²	\$ 195,568 ²	\$ 197,668 ²	\$ 104,875	\$ 98,167	\$ 101,421	\$ 101,510
14 Student Employees-Salaried								
Total Non-Exempt Salaries	\$ 130,452	\$ 151,904	\$ 195,568	\$ 197,668	\$ 104,875	\$ 98,167	\$ 101,421	\$ 101,510
17 Clerical & Supporting-Hourly	\$ 690	\$ 6,082 ³	\$ 1,000	\$ 1,000				
18 Student Employees-Hourly	10,586	9,707	9,000	9,000	\$ 35			
Total Biweekly Wages	\$ 11,276	\$ 15,789	\$ 10,000	\$ 10,000	\$ 35			
TOTAL SALARIES AND WAGES	\$ 997,569	\$ 1,102,888	\$ 1,196,437	\$ 1,198,537	\$ 751,147	\$ 795,631	\$ 943,294	\$ 943,383
OPERATING & MISCELLANEOUS								
19 Non-Wage Payments								
21 Staff Benefits-Required	\$ 188,922	\$ 208,336	\$ 224,911	\$ 221,770	\$ 133,017	\$ 135,418	\$ 161,747	\$ 161,747
22 Staff Benefits-Optional	46,980	55,380	73,674	74,690	30,829	33,547	46,674	51,426
31 Travel	94,562	90,989 ⁴	86,000 ⁴	88,000 ⁴	60,735	56,376	65,500 ³	65,500
32 Motor Vehicle Operations	4,186	16,593	26,760	26,760	37,062	44,683	53,500 ³	53,500
33 Printing, Dup. & Binding	27,049	24,870	17,500	27,500	38,508	30,948	46,500 ⁴	46,500
34 Utilities & Fuel		951			191	670	210	210
35 Communications	53,330	54,749	56,275	58,275	54,054	53,385	57,800	58,300
36 Maintenance & Repairs	11,534	12,790	12,000	12,000	6,340	5,054	7,250	7,250
37 Prof. Services & Memberships	1,730	19,608	23,150	35,930	15,004	21,548	17,950	21,150
38 Computer Services	1,206	876	2,750	2,750	924	937	825	1,000
39 Supplies	17,670	21,638	30,951 ⁵	31,700	13,211	24,045 ⁵	15,674 ⁶	19,085
41 Rentals	23,401	19,927	17,000	21,613	55,524	64,043	77,375	77,375
42 Insurance & Interest	2,892	1,785	1,117	1,117	3,056	1,891	1,507	1,507
43 Awards								
44 Grants & Subsidies	1,387	4,115						
45 Mandatory Transfers								
46 Contractual & Special Services	37,106	34,981	59,585 ⁶	56,250	56,653	63,395 ⁷	74,904 ⁷	74,904
47 Non-Mandatory Transfers	11,600	19,400	14,100	14,100	7,400	11,400	7,400	7,400
48 Service Department Credits								
49 Other Expenditures	507	442	500	500	220	2,677	300	300
50-59 Stores for Resale								
Total Operating & Miscellaneous	\$ 524,062	\$ 587,430	\$ 646,273	\$ 672,955	\$ 512,728	\$ 550,017	\$ 635,116	\$ 647,154
EQUIPMENT & CAPITAL OUTLAY								
61 Equipment	\$ 20,690	\$ 34,201	\$ 42,300	\$ 74,300	\$ 38,941	\$ 43,371	\$ 46,973	\$ 46,973
62 Minor Equipment	19,860	7,584	750	1,750	14,301	9,648	20,000	20,000
63 Library Acquisitions	9,693	14,131	14,000	14,000	5,670	5,295	20,000	20,000
64 Livestock								
71 Land								
72 Buildings-Capital Outlay								
73 Improvements other than Buildings								
Total Equipment & Capital Outlay	\$ 50,243	\$ 55,916	\$ 57,050	\$ 90,050	\$ 58,912	\$ 58,314	\$ 86,973	\$ 86,973
TOTAL OPERATING	\$ 574,305	\$ 643,346	\$ 703,323	\$ 763,005	\$ 571,640	\$ 608,331	\$ 722,089	\$ 734,127
TOTAL EXPENDITURES & TRANSFERS	\$ 1,571,874	\$ 1,746,234	\$ 1,899,760	\$ 1,961,542	\$ 1,322,787	\$ 1,403,962	\$ 1,665,383	\$ 1,677,510

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1988, Actual 1989, Original Budget 1990 and Revised Budget 1990

EXHIBIT C
Schedule 1
(Cont.)

	State-wide Continuing Education				University-wide Administration			
	Actual 1988	Actual 1989	Original Budget 1990	Revised Budget 1990	Actual 1988	Actual 1989	Original Budget 1990	Revised Budget 1990
SALARIES AND WAGES								
11 Admin. & Professional Salaries	\$ 284,529	\$ 283,846	\$ 327,439	\$ 39,526	\$ 5,872,010	\$ 6,226,642	\$ 6,663,786	\$ 6,641,039
12 Academic Salaries	763,773	754,612	804,882	1,092,795	(8,637)	(5,925)	550	
13 GTA, GA, GRA	22,358 ²	9,697	6,000	6,000	29,657	36,756	44,019	44,019
Total Professional Salaries	\$ 1,070,660	\$ 1,048,155	\$ 1,138,321	\$ 1,138,321	\$ 5,893,030	\$ 6,257,473	\$ 6,708,355	\$ 6,685,058
15 Total Summer School								
16 Clerical & Supporting-Salaried	\$ 371,049	\$ 400,349	\$ 435,190	\$ 435,097	\$ 2,812,534	\$ 2,981,784	\$ 3,053,361	\$ 3,062,363
14 Student Employees-Salaried	3,206	5,953			176	2,400		
Total Non-Exempt Salaries	\$ 374,255	\$ 406,302	\$ 435,190	\$ 435,097	\$ 2,812,710	\$ 2,984,184	\$ 3,053,361	\$ 3,062,363
17 Clerical & Supporting-Hourly	\$ 92,755	\$ 96,661 ³	\$ 85,377	\$ 85,016	\$ 952,282	\$ 1,023,260	\$ 1,134,101	\$ 1,134,101
18 Student Employees-Hourly	49,888	56,220	33,977	45,841	146,787	167,993	176,424	176,204
Total Biweekly Wages	\$ 142,643	\$ 152,881	\$ 119,354	\$ 130,857	\$ 1,099,069	\$ 1,191,253	\$ 1,310,525	\$ 1,310,305
TOTAL SALARIES AND WAGES	\$ 1,587,558	\$ 1,607,338	\$ 1,692,865	\$ 1,704,275	\$ 9,804,809	\$ 10,432,910	\$ 11,072,241	\$ 11,057,726
OPERATING & MISCELLANEOUS								
19 Non-Wage Payments								
21 Staff Benefits-Required	\$ 291,058	\$ 304,189	\$ 336,583	\$ 336,583	\$ 1,874,352	\$ 1,993,921	\$ 2,103,000	\$ 2,103,000
22 Staff Benefits-Optional	68,433	72,951	98,701 ⁴	98,701 ⁴	468,611	540,929	726,900	794,900
31 Travel	57,993	47,617	67,300	69,300	624,019	692,943	662,497	662,497
32 Motor Vehicle Operations	12,816	13,735	12,100	13,600	49,051	71,643	78,775	78,775
33 Printing, Dup. & Binding	57,742	69,932	65,600	65,600	896,411	1,442,954	1,087,294	1,087,294
34 Utilities & Fuel	20,013	22,751	26,000	26,000	462,123	515,647	545,000	545,000
35 Communications	126,877	146,518	144,300	146,300	751,224	781,767	864,750	864,750
36 Maintenance & Repairs	32,897	35,144	29,000	33,405	375,803	392,780	488,122	488,122
37 Prof. Services & Memberships	51,437	48,104	116,450 ⁵	122,950 ⁵	447,142	533,567 ³	783,751 ⁴	786,751 ⁴
38 Computer Services	256	384 ⁶	300	300	657,911	356,439	1,201,948	1,075,788
39 Supplies	256,734	260,551 ⁷	221,471 ⁷	225,470 ⁷	452,244	649,985	768,267	675,037
41 Rentals	9,641	2,962	1,000	3,600	250,286	223,573	246,162	246,162
42 Insurance & Interest	3,670	2,101	2,200	2,200	99,458	84,873	85,130	85,130
43 Awards					55,416	48,513	55,800	55,800
44 Grants & Subsidies		85,986		53,289	5,000	5,182	6,895	6,895
45 Mandatory Transfers					496,833	822,559 ⁵	(2)	(2)
46 Contractual & Special Services	(80,222)	29,054	7,898 ⁸	6,706 ⁸	851,179	648,161	1,074,949	1,053,649
47 Non-Mandatory Transfers	(47,503)	129,959	42,850	42,850	(4,256,611)	(6,265,265)	(7,914,100)	(7,914,100)
48 Service Department Credits	(803,734)	(794,146)	(817,183) ⁸	(819,269) ⁸	(5,688,439)	(5,873,154)	(6,085,605)	(6,080,525)
49 Other Expenditures	5,489	4,183	10,450	10,450	135,118	92,594	48,536	48,536
50-59 Stores for Resale	62,171	62,108	67,000	47,500	823,578	897,458	815,700	815,700
Total Operating & Miscellaneous	\$ 125,768	\$ 544,083	\$ 432,020	\$ 485,535	\$ (169,291)	\$ (1,342,931)	\$ (2,356,229)	\$ (2,520,839)
EQUIPMENT & CAPITAL OUTLAY								
61 Equipment	\$ 180,484	\$ 118,146	\$ 182,791	\$ 199,166	\$ 1,405,438	\$ 1,706,111	\$ 1,258,188	\$ 1,402,598
62 Minor Equipment	29,338	25,432	15,679	16,020	27,147	87,526		1,715
63 Library Acquisitions	661	1,348	1,000	1,000	268	270		
64 Livestock								
71 Land								
72 Buildings-Capital Outlay	9,000							
73 Improvements other than Buildings								
Total Equipment & Capital Outlay	\$ 219,483	\$ 144,926	\$ 199,470	\$ 216,186	\$ 1,432,853	\$ 1,793,907	\$ 1,258,188	\$ 1,404,313
TOTAL OPERATING	\$ 345,251	\$ 689,009	\$ 631,490	\$ 701,721	\$ 1,263,562	\$ 450,976	\$ (1,098,041)	\$ (1,116,526)
TOTAL EXPENDITURES & TRANSFERS	\$ 1,932,809	\$ 2,296,347	\$ 2,324,355	\$ 2,405,996	\$ 11,068,371	\$ 10,883,886	\$ 9,974,200	\$ 9,941,200

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1988, Actual 1989, Original Budget 1990 and Revised Budget 1990

EXHIBIT C
Schedule 1
(Cont.)

	Total Educational and General Funds			
	Actual 1988	Actual 1989	Original Budget 1990	Revised Budget 1990
SALARIES AND WAGES				
11 Admin. & Professional Salaries	\$ 28,688,868	\$ 30,383,575	\$ 32,769,798	\$ 32,659,294
12 Academic Salaries	142,501,212	151,789,798	164,937,270	165,470,781
13 GTA, GA, GRA	8,112,159	8,912,826	8,635,520	8,690,471
Total Professional Salaries	\$179,302,239	\$191,086,199	\$206,342,588	\$206,820,546
15 Total Summer School	\$ 3,222,185	\$ 4,680,076	\$ 3,445,207	\$ 3,370,474
16 Clerical & Supporting-Salaried	\$ 38,591,611	\$ 41,850,537	\$ 45,331,626	\$ 45,410,262
14 Student Employees-Salaried	182,410	180,551	176,363	159,836
Total Non-Exempt Salaries	\$ 38,774,021	\$ 42,031,088	\$ 45,507,989	\$ 45,570,098
17 Clerical & Supporting-Hourly	\$ 22,737,806	\$ 24,836,565	\$ 23,834,002	\$ 23,748,477
18 Student Employees-Hourly	3,179,400	3,280,528	3,134,479	3,027,686
Total Biweekly Wages	\$ 25,917,206	\$ 28,117,093	\$ 26,968,481	\$ 26,776,163
TOTAL SALARIES AND WAGES	\$247,215,651	\$265,914,456	\$282,264,265	\$282,537,281
OPERATING & MISCELLANEOUS				
19 Non-Wage Payments	\$ 343,175	\$ 417,485	\$ 307,700	\$ 361,600
21 Staff Benefits-Required	43,937,344	49,350,237	51,430,884	51,628,437
22 Staff Benefits-Optional	11,305,210	13,080,211	14,691,895	16,700,663
31 Travel	7,599,561	7,881,834	6,899,105	6,932,594
32 Motor Vehicle Operations	948,298	1,083,929	1,189,488	1,192,488
33 Printing, Dup. & Binding	4,579,888	4,879,071	4,315,622	4,374,588
34 Utilities & Fuel	14,413,434	14,605,032	16,150,662	16,179,061
35 Communications	8,101,972	8,755,194	9,419,415	9,425,197
36 Maintenance & Repairs	9,935,253	10,830,945	8,053,253	8,044,372
37 Prof. Services & Memberships	4,325,090	5,838,278	4,379,671	4,559,488
38 Computer Services	(387,069)	(184,940)	8,423,881	9,170,012
39 Supplies	15,665,020	17,657,522	15,126,543	15,718,535
41 Rentals	3,266,037	3,969,283	3,434,310	4,093,603
42 Insurance & Interest	2,073,041	1,692,468	2,486,472	2,626,258
43 Awards	3,457,121	2,725,412	4,490,651	5,078,474
44 Grants & Subsidies	5,677,069	7,089,285	5,406,872	5,543,086
45 Mandatory Transfers	5,622,158	7,121,626	4,683,703	4,683,703
46 Contractual & Special Services	6,556,694	4,938,442	8,270,821	8,874,761
47 Non-Mandatory Transfers	3,137,154	(3,812,105)	(3,911,162)	(4,244,162)
48 Service Department Credits	(23,168,878)	(28,393,617)	(36,789,673)	(36,780,097)
49 Other Expenditures	17,271	330,216	1,774,757	2,911,024
50-59 Stores for Resale	7,466,459	10,468,028	9,617,047	9,953,470
Total Operating & Miscellaneous	\$134,871,302	\$140,323,836	\$139,851,917	\$147,027,155
EQUIPMENT & CAPITAL OUTLAY				
61 Equipment	\$ 9,679,393	\$ 17,426,728	\$ 14,479,684	\$ 15,216,376
62 Minor Equipment	2,112,666	2,770,554	418,696	433,095
63 Library Acquisitions	3,929,827	4,254,781	4,840,606	4,825,801
64 Livestock	238,489	168,154		
71 Land				25,000
72 Buildings-Capital Outlay	1,321,773	1,410,559	375,000	1,591,629
73 Improvements other than Buildings	228,387	579,254	25,000	
Total Equipment & Capital Outlay	\$ 17,510,535	\$ 26,610,030	\$ 20,138,986	\$ 22,091,901
TOTAL OPERATING	\$152,381,837	\$166,933,866	\$159,990,903	\$169,119,056
TOTAL EXPENDITURES & TRANSFERS	\$399,597,488	\$432,848,322	\$442,255,168	\$451,656,337

THE UNIVERSITY OF TENNESSEE
Auxiliary Enterprises Funds Expenditures by Object Classification
Actual 1988, Actual 1989, Original Budget 1990 and Revised Budget 1990

EXHIBIT C
Schedule 2

	Chattanooga				Knoxville			
	Actual 1988	Actual 1989	Original Budget 1990	Revised Budget 1990	Actual 1988	Actual 1989	Original Budget 1990	Revised Budget 1990
SALARIES AND WAGES								
11 Admin. & Professional Salaries	\$ 206,467	\$ 249,468	\$ 277,117	\$ 277,117	\$ 3,731,880	\$ 4,092,476	\$ 3,359,453	\$ 3,391,066
12 Academic Salaries								
13 GTA, GA, GRA	1,407	181			142,688	174,179	179,851	176,176
Total Professional Salaries	\$ 207,874	\$ 249,649	\$ 277,117	\$ 277,117	\$ 3,874,568	\$ 4,266,655	\$ 3,539,304	\$ 3,567,242
15 Total Summer School								
16 Clerical & Supporting-Salaried	\$ 170,833	\$ 213,997	\$ 209,005	\$ 208,471	\$ 2,094,229	\$ 2,211,328	\$ 1,735,606	\$ 1,731,296
14 Student Employees-Salaried	620	1,250			599,401	600,799	627,196	650,696
Total Non-Exempt Salaries	\$ 171,453	\$ 215,247	\$ 209,005	\$ 208,471	\$ 2,693,630	\$ 2,812,127	\$ 2,362,802	\$ 2,381,992
17 Clerical & Supporting-Hourly	\$ 609,558	\$ 742,443	\$ 566,609	\$ 566,892	\$ 6,202,598	\$ 6,999,074	\$ 5,706,409	\$ 5,657,963
18 Student Employees-Hourly	142,533	148,726	273,872	267,872	1,498,277	1,300,340	1,869,005	1,869,005
Total Biweekly Wages	\$ 752,091	\$ 891,169	\$ 840,481	\$ 834,764	\$ 7,700,875	\$ 8,299,414	\$ 7,575,414	\$ 7,526,968
TOTAL SALARIES AND WAGES	\$ 1,131,418	\$ 1,356,065	\$ 1,326,603	\$ 1,320,352	\$ 14,269,073	\$ 15,378,196	\$ 13,477,520	\$ 13,476,202
OPERATING & MISCELLANEOUS								
19 Non-Wage Payments		638			38,605	27,551	57,197	57,197
21 Staff Benefits-Required	\$ 155,889	181,146	\$ 157,834	\$ 157,834	2,129,707	2,265,139	2,069,433	2,069,433
22 Staff Benefits-Optional	41,996	50,875	95,454	95,454	749,742	904,349	662,455	662,455
31 Travel	7,618	5,050	9,160	9,160	1,824,538	1,422,960	1,505,122	1,511,398
32 Motor Vehicle Operations	13,406	13,825	18,400	15,400	221,963	190,444	156,071	156,071
33 Printing, Dup. & Binding	24,339	22,891	29,500	29,500	823,828	798,355	629,691	629,691
34 Utilities & Fuel	538,290	516,126	596,000	596,000	3,194,536	3,595,118	3,824,169	3,823,169
35 Communications	96,248	91,844	89,055	119,055	1,309,329	1,387,905	1,289,726	1,295,976
36 Maintenance & Repairs	80,983	173,846	57,700	57,700	2,568,785	3,155,340	3,810,919	3,810,319
37 Prof. Services & Memberships	48,464	56,693	21,112	21,112	490,999	575,582	342,679	343,579
38 Computer Services					176,746	189,540	89,000	89,000
39 Supplies	66,006	90,471	39,251	44,210	2,194,202	2,421,603	1,923,533	2,005,235
41 Rentals	5,238	10,159	23,620	12,803	278,384	323,984	500,531	500,531
42 Insurance & Interest	915				514,968	476,398	600,848	598,748
43 Awards	25,171	29,705	31,000	31,000	1,728,430	1,571,819	1,984,575	2,006,775
44 Grants & Subsidies	(4,103)	(4,695)	151,779	151,779	4,429	2,575	500	500
45 Mandatory Transfers	658,038	679,715	922,050	955,633	3,570,622	3,520,758	6,047,076	6,044,062
46 Contractual & Special Services	260,663	262,420	165,183	205,183	1,168,252	1,554,837	1,309,045	1,320,545
47 Non-Mandatory Transfers	158,783	312,163	80,370	51,370	3,491,739	2,455,080	2,907,256	2,896,619
48 Service Department Credits			(130,635)	(130,542)	(1,021,495)	(969,716)		
49 Other Expenditures	42,568	34,359	47,575	47,575	9,207	191,317	2,923,412	2,928,312
50-59 Stores for Resale	2,238,944	2,494,252	2,722,500	2,722,500	12,111,768	12,771,100	12,500,983	12,500,983
Total Operating & Miscellaneous	\$ 4,459,456	\$ 5,021,483	\$ 5,126,908	\$ 5,192,726	\$ 37,579,284	\$ 38,832,038	\$ 45,134,221	\$ 45,250,598
EQUIPMENT & CAPITAL OUTLAY								
61 Equipment	\$ 3,205	\$ 10,202	\$ 79,763	\$ 81,428	\$ 831,655	\$ 626,028	\$ 1,083,096	\$ 1,083,096
62 Minor Equipment	2,370	18,690			352,671	631,086	215,925	215,925
63 Library Acquisitions								
64 Livestock								
71 Land								
72 Buildings-Capital Outlay					1,074,565	1,387,299		
73 Improvements other than Buildings					39,623	19,597		
Total Equipment & Capital Outlay	\$ 5,575	\$ 28,892	\$ 79,763	\$ 81,428	\$ 2,298,514	\$ 2,664,010	\$ 1,299,021	\$ 1,299,021
TOTAL OPERATING	\$ 4,465,031	\$ 5,050,375	\$ 5,206,671	\$ 5,274,154	\$ 39,877,798	\$ 41,496,048	\$ 46,433,242	\$ 46,549,619
TOTAL EXPENDITURES & TRANSFERS	\$ 5,596,449	\$ 6,406,440	\$ 6,533,274	\$ 6,594,506	\$ 54,146,871	\$ 56,874,244	\$ 59,910,762	\$ 60,025,821

THE UNIVERSITY OF TENNESSEE
Auxiliary Enterprises Funds Expenditures by Object Classification
Actual 1988, Actual 1989, Original Budget 1990 and Revised Budget 1990

EXHIBIT C
Schedule 2
(Cont.)

	Martin				Space Institute			
	Actual 1988	Actual 1989	Original Budget 1990	Revised Budget 1990	Actual 1988	Actual 1989	Original Budget 1990	Revised Budget 1990
SALARIES AND WAGES								
11 Admin. & Professional Salaries	\$ 238,158	\$ 150,479	\$ 214,420	\$ 207,463		\$ 26,083	\$ 26,000	\$ 26,000
12 Academic Salaries								
13 GTA, GA, GRA	3,218	3,674	3,600	500				
Total Professional Salaries	\$ 241,376	\$ 154,153	\$ 218,020	\$ 207,963		\$ 26,083	\$ 26,000	\$ 26,000
15 Total Summer School								
16 Clerical & Supporting-Salaried	\$ 315,994	\$ 188,149	\$ 297,152	\$ 280,125				
14 Student Employees-Salaried	25,210	17,828	21,100	20,400				
Total Non-Exempt Salaries	\$ 341,204	\$ 205,977	\$ 318,252	\$ 300,525				
17 Clerical & Supporting-Hourly	\$ 639,828	\$ 349,338	\$ 637,957	\$ 651,945	\$ 68,050	\$ 45,169	\$ 42,159	\$ 42,159
18 Student Employees-Hourly	462,331	305,717	232,182	255,200		446		
Total Biweekly Wages	\$ 1,102,159	\$ 655,055	\$ 870,139	\$ 907,145	\$ 68,050	\$ 45,615	\$ 42,159	\$ 42,159
TOTAL SALARIES AND WAGES	\$ 1,684,739	\$ 1,015,185	\$ 1,406,411	\$ 1,415,633	\$ 68,050	\$ 71,698	\$ 68,159	\$ 68,159
OPERATING & MISCELLANEOUS								
19 Non-Wage Payments	\$ 109,479	\$ 93,993	\$ 96,690	\$ 103,710				
21 Staff Benefits-Required	219,805	120,713	242,078	215,700	\$ 12,475	\$ 11,970	\$ 12,305	\$ 12,305
22 Staff Benefits-Optional	99,028	60,279	138,000	139,650	6,813	7,223	6,825	6,825
31 Travel	6,694	4,740	6,400	6,400	57	105	100	100
32 Motor Vehicle Operations	5,872	6,054	5,120	7,600			125	125
33 Printing, Dup. & Binding	18,512	17,411	17,350	17,350	84		200	200
34 Utilities & Fuel	841,101	704,537	692,000	767,000				
35 Communications	352,678	359,223	400,800	432,800	1,050	228	75	75
36 Maintenance & Repairs	314,940	386,087	287,020	415,140	7,086	2,735	6,500	6,500
37 Prof. Services & Memberships	10,975	7,011	10,250	10,150	170		200	200
38 Computer Services	18,561	13,599	10,500	10,500				
39 Supplies	297,210	187,191	163,398	210,972	2,837	3,701	3,891	3,891
41 Rentals	9,562	194	1,000	1,000	1,846	1,424	2,000	2,000
42 Insurance & Interest	74,814	54,508	66,750	56,500	2,057	8	1,950	1,950
43 Awards	39,666	87,356	85,000	107,000				
44 Grants & Subsidies								
45 Mandatory Transfers	449,526	493,869	529,887	539,193	9,170	9,269	9,600	9,600
46 Contractual & Special Services	190,005	67,152	173,084	111,789		354		
47 Non-Mandatory Transfers	384,308	123,112	148,855	139,550	(64,336)	(24,329)	(35,780)	(35,780)
48 Service Department Credits	(867)	(2,388)	(642,000)	(645,881)				
49 Other Expenditures	59,852	(35)	100,000	80,000		170		
50-59 Stores for Resale	2,012,115	1,164,493	992,030	992,030	109,603	121,250	91,475	91,475
Total Operating & Miscellaneous	\$ 5,513,836	\$ 3,949,099	\$ 3,524,212	\$ 3,718,153	\$ 88,912	\$ 134,108	\$ 99,466	\$ 99,466
EQUIPMENT & CAPITAL OUTLAY								
61 Equipment	\$ 33,487	\$ 39,555	\$ 43,500	\$ 60,500			\$ 4,875	\$ 4,875
62 Minor Equipment	19,585	25,085	25,900	31,000	\$ 13,820	\$ 469	500	500
63 Library Acquisitions								
64 Livestock								
71 Land								
72 Buildings-Capital Outlay					14,520			
73 Improvements other than Buildings	19,178	20,160	58,900	203,900				
Total Equipment & Capital Outlay	\$ 72,250	\$ 84,800	\$ 128,300	\$ 295,400	\$ 28,340	\$ 469	\$ 5,375	\$ 5,375
TOTAL OPERATING	\$ 5,586,086	\$ 4,033,899	\$ 3,652,512	\$ 4,013,553	\$ 117,252	\$ 134,577	\$ 104,841	\$ 104,841
TOTAL EXPENDITURES & TRANSFERS	\$ 7,270,825	\$ 5,049,084	\$ 5,058,923	\$ 5,429,186	\$ 185,302	\$ 206,275	\$ 173,000	\$ 173,000

THE UNIVERSITY OF TENNESSEE
Auxiliary Enterprises Funds Expenditures by Object Classification
Actual 1988, Actual 1989, Original Budget 1990 and Revised Budget 1990

EXHIBIT C
Schedule 2
(Cont.)

	Memphis-Other Specialized Units				Total Auxiliary Enterprises Funds			
	Actual 1988	Actual 1989	Original Budget 1990	Revised Budget 1990	Actual 1988	Actual 1989	Original Budget 1990	Revised Budget 1990
SALARIES AND WAGES								
11 Admin. & Professional Salaries	\$ 307,046	\$ 329,474	\$ 341,788	\$ 341,789	\$ 4,483,551	\$ 4,847,980	\$ 4,218,778	\$ 4,243,435
12 Academic Salaries								
13 GTA, GA, GRA	1,867				149,180	178,034	183,451	176,676
Total Professional Salaries	\$ 308,913	\$ 329,474	\$ 341,788	\$ 341,789	\$ 4,632,731	\$ 5,026,014	\$ 4,402,229	\$ 4,420,111
15 Total Summer School								
16 Clerical & Supporting-Salaried	\$ 119,508	\$ 37,022	\$ 34,397	\$ 34,397	\$ 2,700,564	\$ 2,650,496	\$ 2,276,160	\$ 2,254,289
14 Student Employees-Salaried		4,094			625,231	623,971	648,296	671,096
Total Non-Exempt Salaries	\$ 119,508	\$ 41,116	\$ 34,397	\$ 34,397	\$ 3,325,795	\$ 3,274,467	\$ 2,924,456	\$ 2,925,385
17 Clerical & Supporting-Hourly	\$ 497,954	\$ 561,239	\$ 522,807	\$ 522,807	\$ 8,017,988	\$ 8,697,263	\$ 7,475,941	\$ 7,441,766
18 Student Employees-Hourly	20,878	14,773	25,180	25,180	2,124,019	1,770,002	2,400,239	2,417,257
Total Biweekly Wages	\$ 518,832	\$ 576,012	\$ 547,987	\$ 547,987	\$ 10,142,007	\$ 10,467,265	\$ 9,876,180	\$ 9,859,023
TOTAL SALARIES AND WAGES	\$ 947,253	\$ 946,602	\$ 924,172	\$ 924,173	\$ 18,100,533	\$ 18,767,746	\$ 17,202,865	\$ 17,204,519
OPERATING & MISCELLANEOUS								
19 Non-Wage Payments					\$ 148,084	\$ 122,182	\$ 153,887	\$ 160,907
21 Staff Benefits-Required	\$ 156,338	\$ 161,732	\$ 150,612	\$ 150,612	2,674,214	2,740,700	2,632,262	2,605,884
22 Staff Benefits-Optional	47,706	56,119	51,293	51,293	945,285	1,078,845	954,027	955,677
31 Travel	4,389	1,892	8,800	8,800	1,843,296	1,434,747	1,529,582	1,535,858
32 Motor Vehicle Operations	220	1,478	400	400	241,461	211,801	180,116	179,596
33 Printing, Dup. & Binding	1,636	6,970	8,166	8,166	868,399	845,627	684,907	684,907
34 Utilities & Fuel	271,916	338,226	361,700	361,700	4,845,843	5,154,007	5,473,869	5,547,869
35 Communications	336,714	369,505	329,072	329,072	2,096,019	2,208,705	2,108,728	2,176,978
36 Maintenance & Repairs	155,839	735,963	183,000	183,000	3,127,633	4,453,971	4,345,139	4,472,659
37 Prof. Services & Memberships	2,355	2,527	2,350	2,350	552,963	641,813	376,591	377,391
38 Computer Services	10,146	20,826	31,105	31,105	205,453	223,965	130,605	130,605
39 Supplies	120,805	135,339	126,837	126,836	2,681,060	2,838,305	2,256,910	2,391,144
41 Rentals	29,326	32,569	31,650	31,650	324,356	368,330	558,801	547,984
42 Insurance & Interest	54,039	41,922	58,500	58,500	646,793	572,836	728,048	715,698
43 Awards					1,793,267	1,688,880	2,100,575	2,144,775
44 Grants & Subsidies	1,921	2,229	1,000	1,000	2,247	109	153,279	153,279
45 Mandatory Transfers	421,927	407,863	336,484	336,484	5,109,283	5,111,474	7,845,097	7,884,972
46 Contractual & Special Services	155,342	162,583	129,070	129,070	1,774,262	2,047,346	1,776,382	1,766,587
47 Non-Mandatory Transfers		(250,000)			3,970,494	2,616,026	3,100,701	3,051,759
48 Service Department Credits	(73,026)	(43,631)	2,504	2,504	(1,095,388)	(1,015,735)	(770,131)	(773,919)
49 Other Expenditures	2,588	69,626	700	700	114,215	295,437	3,071,687	3,056,587
50-59 Stores for Resale	2,500,027	2,505,989	2,677,150	2,677,150	18,972,457	19,057,084	18,984,138	18,984,138
Total Operating & Miscellaneous	\$ 4,200,208	\$ 4,759,727	\$ 4,490,393	\$ 4,490,392	\$ 51,841,696	\$ 52,696,455	\$ 58,375,200	\$ 58,751,335
EQUIPMENT & CAPITAL OUTLAY								
61 Equipment	\$ 117,249	\$ 54,456	\$ 40,000	\$ 40,000	\$ 985,596	\$ 730,241	\$ 1,251,234	\$ 1,269,899
62 Minor Equipment	27,839	15,706	7,000	7,000	416,285	691,036	249,325	254,425
63 Library Acquisitions								
64 Livestock								
71 Land								
72 Buildings-Capital Outlay					1,089,085	1,387,299		
73 Improvements other than Buildings					58,801	39,757	58,900	203,900
Total Equipment & Capital Outlay	\$ 145,088	\$ 70,162	\$ 47,000	\$ 47,000	\$ 2,549,767	\$ 2,848,333	\$ 1,559,459	\$ 1,728,224
TOTAL OPERATING	\$ 4,345,296	\$ 4,829,889	\$ 4,537,393	\$ 4,537,392	\$ 54,391,463	\$ 55,544,788	\$ 59,934,659	\$ 60,479,559
TOTAL EXPENDITURES & TRANSFERS	\$ 5,292,549	\$ 5,776,491	\$ 5,461,565	\$ 5,461,565	\$ 72,491,996	\$ 74,312,534	\$ 77,137,524	\$ 77,684,078

THE UNIVERSITY OF TENNESSEE
Hospital Funds Expenditures by Object Classification
UT Medical Center at Knoxville and William F. Bowld Hospital
Actual 1988, Actual 1989, Original Budget 1990 and Revised Budget 1990

EXHIBIT C
Schedule 3

	UT Medical Center at Knoxville				William F. Bowld Hospital			
	Actual 1988	Actual 1989	Original Budget 1990	Revised Budget 1990	Actual 1988	Actual 1989	Original Budget 1990	Revised Budget 1990
SALARIES AND WAGES								
11 Admin. & Professional Salaries	\$ 14,825,274	\$ 17,827,389	\$ 19,726,759	\$ 22,845,348	\$ 2,327,706	\$ 2,505,361	\$ 2,529,684	\$ 2,529,684
12 Academic Salaries		358,809	310,914	5,100	652,598	678,459		
13 GTA, GA, GRA		27,387	9,360					
Total Professional Salaries	\$ 14,825,274	\$ 18,213,585	\$ 20,047,033	\$ 22,850,448	\$ 2,980,304	\$ 3,183,820	\$ 2,529,684	\$ 2,529,684
15 Total Summer School								
16 Clerical & Supporting-Salaried	\$ 35,680	\$ 34,680	\$ 30,247	\$ 2,097,027	\$ 25,481	\$ 26,629	\$ 26,066	\$ 26,098
14 Student Employees-Salaried	122,559	100,217	72,300	71,100				
Total Non-Exempt Salaries	\$ 158,239	\$ 134,897	\$ 102,547	\$ 2,168,127	\$ 25,481	\$ 26,629	\$ 26,066	\$ 26,098
17 Clerical & Supporting-Hourly	\$ 40,124,204	\$ 47,201,377	\$ 48,987,408	\$ 47,101,942	\$ 6,237,873	\$ 6,870,098	\$ 6,894,544	\$ 6,894,544
18 Student Employees-Hourly	110,598	111,239	95,037	96,163	23,175	23,109		
Total Biweekly Wages	\$ 40,234,802	\$ 47,312,616	\$ 49,082,445	\$ 47,198,105	\$ 6,261,048	\$ 6,893,207	\$ 6,894,544	\$ 6,894,544
TOTAL SALARIES AND WAGES	\$ 55,218,315	\$ 65,661,098	\$ 69,232,025	\$ 72,216,680	\$ 9,266,833	\$ 10,103,656	\$ 9,450,294	\$ 9,450,326
OPERATING & MISCELLANEOUS								
19 Non-Wage Payments	\$ 15,338	\$ (3)	\$ (5)	\$ 165,380				
21 Staff Benefits-Required	9,564,398	11,012,292	11,160,814	11,665,106	\$ 1,512,776	\$ 1,594,935	\$ 1,796,821	\$ 1,796,821
22 Staff Benefits-Optional	2,840,157	3,564,341	3,770,415	3,832,138	379,621	446,088	378,263	378,263
31 Travel	541,171	718,175	652,828	677,042	28,797	29,497	95,448	95,448
32 Motor Vehicle Operations	217,070	290,814	363,639	243,075	5,679	620	4,000	4,000
33 Printing, Dup. & Binding	422,723	644,501	639,856	455,445	10,340	16,309	21,607	21,607
34 Utilities & Fuel	3,168,939	3,488,248	3,760,013	3,650,989	697,380	729,948	648,410	648,410
35 Communications	442,758	698,527	665,715	683,967	212,841	224,436	242,041	242,041
36 Maintenance & Repairs	2,754,794	3,795,654	3,585,069	2,829,388	1,146,194	891,063	1,007,903	1,007,903
37 Prof. Services & Memberships	7,062,683	9,105,661	9,309,323	6,349,508	741,226	609,587	833,364	833,364
38 Computer Services	1,126,166	1,553,167	1,291,666	1,897,521	116,339	129,945	122,350	122,350
39 Supplies	11,720,239	14,735,377	15,179,852	10,527,164	1,635,348	1,879,050	1,469,468	1,469,436
41 Rentals	1,630,340	1,823,416	1,855,590	1,654,901	312,748	365,446	231,079	231,079
42 Insurance & Interest	1,184,772	1,413,115	1,409,291	314,800	335,312	253,927	335,100	335,100
43 Awards	12,325	2,704	3,695	8,100	127	126	7,000	7,000
44 Grants & Subsidies	11,940	3,733	8,305	2,775	(37,429)	14,968		
45 Mandatory Transfers	6,987,882	9,106,659	12,054,967	18,135,324	629,111	521,870	500,162	500,162
46 Contractual & Special Services	1,725,868	2,620,111	3,132,381	3,418,571	3,606,935	2,992,412	4,302,531	4,302,531
47 Non-Mandatory Transfers	670,864	(1,801,031)	859,100	859,100	1,095,474	1,771,349	160,200	160,200
48 Service Department Credits		(23,677)	(19,224)	(439,573)	(58,693)	(122,718)	(1,365,245)	(1,365,245)
49 Other Expenditures	(2,485,029)	(5,772,558)	134,932	1,263,346	1,123,699	1,691,655	1,707,867	1,707,867
50-59 Stores for Resale	18,647,506	19,503,764	19,092,047	19,325,397	3,347,136	4,418,018	5,784,429	5,784,429
Total Operating & Miscellaneous	\$ 68,262,904	\$ 76,482,990	\$ 88,910,269	\$ 87,519,464	\$ 16,840,961	\$ 18,458,531	\$ 18,282,798	\$ 18,282,766
EQUIPMENT & CAPITAL OUTLAY								
61 Equipment	\$ 7,154,631	\$ 7,165,275	\$ 5,194,195	\$ 1,939,861	\$ (1,659)	\$ (9,657)	\$ 1,000,000	\$ 1,000,000
62 Minor Equipment	281,599	311,662	303,177	222,176	220,891	297,670	16,585	16,585
63 Library Acquisitions	4,762	4,708	6,876	4,900			200	200
64 Livestock								
71 Land		11,500						
72 Buildings-Capital Outlay	2,477,684	4,734,280	200,845	1,944,306				
73 Improvements other than Buildings	147,036	1,258,754						
Total Equipment & Capital Outlay	\$ 10,065,712	\$ 13,486,179	\$ 5,705,093	\$ 4,111,243	\$ 219,232	\$ 288,013	\$ 1,016,785	\$ 1,016,785
TOTAL OPERATING	\$ 78,328,616	\$ 89,969,169	\$ 94,615,362	\$ 91,630,707	\$ 17,060,193	\$ 18,746,544	\$ 19,299,583	\$ 19,299,551
TOTAL EXPENDITURES & TRANSFERS	\$133,546,931	\$155,630,267	\$163,847,387	\$163,847,387	\$ 26,327,026	\$ 28,850,200	\$ 28,749,877	\$ 28,749,877

THE UNIVERSITY OF TENNESSEE
Hospital Funds Expenditures by Object Classification
UT Medical Units at Knoxville and William F. Bowld Hospital
Actual 1988, Actual 1989, Original Budget 1990 and Revised Budget 1990

EXHIBIT C
Schedule 3
(Cont.)

	Total Hospital Funds			
	Actual 1988	Actual 1989	Original Budget 1990	Revised Budget 1990
SALARIES AND WAGES				
11 Admin. & Professional Salaries	\$ 17,152,980	\$ 20,332,750	\$ 22,256,443	\$ 25,375,032
12 Academic Salaries	652,598	1,037,268	310,914	5,100
13 GTA, GA, GRA		27,387	9,360	
Total Professional Salaries	\$ 17,805,578	\$ 21,397,405	\$ 22,576,717	\$ 25,380,132
15 Total Summer School				
16 Clerical & Supporting-Salaried	\$ 61,161	\$ 61,309	\$ 56,313	\$ 2,123,125
14 Student Employees-Salaried	122,559	100,217	72,300	71,100
Total Non-Exempt Salaries	\$ 183,720	\$ 161,526	\$ 128,613	\$ 2,194,225
17 Clerical & Supporting-Hourly	\$ 46,362,077	\$ 54,071,475	\$ 55,881,952	\$ 53,996,486
18 Student Employees-Hourly	133,773	134,348	95,037	96,163
Total Biweekly Wages	\$ 46,495,850	\$ 54,205,823	\$ 55,976,989	\$ 54,092,649
TOTAL SALARIES AND WAGES	\$ 64,485,148	\$ 75,764,754	\$ 78,682,319	\$ 81,667,006
OPERATING & MISCELLANEOUS				
19 Non-Wage Payments	\$ 15,338	\$ (3)	\$ (5)	\$ 165,380
21 Staff Benefits-Required	11,077,174	12,607,227	12,957,635	13,461,927
22 Staff Benefits-Optional	3,219,778	4,010,429	4,148,678	4,210,401
31 Travel	569,968	747,672	748,276	772,490
32 Motor Vehicle Operations	222,749	291,434	367,639	247,075
33 Printing, Dup. & Binding	433,063	660,810	661,463	477,052
34 Utilities & Fuel	3,866,319	4,218,196	4,408,423	4,299,399
35 Communications	655,599	922,963	907,756	926,008
36 Maintenance & Repairs	3,900,988	4,686,717	4,592,972	3,837,291
37 Prof. Services & Memberships	7,803,909	9,715,248	10,142,687	7,182,872
38 Computer Services	1,242,505	1,683,112	1,414,016	2,019,871
39 Supplies	13,355,587	16,614,427	16,649,320	11,996,600
41 Rentals	1,943,088	2,188,862	2,086,669	1,885,980
42 Insurance & Interest	1,520,084	1,667,042	1,744,391	649,900
43 Awards	12,452	2,830	10,695	15,100
44 Grants & Subsidies	(25,489)	18,701	8,305	2,775
45 Mandatory Transfers	7,616,993	9,628,529	12,555,129	18,635,486
46 Contractual & Special Services	5,332,803	5,612,523	7,434,912	7,721,102
47 Non-Mandatory Transfers	1,766,338	(29,682)	1,019,300	1,019,300
48 Service Department Credits	(58,693)	(146,395)	(1,384,469)	(1,804,818)
49 Other Expenditures	(1,361,330)	(4,080,903)	1,842,799	2,971,213
50-59 Stores for Resale	21,994,642	23,921,782	24,876,476	25,109,826
Total Operating & Miscellaneous	\$ 85,103,865	\$ 94,941,521	\$ 107,193,067	\$ 105,802,230
EQUIPMENT & CAPITAL OUTLAY				
61 Equipment	\$ 7,152,972	\$ 7,155,618	\$ 6,194,195	\$ 2,939,861
62 Minor Equipment	502,490	609,332	319,762	238,761
63 Library Acquisitions	4,762	4,708	7,076	5,100
64 Livestock				
71 Land		11,500		
72 Buildings-Capital Outlay	2,477,684	4,734,280	200,845	1,944,306
73 Improvements other than Buildings	147,036	1,258,754		
Total Equipment & Capital Outlay	\$ 10,284,944	\$ 13,774,192	\$ 6,721,878	\$ 5,128,028
TOTAL OPERATING	\$ 95,388,809	\$ 108,715,713	\$ 113,914,945	\$ 110,930,258
TOTAL EXPENDITURES & TRANSFERS	\$ 159,873,957	\$ 184,480,467	\$ 192,597,264	\$ 192,597,264

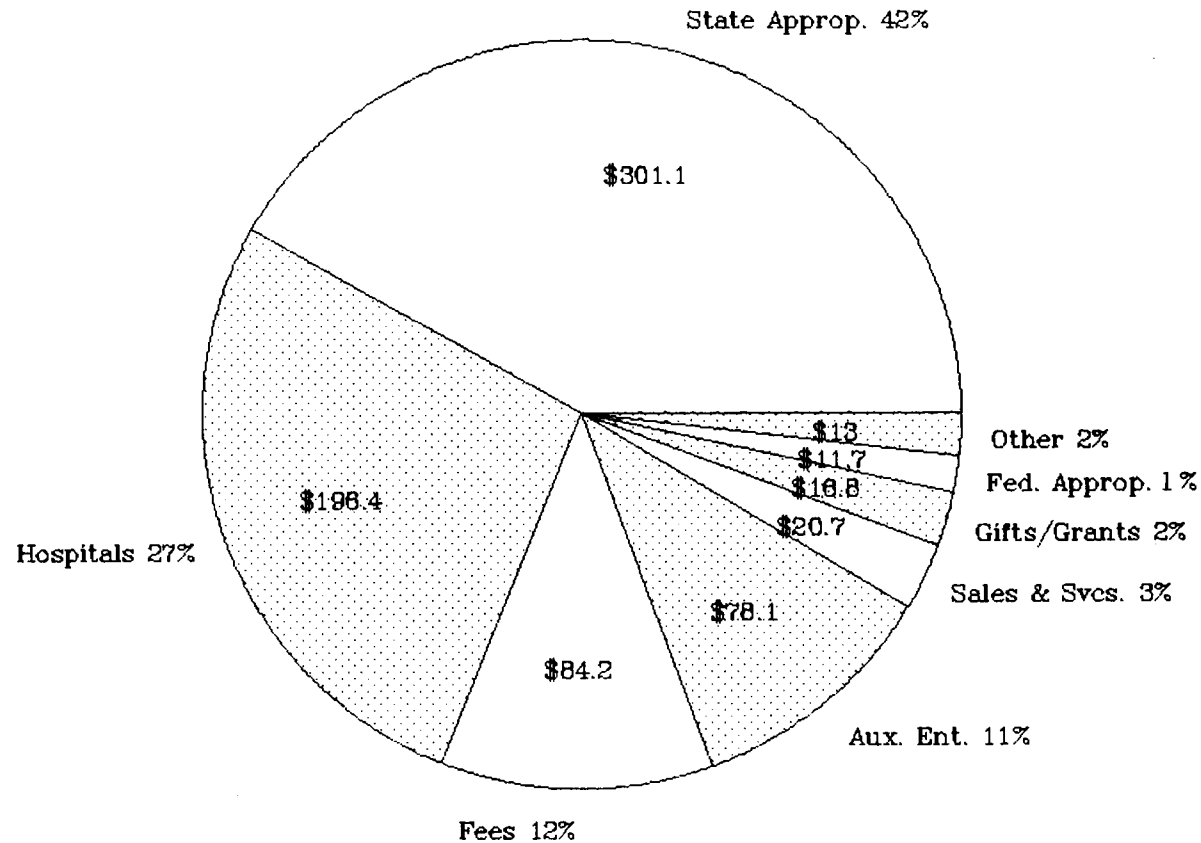
THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1988, Actual 1989, Original Budget 1990 and Revised Budget 1990

EXHIBIT C
Schedule 4

	Total University			
	Actual 1988	Actual 1989	Original Budget 1990	Revised Budget 1990
SALARIES AND WAGES				
11 Admin. & Professional Salaries	\$ 50,325,399	\$ 55,564,305	\$ 59,245,019	\$ 62,277,761
12 Academic Salaries	143,153,810	152,827,066	165,248,184	165,475,881
13 GTA, GA, GRA	8,261,339	9,118,247	8,828,331	8,867,147
Total Professional Salaries	\$201,740,548	\$217,509,618	\$233,321,534	\$236,620,789
15 Total Summer School	\$ 3,222,185	\$ 4,680,076	\$ 3,445,207	\$ 3,370,474
16 Clerical & Supporting-Salaried	\$ 41,353,336	\$ 44,562,342	\$ 47,664,099	\$ 49,787,676
14 Student Employees-Salaried	930,200	904,739	896,959	902,032
Total Non-Exempt Salaries	\$ 42,283,536	\$ 45,467,081	\$ 48,561,058	\$ 50,689,708
17 Clerical & Supporting-Hourly	\$ 77,117,871	\$ 87,605,303	\$ 87,191,895	\$ 85,186,729
18 Student Employees-Hourly	5,437,192	5,184,878	5,629,755	5,541,106
Total Biweekly Wages	\$ 82,555,063	\$ 92,790,181	\$ 92,821,650	\$ 90,727,835
TOTAL SALARIES AND WAGES	\$329,801,332	\$360,446,956	\$378,149,449	\$381,408,806
OPERATING & MISCELLANEOUS				
19 Non-Wage Payments	\$ 506,597	\$ 539,664	\$ 461,582	\$ 687,887
21 Staff Benefits-Required	57,688,732	64,698,164	67,020,781	67,696,248
22 Staff Benefits-Optional	15,470,273	18,169,485	19,794,600	21,866,741
31 Travel	10,012,825	10,064,253	9,176,963	9,240,942
32 Motor Vehicle Operations	1,412,508	1,587,164	1,737,243	1,619,159
33 Printing, Dup. & Binding	5,881,350	6,385,508	5,661,992	5,536,547
34 Utilities & Fuel	23,125,596	23,977,235	26,032,954	26,026,329
35 Communications	10,853,590	11,886,862	12,435,899	12,528,183
36 Maintenance & Repairs	16,963,874	19,971,633	16,991,364	16,354,322
37 Prof. Services & Memberships	12,681,962	16,195,339	14,898,949	12,119,751
38 Computer Services	1,060,889	1,722,137	9,968,502	11,320,488
39 Supplies	31,701,667	37,110,254	34,032,773	30,106,279
41 Rentals	5,533,481	6,526,475	6,079,780	6,527,567
42 Insurance & Interest	4,239,918	3,932,346	4,958,911	3,991,856
43 Awards	5,262,840	4,417,122	6,601,921	7,238,349
44 Grants & Subsidies	5,653,827	7,108,095	5,568,456	5,699,140
45 Mandatory Transfers	18,348,434	21,861,629	25,083,929	31,204,161
46 Contractual & Special Services	13,663,759	12,598,311	17,482,115	18,362,450
47 Non-Mandatory Transfers	8,873,986	(1,225,761)	208,839	(173,103)
48 Service Department Credits	(24,322,959)	(29,555,747)	(38,944,273)	(39,358,834)
49 Other Expenditures	(1,229,844)	(3,455,250)	6,689,243	8,938,824
50-59 Stores for Resale	48,433,558	53,446,894	53,477,661	54,047,434
Total Operating & Miscellaneous	\$271,816,863	\$287,961,812	\$305,420,184	\$311,580,720
EQUIPMENT & CAPITAL OUTLAY				
61 Equipment	\$ 17,817,961	\$ 25,312,587	\$ 21,925,113	\$ 19,426,136
62 Minor Equipment	3,031,441	4,070,922	987,783	926,281
63 Library Acquisitions	3,934,589	4,259,489	4,847,682	4,830,901
64 Livestock	238,489	168,154		0
71 Land	0	11,500		25,000
72 Buildings-Capital Outlay	4,888,542	7,532,138	575,845	3,535,935
73 Improvements other than Buildings	434,224	1,877,765	83,900	203,900
Total Equipment & Capital Outlay	\$ 30,345,246	\$ 43,232,555	\$ 28,420,323	\$ 28,948,153
TOTAL OPERATING	\$302,162,109	\$331,194,367	\$333,840,507	\$340,528,873
TOTAL EXPENDITURES & TRANSFERS	\$631,963,441	\$691,641,323	\$711,989,956	\$721,937,679

SOURCES AND USES OF TOTAL RESOURCES AS BUDGETED FOR FISCAL YEAR 1989-90

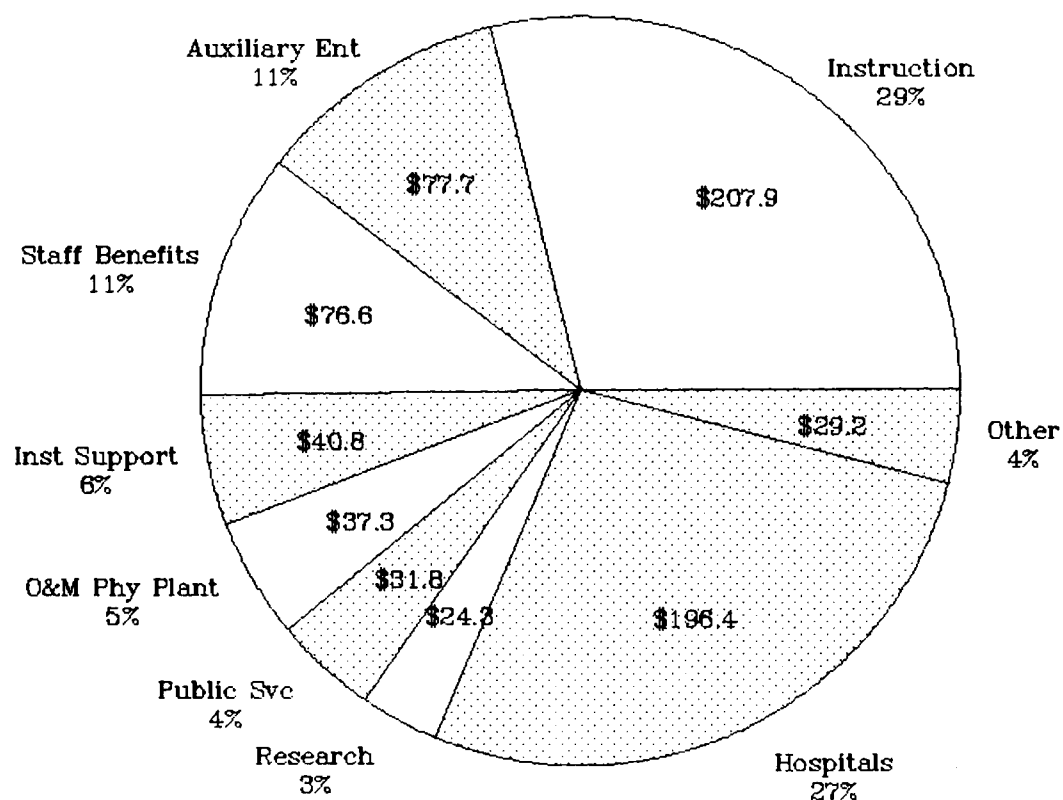
Sources of Funds



(In Millions)

Total Sources of Funds-\$721,938,000

SOURCES AND USES OF TOTAL RESOURCES AS BUDGETED FOR FISCAL YEAR 1989-90 Uses By Expenditure Function

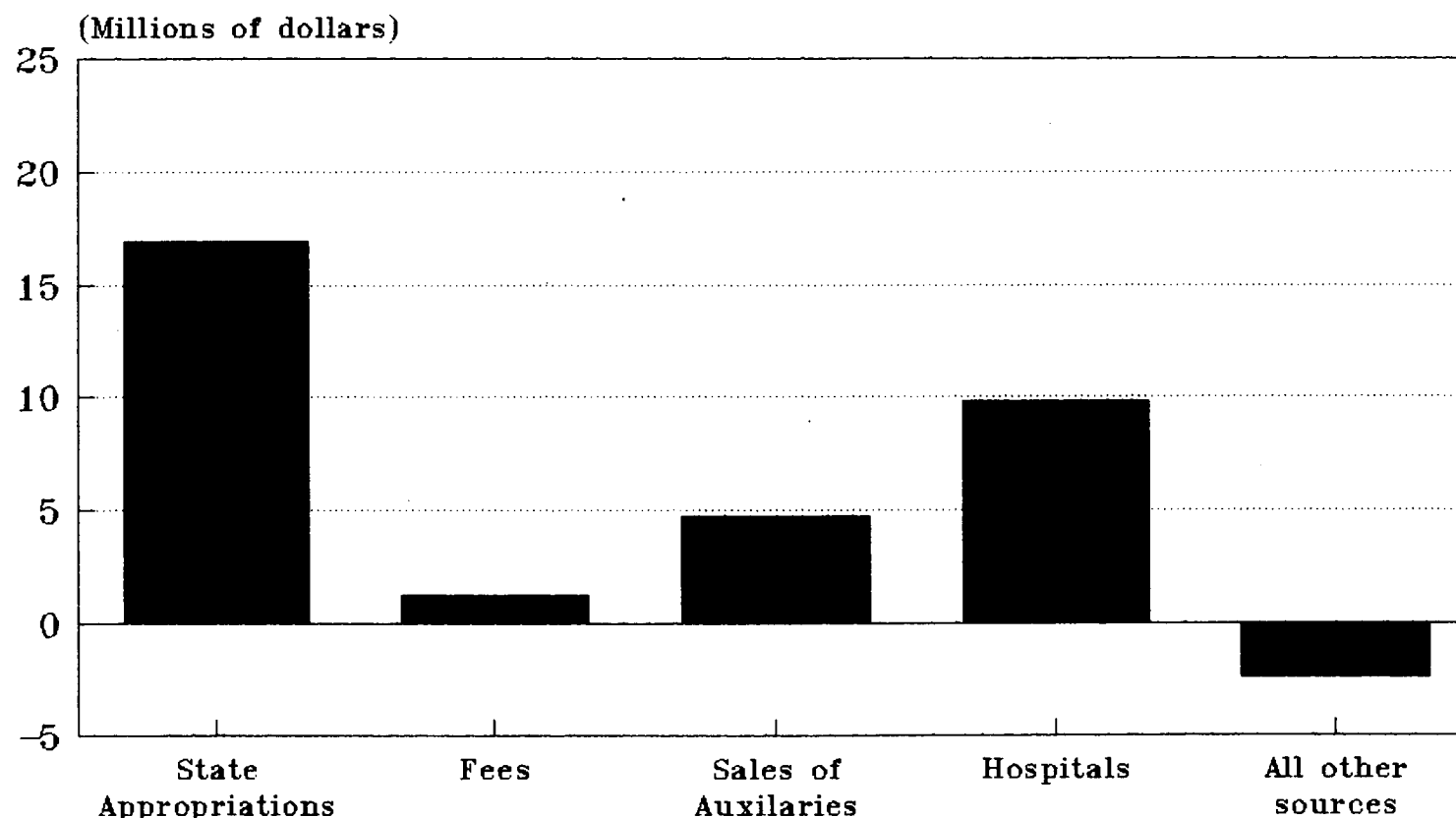


(In Millions)

Total Budgeted Expenditures—\$721,938,000

SOURCES AND USES OF INCREASED RESOURCES AS BUDGETED FOR FISCAL YEAR 1989-90

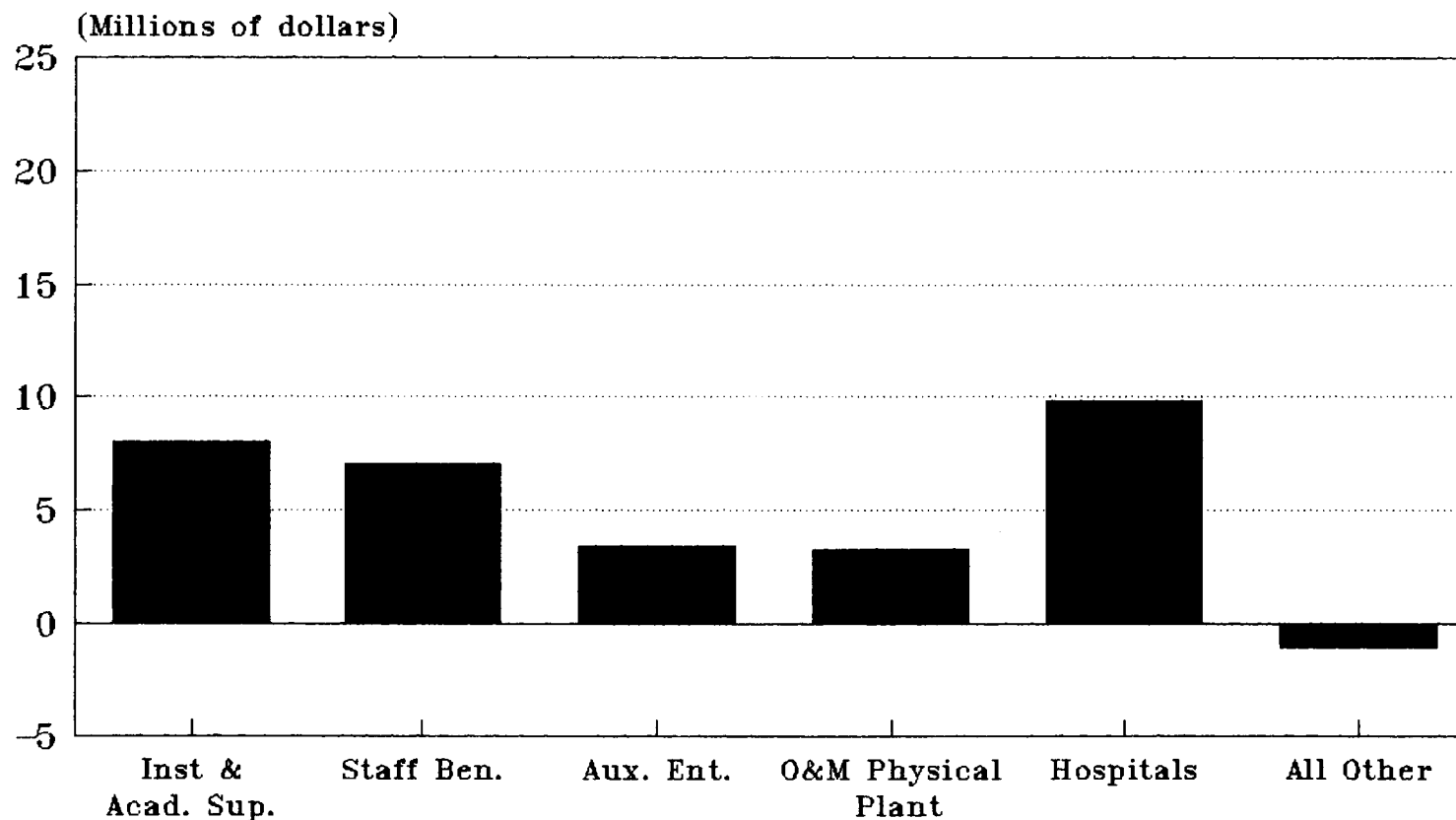
SOURCES OF NEW FUNDS



REVENUES BY SOURCE

Total New Funds-\$30,296,000

SOURCES AND USES OF INCREASED RESOURCES AS BUDGETED FOR FISCAL YEAR 1989-90 USES OF NEW FUNDS



EXPENDITURE FUNCTIONS

Total Uses of New Funds-\$30,296,000

Appendices

THE UNIVERSITY OF TENNESSEE
Budget Summary

APPENDIX I
Exhibit A

Statement of Hospitals Funds Revenues, Expenditures and Transfers
UT Medical Center at Knoxville and William F. Bowld Hospital
Actual 1988, Actual 1989, Original Budget 1990, and Revised Budget 1990

	UT Medical Center at Knoxville				William F. Bowld Hospital			
	Actual 1988	Actual 1989	Original Budget 1990	Revised Budget 1990	Actual 1988	Actual 1989	Original Budget 1990	Revised Budget 1990
REVENUES								
Services to Patients	\$132,813,403	\$151,279,010	\$159,271,243	\$159,271,243	\$ 29,861,368	\$ 33,295,554	\$ 35,251,276	\$ 35,251,276
Auxiliary Enterprises	3,786,446	4,876,731	5,277,560	5,277,560	484,004	547,950	537,969	537,969
Grants and Contracts	34,386	(1,903)						
Other Services	1,225,116	2,019,858	1,318,704	1,318,704	(2,015,443) ¹	(5,430,084) ¹	(5,290,852) ¹	(5,290,852) ¹
Total Revenues	<u>\$137,859,351</u>	<u>\$158,173,696</u>	<u>\$165,867,507</u>	<u>\$165,867,507</u>	<u>\$ 28,329,929</u>	<u>\$ 28,413,420</u>	<u>\$ 30,498,393</u>	<u>\$ 30,498,393</u>
EXPENDITURES								
Administration	\$ 13,371,618	\$ 15,695,937	\$ 16,023,170	\$ 15,709,206	\$ 3,275,715	\$ 3,400,494	\$ 3,860,034	\$ 3,860,350
Nursing	24,764,399	28,282,903	29,207,470	30,817,126	3,787,071	4,412,153	4,615,201	4,615,201
Teaching	8,958,362	11,558,398	12,350,058	12,732,222				
Ancillary Services	44,996,149	51,605,396	51,473,430	51,996,487	8,823,756	10,291,147	10,505,655	10,505,687
Outpatient Services	7,201,375	9,450,235	9,540,351	10,597,896	739,506	621,597	796,073	796,184
Support Services	12,832,970	16,348,020	17,764,422	9,968,925	4,216,999	3,918,621	4,452,825	4,453,061
Fixed Expenses	11,554,837	12,382,991	10,343,547	8,996,014	2,460,087	2,324,501	2,231,327	2,230,632
Renal Services					884,522	1,062,811	1,123,780	1,123,780
Auxiliary Enterprises	2,208,475	4,421,363	4,230,872	4,035,087	414,785	525,657	504,620	504,620
Total Expenditures	<u>125,888,185</u>	<u>\$149,745,243</u>	<u>\$150,933,320</u>	<u>\$144,852,963</u>	<u>\$ 24,602,441</u>	<u>\$ 26,556,981</u>	<u>\$ 28,089,515</u>	<u>\$ 28,089,515</u>
MANDATORY TRANSFERS (IN)/OUT	<u>\$ 6,987,882</u>	<u>\$ 8,724,245</u>	<u>\$ 12,054,967</u>	<u>\$ 18,135,324</u>	<u>\$ 629,111</u>	<u>\$ 521,870</u>	<u>\$ 500,162</u>	<u>\$ 500,162</u>
NON-MANDATORY TRANSFERS (IN)/OUT	<u>670,864</u>	<u>(2,839,221)</u>	<u>859,100</u>	<u>859,100</u>	<u>1,095,474</u>	<u>1,771,349</u>	<u>160,200</u>	<u>160,200</u>
TOTAL EXPENDITURES & TRANSFERS	<u>\$133,546,931</u>	<u>\$155,630,267</u>	<u>\$163,847,387</u>	<u>\$163,847,387</u>	<u>\$ 26,327,026</u>	<u>\$ 28,850,200</u>	<u>\$ 28,749,877</u>	<u>\$ 28,749,877</u>
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES AND TRANSFERS	<u>\$ 4,312,420</u>	<u>\$ 2,543,429</u>	<u>\$ 2,020,120</u>	<u>\$ 2,020,120</u>	<u>\$ 2,002,903</u>	<u>\$ (436,780)</u>	<u>\$ 1,748,516</u>	<u>\$ 1,748,516</u>
Fund Balance at Beginning of Year	24,855,274	29,167,694	25,085,733	31,711,123	2,225,853	4,254,007	5,662,654	3,817,227
Prior Year Adjustment								
Adjusted Fund Balance at Beginning of Year								
Fund Balance at End of Year	<u>\$ 29,167,694</u>	<u>\$ 31,711,123</u>	<u>\$ 27,105,853</u>	<u>\$ 33,731,243</u>	<u>\$ 4,254,007</u>	<u>\$ 3,817,227</u>	<u>\$ 7,411,170</u>	<u>\$ 5,565,743</u>

THE UNIVERSITY OF TENNESSEE
Budget Summary
Auxiliary Enterprises Funds

APPENDIX II
Exhibit A

	Actual 1988	Actual 1989	Original Budget 1990	Revised Budget 1990
REVENUES				
Housing	\$ 19,290,453	\$ 20,636,414	\$ 21,516,944	\$ 21,726,374
Food Service	14,677,181	13,447,098	13,807,415	14,083,952
Bookstores	16,561,631	16,807,006	17,459,176	17,186,785
Parking Authorities	3,476,802	3,971,141	3,723,102	3,925,042
Athletics	16,673,979	15,463,020	18,361,820	18,361,820
Other Auxiliary Enterprises	2,399,231	3,031,286	2,785,760	2,802,014
Total Revenues	\$ 73,079,277	\$ 73,355,965	\$ 77,654,217	\$ 78,085,987
EXPENDITURES				
Housing	\$ 15,264,980	\$ 17,448,085	\$ 17,435,278	\$ 17,658,250
Food Service	14,738,348	13,032,520	12,874,374	13,144,769
Bookstores	15,223,493	15,811,574	16,408,094	16,146,444
Parking Authorities	2,529,872	3,099,435	2,854,709	3,052,182
Athletics	13,687,375	14,562,813	14,374,432	14,484,717
Other Auxiliary Enterprises	1,968,151	2,630,607	2,244,839	2,260,985
Total Expenditures	\$ 63,412,219	\$ 66,585,034	\$ 66,191,726	\$ 66,747,347
MANDATORY TRANSFERS (IN)/OUT				
Housing	\$ 2,962,604	\$ 3,079,384	\$ 3,168,405	\$ 3,174,697
Food Service	124,861	126,008	421,048	421,048
Bookstores	69,441	67,124	69,700	69,700
Parking Authorities	617,317	539,699	614,969	648,552
Athletics	1,089,953	1,075,315	3,348,199	3,348,199
Other Auxiliary Enterprises	245,107	223,944	222,776	222,776
Total Mandatory Transfers	\$ 5,109,283	\$ 5,111,474	\$ 7,845,097	\$ 7,884,972
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND MANDATORY TRANSFERS	\$ 4,557,775	\$ 1,659,457	\$ 3,617,394	\$ 3,453,668
NON-MANDATORY TRANSFERS (IN)/OUT				
Housing	\$ 1,287,059	\$ 961,548	\$ 1,091,532	\$ 1,073,346
Food Service	53,483	436,331	321,777	320,021
Bookstores	735,574	575,992	600,000	600,000
Parking Authorities		350,000	235,000	206,000
Athletics	1,813,801	136,155	605,534	605,534
Other Auxiliary Enterprises	80,577	156,000	246,858	246,858
Total Non-Mandatory Transfers	\$ 3,970,494	\$ 2,616,026	\$ 3,100,701	\$ 3,051,759
TOTAL EXPENDITURES & TRANSFERS	\$ 72,491,996	\$ 74,312,534	\$ 77,137,524	\$ 77,684,078
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS	\$ 587,281	\$ (956,569)	\$ 516,693	\$ 401,909

THE UNIVERSITY OF TENNESSEE
Statement of Auxiliary Enterprises Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1988, Actual 1989, Original Budget 1990 and Revised Budget 1990

	Chattanooga			
	Actual 1988	Actual 1989	Original Budget 1990	Revised Budget 1990
REVENUES				
Housing	\$ 1,570,369	\$ 1,705,769	\$ 1,728,256	\$ 1,729,154
Food Service	1,317,491	1,799,477	1,623,956	1,900,493
Bookstores	2,408,661	2,371,490	2,935,793	2,662,650
Parking Authorities	416,745	411,982	325,269	382,209
Athletics				
Other Auxiliary Enterprises				
Total Revenues	<u>\$ 5,713,266</u>	<u>\$ 6,288,718</u>	<u>\$ 6,613,274</u>	<u>\$ 6,674,506</u>
EXPENDITURES				
Housing	\$ 939,873	\$ 1,112,226	\$ 1,075,586	\$ 1,076,484
Food Service	1,281,607	1,702,624	1,465,347	1,732,784
Bookstores	2,348,077	2,292,140	2,798,274	2,534,231
Parking Authorities	210,071	307,572	191,647	244,004
Athletics				
Other Auxiliary Enterprises				
Total Expenditures	<u>\$ 4,779,628</u>	<u>\$ 5,414,562</u>	<u>\$ 5,530,854</u>	<u>\$ 5,587,503</u>
MANDATORY TRANSFERS (IN)/OUT				
Housing	\$ 495,131	\$ 508,181	\$ 607,300	\$ 607,300
Food Service			146,428	146,428
Bookstores	69,441	67,124	69,700	69,700
Parking Authorities	93,466	104,410	98,622	132,205
Athletics				
Other Auxiliary Enterprises				
Total Mandatory Transfers	<u>\$ 658,038</u>	<u>\$ 679,715</u>	<u>\$ 922,050</u>	<u>\$ 955,633</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND MANDATORY TRANSFERS				
Housing	\$ 135,365	\$ 85,362	\$ 45,370	\$ 45,370
Food Service	35,884	96,853	12,181	21,281
Bookstores	(8,857)	12,226	67,819	58,719
Parking Authorities	113,208		35,000	6,000
Athletics				
Other Auxiliary Enterprises				
Total Excess (Deficit) of Rev. Over Expend. & Mand. Transf.	<u>\$ 275,600</u>	<u>\$ 194,441</u>	<u>\$ 160,370</u>	<u>\$ 131,370</u>
NON-MANDATORY TRANSFERS (IN)/OUT				
Housing	\$ 159,101	\$ 202,424	\$ 45,370	\$ 45,370
Food Service	(318)	45,393		
Bookstores		64,346		
Parking Authorities			35,000	6,000
Athletics				
Other Auxiliary Enterprises				
Total Non-Mandatory Transfers	<u>\$ 158,783</u>	<u>\$ 312,163</u>	<u>\$ 80,370</u>	<u>\$ 51,370</u>
TOTAL EXPENDITURES & TRANSFERS	<u>\$ 5,596,449</u>	<u>\$ 6,406,440</u>	<u>\$ 6,533,274</u>	<u>\$ 6,594,506</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS				
Housing	\$ (23,736)	\$ (117,062)		
Food Service	36,202	51,460	\$ 12,181	\$ 21,281
Bookstores	(8,857)	(52,120)	67,819	58,719
Parking Authorities	113,208			
Athletics				
Other Auxiliary Enterprises				
Total Excess (Deficit) of Rev. Over Expenditures & Transfers	<u>\$ 116,817</u>	<u>\$ (117,722)</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 1988, Actual 1989, Original Budget 1990 and Revised Budget 1990

APPENDIX II
Exhibit B
(Cont.)

	Knoxville			
	Actual 1988	Actual 1989	Original Budget 1990	Revised Budget 1990
REVENUES				
Housing	\$ 13,953,690	\$ 14,858,802	\$ 15,505,272	\$ 15,505,334
Food Service	10,481,801	10,776,608	11,315,380	11,315,380
Bookstores	9,773,041	9,883,434	10,070,000	10,070,000
Parking Authorities	2,481,751	2,990,374	2,803,833	2,803,833
Athletics	16,673,979	15,463,020	18,361,820	18,361,820
Other Auxiliary Enterprises	1,476,175	1,968,262	1,894,135	1,894,348
Total Revenues	\$ 54,840,437	\$ 55,940,500	\$ 59,950,440	\$ 59,950,715
EXPENDITURES				
Housing	\$ 11,063,375	\$ 12,410,691	\$ 12,779,951	\$ 12,793,149
Food Service	10,189,762	10,523,005	10,590,009	10,592,775
Bookstores	8,834,008	9,302,961	9,400,900	9,402,324
Parking Authorities	1,983,644	2,298,980	2,220,486	2,220,486
Athletics	13,687,375	14,562,813	14,374,432	14,484,717
Other Auxiliary Enterprises	1,326,346	1,799,956	1,590,652	1,591,689
Total Expenditures	\$ 47,084,510	\$ 50,898,406	\$ 50,956,430	\$ 51,085,140
MANDATORY TRANSFERS (IN)/OUT				
Housing	\$ 1,954,881	\$ 1,945,505	\$ 2,006,285	\$ 2,003,271
Food Service	124,861	126,008	274,620	274,620
Bookstores				
Parking Authorities	369,267	373,930	383,347	383,347
Athletics	1,089,953	1,075,315	3,348,199	3,348,199
Other Auxiliary Enterprises	31,660		34,625	34,625
Total Mandatory Transfers	\$ 3,570,622	\$ 3,520,758	\$ 6,047,076	\$ 6,044,062
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND MANDATORY TRANSFERS				
Housing	\$ 935,434	\$ 502,606	\$ 719,036	\$ 708,914
Food Service	167,178	127,595	450,751	447,985
Bookstores	939,033	580,473	669,100	667,676
Parking Authorities	128,840	317,464	200,000	200,000
Athletics	1,896,651	(175,108)	639,189	528,904
Other Auxiliary Enterprises	118,169	168,306	268,858	268,034
Total Excess (Deficit) of Rev. Over Expend. & Mand. Transf.	\$ 4,185,305	\$ 1,521,336	\$ 2,946,934	\$ 2,821,513
NON-MANDATORY TRANSFERS (IN)/OUT				
Housing	\$ 978,598	\$ 872,136	\$ 897,307	\$ 888,426
Food Service	90,626	429,143	357,557	355,801
Bookstores	528,137	511,646	600,000	600,000
Parking Authorities		350,000	200,000	200,000
Athletics	1,813,801	136,155	605,534	605,534
Other Auxiliary Enterprises	80,577	156,000	246,858	246,858
Total Non-Mandatory Transfers	\$ 3,491,739	\$ 2,455,080	\$ 2,907,256	\$ 2,896,619
TOTAL EXPENDITURES & TRANSFERS	\$ 54,146,871	\$ 56,874,244	\$ 59,910,762	\$ 60,025,821
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS				
Housing	\$ (43,164)	\$ (369,530)	\$ (178,271)	\$ (179,512)
Food Service	76,552	(301,548)	93,194	92,184
Bookstores	410,896	68,827	69,100	67,676
Parking Authorities	128,840	(32,536)		
Athletics	82,850	(311,263)	33,655	(76,630)
Other Auxiliary Enterprises	37,592	12,306	22,000	21,176
Total Excess (Deficit) of Rev. Over Expenditures & Transfers	\$ 693,566	\$ (933,744)	\$ 39,678	\$ (75,106)

THE UNIVERSITY OF TENNESSEE
Statement of Auxiliary Enterprises Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1988, Actual 1989, Original Budget 1990 and Revised Budget 1990

APPENDIX II
Exhibit B
(Cont.)

	Martin			
	Actual 1988	Actual 1989	Original Budget 1990	Revised Budget 1990
REVENUES				
Housing	\$ 3,147,048	\$ 3,285,622 ³	\$ 3,460,877	\$ 3,669,347
Food Service	2,118,165	97,484	50,000	50,000
Bookstores	1,451,480	1,541,603	1,391,061	1,391,813 ¹⁷
Parking Authorities	111,502	112,918	89,000	234,000
Athletics				
Other Auxiliary Enterprises	231,243	243,561	265,000	281,041
Total Revenues	<u>\$ 7,059,438</u>	<u>\$ 5,281,188</u>	<u>\$ 5,255,938</u>	<u>\$ 5,626,201</u>
EXPENDITURES				
Housing	\$ 2,631,257	\$ 2,721,775 ³	\$ 2,782,135	\$ 2,990,604
Food Service	2,229,502	8,922	2,922	2,922
Bookstores	1,352,617	1,428,500 ¹⁶	1,294,325	1,295,077 ¹⁷
Parking Authorities	40,020	76,240	85,799	230,799
Athletics				
Other Auxiliary Enterprises	183,595	196,666	215,000	231,041
Total Expenditures	<u>\$ 6,436,991</u>	<u>\$ 4,432,103</u>	<u>\$ 4,380,181</u>	<u>\$ 4,750,443</u>
MANDATORY TRANSFERS (IN)/OUT				
Housing	\$ 449,526	\$ 493,869	\$ 529,887	\$ 539,193
Food Service				
Bookstores				
Parking Authorities				
Athletics				
Other Auxiliary Enterprises				
Total Mandatory Transfers	<u>\$ 449,526</u>	<u>\$ 493,869</u>	<u>\$ 529,887</u>	<u>\$ 539,193</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND MANDATORY TRANSFERS				
Housing	\$ 66,265	\$ 69,978	\$ 148,855	\$ 139,550
Food Service	(111,337)	88,562	47,078	47,078
Bookstores	98,863	113,103	96,736	96,736
Parking Authorities	71,482	36,678	3,201	3,201
Athletics				
Other Auxiliary Enterprises	47,648	46,895	50,000	50,000
Total Excess (Deficit) of Rev. Over Expend. & Mand. Transf.	<u>\$ 172,921</u>	<u>\$ 355,216</u>	<u>\$ 345,870</u>	<u>\$ 336,565</u>
NON-MANDATORY TRANSFERS (IN)/OUT				
Housing	\$ 174,308	\$ 123,112	\$ 148,855	\$ 139,550
Food Service				
Bookstores	210,000			
Parking Authorities				
Athletics				
Other Auxiliary Enterprises				
Total Non-Mandatory Transfers	<u>\$ 384,308</u>	<u>\$ 123,112</u>	<u>\$ 148,855</u>	<u>\$ 139,550</u>
TOTAL EXPENDITURES & TRANSFERS	<u>\$ 7,270,825</u>	<u>\$ 5,049,084</u>	<u>\$ 5,058,923</u>	<u>\$ 5,429,186</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS				
Housing	\$ (108,043)	\$ (53,134)		
Food Service	(111,337)	88,562	\$ 47,078	\$ 47,078
Bookstores	(111,137)	113,103	96,736	96,736
Parking Authorities	71,482	36,678	3,201	3,201
Athletics				
Other Auxiliary Enterprises	47,648	46,895	50,000	50,000
Total Excess (Deficit) of Rev. Over Expenditures & Transfers	<u>\$ (211,387)</u>	<u>\$ 232,104</u>	<u>\$ 197,015</u>	<u>\$ 197,015</u>

THE UNIVERSITY OF TENNESSEE
Statement of Auxiliary Enterprises Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1988, Actual 1989, Original Budget 1990 and Revised Budget 1990

APPENDIX II
Exhibit B
(Cont.)

	Space Institute			
	Actual 1988	Actual 1989	Original Budget 1990	Revised Budget 1990
REVENUES				
Housing	\$ 39,096	\$ 44,568	\$ 40,000	\$ 40,000
Food Service	71,322	77,471	73,000	73,000
Bookstores	74,884	95,614	60,000	60,000
Parking Authorities				
Athletics				
Other Auxiliary Enterprises				
Total Revenues	<u>\$ 185,302</u>	<u>\$ 217,653</u>	<u>\$ 173,000</u>	<u>\$ 173,000</u>
EXPENDITURES				
Housing	\$ 54,874	\$ 21,423	\$ 30,400	\$ 30,400
Food Service	108,147	110,317	108,780	108,780
Bookstores	77,447	89,595	60,000	60,000
Parking Authorities				
Athletics				
Other Auxiliary Enterprises				
Total Expenditures	<u>\$ 240,468</u>	<u>\$ 221,335</u>	<u>\$ 199,180</u>	<u>\$ 199,180</u>
MANDATORY TRANSFERS (IN)/OUT				
Housing	\$ 9,170	\$ 9,269	\$ 9,600	\$ 9,600
Food Service				
Bookstores				
Parking Authorities				
Athletics				
Other Auxiliary Enterprises				
Total Mandatory Transfers	<u>\$ 9,170</u>	<u>\$ 9,269</u>	<u>\$ 9,600</u>	<u>\$ 9,600</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND MANDATORY TRANSFERS				
Housing	\$ (24,948)	\$ 13,876		
Food Service	(36,825)	(32,846)	\$ (35,780)	\$ (35,780)
Bookstores	(2,563)	6,019		
Parking Authorities				
Athletics				
Other Auxiliary Enterprises				
Total Excess (Deficit) of Rev. Over Expend. & Mand. Transf.	<u>\$ (64,336)</u>	<u>\$ (12,951)</u>	<u>\$ (35,780)</u>	<u>\$ (35,780)</u>
NON-MANDATORY TRANSFERS (IN)/OUT				
Housing	\$ (24,948)	\$ 13,876		
Food Service	(36,825)	(38,205)	\$ (35,780)	\$ (35,780)
Bookstores	(2,563)			
Parking Authorities				
Athletics				
Other Auxiliary Enterprises				
Total Non-Mandatory Transfers	<u>\$ (64,336)</u>	<u>\$ (24,329)</u>	<u>\$ (35,780)</u>	<u>\$ (35,780)</u>
TOTAL EXPENDITURES & TRANSFERS	<u>\$ 185,302</u>	<u>\$ 206,275</u>	<u>\$ 173,000</u>	<u>\$ 173,000</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS				
Housing				
Food Service		\$ 5,359		
Bookstores		6,019		
Parking Authorities				
Athletics				
Other Auxiliary Enterprises				
Total Excess (Deficit) of Rev. Over Expenditures & Transfers	<u>\$ 0</u>	<u>\$ 11,378</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 1988, Actual 1989, Original Budget 1990 and Revised Budget 1990

APPENDIX II
Exhibit B
(Cont.)

	Memphis-Other Specialized Units			
	Actual 1988	Actual 1989	Original Budget 1990	Revised Budget 1990
REVENUES				
Housing	\$ 580,250	\$ 741,653	\$ 782,539	\$ 782,539
Food Service	688,402	696,058	745,079	745,079
Bookstores	2,853,565	2,914,865	3,002,322	3,002,322
Parking Authorities	466,804	455,867	505,000	505,000
Athletics				
Other Auxiliary Enterprises	691,813	819,463	626,625	626,625
Total Revenues	<u>\$ 5,280,834</u>	<u>\$ 5,627,906</u>	<u>\$ 5,661,565</u>	<u>\$ 5,661,565</u>
EXPENDITURES				
Housing	\$ 575,601	\$ 1,181,970	\$ 767,206	\$ 767,613
Food Service	929,330	687,652	707,316	707,508
Bookstores	2,611,344	2,698,378	2,854,595	2,854,812
Parking Authorities	296,137	416,643	356,777	356,893
Athletics				
Other Auxiliary Enterprises	458,210	633,985	439,187	438,255
Total Expenditures	<u>\$ 4,870,622</u>	<u>\$ 5,618,628</u>	<u>\$ 5,125,081</u>	<u>\$ 5,125,081</u>
MANDATORY TRANSFERS (IN)/OUT				
Housing	\$ 53,896	\$ 122,560	\$ 15,333	\$ 15,333
Food Service				
Bookstores				
Parking Authorities	154,584	61,359	133,000	133,000
Athletics				
Other Auxiliary Enterprises	213,447	223,944	188,151	188,151
Total Mandatory Transfers	<u>\$ 421,927</u>	<u>\$ 407,863</u>	<u>\$ 336,484</u>	<u>\$ 336,484</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND MANDATORY TRANSFERS				
Housing	\$ (49,247)	\$ (562,877)		\$ (407)
Food Service	(240,928)	8,406	\$ 37,763	37,571
Bookstores	242,221	216,487	147,727	147,510
Parking Authorities	16,083	(22,135)	15,223	15,107
Athletics				
Other Auxiliary Enterprises	20,156	(38,466)	(713)	219
Total Excess (Deficit) of Rev. Over Expend. & Mand. Transf.	<u>\$ (11,715)</u>	<u>\$ (398,585)</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>
NON-MANDATORY TRANSFERS (IN)/OUT				
Housing		\$ (250,000)		
Food Service				
Bookstores				
Parking Authorities				
Athletics				
Other Auxiliary Enterprises				
Total Non-Mandatory Transfers	<u>\$ 0</u>	<u>\$ (250,000)</u>	<u>\$ 0</u>	<u>\$ 0</u>
TOTAL EXPENDITURES & TRANSFERS	<u>\$ 5,292,549</u>	<u>\$ 5,776,491</u>	<u>\$ 5,461,565</u>	<u>\$ 5,461,565</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS				
Housing	\$ (49,247)	\$ (312,877)		\$ (407)
Food Service	(240,928)	8,406	\$ 37,763	37,571
Bookstores	242,221	216,487	147,727	147,510
Parking Authorities	16,083	(22,135)	15,223	15,107
Athletics				
Other Auxiliary Enterprises	20,156	(38,466)	(713)	219
Total Excess (Deficit) of Rev. Over Expenditures & Transfers	<u>\$ (11,715)</u>	<u>\$ (148,585)</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>

THE UNIVERSITY OF TENNESSEE
Statement of Auxiliary Enterprises Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1988, Actual 1989, Original Budget 1990 and Revised Budget 1990

APPENDIX II
Exhibit B
(Cont.)

	Total Auxiliary Enterprises			
	Actual 1988	Actual 1989	Original Budget 1990	Revised Budget 1990
REVENUES				
Housing	\$ 19,290,453	\$ 20,636,414	\$ 21,516,944	\$ 21,726,374
Food Service	14,677,181	13,447,098	13,807,415	14,083,952
Bookstores	16,561,631	16,807,006	17,459,176	17,186,785
Parking Authorities	3,476,802	3,971,141	3,723,102	3,925,042
Athletics	16,673,979	15,463,020	18,361,820	18,361,820
Other Auxiliary Enterprises	2,399,231	3,031,286	2,785,760	2,802,014
Total Revenues	<u>\$ 73,079,277</u>	<u>\$ 73,355,965</u>	<u>\$ 77,654,217</u>	<u>\$ 78,085,987</u>
EXPENDITURES				
Housing	\$ 15,264,980	\$ 17,448,085	\$ 17,435,278	\$ 17,658,250
Food Service	14,738,348	13,032,520	12,874,374	13,144,769
Bookstores	15,223,493	15,811,574	16,408,094	16,146,444
Parking Authorities	2,529,872	3,099,435	2,854,709	3,052,182
Athletics	13,687,375	14,562,813	14,374,432	14,484,717
Other Auxiliary Enterprises	1,968,151	2,630,607	2,244,839	2,260,985
Total Expenditures	<u>\$ 63,412,219</u>	<u>\$ 66,585,034</u>	<u>\$ 66,191,726</u>	<u>\$ 66,747,347</u>
MANDATORY TRANSFERS (IN)/OUT				
Housing	\$ 2,962,604	\$ 3,079,384	\$ 3,168,405	\$ 3,174,697
Food Service	124,861	126,008	421,048	421,048
Bookstores	69,441	67,124	69,700	69,700
Parking Authorities	617,317	539,699	614,969	648,552
Athletics	1,089,953	1,075,315	3,348,199	3,348,199
Other Auxiliary Enterprises	245,107	223,944	222,776	222,776
Total Mandatory Transfers	<u>\$ 5,109,283</u>	<u>\$ 5,111,474</u>	<u>\$ 7,845,097</u>	<u>\$ 7,884,972</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND MANDATORY TRANSFERS				
Housing	\$ 1,062,869	\$ 108,945	\$ 913,261	\$ 893,427
Food Service	(186,028)	288,570	511,993	518,135
Bookstores	1,268,697	928,308	981,382	970,641
Parking Authorities	329,613	332,007	253,424	224,308
Athletics	1,896,651	(175,108)	639,189	528,904
Other Auxiliary Enterprises	185,973	176,735	318,145	318,253
Total Excess (Deficit) of Rev. Over Expend. & Mand. Transf.	<u>\$ 4,557,775</u>	<u>\$ 1,659,457</u>	<u>\$ 3,617,394</u>	<u>\$ 3,453,668</u>
NON-MANDATORY TRANSFERS (IN)/OUT				
Housing	\$ 1,287,059	\$ 961,548	\$ 1,091,532	\$ 1,073,346
Food Service	53,483	436,331	321,777	320,021
Bookstores	735,574	575,992	600,000	600,000
Parking Authorities			235,000	206,000
Athletics	1,813,801	136,155	605,534	
Other Auxiliary Enterprises	80,577	156,000	246,858	246,858
Total Non-Mandatory Transfers	<u>\$ 3,970,494</u>	<u>\$ 2,616,026</u>	<u>\$ 3,100,701</u>	<u>\$ 3,051,759</u>
TOTAL EXPENDITURES & TRANSFERS	<u>\$ 72,491,996</u>	<u>\$ 74,312,534</u>	<u>\$ 77,137,524</u>	<u>\$ 77,684,078</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS				
Housing	\$ (224,190)	\$ (852,603)	\$ (178,271)	\$ (179,919)
Food Service	(239,511)	(147,761)	190,216	198,114
Bookstores	533,123	352,316	381,382	370,641
Parking Authorities	329,613	(17,993)	18,424	18,308
Athletics	82,850	(311,263)	33,655	(76,630)
Other Auxiliary Enterprises	105,396	20,735	71,287	71,395
Total Excess (Deficit) of Rev. Over Expenditures & Transfers	<u>\$ 587,281</u>	<u>\$ (956,569)</u>	<u>\$ 516,693</u>	<u>\$ 401,909</u>

THE UNIVERSITY OF TENNESSEE
Knoxville

APPENDIX III
Exhibit A

Summary of Revenues, Expenditures and Transfers
Department of Athletics

	Actual 1988	Actual 1989	Original Budget 1990	Revised Budget 1990
REVENUES				
Football (See Schedule A)	\$ 7,436,304	\$ 5,963,806	\$ 7,613,320	\$ 7,613,320
Broadcasting and TV Football	840,708	963,560	1,229,000	1,229,000
Football Brochures		19,114		30,000
Basketball Games and Broadcasting	2,084,512	1,934,327	2,450,000	2,450,000
Basketball Brochures		3,384		4,000
SEC Bowls and SEC Distribution	344,402	428,073	300,000	300,000
Gifts for Grants-in-Aid	2,344,330	2,992,740	3,410,000	3,410,000
Varsity Inn		277,581		
Concessions, Prog. & T-Club Souvenirs	1,923,683	1,790,311	2,200,000	2,200,000
Sports Camp	205,256	250,896	260,500	260,500
Sky Boxes	752,867			
Other Sports	25,373	45,594	50,000	50,000
Interest and Other Revenue	716,544	793,634	849,000	815,000
Total Revenues	\$ 16,673,979	\$ 15,463,020	\$ 18,361,820	\$ 18,361,820
EXPENDITURES AND TRANSFERS				
Sports Program	\$ 6,586,593	\$ 6,331,043	\$ 6,462,978	\$ 6,569,790
Administration	2,604,619	2,935,306	3,211,083	3,213,492
Welfare of Athletes	792,485	1,086,627	1,084,844	1,085,504
Other Projects	834,412	658,521	688,822	688,912
Physical Plant	845,124	841,620	816,937	817,251
Extraordinary Maintenance	505,552	1,474,314	790,000	790,000
Concessions and Programs	590,997	513,746	555,108	555,108
Sports Camp	196,245	239,832	264,660	264,660
Thompson-Boling Arena	731,348	481,804	500,000	500,000
Total Expenditures	\$ 13,687,375	\$ 14,562,813	\$ 14,374,432	\$ 14,484,717
MANDATORY TRANSFERS (IN)/OUT	1,089,953	1,075,315	3,348,199	3,348,199
NON-MANDATORY TRANSFERS (IN)/OUT	1,813,801	136,155	605,534	605,534
TOTAL EXPENDITURES AND TRANSFERS	\$ 16,591,129	\$ 15,774,283	\$ 18,328,165	\$ 18,438,450
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS				
	\$ 82,850	\$ (311,263)	\$ 33,655	\$ (76,630)
Balance or (Deficit) at Beginning of Year	1,107,628	1,190,478	1,195,728	879,215
Balance or (Deficit) at End of Year	<u>\$ 1,190,478</u>	<u>\$ 879,215</u>	<u>\$ 1,229,383</u>	<u>\$ 802,585</u>

THE UNIVERSITY OF TENNESSEE
Knoxville

APPENDIX III
Schedule A

Football Revenue

	Actual 1988	Actual 1989	Original Budget 1990	Revised Budget 1990
Akron			\$ 1,260,825 *	\$ 1,260,825 *
Alabama	\$ 419,577	\$ 1,418,684 *	250,000	250,000
Auburn	1,158,289 *	195,000	1,403,675 *	1,403,675 *
Boston College	200,000	1,231,849 *		
California	1,136,411 *			
Colorado State	1,310,158 *		1,260,825 *	1,260,825 *
Duke		1,268,545 *	1,260,825 *	1,260,825 *
Georgia Tech	1,184,340 *			
Georgia		250,000	1,403,675 *	1,403,675 *
Kentucky	175,000	1,402,842 *	175,000	175,000
Louisiana State		1,398,582 *	200,000	200,000
Louisville	1,067,667 *			
Memphis State		190,000		
Mississippi State	100,000			
Mississippi	1,193,893 *	115,673	1,403,675 *	1,403,675 *
UCLA			350,000	350,000
Vanderbilt	1,233,643 *	160,000	1,403,675 *	1,403,675 *
Washington State		1,174,791 *		
Kickoff Classic	558,757			
Peach Bowl	372,079			
Orange and White Game	8,410			
Junior Varsity	(750)			
Undistributed Season Tickets	5,401 +	7,123 +		
Total Gross Revenue	\$ 10,122,875	\$ 8,813,089	\$ 10,372,175	\$ 10,372,175
Less: Payments to Visiting Team	1,491,926	1,617,500	1,462,500	1,462,500
Amusement Tax	686,984	659,900	725,000	725,000
Sales Tax	467,661	571,883	571,355	571,355
Transfer to Neyland Scholarship Fund	40,000			
TOTAL	\$ 7,436,304	\$ 5,963,806	\$ 7,613,320	\$ 7,613,320

* 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

APPENDIX III
Exhibit B

Summary of Revenues, Expenditures and Transfers
Department of Athletics

	Actual 1988	Actual 1989	Original Budget 1990	Revised Budget 1990
REVENUES				
General Funds	\$ 1,076,076	\$ 843,541	\$ 962,928	\$ 1,030,207
Football	229,965	330,385	312,302	312,302
Basketball	212,499	281,606	276,143	276,143
Wrestling	18,293	28,546	9,643	9,643
Women's Sports	13,574	17,159	6,618	6,618
Gifts	570,843	518,350	640,000	640,000
Advertising and Program Sales	39,715	38,906	47,000	47,000
Concessions	22,955	19,449	35,000	35,000
Student Fees	255,800	292,312	255,800	255,800
Other Revenue	64,691	193,019	45,000	45,000
Total Revenues	\$ 2,504,411	\$ 2,563,273	\$ 2,590,434	\$ 2,657,713
EXPENDITURES				
Men's Sports Program	\$ 879,082	\$ 978,920	\$ 947,269	\$ 957,650
Women's Sports Program	130,740	130,593	136,178	136,178
Administration	258,804	228,584	261,539	325,580
Sports-Information	35,735	41,464	33,538	33,538
Sports-Medical	75,176	82,332	71,722	71,735
Sports-Security	7,055	0	5,300	5,300
Tutoring	51,779	55,784	57,971	58,026
Training	46,248	41,364	41,976	41,976
Grants-in-Aid (Men)	835,966	807,788	829,338	822,127
Grants-in-Aid (Women)	131,151	137,451	159,603	159,603
Advertising	44,301	42,807	37,000	37,000
Awards	8,374	16,186	9,000	9,000
Total Expenditures	\$ 2,504,411	\$ 2,563,273	\$ 2,590,434	\$ 2,657,713
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS	\$ 0	\$ 0	\$ 0	\$ 0

THE UNIVERSITY OF TENNESSEE
Martin

APPENDIX III
Exhibit C

Summary of Revenues, Expenditures and Transfers
Department of Athletics

	Actual 1988	Actual 1989	Original Budget 1990	Revised Budget 1990
REVENUES				
General Funds	\$ 1,015,386	\$ 1,128,893	\$ 1,061,134	\$ 1,106,142
Men's Athletics	107,010	131,346	126,009	151,009
Women's Athletics	3,796	3,098	17,384	17,384
Athletic Gifts	55,000	55,000	(1)	(1)
Student Fees	322,441	342,494	328,754	328,754
Total Revenues	<u>\$ 1,503,633</u>	<u>\$ 1,660,831</u>	<u>\$ 1,533,281</u>	<u>\$ 1,603,289</u>
EXPENDITURES				
Men's Sports Program	\$ 490,010	\$ 504,874	\$ 423,181	\$ 482,741
Women's Sports Program	127,498	143,559	147,224	150,976
Men's Administration	228,567	259,424	253,903	142,567
Women's Administration	59,464	64,297	44,754	49,731
Grants-in-Aid (Men)	495,802	507,266	486,249	487,309
Grants-in-Aid (Women)	102,292	142,305	177,970	177,970
Athletic Trainer				63,115
Insurance				48,880
Total Expenditures	<u>\$ 1,503,633</u>	<u>\$ 1,660,831</u>	<u>\$ 1,533,281</u>	<u>\$ 1,603,289</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

(1) Athletic income of approximately \$55,000 will be retained in restricted funds for FY 1989-90 and expenditures will be processed through restricted accounts.

(2) Funding for men's and women's athletics trainer was combined beginning FY 1989-90.

THE UNIVERSITY OF TENNESSEE
Schedule of Proposed Fee Revisions
To be Effective Fall Term, 1989

APPENDIX IV
(IV-1)

	UT CHATTANOOGA		
	Present Rate	Proposed Rate	Proposed Rate
	(FY 1988-89)	(FY 1989-90)	(FY 1989-90)
	Per Semester	Sum. Ses. 1989	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	\$ 611.00*	\$ 611.00*	\$ 656.00*
- Graduate	796.00*	796.00*	856.00*
TUITION - (additional for out-of-state students)	1,367.00	1,367.00	1,476.00
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 semester hr. or fraction thereof	61.00*	61.00*	66.00*
Minimum Charge	122.00	122.00	132.00
Out-of-State			
Per semester hr. or fraction thereof	167.00*	167.00*	180.00*
Minimum Charge	334.00	334.00	360.00
Graduate Students			
In-State			
Per semester hr. or fraction thereof	101.00*	101.00*	109.00*
Minimum Charge	202.00	202.00	218.00
Out-of-State			
Per semester hr. or fraction thereof	242.00*	242.00*	261.00*
Minimum Charge	484.00	484.00	522.00
Contract Rate Per Hour	34.00	34.00	36.00
Individual Education Program (IEP)			
Undergraduate	34.00	34.00	36.00
Graduate	44.00	44.00	49.00
Activity Fee			
Full-time - Maximum	30.00	30.00	32.00
Part-time Per Semester Hour	3.00	3.00	3.00

* The maintenance fee in both 1988-89 and 1989-90 includes \$44 Debt Service Fee per semester. Semester hour rates for both 1988-89 and 1989-90 include a \$4 Debt Service Fee.

THE UNIVERSITY OF TENNESSEE
Schedule of Proposed Fee Revisions
To be Effective Fall Term, 1989

APPENDIX IV
(IV-2)

UT KNOXVILLE, SPACE INSTITUTE, SOCIAL WORK (EXCLUDES KNOXVILLE COLLEGE OF LAW)		
Present Rate (FY 1988-89)	Proposed Rate (FY 1989-90)	Proposed Rate (FY 1989-90)
Per Semester	Sum. Ses. 1989	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	\$ 635.00	\$ 635.00	\$ 686.00
- Graduate	792.00	792.00	855.00

TUITION - (additional for out-of-state students)	1,367.00	1,367.00	1,476.00
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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	74.00	74.00	80.00
Minimum Charge	148.00	148.00	160.00
Out-of-State			
Per semester hr. or fraction thereof	170.00	170.00	184.00
Minimum Charge	340.00	340.00	368.00
Graduate			
In-State			
Per semester hr. or fraction thereof	115.00	115.00	124.00
Minimum Charge	230.00	230.00	248.00
Out-of-State			
Per semester hr. or fraction thereof	250.00	250.00	270.00
Minimum Charge	500.00	500.00	540.00

UNIVERSITY PROGRAMS & SERVICES FEE

All Undergraduate & Graduate Students
taking in excess of 8 semester hours.

Student Activity Service Fee	54.00	N/A	57.00
Debt Service Fee	18.00	N/A	18.00
Health Services Fee	26.00	N/A	30.00
Total	\$ 98.00+	N/A	\$ 105.00+
Prog. & Svcs. Fee, Summer Ses., 1988 & 1989	52.00+	52.00+	
Summer Session 1990			59.00+

Part-time students taking 8 semester
hours or less++

Rate per sem. hr.-Summer Session, 1989	4.00	
-Fall & Spring Semesters		7.00
-Summer Session, 1990		5.00
Minimum Charge -Summer Session, 1989	8.00	
-Fall & Spring Semester		14.00
-Summer Session, 1990		10.00

+ The Program and Services Fee at the Space Institute is \$60 for the Fall and Spring semesters, and \$36 for Summer Sessions 1989 and 1990. Hourly rates are \$6 per sem. hour for the Fall and Spring semesters with a minimum charge of \$18 and \$2 per semester hour, for the Summer session with a minimum charge of \$6.

++ 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 Fall Term, 1989

APPENDIX IV
(IV-3)

KNOXVILLE - COLLEGE OF LAW			
Present Rate	Proposed Rate	Proposed Rate	
(FY 1988-89)	(FY 1989-90)	(FY 1989-90)	
<u>Per Semester</u>	<u>Sum. Ses. 1989</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	\$ 888.00		\$ 977.00
Summer Session, 1988	592.00		
Summer Session, 1989		\$ 592.00	
Summer Session, 1990			651.00

TUITION (additional for out-of-state students)

Fall and Spring Semesters	1,367.00		1,504.00
Summer Session, 1988	911.00		
Summer Session, 1989		911.00	
Summer Session, 1990			1,002.00

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	129.00	129.00	142.00
Minimum Charge	258.00	258.00	284.00

Out-of-State

Per Semester hr. or fraction thereof	263.00	263.00	289.00
Minimum Charge	526.00	526.00	578.00

UNIVERSITY PROGRAMS & SERVICES

All Law Students taking in excess
of 8 semester hours

Student Activity Service Fee	\$ 54.00	N/A	\$ 57.00
Debt Service Fee	18.00	N/A	18.00
Health Services Fee	26.00	N/A	30.00
Total	\$ 98.00	N/A	\$ 105.00

Prog. & Svcs. Fee, Summer Ses., 1988 & 1989	52.00	52.00	
Summer Session, 1990			59.00

Part-time students taking 8 semester
hours or less++

Rate per sem. hr.-Summer Session, 1989		4.00	
-Fall & Spring Semesters			7.00
-Summer Session, 1990			5.00
Minimum Charge -Summer Session, 1989		8.00	
-Fall & Spring Semester			14.00
-Summer Session, 1990			10.00

++ 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 Fall Term, 1989

APPENDIX IV
(IV-4)

UT MARTIN		
Present Rate (FY 1988-89) Per Semester	Proposed Rate (FY 1989-90) Sum. Ses. 1989	Proposed Rate (FY 1989-90) 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	\$ 630.00*	\$ 630.00*	\$ 680.00*
- Graduate	797.00*	797.00*	861.00*

TUITION - (additional for out-of-state students)	1,367.00	1,367.00	1,476.00
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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	53.00*	53.00*	57.00*
Minimum Charge	106.00	106.00	114.00

Out-of-State

Per semester hr. or fraction thereof	167.00*	167.00*	180.00*
Minimum Charge	334.00	334.00	360.00

Graduate

In-State

Per semester hr. or fraction thereof	89.00*	89.00*	96.00*
Minimum Charge	178.00	178.00	192.00

Out-of-State

Per semester hr. or fraction thereof	241.00*	241.00*	260.00*
Minimum Charge	482.00	482.00	520.00

UNIVERSITY PROGRAMS & SERVICES FEE

All Undergraduate & Graduate Students
taking in excess of 11 semester hours.

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

Part-time students taking 11 semester
hours or less+

Rate per semester hr.-Undergr./Grad.	3.00/3.00	3.00/3.00	3.00/4.00
Minimum Charge-Undergr./Grad.	6.00/6.00	6.00/6.00	6.00/8.00

Summer Rate - Program & Services Fee	None	None	None
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* The maintenance fee in 1988-89 includes \$15 Student Activity Fee per semester. Semester hour rates for 1988-89 include \$1.25 Student Activity Fee per semester. The maintenance fee in Summer, 1989 includes \$15 Student Activity Fee and Semester hour rates include a \$1.25 Student Activity Fee. The maintenance fee beginning with the Fall Semester, 1989 includes \$16.50 Student Activity Fee per semester. Semester hour rates for 1989-90 include a \$1.50 Student Activity Fee per semester hour.

** Included in Maintenance Fee.

THE UNIVERSITY OF TENNESSEE
Schedule of Proposed Fee Revisions
To be Effective Fall Quarter, 1989

APPENDIX IV
(IV-5)

UT, MEMPHIS		
	Present Rate (FY 1988-89) Per Quarter	Proposed Rate (FY 1989-90) Per Quarter
College of Graduate Health Sciences		
Maintenance Fee	\$ 489.00	\$ 528.00
Non-Resident Tuition	911.00	984.00
College of Allied Health Sciences		
Medical Technology		
Maintenance Fee	366.00	395.00
Non-Resident Tuition	911.00	984.00
Cytotechnology		
Maintenance Fee	366.00	395.00
Non-Resident Tuition	911.00	984.00
Dental Hygiene		
Maintenance Fee	366.00	395.00
Non-Resident Tuition	911.00	984.00
Medical Records Administration		
Maintenance Fee	366.00	395.00
Non-Resident Tuition	911.00	984.00
Physical Therapy		
Maintenance Fee	366.00	395.00
Non-Resident Tuition	911.00	984.00
College of Medicine		
Regular Academic Program (Four Year)		
Maintenance Fee	1,993.00*(A)	2,152.00
Non-Resident Tuition	1,178.00*(A)	1,296.00
Optional Expanded Academic Prog. (Five Year)*(B)		
Maintenance Fee	N/A	1,722.00
Non-Resident Tuition	N/A	1,037.00
College of Dentistry		
Undergraduate & Graduate		
Maintenance Fee	1,319.00	1,425.00
Non-Resident Tuition	1,178.00	1,296.00
College of Pharmacy		
Graduate Doctor of Pharmacy		
Maintenance Fee	771.00	833.00
Non-Resident Tuition	911.00	984.00

* See NOTES on next page.

		UT, MEMPHIS	
		Present Rate (FY 1988-89) <u>Per Quarter</u>	Proposed Rate (FY 1989-90) <u>Per Quarter</u>
College of Nursing			
Undergraduate			
Regular Academic Program (Two Year)			
Maintenance Fee		366.00	395.00
Non-Resident Tuition		911.00	984.00
Optional Expanded Acad. Prog. (Three Year Plus)*(C)			
Maintenance Fee		N/A	296.00
Non-Resident Tuition		N/A	738.00
Graduate			
Maintenance Fee		924.00	998.00
Non-Resident Tuition		911.00	984.00

NOTE A - 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.

NOTE B - The College of Medicine Optional Expanded Academic Program expands the first two years of the regular medicine curriculum to three years. With the Expanded Academic Program those students extending their education do so to provide time for research, to pursue additional academic work, or for a variety of personal needs.

NOTE C - The College of Nursing Optional Expanded Academic Program expands the two academic year programs to three academic years and one summer. This program is designed for students who desire a slower pace to complete the baccalaureate degree.

APPENDIX IV
(IV-7)

	<u>UT, MEMPHIS</u>	
	<u>Present Rate</u> (FY 1988-89) <u>Per Quarter</u>	<u>Proposed Rate</u> (FY 1989-90) <u>Per Quarter</u>
College of Graduate Health Science		
Resident Rate per Quarter Hour	\$ 72.00	\$ 78.00
Non-Resident Rate per Quarter Hour	147.00	159.00
Minimum Charge Resident	216.00	233.00
Minimum Charge Non-Resident	441.00	476.00
College of Allied Health Sciences		
Medical Technology		
Resident Rate per Quarter Hour	45.00	49.00
Non-Resident Rate per Quarter Hour	99.00	107.00
Minimum Charge Resident	135.00	146.00
Minimum Charge Non-Resident	296.00	320.00
Cytotechnology		
Resident Rate per Quarter Hour	45.00	49.00
Non-Resident Rate per Quarter Hour	99.00	107.00
Minimum Charge Resident	135.00	146.00
Minimum Charge Non-Resident	296.00	320.00
Dental Hygiene		
Resident Rate per Quarter Hour	45.00	49.00
Non-Resident Rate per Quarter Hour	99.00	107.00
Minimum Charge Resident	135.00	146.00
Minimum Charge Non-Resident	296.00	320.00
Medical Records Administration		
Resident Rate per Quarter Hour	45.00	49.00
Non-Resident Rate per Quarter Hour	99.00	107.00
Minimum Charge Resident	135.00	146.00
Minimum Charge Non-Resident	296.00	320.00
Physical Therapy		
Resident Rate per Quarter Hour	45.00	49.00
Non-Resident Rate per Quarter Hour	99.00	107.00
Minimum Charge Resident	135.00	146.00
Minimum Charge Non-Resident	296.00	320.00
College of Medicine		
Resident Rate per Quarter Hour	199.00	215.00
Non-Resident Rate per Quarter Hour	287.00	316.00

APPENDIX IV
(IV-8)

UT, MEMPHIS		
	Present Rate (FY 1988-89) Per Quarter	Proposed Rate (FY 1989-90) Per Quarter
College of Medicine		
Minimum Charge Resident	\$ 597.00	\$ 645.00
Minimum Charge Non-Resident	860.00	946.00
College of Dentistry		
Undergraduate & Graduate		
Resident Rate per Quarter Hour	\$ 133.00	\$ 144.00
Non-Resident Rate per Quarter Hour	271.00	298.00
Minimum Charge Resident	399.00	431.00
Minimum Charge Non-Resident	813.00	894.00
College of Pharmacy		
Graduate Doctor of Pharmacy		
Resident Rate per Quarter Hour	84.00	91.00
Non-Resident Rate per Quarter Hour	154.00	166.00
Minimum Charge Resident	252.00	272.00
Minimum Charge Non-Resident	463.00	500.00
College of Nursing		
Undergraduate		
Resident Rate per Quarter Hour	45.00	49.00
Non-Resident Rate per Quarter Hour	99.00	107.00
Minimum Charge Resident	135.00	146.00
Minimum Charge Non-Resident	296.00	320.00
Graduate		
Resident Rate per Quarter Hour	97.00	105.00
Non-Resident Rate per Quarter Hour	194.00	210.00
Minimum Charge Resident	291.00	314.00
Minimum Charge Non-Resident	583.00	630.00
<u>OTHER FEES</u>		
University Services and Program Fees per Quarter (All Students)	33.00	33.00
Microscope Fees per Quarter	25.00	35.00
Student Health Fees per Quarter (All Students)	30.00	30.00
Student Health Insurance Fee per Quarter (Optional)	87.00	113.00

THE UNIVERSITY OF TENNESSEE
Schedule of Proposed Fee Revisions
To be Effective Fall Term, 1989

APPENDIX IV
(IV-9)

COLLEGE OF
VETERINARY MEDICINE

<u>Present Rate</u> (FY 1988-89) <u>Per Semester</u>	<u>Proposed Rate</u> (FY 1989-90) <u>Sum. Ses. 1989</u>	<u>Proposed Rate</u> (FY 1989-90) <u>Per Semester</u>
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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	\$1,345.00	\$1,453.00
Summer Session, 1988	1,345.00	
Summer Session, 1989		\$1,345.00
Summer Session, 1990		1,453.00

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

Fall and Spring Semesters	1,367.00	1,504.00
Summer Session, 1988	1,367.00	
Summer Session, 1989		1,367.00
Summer Session, 1990		1,504.00

UNIVERSITY PROGRAMS & SERVICES FEE

Academic Year	98.00	105.00
Summer Rate, 1988 & 1989	52.00	52.00
Summer Rate, 1990		59.00

CONTINUING EDUCATION

<u>Present Rate</u> (FY 1988-89) <u>Per Course</u>	<u>Proposed Rate</u> (FY 1989-90) <u>Per Course</u>
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CORRESPONDENCE FEES

Semester Hour Courses

1 Semester Hour	\$ 54.00	\$ 58.00
2 Semester Hours	108.00	116.00
3 Semester Hours	162.00	174.00

DISABLED/ELDERLY PERSONS
UNDER TENNESSEE CODE 49-3251

<u>Present Rate</u> (FY 1988-89)	<u>Proposed Rate</u> (FY 1989-90)
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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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THE UNIVERSITY OF TENNESSEE
SUMMARY OF STATE APPROPRIATIONS
UNRESTRICTED CURRENT FUNDS

APPENDIX V
Appropriations

Distribution -----	Actual 1988 Appropriation -----	Actual 1989 Appropriation -----	Revised 1990 Appropriation -----
	(A)	(B)	(C)
UT Chattanooga	\$ 22,897,000	\$ 25,044,800	\$ 27,104,000
UT Knoxville	109,209,000	119,816,800	126,025,000
UT Martin	18,003,000	19,473,800	20,230,000
UT Space Institute	3,481,000	4,312,500	4,601,000
UT, Memphis			
Other Specialized Units	\$ 35,522,000	\$ 38,609,700	\$ 41,151,000
College of Medicine Units	24,182,000	26,484,100	28,131,000
Family Medicine Units	2,897,000	3,058,100	3,181,000
Total UT, Memphis	\$ 62,601,000	\$ 68,151,900	\$ 72,463,000
Agricultural Experiment Station	12,817,000	14,290,500	15,399,000
Agricultural Extension Service	15,806,000	16,873,800	18,071,000
Veterinary Medicine	8,305,000	9,054,500	9,576,000
Institute for Public Service	2,033,000	2,101,100	2,228,000
Municipal Technical Adv. Service	878,000	947,700	1,041,000
County Technical Asst. Service	629,000	673,700	751,000
Continuing Education	1,249,000	1,433,700	1,535,000
University-wide Administration	1,937,000	2,036,800	2,094,000
Total State Appropriations	<u>\$259,845,000</u>	<u>\$284,211,600</u>	<u>\$301,118,000</u>

- (A) 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.
- (B) Does not include \$9,915,000 appropriated to UT institutions in FY 1988-89 for Centers of Excellence nor UT's portion (one-half or \$4,000,000) of an additional \$8,000,000 endowment appropriated for Chairs of Excellence in 1988-89.
- (C) Does not include \$9,915,000 appropriated to UT institutions in FY 1989-90 for Centers of Excellence nor UT's portion (one-half or \$2,000,000) of an additional \$4,000,000 endowment appropriated for Chairs of Excellence in 1989-90. The 1989-90 appropriation for Chairs of Excellence is contingent on availability of state funds.

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

APPENDIX VI
Schedule A

	Actual 1988			Actual 1989			Revised Budget 1990		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees	\$ 75,228,384		\$ 75,228,384	\$ 82,943,997		\$ 82,943,997	\$ 84,196,305		\$ 84,196,305
2. Federal Appropriations	11,415,014		11,415,014	11,401,511		11,401,511	11,709,376		11,709,376
3. State Appropriations	259,845,000	\$ 9,593,834	269,438,834	284,211,600	\$ 10,388,501	294,600,101	301,118,000	\$ 10,634,323	311,752,323
4. Local Appropriations	1,473,882		1,473,882	1,685,583		1,685,583	1,718,552		1,718,552
5. Federal Gifts, Grants & Contracts	10,939,700	59,511,141	70,450,841	11,551,994	64,245,586	75,797,580	11,286,607	66,323,846	77,610,453
6. State Gifts, Grants & Contracts	514,801	10,577,657	11,092,458	723,422	12,421,481	13,144,903	529,942	12,964,096	13,494,038
7. Local Gifts, Grants & Contracts	2,099,063	2,413,487	4,512,550	2,008,005	2,456,837	4,464,842	1,865,498	2,368,619	4,234,117
8. Private Gifts, Grants & Contracts	3,380,266	38,927,797	42,308,063	3,100,354	43,021,499	46,121,853	3,152,348	41,369,465	44,521,813
9. Endowment Income	97,729	5,251,746	5,349,475	110,209	6,970,534	7,080,743	43,000	7,982,384	8,025,384
10. Sales and Services of Educ. Act.	18,641,660		18,641,660	21,955,291		21,955,291	20,656,381		20,656,381
11. Other Sources	11,499,711		11,499,711	12,776,641		12,776,641	9,765,071		9,765,071
Total Educ. & General Funds	\$395,135,210	\$126,275,662	\$521,410,872	\$432,468,607	\$139,504,438	\$571,973,045	\$446,041,080	\$141,642,733	\$587,683,813
B. Auxiliary Enterprises Funds	73,079,277	4,429	73,083,706	73,355,965	11,812	73,367,777	78,085,987	10,000	78,095,987
C. Hospitals Funds - Memorial	137,859,351	2,803,190	140,662,541	158,173,696	3,386,204	161,559,900	165,867,507	2,924,232	168,791,739
- William F. Bowld	28,329,929	341	28,330,270	28,413,420	14,138	28,427,558	30,498,393	14,138	30,512,531
TOTAL CURRENT REVENUES	\$634,403,767	\$129,083,622	\$763,487,389	\$692,411,688	\$142,916,592	\$835,328,280	\$720,492,967	\$144,591,103	\$865,084,070
CURRENT EXPENDITURES AND TRANSFERS									
A. Educational and General Funds									
1. Instruction	\$144,828,263	\$ 27,505,226	\$172,333,489	\$159,835,373	\$ 31,952,306	\$191,787,679	\$166,797,900	\$ 30,291,982	\$197,089,882
2. Research	21,123,186	60,818,151	81,941,337	25,147,463	65,756,824	90,904,287	24,363,976	68,165,097	92,529,073
3. Public Service	28,211,953	18,333,719	46,545,672	31,468,907	19,369,816	50,838,723	31,785,817	20,243,134	52,028,951
4. Academic Support	40,308,925	3,432,395	43,741,320	43,416,546	4,549,924	47,966,470	44,433,401	4,630,514	49,063,915
5. Student Services	19,237,360	628,704	19,866,064	20,967,429	889,838	21,857,267	21,267,945	800,722	22,068,667
6. Institutional Support	36,669,438	652,788	37,322,226	37,826,849	779,407	38,606,256	40,805,420	616,654	41,422,074
7. Staff Benefits	61,746,408	32,063	61,778,471	69,586,337	6,194	69,592,531	76,575,227	45,000	76,620,227
8. Operation & Maint. of Plant	32,443,759	34,920	32,478,679	34,059,469	20,723	34,080,192	37,301,120	35,000	37,336,120
9. Scholarships & Fellowships	6,268,884	14,837,696	21,106,580	7,230,428	16,179,406	23,409,834	7,885,990	16,814,630	24,700,620
Total E&G Expenditures	\$390,838,176	\$126,275,662	\$517,113,838	\$429,538,801	\$139,504,438	\$569,043,239	\$451,216,796	\$141,642,733	\$592,859,529
Mandatory Transfers (In)/Out	5,622,158		5,622,158	7,121,626		7,121,626	4,683,703		4,683,703
Non-Mandatory Transfers (In)/Out	3,137,154		3,137,154	(3,812,105)		(3,812,105)	(4,244,162)		(4,244,162)
Total Educational and General	\$399,597,488	\$126,275,662	\$525,873,150	\$432,848,322	\$139,504,438	\$572,352,760	\$451,656,337	\$141,642,733	\$593,299,070
B. Auxiliary Enterprises Funds									
Expenditures	\$ 63,412,219	\$ 4,429	\$ 63,416,648	\$ 66,585,034	\$ 11,812	\$ 66,596,846	\$ 66,747,347	\$ 10,000	\$ 66,757,347
Mandatory Transfers (In)/Out	5,109,283		5,109,283	5,111,474		5,111,474	7,884,972		7,884,972
Non-Mandatory Transfers (In)/Out	3,970,494		3,970,494	2,616,026		2,616,026	3,051,759		3,051,759
Total Auxiliary Enterprises	\$ 72,491,996	\$ 4,429	\$ 72,496,425	\$ 74,312,534	\$ 11,812	\$ 74,324,346	\$ 77,684,078	\$ 10,000	\$ 77,694,078
C. Hospital Funds									
Memorial Hospital									
Expenditures	\$125,888,185	\$ 2,803,190	\$128,691,375	\$149,745,243	\$ 3,386,204	\$153,131,447	\$144,852,963	\$ 2,924,232	\$147,777,195
Mandatory Transfers (In)/Out	6,987,882		6,987,882	8,724,245		8,724,245	18,135,324		18,135,324
Non-Mandatory Transfers (In)/Out	670,864		670,864	(2,839,221)		(2,839,221)	859,100		859,100
Total Memorial Hospital	\$133,546,931	\$ 2,803,190	\$136,350,121	\$155,630,267	\$ 3,386,204	\$159,016,471	\$163,847,387	\$ 2,924,232	\$166,771,619
William F. Bowld Hospital									
Expenditures	\$ 24,602,441	\$ 341	\$ 24,602,782	\$ 26,556,981	\$ 14,138	\$ 26,571,119	\$ 28,089,515	\$ 14,138	\$ 28,103,653
Mandatory Transfers (In)/Out	629,111		629,111	521,870		521,870	500,162		500,162
Non-Mandatory Transfers (In)/Out	1,095,474		1,095,474	1,771,349		1,771,349	160,200		160,200
Total William F. Bowld Hospital	\$ 26,327,026	\$ 341	\$ 26,327,367	\$ 28,850,200	\$ 14,138	\$ 28,864,338	\$ 28,749,877	\$ 14,138	\$ 28,764,015
TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS	\$631,963,441	\$129,083,622	\$761,047,063	\$691,641,323	\$142,916,592	\$834,557,915	\$721,937,679	\$144,591,103	\$866,528,782
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS									
A. E&G Funds	\$ (4,462,278)		\$ (4,462,278)	\$ (379,715)		\$ (379,715)	\$ (5,615,257)		\$ (5,615,257)
B. Auxiliary Enterprises Funds	587,281		587,281	(956,569)		(956,569)	401,909		401,909
C. Hospitals Funds - Memorial	4,312,420		4,312,420	2,543,429		2,543,429	2,020,120		2,020,120
- William F. Bowld	2,002,903		2,002,903	(436,780)		(436,780)	1,748,516		1,748,516
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUE OVER CURRENT EXPENDITURES AND TRANSFERS	\$ 2,440,326	\$ 0	\$ 2,440,326	\$ 770,365	\$ 0	\$ 770,365	\$ (1,444,712)	\$ 0	\$ (1,444,712)

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

APPENDIX VI
Schedule A-1

	Actual 1988			Actual 1989			Revised Budget 1990		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees	\$ 10,513,889		\$ 10,513,889	\$ 11,355,727		\$ 11,355,727	\$ 11,526,233		\$ 11,526,233
2. Federal Appropriations									
3. State Appropriations	22,897,000	\$ 1,105,011	24,002,011	25,044,800	\$ 1,100,266	26,145,066	27,104,000	\$ 892,000	27,996,000
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts	216,696	2,876,127	3,092,823	127,977	2,847,630	2,975,607	117,100	3,090,000	3,207,100
6. State Gifts, Grants & Contracts	10,611	528,003	538,614	9,182	624,525	633,707		650,000	650,000
7. Local Gifts, Grants & Contracts	11,676	12,125	23,801	873	88,382	89,255		60,000	60,000
8. Private Gifts, Grants & Contracts	735,610	1,536,437	2,272,047	625,511	1,828,766	2,454,277	761,881	1,535,500	2,297,381
9. Endowment Income		1,455,734	1,455,734		2,152,463	2,152,463		2,451,349	2,451,349
10. Sales and Services of Educ. Act.	1,607,496		1,607,496	2,055,933		2,055,933	1,822,662		1,822,662
11. Other Sources	105,395		105,395	142,405		142,405	176,640		176,640
Total Educ. & General Funds	\$ 36,098,373	\$ 7,513,437	\$ 43,611,810	\$ 39,362,408	\$ 8,642,032	\$ 48,004,440	\$ 41,508,516	\$ 8,678,849	\$ 50,187,365
B. Auxiliary Enterprises Funds	5,713,266		5,713,266	6,288,718		6,288,718	6,674,506		6,674,506
TOTAL CURRENT REVENUES	\$ 41,811,639	\$ 7,513,437	\$ 49,325,076	\$ 45,651,126	\$ 8,642,032	\$ 54,293,158	\$ 48,183,022	\$ 8,678,849	\$ 56,861,871
CURRENT EXPENDITURES AND TRANSFERS									
A. Educational and General Funds									
1. Instruction	\$ 13,577,745	\$ 1,551,278	\$ 15,129,023	\$ 14,828,808	\$ 2,297,218	\$ 17,126,026	\$ 15,487,780	\$ 2,133,000	\$ 17,620,780
2. Research	47,655	830,667	878,322	42,053	532,234	574,287	10,000	640,000	650,000
3. Public Service	214,190	443,650	657,840	143,244	300,344	443,588	114,711	438,000	552,711
4. Academic Support	3,306,535	1,537,472	4,844,007	3,494,391	1,976,197	5,470,588	4,798,960	1,956,000	6,754,960
5. Student Services	4,154,270	238,637	4,392,907	4,356,116	342,524	4,698,640	4,540,306	233,000	4,773,306
6. Institutional Support	2,783,758	225,095	3,008,853	2,935,799	192,209	3,128,008	3,096,450	80,000	3,176,450
7. Staff Benefits	5,476,685	25,300	5,501,985	6,265,430	(11)	6,265,430	7,188,883	45,000	7,233,883
8. Operation & Maint. of Plant	4,150,125	34,468	4,184,593	4,292,490	20,723	4,313,213	4,853,111	35,000	4,888,111
9. Scholarships & Fellowships	1,282,347	2,626,870	3,909,217	1,312,045	2,980,583	4,292,628	1,349,649	3,118,849	4,468,498
Total E&G Expenditures	\$ 34,993,310	\$ 7,513,437	\$ 42,506,747	\$ 37,670,376	\$ 8,642,032	\$ 46,312,408	\$ 41,439,850	\$ 8,678,849	\$ 50,118,699
Mandatory Transfers (In)/Out	277,861		277,861	512,963		512,963	145,007		145,007
Non-Mandatory Transfers (In)/Out	724,815		724,815	713,189		713,189	1,053,400		1,053,400
Total Educational and General	\$ 35,995,986	\$ 7,513,437	\$ 43,509,423	\$ 38,896,528	\$ 8,642,032	\$ 47,538,560	\$ 42,638,257	\$ 8,678,849	\$ 51,317,106
B. Auxiliary Enterprises Funds									
Expenditures	\$ 4,779,628		\$ 4,779,628	\$ 5,414,562		\$ 5,414,562	\$ 5,587,503		\$ 5,587,503
Mandatory Transfers (In)/Out	658,038		658,038	679,715		679,715	955,633		955,633
Non-Mandatory Transfers (In)/Out	158,783		158,783	312,163		312,163	51,370		51,370
Total Auxiliary Enterprises	\$ 5,596,449		\$ 5,596,449	\$ 6,406,440		\$ 6,406,440	\$ 6,594,506		\$ 6,594,506
TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS	\$ 41,592,435	\$ 7,513,437	\$ 49,105,872	\$ 45,302,968	\$ 8,642,032	\$ 53,945,000	\$ 49,232,763	\$ 8,678,849	\$ 57,911,612
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS									
E&G Funds	\$ 102,387		\$ 102,387	\$ 465,880		\$ 465,880	\$ (1,129,741)		\$ (1,129,741)
Auxiliary Enterprises Funds	116,817		116,817	(117,722)		(117,722)	80,000		80,000
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	\$ 219,204	\$ 0	\$ 219,204	\$ 348,158	\$ 0	\$ 348,158	\$ (1,049,741)	\$ 0	\$ (1,049,741)

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

APPENDIX VI
Schedule A-2

	Actual 1988			Actual 1989			Revised Budget 1990		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees	\$ 47,897,831		\$ 47,897,831	\$ 53,576,295		\$ 53,576,295	\$ 53,342,990		\$ 53,342,990
2. Federal Appropriations	40,955		40,955	40,955		40,955	40,955		40,955
3. State Appropriations	109,209,000	\$ 5,218,061	114,427,061	119,816,800	\$ 6,028,595	125,845,395	126,025,000	\$ 6,207,862	132,232,862
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts	4,171,165	26,653,819	30,824,984	4,514,325	29,164,274	33,678,599	4,550,000	30,600,000	35,150,000
6. State Gifts, Grants & Contracts	382,482	4,695,406	5,077,888	531,155	5,905,627	6,436,782	425,000	6,200,000	6,625,000
7. Local Gifts, Grants & Contracts	17,581	287,144	304,725	28,620	412,967	441,587	25,000	431,484	456,484
8. Private Gifts, Grants & Contracts	1,334,795	7,634,240	8,969,035	1,198,977	6,779,943	7,978,920	1,249,050	7,110,000	8,359,050
9. Endowment Income	43,288	2,578,948	2,622,236	43,536	2,995,488	3,039,024	43,000	3,590,654	3,633,654
10. Sales and Services of Educ. Act.	4,371,885		4,371,885	4,901,593		4,901,593	5,142,619		5,142,619
11. Other Sources	1,557,155		1,557,155	1,964,904		1,964,904	669,149		669,149
Total Educ. & General Funds	<u>\$169,026,137</u>	<u>\$ 47,067,618</u>	<u>\$216,093,755</u>	<u>\$186,617,160</u>	<u>\$ 51,286,894</u>	<u>\$237,904,054</u>	<u>\$191,512,763</u>	<u>\$ 54,140,000</u>	<u>\$245,652,763</u>
B. Auxiliary Enterprises Funds	54,840,437	4,429	54,844,866	55,940,500	11,812	55,952,312	59,950,715	10,000	59,960,715
TOTAL CURRENT REVENUES	<u>\$223,866,574</u>	<u>\$ 47,072,047</u>	<u>\$270,938,621</u>	<u>\$242,557,660</u>	<u>\$ 51,298,706</u>	<u>\$293,856,366</u>	<u>\$251,463,478</u>	<u>\$ 54,150,000</u>	<u>\$305,613,478</u>
CURRENT EXPENDITURES AND TRANSFERS									
A. Educational and General Funds									
1. Instruction	\$ 71,404,913	\$ 3,754,611	\$ 75,159,524	\$ 78,732,411	\$ 3,147,058	\$ 81,879,469	\$ 80,003,297	\$ 3,300,000	\$ 83,303,297
2. Research	2,921,550	28,728,277	31,649,827	5,399,116	31,740,929	37,140,045	4,624,321	33,590,000	38,214,321
3. Public Service	3,224,709	4,918,632	8,143,341	4,082,332	5,401,802	9,484,134	4,490,527	5,700,000	10,190,527
4. Academic Support	20,718,723	1,395,500	22,114,223	23,211,309	1,775,460	24,986,769	23,474,172	1,850,000	25,324,172
5. Student Services	11,370,756	227,558	11,598,314	12,619,268	455,180	13,074,448	12,684,397	475,000	13,159,397
6. Institutional Support	10,979,291	4,915	10,984,206	10,351,348	19,159	10,370,507	11,226,894	25,000	11,251,894
7. Staff Benefits	25,866,701		25,866,701	29,365,655		29,365,655	31,478,000		31,478,000
8. Operation & Maint. of Plant	16,015,689		16,015,689	15,927,998		15,927,998	18,575,926		18,575,926
9. Scholarships & Fellowships	3,669,255	8,038,125	11,707,380	4,405,695	8,747,306	13,153,001	4,455,446	9,200,000	13,655,446
Total EGG Expenditures	<u>\$166,171,587</u>	<u>\$ 47,067,618</u>	<u>\$213,239,205</u>	<u>\$184,095,132</u>	<u>\$ 51,286,894</u>	<u>\$235,382,026</u>	<u>\$191,012,980</u>	<u>\$ 54,140,000</u>	<u>\$245,152,980</u>
Mandatory Transfers (In)/Out	3,577,934		3,577,934	3,954,497		3,954,497	3,025,000		3,025,000
Non-Mandatory Transfers (In)/Out	4,001,303		4,001,303	(2,174,950)		(2,174,950)	(314,492)		(314,492)
Total Educational and General	<u>\$173,750,824</u>	<u>\$ 47,067,618</u>	<u>\$220,818,442</u>	<u>\$185,874,679</u>	<u>\$ 51,286,894</u>	<u>\$237,161,573</u>	<u>\$193,723,488</u>	<u>\$ 54,140,000</u>	<u>\$247,863,488</u>
B. Auxiliary Enterprises Funds									
Expenditures	\$ 47,084,510	\$ 4,429	\$ 47,088,939	\$ 50,898,406	\$ 11,812	\$ 50,910,218	\$ 51,085,140	\$ 10,000	\$ 51,095,140
Mandatory Transfers (In)/Out	3,570,622		3,570,622	3,520,758		3,520,758	6,044,062		6,044,062
Non-Mandatory Transfers (In)/Out	3,491,739		3,491,739	2,455,080		2,455,080	2,896,619		2,896,619
Total Auxiliary Enterprises	<u>\$ 54,146,871</u>	<u>\$ 4,429</u>	<u>\$ 54,151,300</u>	<u>\$ 56,874,244</u>	<u>\$ 11,812</u>	<u>\$ 56,886,056</u>	<u>\$ 60,025,821</u>	<u>\$ 10,000</u>	<u>\$ 60,035,821</u>
TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS	<u>\$227,897,695</u>	<u>\$ 47,072,047</u>	<u>\$274,969,742</u>	<u>\$242,748,923</u>	<u>\$ 51,298,706</u>	<u>\$294,047,629</u>	<u>\$253,749,309</u>	<u>\$ 54,150,000</u>	<u>\$307,899,309</u>
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS									
EGG Funds	\$ (4,724,687)		\$ (4,724,687)	\$ 742,481		\$ 742,481	\$ (2,210,725)		\$ (2,210,725)
Auxiliary Enterprises Funds	693,566		693,566	(933,744)		(933,744)	(75,106)		(75,106)
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	<u>\$ (4,031,121)</u>	<u>\$ 0</u>	<u>\$ (4,031,121)</u>	<u>\$ (191,263)</u>	<u>\$ 0</u>	<u>\$ (191,263)</u>	<u>\$ (2,285,831)</u>	<u>\$ 0</u>	<u>\$ (2,285,831)</u>

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

APPENDIX VI
Schedule A-3

	Actual 1988			Actual 1989			Revised Budget 1990		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees	\$ 6,697,576		\$ 6,697,576	\$ 7,411,459		\$ 7,411,459	\$ 8,048,808		\$ 8,048,808
2. Federal Appropriations									
3. State Appropriations	18,003,000	\$ 406,557	18,409,557	19,473,800	\$ 260,902	19,734,702	20,230,000	\$ 325,000	20,555,000
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts	77,228	2,677,457	2,754,685	82,849	2,842,059	2,924,908	40,800	2,706,059	2,746,859
6. State Gifts, Grants & Contracts	6,701	446,297	452,998	18,426	606,360	624,786	2,000	698,860	700,860
7. Local Gifts, Grants & Contracts					500			500	500
8. Private Gifts, Grants & Contracts	155,295	276,206	431,501	150,326	1,223,997	1,374,323	96,950	1,081,997	1,178,947
9. Endowment Income		268,170	268,170		384,410	384,410		493,393	493,393
10. Sales and Services of Educ. Act.	597,511		597,511	775,322		775,322	884,032		884,032
11. Other Sources	199,239		199,239	79,569		79,569	62,529		62,529
Total Educ. & General Funds	\$ 25,736,550	\$ 4,074,687	\$ 29,811,237	\$ 27,991,751	\$ 5,318,228	\$ 33,309,979	\$ 29,365,119	\$ 5,305,809	\$ 34,670,928
B. Auxiliary Enterprises Funds	7,059,438		7,059,438	5,281,188		5,281,188	5,626,201		5,626,201
TOTAL CURRENT REVENUES	\$ 32,795,988	\$ 4,074,687	\$ 36,870,675	\$ 33,272,939	\$ 5,318,228	\$ 38,590,667	\$ 34,991,320	\$ 5,305,809	\$ 40,297,129
CURRENT EXPENDITURES AND TRANSFERS									
A. Educational and General Funds									
1. Instruction	\$ 9,506,326	\$ 1,051,686	\$ 10,558,012	\$ 10,451,074	\$ 1,945,177	\$ 12,396,251	\$ 10,863,006	\$ 1,764,775	\$ 12,627,781
2. Research	299,857	46,032	345,889	271,835	100,274	372,109	51,937	100,274	152,211
3. Public Service	219,232	58,236	277,468	350,831	109,860	460,691	393,867	242,860	636,727
4. Academic Support	2,285,286	49,815	2,335,101	2,703,237	37,105	2,740,342	2,708,067	37,105	2,745,172
5. Student Services	2,406,996	25,001	2,431,997	2,510,097	11,207	2,521,304	2,522,381	11,207	2,533,588
6. Institutional Support	1,877,281	15,346	1,892,627	1,824,808	88,275	1,913,083	2,033,732	88,275	2,122,007
7. Staff Benefits	4,583,306		4,583,306	5,317,007		5,317,007	5,531,548		5,531,548
8. Operation & Maint. of Plant	3,104,768	452	3,105,220	3,212,323		3,212,323	3,444,925		3,444,925
9. Scholarships & Fellowships	971,224	2,828,119	3,799,343	1,027,239	3,026,330	4,053,569	1,396,828	3,061,313	4,458,141
Total ESG Expenditures	\$ 25,254,276	\$ 4,074,687	\$ 29,328,963	\$ 27,668,451	\$ 5,318,228	\$ 32,986,679	\$ 28,946,291	\$ 5,305,809	\$ 34,252,100
Mandatory Transfers (In)/Out	60,652		60,652	57,480		57,480			
Non-Mandatory Transfers (In)/Out	460,417		460,417	416,085		416,085	666,600		666,600
Total Educational and General	\$ 25,775,345	\$ 4,074,687	\$ 29,850,032	\$ 28,142,016	\$ 5,318,228	\$ 33,460,244	\$ 29,612,891	\$ 5,305,809	\$ 34,918,700
B. Auxiliary Enterprises Funds									
Expenditures	\$ 6,436,991		\$ 6,436,991	\$ 4,432,103		\$ 4,432,103	\$ 4,750,443		\$ 4,750,443
Mandatory Transfers (In)/Out	449,526		449,526	493,869		493,869	539,193		539,193
Non-Mandatory Transfers (In)/Out	384,308		384,308	123,112		123,112	139,550		139,550
Total Auxiliary Enterprises	\$ 7,270,825		\$ 7,270,825	\$ 5,049,084		\$ 5,049,084	\$ 5,429,186		\$ 5,429,186
TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS	\$ 33,046,170	\$ 4,074,687	\$ 37,120,857	\$ 33,191,100	\$ 5,318,228	\$ 38,509,328	\$ 35,042,077	\$ 5,305,809	\$ 40,347,886
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS									
ESG Funds	\$ (38,795)		\$ (38,795)	\$ (150,265)		\$ (150,265)	\$ (247,772)		\$ (247,772)
Auxiliary Enterprises Funds	(211,387)		(211,387)	232,104		232,104	197,015		197,015
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	\$ (250,182)	\$ 0	\$ (250,182)	\$ 81,839	\$ 0	\$ 81,839	\$ (50,757)	\$ 0	\$ (50,757)

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

APPENDIX VI
Schedule A-4

	Actual 1988			Actual 1989			Revised Budget 1990		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees	\$ 1,063,657		\$ 1,063,657	\$ 1,184,612		\$ 1,184,612	\$ 1,171,900		\$ 1,171,900
2. Federal Appropriations									
3. State Appropriations	3,481,000	\$ 1,136,712	4,617,712	4,312,500	\$ 845,355	5,157,855	4,601,000	\$ 957,645	5,558,645
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts	1,711,472	7,752,851	9,464,323	1,541,221	8,163,906	9,705,127	1,894,650	8,100,000	9,994,650
6. State Gifts, Grants & Contracts		9,494	9,494	11,419	36,581	48,000		30,000	30,000
7. Local Gifts, Grants & Contracts									
8. Private Gifts, Grants & Contracts	227,486	1,237,309	1,464,795	357,652	1,394,496	1,752,148	337,350	1,260,000	1,597,350
9. Endowment Income		6,000	6,000		7,406	7,406		7,000	7,000
10. Sales and Services of Educ. Act.									
11. Other Sources	277,499		277,499	135,359		135,359	95,200		95,200
Total Educ. & General Funds	\$ 6,761,114	\$ 10,142,366	\$ 16,903,480	\$ 7,542,763	\$ 10,447,744	\$ 17,990,507	\$ 8,100,100	\$ 10,354,645	\$ 18,454,745
B. Auxiliary Enterprises Funds	185,302		185,302	217,653		217,653	173,000		173,000
TOTAL CURRENT REVENUES	\$ 6,946,416	\$ 10,142,366	\$ 17,088,782	\$ 7,760,416	\$ 10,447,744	\$ 18,208,160	\$ 8,273,100	\$ 10,354,645	\$ 18,627,745
CURRENT EXPENDITURES AND TRANSFERS									
A. Educational and General Funds									
1. Instruction	\$ 1,895,692	\$ 6,000	\$ 1,901,692	\$ 2,796,059	\$ 7,406	\$ 2,803,465	\$ 3,053,068	\$ 7,500	\$ 3,060,568
2. Research	597,889	10,068,798	10,666,687	601,623	10,337,791	10,939,414	688,681	10,271,045	10,959,726
3. Public Service	40,237	48,711	88,948	4,429	81,045	85,474		50,000	50,000
4. Academic Support	1,169,138		1,169,138	817,682	39	817,721	746,834	100	746,934
5. Student Services	116,315	1,660	117,975	95,342	1,412	96,754	146,800	2,000	148,800
6. Institutional Support	845,593	4,302	849,895	916,297	2,995	919,292	1,145,529	4,000	1,149,529
7. Staff Benefits	836,550		836,550	961,857		961,857	1,050,870		1,050,870
8. Operation & Maint. of Plant	876,214		876,214	872,741		872,741	1,062,238		1,062,238
9. Scholarships & Fellowships	750	12,895	13,645		17,056	17,056		20,000	20,000
Total E&G Expenditures	\$ 6,378,378	\$ 10,142,366	\$ 16,520,744	\$ 7,066,030	\$ 10,447,744	\$ 17,513,774	\$ 7,894,020	\$ 10,354,645	\$ 18,248,665
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out	179,789		179,789	201,505		201,505	206,080		206,080
Total Educational and General	\$ 6,558,167	\$ 10,142,366	\$ 16,700,533	\$ 7,267,535	\$ 10,447,744	\$ 17,715,279	\$ 8,100,100	\$ 10,354,645	\$ 18,454,745
B. Auxiliary Enterprises Funds									
Expenditures	\$ 240,468		\$ 240,468	\$ 221,335		\$ 221,335	\$ 199,180		\$ 199,180
Mandatory Transfers (In)/Out	9,170		9,170	9,269		9,269	9,600		9,600
Non-Mandatory Transfers (In)/Out	(64,336)		(64,336)	(24,329)		(24,329)	(35,780)		(35,780)
Total Auxiliary Enterprises	\$ 185,302		\$ 185,302	\$ 206,275		\$ 206,275	\$ 173,000		\$ 173,000
TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS	\$ 6,743,469	\$ 10,142,366	\$ 16,885,835	\$ 7,473,810	\$ 10,447,744	\$ 17,921,554	\$ 8,273,100	\$ 10,354,645	\$ 18,627,745
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS									
E&G Funds	\$ 202,947		\$ 202,947	\$ 275,228		\$ 275,228			
Auxiliary Enterprises Funds				11,378		11,378			
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	\$ 202,947	\$ 0	\$ 202,947	\$ 286,606	\$ 0	\$ 286,606	\$ 0	\$ 0	\$ 0

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

APPENDIX VI
Schedule A-5

	Actual 1988			Actual 1989			Revised Budget 1990		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees	\$ 8,308,461		\$ 8,308,461	\$ 8,671,754		\$ 8,671,754	\$ 9,399,092		\$ 9,399,092
2. Federal Appropriations									
3. State Appropriations	62,601,000	\$ 1,323,633	63,924,633	68,151,900	\$ 1,491,767	69,643,667	72,463,000	\$ 1,661,816	74,124,816
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts	4,142,301	14,624,336	18,766,637	4,613,914	16,145,721	20,759,635	4,167,057	16,145,721	20,312,778
6. State Gifts, Grants & Contracts	97,917	4,057,852	4,155,769	135,018	4,311,216	4,446,234	97,942	4,311,218	4,409,160
7. Local Gifts, Grants & Contracts	2,069,806	746,114	2,815,920	1,978,512	376,635	2,355,147	1,840,498	376,635	2,217,133
8. Private Gifts, Grants & Contracts	545,560	25,663,995	26,209,555	456,996	29,128,741	29,585,737	470,445	27,632,405	28,102,850
9. Endowment Income		838,898	838,898		1,315,888	1,315,888		1,315,888	1,315,888
10. Sales and Services of Educ. Act.	7,404,050		7,404,050	9,009,076		9,009,076	7,894,663		7,894,663
11. Other Sources	305,211		305,211	359,885		359,885	498,332		498,332
Total Educ. & General Funds	\$ 85,474,306	\$ 47,254,828	\$132,729,134	\$ 93,377,055	\$ 52,769,968	\$146,147,023	\$ 96,831,029	\$ 51,443,683	\$148,274,712
B. Auxiliary Enterprises Funds	5,280,834		5,280,834	5,627,906		5,627,906	5,661,565		5,661,565
TOTAL CURRENT REVENUES	\$ 90,755,140	\$ 47,254,828	\$138,009,968	\$ 99,004,961	\$ 52,769,968	\$151,774,929	\$102,492,594	\$ 51,443,683	\$153,936,277
CURRENT EXPENDITURES AND TRANSFERS									
A. Educational and General Funds									
1. Instruction	\$ 41,968,818	\$ 21,129,648	\$ 63,098,466	\$ 45,613,304	\$ 24,480,625	\$ 70,093,929	\$ 49,274,507	\$ 22,986,707	\$ 72,261,214
2. Research	1,283,428	18,154,018	19,437,446	1,157,157	20,245,358	21,402,515	1,084,460	20,412,989	21,497,449
3. Public Service	1,174,130	6,456,144	7,630,274	1,278,949	6,518,625	7,797,574		6,518,627	6,518,627
4. Academic Support	9,869,638	19,670	9,889,308	11,058,543	28,718	11,087,261	10,631,225	28,718	10,659,943
5. Student Services	1,189,023	135,848	1,324,871	1,386,606	79,515	1,466,121	1,374,061	79,515	1,453,576
6. Institutional Support	5,843,781	66,556	5,910,337	6,206,696	62,659	6,269,355	6,405,908	62,659	6,468,567
7. Staff Benefits	13,422,072		13,422,072	14,920,622		14,920,622	16,886,845		16,886,845
8. Operation & Maint. of Plant	8,296,963		8,296,963	8,650,785		8,650,785	8,265,805		8,265,805
9. Scholarships & Fellowships	345,308	1,292,944	1,638,252	475,449	1,354,468	1,829,917	664,067	1,354,468	2,018,535
Total E&G Expenditures	\$ 83,393,161	\$ 47,254,828	\$130,647,989	\$ 90,748,111	\$ 52,769,968	\$143,518,079	\$ 94,586,878	\$ 51,443,683	\$146,030,561
Mandatory Transfers (In)/Out	1,213,316		1,213,316	1,614,159		1,614,159	1,513,696		1,513,696
Non-Mandatory Transfers (In)/Out	1,273,131		1,273,131	2,520,381		2,520,381	1,417,400		1,417,400
Total Educational and General	\$ 85,879,608	\$ 47,254,828	\$133,134,436	\$ 94,882,651	\$ 52,769,968	\$147,652,619	\$ 97,517,974	\$ 51,443,683	\$148,961,657
B. Auxiliary Enterprises Funds									
Expenditures	\$ 4,870,622		\$ 4,870,622	\$ 5,618,628		\$ 5,618,628	\$ 5,125,081		\$ 5,125,081
Mandatory Transfers (In)/Out	421,927		421,927	407,863		407,863	336,484		336,484
Non-Mandatory Transfers (In)/Out				(250,000)		(250,000)			
Total Auxiliary Enterprises	\$ 5,292,549		\$ 5,292,549	\$ 5,776,491		\$ 5,776,491	\$ 5,461,565		\$ 5,461,565
TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS	\$ 91,172,157	\$ 47,254,828	\$138,426,985	\$100,659,142	\$ 52,769,968	\$153,429,110	\$102,979,539	\$ 51,443,683	\$154,423,222
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS									
E&G Funds	\$ (405,302)		\$ (405,302)	\$ (1,505,596)		\$ (1,505,596)	\$ (686,945)		\$ (686,945)
Auxiliary Enterprises Funds	(11,715)		(11,715)	(148,585)		(148,585)	200,000		200,000
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	\$ (417,017)	\$ 0	\$ (417,017)	\$ (1,654,181)	\$ 0	\$ (1,654,181)	\$ (486,945)	\$ 0	\$ (486,945)

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

APPENDIX VI
Schedule A-6

	Actual 1988			Actual 1989			Revised Budget 1990		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees									
2. Federal Appropriations	\$ 4,225,422		\$ 4,225,422	\$ 4,312,515		\$ 4,312,515	\$ 4,629,819		\$ 4,629,819
3. State Appropriations	12,817,000		12,817,000	14,290,500		14,290,500	15,399,000		15,399,000
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts	72,769	\$ 664,922	737,691	187,966	\$ 708,882	896,848	75,000	\$ 710,000	785,000
6. State Gifts, Grants & Contracts	12,519	85,503	98,022	4,459	139,605	144,064	5,000	140,000	145,000
7. Local Gifts, Grants & Contracts									
8. Private Gifts, Grants & Contracts	33,248	1,112,322	1,145,570	10,694	841,036	851,730	10,000	950,000	960,000
9. Endowment Income		50,554	50,554		38,164	38,164		40,000	40,000
10. Sales and Services of Educ. Act.	3,060,016		3,060,016	3,409,607		3,409,607	2,951,000		2,951,000
11. Other Sources	42,097		42,097	69,694		69,694	2,000		2,000
Total Educ. & General Funds	\$ 20,263,071	\$ 1,913,301	\$ 22,176,372	\$ 22,285,435	\$ 1,727,687	\$ 24,013,122	\$ 23,071,819	\$ 1,840,000	\$ 24,911,819
B. Auxiliary Enterprises Funds									
TOTAL CURRENT REVENUES	\$ 20,263,071	\$ 1,913,301	\$ 22,176,372	\$ 22,285,435	\$ 1,727,687	\$ 24,013,122	\$ 23,071,819	\$ 1,840,000	\$ 24,911,819
CURRENT EXPENDITURES AND TRANSFERS									
A. Educational and General Funds									
1. Instruction									
2. Research	\$ 15,972,807	\$ 1,794,562	\$ 17,767,369	\$ 17,675,679	\$ 1,587,129	\$ 19,262,808	\$ 17,904,577	\$ 1,700,789	\$ 19,605,366
3. Public Service		23,297	23,297		65,183	65,183		65,000	65,000
4. Academic Support	16,000	71	16,071	16,000	8,850	24,850	16,000	8,591	24,591
5. Student Services									
6. Institutional Support	953,315	95,371	1,048,686	907,602	66,525	974,127	930,861	65,620	996,481
7. Staff Benefits	3,362,384		3,362,384	3,694,028		3,694,028	4,135,421		4,135,421
8. Operation & Maint. of Plant									
9. Scholarships & Fellowships									
Total ESG Expenditures	\$ 20,304,506	\$ 1,913,301	\$ 22,217,807	\$ 22,293,309	\$ 1,727,687	\$ 24,020,996	\$ 22,986,859	\$ 1,840,000	\$ 24,826,859
Mandatory Transfers (In)/Out						162,500			
Non-Mandatory Transfers (In)/Out	391,773		391,773	253,900		253,900	198,100		198,100
Total Educational and General	\$ 20,696,279	\$ 1,913,301	\$ 22,609,580	\$ 22,709,709	\$ 1,727,687	\$ 24,274,896	\$ 23,184,959	\$ 1,840,000	\$ 25,024,959
B. Auxiliary Enterprises Funds									
Expenditures									
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out									
Total Auxiliary Enterprises									
TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS	\$ 20,696,279	\$ 1,913,301	\$ 22,609,580	\$ 22,709,709	\$ 1,727,687	\$ 24,274,896	\$ 23,184,959	\$ 1,840,000	\$ 25,024,959
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS									
ESG Funds	\$ (433,208)		\$ (433,208)	\$ (424,274)		\$ (261,774)	\$ (113,140)		\$ (113,140)
Auxiliary Enterprises Funds									
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	\$ (433,208)	\$ 0	\$ (433,208)	\$ (424,274)	\$ 0	\$ (261,774)	\$ (113,140)	\$ 0	\$ (113,140)

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

APPENDIX VI
Schedule A-7

	Actual 1988			Actual 1989			Revised Budget 1990		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees									
2. Federal Appropriations	\$ 7,148,637		\$ 7,148,637	\$ 7,048,041		\$ 7,048,041	\$ 7,038,602		\$ 7,038,602
3. State Appropriations	15,806,000		15,806,000	16,873,800		16,873,800	18,071,000		18,071,000
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts		\$ 2,817,548	2,817,548		\$ 2,946,820	2,946,820		\$ 3,100,000	3,100,000
6. State Gifts, Grants & Contracts		141,181	141,181		145,495	145,495		157,000	157,000
7. Local Gifts, Grants & Contracts		1,368,104	1,368,104		1,565,528	1,565,528		1,500,000	1,500,000
8. Private Gifts, Grants & Contracts		1,072,439	1,072,439		1,192,956	1,192,956		1,200,000	1,200,000
9. Endowment Income		10,744	10,744		20,294	20,294		21,000	21,000
10. Sales and Services of Educ. Act.	151,525		151,525	125,974		125,974	127,500		127,500
11. Other Sources	8,352		8,352	3,607		3,607			
Total Educ. & General Funds	\$ 23,114,514	\$ 5,410,016	\$ 28,524,530	\$ 24,051,422	\$ 5,871,093	\$ 29,922,515	\$ 25,237,102	\$ 5,978,000	\$ 31,215,102
B. Auxiliary Enterprises Funds									
TOTAL CURRENT REVENUES	\$ 23,114,514	\$ 5,410,016	\$ 28,524,530	\$ 24,051,422	\$ 5,871,093	\$ 29,922,515	\$ 25,237,102	\$ 5,978,000	\$ 31,215,102
CURRENT EXPENDITURES AND TRANSFERS									
A. Educational and General Funds									
1. Instruction									
2. Research									
3. Public Service	\$ 17,979,767	\$ 5,379,515	\$ 23,359,282	\$ 19,633,182	\$ 5,767,888	\$ 25,401,070	\$ 20,109,720	\$ 5,874,000	\$ 25,983,720
4. Academic Support	109,610		109,610	115,940	53	115,993	127,715		127,715
5. Student Services									
6. Institutional Support	980,830	30,275	1,011,105	1,023,376	103,152	1,126,528	1,079,453	104,000	1,183,453
7. Staff Benefits	3,034,948	226	3,035,174	3,410,349		3,410,349	4,026,176		4,026,176
8. Operation & Maint. of Plant									
9. Scholarships & Fellowships									
Total ESG Expenditures	\$ 22,105,155	\$ 5,410,016	\$ 27,515,171	\$ 24,182,847	\$ 5,871,093	\$ 30,053,940	\$ 25,343,064	\$ 5,978,000	\$ 31,321,064
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out	234,158		234,158	228,819		228,819	220,700		220,700
Total Educational and General	\$ 22,339,313	\$ 5,410,016	\$ 27,749,329	\$ 24,411,666	\$ 5,871,093	\$ 30,282,759	\$ 25,563,764	\$ 5,978,000	\$ 31,541,764
B. Auxiliary Enterprises Funds									
Expenditures									
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out									
Total Auxiliary Enterprises									
TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS	\$ 22,339,313	\$ 5,410,016	\$ 27,749,329	\$ 24,411,666	\$ 5,871,093	\$ 30,282,759	\$ 25,563,764	\$ 5,978,000	\$ 31,541,764
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS									
ESG Funds	\$ 775,201		\$ 775,201	\$ (360,244)		\$ (360,244)	\$ (326,662)		\$ (326,662)
Auxiliary Enterprises Funds									
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	\$ 775,201	\$ 0	\$ 775,201	\$ (360,244)	\$ 0	\$ (360,244)	\$ (326,662)	\$ 0	\$ (326,662)

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

APPENDIX VI
Schedule A-8

	Actual 1988			Actual 1989			Revised Budget 1990		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees	\$ 746,970		\$ 746,970	\$ 744,150		\$ 744,150	\$ 707,282		\$ 707,282
2. Federal Appropriations									
3. State Appropriations	8,305,000	\$ 403,860	8,708,860	9,054,500	\$ 661,616	9,716,116	9,576,000	\$ 590,000	10,166,000
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts	479,344	1,085,960	1,565,304	417,068	997,446	1,414,514	412,000	1,334,000	1,746,000
6. State Gifts, Grants & Contracts				685	1,354	2,039			
7. Local Gifts, Grants & Contracts									
8. Private Gifts, Grants & Contracts	34,340	168,002	202,342	62,229	372,882	435,111	55,000	400,000	455,000
9. Endowment Income		36,423	36,423		53,405	53,405		60,000	60,000
10. Sales and Services of Educ. Act.	1,428,619		1,428,619	1,628,810		1,628,810	1,604,000		1,604,000
11. Other Sources	31,663		31,663	30,376		30,376			
Total Educ. & General Funds	\$ 11,025,936	\$ 1,694,245	\$ 12,720,181	\$ 11,937,818	\$ 2,086,703	\$ 14,024,521	\$ 12,354,282	\$ 2,384,000	\$ 14,738,282
B. Auxiliary Enterprises Funds									
TOTAL CURRENT REVENUES	\$ 11,025,936	\$ 1,694,245	\$ 12,720,181	\$ 11,937,818	\$ 2,086,703	\$ 14,024,521	\$ 12,354,282	\$ 2,384,000	\$ 14,738,282
CURRENT EXPENDITURES AND TRANSFERS									
A. Educational and General Funds									
1. Instruction	\$ 6,474,769	\$ 12,003	\$ 6,486,772	\$ 7,413,717	\$ 74,822	\$ 7,488,539	\$ 8,116,242	\$ 100,000	\$ 8,216,242
2. Research		1,195,797	1,195,797		1,213,109	1,213,109		1,450,000	1,450,000
3. Public Service		5,500	5,500		7,922	7,922		8,000	8,000
4. Academic Support	2,737,028	429,867	3,166,895	1,895,090	723,502	2,618,592	1,810,070	750,000	2,560,070
5. Student Services									
6. Institutional Support	15,048	12,335	27,383	6,142	13,685	19,827	6,996	16,000	22,996
7. Staff Benefits	1,349,602		1,349,602	1,512,340		1,512,340	1,550,062		1,550,062
8. Operation & Maint. of Plant				1,103,132		1,103,132	1,099,115		1,099,115
9. Scholarships & Fellowships		38,743	38,743	10,000	53,663	63,663	20,000	60,000	80,000
Total E&G Expenditures	\$ 10,576,447	\$ 1,694,245	\$ 12,270,692	\$ 11,940,421	\$ 2,086,703	\$ 14,027,124	\$ 12,602,485	\$ 2,384,000	\$ 14,986,485
Mandatory Transfers (In)/Out	(4,438)		(4,438)	(2,532)		(2,532)			
Non-Mandatory Transfers (In)/Out	50,699		50,699	16,772		16,772	106,800		106,800
Total Educational and General	\$ 10,622,708	\$ 1,694,245	\$ 12,316,953	\$ 11,954,661	\$ 2,086,703	\$ 14,041,364	\$ 12,709,285	\$ 2,384,000	\$ 15,093,285
B. Auxiliary Enterprises Funds									
Expenditures									
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out									
Total Auxiliary Enterprises									
TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS	\$ 10,622,708	\$ 1,694,245	\$ 12,316,953	\$ 11,954,661	\$ 2,086,703	\$ 14,041,364	\$ 12,709,285	\$ 2,384,000	\$ 15,093,285
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS									
E&G Funds	\$ 403,228		\$ 403,228	\$ (16,843)		\$ (16,843)	\$ (355,003)		\$ (355,003)
Auxiliary Enterprises Funds									
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	\$ 403,228	\$ 0	\$ 403,228	\$ (16,843)	\$ 0	\$ (16,843)	\$ (355,003)	\$ 0	\$ (355,003)

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 1988			Actual 1989			Revised Budget 1990		
	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	\$ 2,033,000		\$ 2,033,000	\$ 2,101,100		\$ 2,101,100	\$ 2,228,000		\$ 2,228,000
4. Local Appropriations	60,000		60,000	120,000		120,000	120,000		120,000
5. Federal Gifts, Grants & Contracts	63,650	\$ 65,420		51,552	\$ 48,392			\$ 12,000	12,000
6. State Gifts, Grants & Contracts	4,571	355,085	359,656	10,514	392,944	403,458		483,018	483,018
7. Local Gifts, Grants & Contracts					12,825				
8. Private Gifts, Grants & Contracts		7,082	7,082	1,000	6,194	7,194			
9. Endowment Income									
10. Sales and Services of Educ. Act.									
11. Other Sources	50,654		50,654	78,826		78,826	50,000		50,000
Total Educ. & General Funds	\$ 2,211,875	\$ 427,587	\$ 2,510,392	\$ 2,362,992	\$ 460,355	\$ 2,710,578	\$ 2,398,000	\$ 495,018	\$ 2,893,018
B. Auxiliary Enterprises Funds									
TOTAL CURRENT REVENUES	\$ 2,211,875	\$ 427,587	\$ 2,510,392	\$ 2,362,992	\$ 460,355	\$ 2,710,578	\$ 2,398,000	\$ 495,018	\$ 2,893,018
CURRENT EXPENDITURES AND TRANSFERS									
A. Educational and General Funds									
1. Instruction									
2. Research									
3. Public Service	\$ 1,557,832	\$ 420,505	\$ 1,978,337	\$ 1,793,010	\$ 454,161	\$ 2,247,171	\$ 1,994,750	\$ 495,018	\$ 2,489,768
4. Academic Support									
5. Student Services									
6. Institutional Support	132,201	545	132,746	146,465		146,465	193,701		193,701
7. Staff Benefits	287,201	6,537	293,738	322,273	6,194	328,467	379,920		379,920
8. Operation & Maint. of Plant									
9. Scholarships & Fellowships									
Total E&G Expenditures	\$ 1,977,234	\$ 427,587	\$ 2,404,821	\$ 2,261,748	\$ 460,355	\$ 2,722,103	\$ 2,568,371	\$ 495,018	\$ 3,063,389
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out	106,183		106,183	116,700		116,700	51,000		51,000
Total Educational and General	\$ 2,083,417	\$ 427,587	\$ 2,511,004	\$ 2,378,448	\$ 460,355	\$ 2,838,803	\$ 2,619,371	\$ 495,018	\$ 3,114,389
B. Auxiliary Enterprises Funds									
Expenditures									
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out									
Total Auxiliary Enterprises									
TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS	\$ 2,083,417	\$ 427,587	\$ 2,511,004	\$ 2,378,448	\$ 460,355	\$ 2,838,803	\$ 2,619,371	\$ 495,018	\$ 3,114,389
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS									
E&G Funds	\$ 128,458		\$ 128,458	\$ (15,456)		\$ (15,456)	\$ (221,371)		\$ (221,371)
Auxiliary Enterprises Funds									
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	\$ 128,458	\$ 0	\$ 128,458	\$ (15,456)	\$ 0	\$ (15,456)	\$ (221,371)	\$ 0	\$ (221,371)

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 1988			Actual 1989			Revised Budget 1990		
	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	\$ 878,000		\$ 878,000	\$ 947,700		\$ 947,700	\$ 1,041,000		\$ 1,041,000
4. Local Appropriations	730,590		730,590	760,908		760,908	799,425		799,425
5. Federal Gifts, Grants & Contracts	5,075	\$ 26,348	31,423	6,731	\$ 78,178	84,909	30,000	\$ 126,000	156,000
6. State Gifts, Grants & Contracts		232,009	232,009	2,564	255,692	258,256		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				13		13			
Total Educ. & General Funds	\$ 1,613,665	\$ 258,357	\$ 1,872,022	\$ 1,717,916	\$ 333,870	\$ 2,051,786	\$ 1,870,425	\$ 376,000	\$ 2,246,425
B. Auxiliary Enterprises Funds									
TOTAL CURRENT REVENUES	\$ 1,613,665	\$ 258,357	\$ 1,872,022	\$ 1,717,916	\$ 333,870	\$ 2,051,786	\$ 1,870,425	\$ 376,000	\$ 2,246,425
CURRENT EXPENDITURES AND TRANSFERS									
A. Educational and General Funds									
1. Instruction									
2. Research									
3. Public Service	\$ 1,198,053	\$ 258,357	\$ 1,456,410	\$ 1,326,851	\$ 333,870	\$ 1,660,721	\$ 1,480,507	\$ 376,000	\$ 1,856,507
4. Academic Support	96,967		96,967	104,354		104,354	120,358		120,358
5. Student Services									
6. Institutional Support	2,892		2,892	1,016		1,016	16,417		16,417
7. Staff Benefits	262,362		262,362	294,613		294,613	330,160		330,160
8. Operation & Maint. of Plant									
9. Scholarships & Fellowships									
Total E&G Expenditures	\$ 1,560,274	\$ 258,357	\$ 1,818,631	\$ 1,726,834	\$ 333,870	\$ 2,060,704	\$ 1,947,442	\$ 376,000	\$ 2,323,442
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out	11,600		11,600	19,400		19,400	14,100		14,100
Total Educational and General	\$ 1,571,874	\$ 258,357	\$ 1,830,231	\$ 1,746,234	\$ 333,870	\$ 2,080,104	\$ 1,961,542	\$ 376,000	\$ 2,337,542
B. Auxiliary Enterprises Funds									
Expenditures									
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out									
Total Auxiliary Enterprises									
TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS	\$ 1,571,874	\$ 258,357	\$ 1,830,231	\$ 1,746,234	\$ 333,870	\$ 2,080,104	\$ 1,961,542	\$ 376,000	\$ 2,337,542
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS									
E&G Funds	\$ 41,791		\$ 41,791	\$ (28,318)		\$ (28,318)	\$ (91,117)		\$ (91,117)
Auxiliary Enterprises Funds									
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	\$ 41,791	\$ 0	\$ 41,791	\$ (28,318)	\$ 0	\$ (28,318)	\$ (91,117)	\$ 0	\$ (91,117)

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 1988			Actual 1989			Revised Budget 1990		
	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	\$ 629,000		\$ 629,000	\$ 673,700		\$ 673,700	\$ 751,000		\$ 751,000
4. Local Appropriations	683,292		683,292	804,675		804,675	799,127		799,127
5. Federal Gifts, Grants & Contracts									
6. State Gifts, Grants & Contracts									
7. Local Gifts, Grants & Contracts									
8. Private Gifts, Grants & Contracts									
9. Endowment Income									
10. Sales and Services of Educ. Act.									
11. Other Sources	2,831		2,831	3,465		3,465	2,500		2,500
Total Educ. & General Funds	\$ 1,315,123		\$ 1,315,123	\$ 1,481,840		\$ 1,481,840	\$ 1,552,627		\$ 1,552,627
B. Auxiliary Enterprises Funds									
TOTAL CURRENT REVENUES	\$ 1,315,123	\$ 0	\$ 1,315,123	\$ 1,481,840	\$ 0	\$ 1,481,840	\$ 1,552,627	\$ 0	\$ 1,552,627
CURRENT EXPENDITURES AND TRANSFERS									
A. Educational and General Funds									
1. Instruction									
2. Research									
3. Public Service	\$ 1,123,563		\$ 1,123,563	\$ 1,196,536		\$ 1,196,536	\$ 1,421,745		\$ 1,421,745
4. Academic Support									
5. Student Services									
6. Institutional Support	3,055		3,055	1,370		1,370	14,607		14,607
7. Staff Benefits	188,769		188,769	194,656		194,656	233,758		233,758
8. Operation & Maint. of Plant									
9. Scholarships & Fellowships									
Total ESG Expenditures	\$ 1,315,387		\$ 1,315,387	\$ 1,392,562		\$ 1,392,562	\$ 1,670,110		\$ 1,670,110
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out	7,400		7,400	11,400		11,400	7,400		7,400
Total Educational and General	\$ 1,322,787		\$ 1,322,787	\$ 1,403,962		\$ 1,403,962	\$ 1,677,510		\$ 1,677,510
B. Auxiliary Enterprises Funds									
Expenditures									
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out									
Total Auxiliary Enterprises									
TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS	\$ 1,322,787	\$ 0	\$ 1,322,787	\$ 1,403,962	\$ 0	\$ 1,403,962	\$ 1,677,510	\$ 0	\$ 1,677,510
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS									
ESG Funds	\$ (7,664)		\$ (7,664)	\$ 77,878		\$ 77,878	\$ (124,883)		\$ (124,883)
Auxiliary Enterprises Funds									
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	\$ (7,664)	\$ 0	\$ (7,664)	\$ 77,878	\$ 0	\$ 77,878	\$ (124,883)	\$ 0	\$ (124,883)

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 1988			Actual 1989			Revised Budget 1990		
	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	\$ 1,249,000		\$ 1,249,000	\$ 1,433,700		\$ 1,433,700	\$ 1,535,000		\$ 1,535,000
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts		\$ 266,353	266,353	8,391	\$ 302,278	310,669		\$ 400,066	400,066
6. State Gifts, Grants & Contracts		3,354	3,354					44,000	44,000
7. Local Gifts, Grants & Contracts									
8. Private Gifts, Grants & Contracts		27,992	27,992	250	24,756	25,006	35,272	31,563	66,835
9. Endowment Income									
10. Sales and Services of Educ. Act.	20,558		20,558	48,976		48,976	229,905		229,905
11. Other Sources	669,670		669,670	751,923		751,923	497,921		497,921
Total Educ. & General Funds	\$ 1,939,228	\$ 297,699	\$ 2,236,927	\$ 2,243,240	\$ 327,034	\$ 2,570,274	\$ 2,298,098	\$ 475,629	\$ 2,773,727
B. Auxiliary Enterprises Funds									
TOTAL CURRENT REVENUES	\$ 1,939,228	\$ 297,699	\$ 2,236,927	\$ 2,243,240	\$ 327,034	\$ 2,570,274	\$ 2,298,098	\$ 475,629	\$ 2,773,727
CURRENT EXPENDITURES AND TRANSFERS									
A. Educational and General Funds									
1. Instruction									
2. Research									
3. Public Service	\$ 1,480,240	\$ 297,699	\$ 1,777,939	\$ 1,659,543	\$ 327,034	\$ 1,986,577	\$ 1,779,990	\$ 475,629	\$ 2,255,619
4. Academic Support									
5. Student Services									
6. Institutional Support	85,881		85,881	76,134		76,134	93,572		93,572
7. Staff Benefits	414,191		414,191	430,711		430,711	489,584		489,584
8. Operation & Maint. of Plant									
9. Scholarships & Fellowships									
Total ESG Expenditures	\$ 1,980,312	\$ 297,699	\$ 2,278,011	\$ 2,166,388	\$ 327,034	\$ 2,493,422	\$ 2,363,146	\$ 475,629	\$ 2,838,775
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out	(47,503)		(47,503)	129,959		129,959	42,850		42,850
Total Educational and General	\$ 1,932,809	\$ 297,699	\$ 2,230,508	\$ 2,296,347	\$ 327,034	\$ 2,623,381	\$ 2,405,996	\$ 475,629	\$ 2,881,625
B. Auxiliary Enterprises Funds									
Expenditures									
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out									
Total Auxiliary Enterprises									
TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS	\$ 1,932,809	\$ 297,699	\$ 2,230,508	\$ 2,296,347	\$ 327,034	\$ 2,623,381	\$ 2,405,996	\$ 475,629	\$ 2,881,625
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS									
ESG Funds	\$ 6,419		\$ 6,419	\$ (53,107)		\$ (53,107)	\$ (107,898)		\$ (107,898)
Auxiliary Enterprises Funds									
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	\$ 6,419	\$ 0	\$ 6,419	\$ (53,107)	\$ 0	\$ (53,107)	\$ (107,898)	\$ 0	\$ (107,898)

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

APPENDIX VI
Schedule A-13

	Actual 1988			Actual 1989			Revised Budget 1990		
	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	\$ 1,937,000		\$ 1,937,000	\$ 2,036,800		\$ 2,036,800	\$ 2,094,000		\$ 2,094,000
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts									
6. State Gifts, Grants & Contracts		\$ 23,473	23,473		\$ 2,082	2,082			
7. Local Gifts, Grants & Contracts									
8. Private Gifts, Grants & Contracts	313,932	191,773	505,705	236,719	227,732	464,451	136,400	\$ 168,000	304,400
9. Endowment Income	54,441	6,275	60,716	66,673	3,016	69,689		3,100	3,100
10. Sales and Services of Educ. Act.									
11. Other Sources	8,249,945		8,249,945	9,156,615		9,156,615	7,710,800		7,710,800
Total Educ. & General Funds	\$ 10,555,318	\$ 221,521	\$ 10,776,839	\$ 11,496,807	\$ 232,830	\$ 11,729,637	\$ 9,941,200	\$ 171,100	\$ 10,112,300
B. Auxiliary Enterprises Funds									
TOTAL CURRENT REVENUES	\$ 10,555,318	\$ 221,521	\$ 10,776,839	\$ 11,496,807	\$ 232,830	\$ 11,729,637	\$ 9,941,200	\$ 171,100	\$ 10,112,300
CURRENT EXPENDITURES AND TRANSFERS									
A. Educational and General Funds									
1. Instruction									
2. Research									
3. Public Service		\$ 23,473	\$ 23,473		\$ 2,082	\$ 2,082			
4. Academic Support									
5. Student Services									
6. Institutional Support	\$ 12,166,512	198,048	12,364,560	\$ 13,429,796	230,748	13,660,544	\$ 14,561,300	\$ 171,100	\$ 14,732,400
7. Staff Benefits	2,661,637		2,661,637	2,896,796		2,896,796	3,294,000		3,294,000
8. Operation & Maint. of Plant									
9. Scholarships & Fellowships									
Total E&G Expenditures	\$ 14,828,149	\$ 221,521	\$ 15,049,670	\$ 16,326,592	\$ 232,830	\$ 16,559,422	\$ 17,855,300	\$ 171,100	\$ 18,026,400
Mandatory Transfers (In)/Out	496,833		496,833	822,559		822,559			
Non-Mandatory Transfers (In)/Out	(4,256,611)		(4,256,611)	(6,265,265)		(6,265,265)	(7,914,100)		(7,914,100)
Total Educational and General	\$ 11,068,371	\$ 221,521	\$ 11,289,892	\$ 10,883,886	\$ 232,830	\$ 11,116,716	\$ 9,941,200	\$ 171,100	\$ 10,112,300
B. Auxiliary Enterprises Funds									
Expenditures									
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out									
Total Auxiliary Enterprises									
TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS	\$ 11,068,371	\$ 221,521	\$ 11,289,892	\$ 10,883,886	\$ 232,830	\$ 11,116,716	\$ 9,941,200	\$ 171,100	\$ 10,112,300
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS									
E&G Funds	\$ (513,053)		\$ (513,053)	\$ 612,921		\$ 612,921			
Auxiliary Enterprises Funds									
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	\$ (513,053)	\$ 0	\$ (513,053)	\$ 612,921	\$ 0	\$ 612,921	\$ 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 1988			Actual 1989			Revised Budget 1990		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
REVENUES									
Services to Patients	\$132,813,403		\$132,813,403	\$151,279,010		\$151,279,010	\$159,271,243		\$159,271,243
Gifts, Grants and Contracts	3,786,446	\$ 2,803,190	6,589,636	4,876,731	\$ 3,386,204	8,262,935	5,277,560	\$ 2,924,232	8,201,792
Auxiliary Enterprises	34,386		34,386	(1,903)		(1,903)			0
Other Sources	1,225,116		1,225,116	2,019,858		2,019,858	1,318,704		1,318,704
TOTAL REVENUES	<u>\$137,859,351</u>	<u>\$ 2,803,190</u>	<u>\$140,662,541</u>	<u>\$158,173,696</u>	<u>\$ 3,386,204</u>	<u>\$161,559,900</u>	<u>\$165,867,507</u>	<u>\$ 2,924,232</u>	<u>\$168,791,739</u>
EXPENDITURES									
Administration	\$ 13,371,618		\$ 13,371,618	\$ 15,695,937		\$ 15,695,937	\$ 15,709,206		\$ 15,709,206
Nursing	24,764,399		24,764,399	28,282,903		28,282,903	30,817,126		30,817,126
Teaching	8,958,362		8,958,362	11,558,398		11,558,398	12,732,222		12,732,222
Ancillary Services	44,996,149		44,996,149	51,605,396		51,605,396	51,996,487		51,996,487
Outpatient Services	7,201,375		7,201,375	9,450,235		9,450,235	10,597,896		10,597,896
Support Services	12,832,970		12,832,970	16,348,020		16,348,020	9,968,925		9,968,925
Fixed Expenses	11,554,837	\$ 2,803,190	14,358,027	12,382,991	\$ 3,386,204	15,769,195	8,996,014	\$ 2,924,232	11,920,246
Auxiliary Enterprises	2,208,475		2,208,475	4,421,363		4,421,363	4,035,087		4,035,087
Total Expenditures	<u>\$125,888,185</u>	<u>\$ 2,803,190</u>	<u>\$128,691,375</u>	<u>\$149,745,243</u>	<u>\$ 3,386,204</u>	<u>\$153,131,447</u>	<u>\$144,852,963</u>	<u>\$ 2,924,232</u>	<u>\$147,777,195</u>
Mandatory Transfers (In)/Out	6,987,882		6,987,882	8,724,245		8,724,245	18,135,324		18,135,324
Non-Mandatory Transfers (In)/Out	670,864		670,864	(2,839,221)		(2,839,221)	859,100		859,100
TOTAL EXPENDITURES AND TRANSFERS	<u>\$133,546,931</u>	<u>\$ 2,803,190</u>	<u>\$136,350,121</u>	<u>\$155,630,267</u>	<u>\$ 3,386,204</u>	<u>\$159,016,471</u>	<u>\$163,847,387</u>	<u>\$ 2,924,232</u>	<u>\$166,771,619</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS									
	\$ 4,312,420		\$ 4,312,420	\$ 2,543,429		\$ 2,543,429	\$ 2,020,120		\$ 2,020,120
Fund Balance at Beginning of Year	24,855,274		24,855,274	29,167,694		29,167,694	31,711,123		31,711,123
Fund Balance at End of Year	<u>\$ 29,167,694</u>	<u>\$ 0</u>	<u>\$ 29,167,694</u>	<u>\$ 31,711,123</u>	<u>\$ 0</u>	<u>\$ 31,711,123</u>	<u>\$ 33,731,243</u>	<u>\$ 0</u>	<u>\$ 33,731,243</u>

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

APPENDIX VI
Schedule A-15

	Actual 1988			Actual 1989			Revised Budget 1990		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
REVENUES									
Services to Patients	\$ 29,861,368		\$ 29,861,368	\$ 33,295,554		\$ 33,295,554	\$ 35,251,276		\$ 35,251,276
Gifts, Grants and Contracts		\$ 341	341		\$ 14,138	14,138	537,969	\$ 14,138	552,107
Auxiliary Enterprises	484,004		484,004	547,950		547,950			
Other Sources	(2,015,443)		(2,015,443)	(5,430,084)		(5,430,084)	(5,290,852)		(5,290,852)
TOTAL REVENUES	<u>\$ 28,329,929</u>	<u>\$ 341</u>	<u>\$ 28,330,270</u>	<u>\$ 28,413,420</u>	<u>\$ 14,138</u>	<u>\$ 28,427,558</u>	<u>\$ 30,498,393</u>	<u>\$ 14,138</u>	<u>\$ 30,512,531</u>
EXPENDITURES									
Administration	\$ 3,275,715		\$ 3,275,715	\$ 3,400,494		\$ 3,400,494	\$ 3,860,350		\$ 3,860,350
Nursing	3,787,071		3,787,071	4,412,153		4,412,153	4,615,201		4,615,201
Ancillary Services	8,823,756		8,823,756	10,291,147		10,291,147	10,505,687		10,505,687
Outpatient Services	739,506		739,506	621,597		621,597	796,184		796,184
Support Services	4,216,999		4,216,999	3,918,621		3,918,621	4,453,061		4,453,061
Fixed Expense	2,460,087	\$ 341	2,460,428	2,324,501	\$ 14,138	2,338,639	2,230,632	\$ 14,138	2,244,770
Renal Services	884,522		884,522	1,062,811		1,062,811	1,123,780		1,123,780
Auxiliary Enterprises	414,785		414,785	525,657		525,657	504,620		504,620
Total Expenditures	<u>\$ 24,602,441</u>	<u>\$ 341</u>	<u>\$ 24,602,782</u>	<u>\$ 26,556,981</u>	<u>\$ 14,138</u>	<u>\$ 26,571,119</u>	<u>\$ 28,089,515</u>	<u>\$ 14,138</u>	<u>\$ 28,103,653</u>
Mandatory Transfers (In)/Out	629,111		629,111	521,870		521,870	500,162		500,162
Non-Mandatory Transfers (In)/Out	1,095,474		1,095,474	1,771,349		1,771,349	160,200		160,200
TOTAL EXPENDITURES AND TRANSFERS	<u>\$ 26,327,026</u>	<u>\$ 341</u>	<u>\$ 26,327,367</u>	<u>\$ 28,850,200</u>	<u>\$ 14,138</u>	<u>\$ 28,864,338</u>	<u>\$ 28,749,877</u>	<u>\$ 14,138</u>	<u>\$ 28,764,015</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS	\$ 2,002,903		\$ 2,002,903	\$ (436,780)		\$ (436,780)	\$ 1,748,516		\$ 1,748,516
Fund Balance at Beginning of Year	2,225,853		2,225,853	4,254,007		4,254,007	3,817,227		3,817,227
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>\$ 4,254,007</u>	<u>\$ 0</u>	<u>\$ 4,254,007</u>	<u>\$ 3,817,227</u>	<u>\$ 0</u>	<u>\$ 3,817,227</u>	<u>\$ 5,565,743</u>	<u>\$ 0</u>	<u>\$ 5,565,743</u>

THE UNIVERSITY OF TENNESSEE
Unrestricted Current Funds
Notes to Exhibits, Schedules and Appendices
Fiscal Years 1988, 1989, and 1990

Footnotes are arranged numerically by entity:

CHATTANOOGA

1. Reflects reduction in projected indirect income from Grants and Contracts due to changes in allowable percentages and availability of funds.
2. Reflects growth due to programmatic changes in UTC arena.
3. FY 1989-90 growth reflected from additional activities in Continuing Education - Conferences.
4. Media Services was budgeted in Public Service on the original FY 1989-90 budget and moved to Academic Support on the revised budget.
5. Escalation of costs due to mandated insurance and longevity increases in FY 1989-90.
6. Represents the reallocation of prior year encumbrances to cover obligations outstanding at the close of FY 1988-89.
7. Reflects correction of internal accounting policy in FY 1989-90. In prior years, departmental motor vehicle operation recoveries were shown in object code 32, Motor Vehicle Operations, and departmental telephone service recoveries were shown in object code 35, Communications, instead of object code 48, Service Department Credits.
8. Reflects a 20% increase in instructional budgets.
9. Increase in FY 1989-90 is the result of the establishment of a Motor Vehicle operations budget and enhancement of services provided by the Graphic Center. See footnote number 7.
10. Reflects off-setting error in year-end closing in object codes 50-59, "Stores for Resale," and object code 39, "Supplies."
11. \$68,846 included in other expenditure functions.

KNOXVILLE

1. Includes above average miscellaneous income.
2. Reflects transfer of funds from program adjustment account for both research incentive efforts and research equipment purchases.

NOTES Continued

3. Refer to footnote number 2. Also includes allocations from the state appropriation for instruction and research equipment.
4. Reflects decreased expenditures by the State Testing and Evaluation Center.
5. Includes staff benefits for one additional month's salary for academic year faculty and staff benefits for an additional one-half summer session. These are one-time expenditures due to the change from a quarter to semester system.
6. Increase due to conference center rental and minor construction renovation projects.
7. Includes an additional one-half summer session due to the change from a quarter to semester system.
8. Reflects change in accounting for recoveries for computing services. Recoveries were to Service Department Credits in FY 1989-90.
9. Increase due to conference center rentals.
10. Reflects emphasis on increasing library acquisition funding.

MARTIN

1. Reflects a change in accounting for Restricted gift income.
2. Previously, revenues from camps and other special programs have been realized under "Other Student Charges" and "Other Sources." Beginning in FY 1988-89 they were moved to "Sales and Services."
3. Reflects change in food service facility from self-operated to contracted in FY 1988-89.
4. The primary account in this function reflects only the base operational budget for the Research Office. As research project expenditures are identified in departmental instructional budgets, they are transferred to the Research function.
5. In the past, the expenditures for camps and other special programs have been incurred in "Instruction." Beginning in FY 1988-89, these expenditures were moved to "Public Service."
6. Beginning in FY 1988-89, funding associated with the office of the Dean of Agriculture and Home Economics was separated from the Agriculture instructional budget and transferred from the function "Instruction" to "Academic Support." Also, several desegregation accounts were reclassified as Academic Support from Instruction and Student Services functions.
7. FY 1988-89 summer school expenses were split between FY 1988-89 and FY 1989-90 rather than including all expenses in FY 1989-90. This change

NOTES Continued

resulted in three terms of summer school being included in FY 1988-89 instead of the usual two.

8. Reorganization and transfer of Conferences and Institutes from Continuing Education to Student Affairs in FY 1988-89 reduced travel activity.
9. Recoveries in the LD and Wats Services account are budgeted in object code 48, Service Department Credits, but actual recoveries have been made to object code 35, Communications. Future recoveries will be made consistent with the budget.
10. In FY 1987-88, several athletic grant-in-aid expenditures are reflected in object code 46, Contractual and Special Services, instead of object code 43, Awards.
11. Funds have been reallocated to increase merit scholarship awards for FY 1989-90.
12. FY 1988-89 reflects increased funding for Math and Science Center of Excellence-Matching and NSF cost sharing through Academic Equipment Loan Fund account.
13. Cost sharing matching funds are originally budgeted in salary lines and later transferred to object code 44, Grants and Subsidies.
14. Transportation Services budget was changed from Institutional support to Service Center, increasing object code 48, Service Department Credits, accordingly in FY 1989-90.
15. Includes supplemental equipment funding of \$204,000 and \$155,000 for microcomputer labs.
16. Several parking authority projects were deferred from FY 1987-88 to FY 1988-89.
17. Reflects increase in parking registration fees; however, both revenues and expenditures will be reduced by \$89,000 in November, 1989, business to correct a recording error.

SPACE INSTITUTE

1. Increase due to increased activity of UTSI Center for Advanced Space Propulsion.
2. A consulting contract with the Naval Air Station decreased in FY 1988-89 and FY 1989-90.
3. Reflects an increase in the number of faculty and a lower percentage of faculty salaries transferred to contracts in FY 1988-89 and FY 1989-90.
4. Beginning in FY 1989-90, expenses of conferences and seminars will be processed through Restricted accounts.

NOTES Continued

5. Reflects a budget adjustment from the function of Academic Support to Institutional Support to better reflect the actual activities in each function.
6. The position of Assistant Dean in Student Services was vacant for a major portion of FY 1988-89.
7. Reflects a change in the way GRA salaries and fees are being handled in FY 1989-90. They are being transferred from Academic Support to Instruction.
8. Reflects a redistribution of salaries between accounts in FY 1989-90.
9. Beginning in FY 1988-89, the number of vehicles at UTSI has been increased.

MEMPHIS - OTHER SPECIALIZED UNITS

1. Increase includes \$411,882 estimated revenue from University Physicians Foundation for operation of the morgue. This was handled as a recovery in FY 1987-88.
2. Decrease in FY 1989-90 reflects moving of Cancer Clinic patient care function to University Physicians Foundation.
3. FY 1988-89 and FY 1989-90 reflect additional support for CEC-Knoxville from UT Medical Center.
4. FY 1988-89 and FY 1989-90 reflect the University's mission of providing increased support for instructional programs.
5. Reflects one-time expenditure of \$400,000 for development and installation of teleteaching studio for educational purposes and approximately \$700,000 for computer equipment for student instruction support.
6. Reflects change in funding by state of conditional grants program to a minority scholarship program in FY 1989-90.
7. Reflects increased debt service for new computer equipment in FY 1988-89.
8. Includes estimated transfer to College of Medicine Units to balance their budget.
9. Reflects growth in graduate studies in the College of Pharmacy in FY 1988-89 and FY 1989-90.
10. Reflects evaluation and reclassification of support staff with equity adjustments; also includes unbudgeted overtime.
11. Reflects \$500,000 computer services recovery budgeted in Service Department Credits in FY 1989-90 but shown as a recovery in computer services in FY 1988-89.

NOTES Continued

12. Includes a new account, Gas Cylinders, in the Service Center area in FY 1988-89 and FY 1989-90.
13. Reflects increased sales of office supplies to include personal computers in the Service Center areas.
14. Includes one-time expenditures for instructional computer equipment in FY 1988-89.

COLLEGE OF MEDICINE UNITS

1. Reflects support from LeBonheur Hospital for Pediatrics in FY 1988-89 and FY 1989-90.
2. Reflects \$100,000 increase in Cont. Education - Medicine, which will be offset by increased revenue.
3. Public liability insurance was covered under MOSU until FY 1988-89.
4. Reflects amount transferred from MOSU to COMU to balance their budget.
5. Reflects increased coverage by Emergency Room physicians. Total cost will be recovered from Memphis and Shelby County Hospital.
6. Reflects increase in Graduate Studies program in FY 1988-89 and FY 1989-90.
7. Less maintenance and repair expense is anticipated in FY 1989-90 due to the replacement of equipment.
8. Classification of revenue received from LeBonheur Hospital changed from Professional Services Recovery to Sales and Services income.
9. Reflects \$400,000 additional appropriation for Baptist Hospital lease.
10. Reflects cost sharing by special education funds for new faculty start-up costs in the Basic Sciences area.
11. Reflects supplemental appropriation for group insurance in Staff Benefits. This amount will be corrected to be included with object code 21.

FAMILY MEDICINE UNITS

1. Both FY 1987-88 and FY 1988-89 reflect one-time renovation expense to FM-Jackson Clinic building, a state-owned facility.
2. In FY 1987-88, contract physicians were reflected in object code 46, Contractual and Special Services. In FY 1988-89 and FY 1989-90, they are in object code 37, Professional Services and Memberships.
3. Reflects estimated increase in liability insurance premiums.

NOTES Continued

4. Reflects expenditure recovery from UT Medical Center at Knoxville for services provided by FM-Knoxville.
5. Reflects one-time replacement and enhancement of clinical patient care equipment at FM-Jackson and FM-Memphis in FY 1987-88 and FY 1988-89.

AGRICULTURAL EXPERIMENT STATION

1. Reflects transfer of C & S hourly employees from bi-weekly to C & S monthly status in FY 1989-90.
2. Reflects expanded research activity and needs of the Institute of Agriculture Development Office.
3. Reflects reallocation of operating funds to accommodate needed equipment purchases.

AGRICULTURAL EXTENSION SERVICE

1. Funding increase due to anticipated matching expenditures for county cost sharing in office modernization.

VETERINARY MEDICINE

1. Two new positions were added in FY 1989-90. On revised FY 1989-90 budget, \$20,500 was improperly classified in object code 12, "Academic Salaries," instead of object code 14, "Student Employees-Salaried." Also, \$30,420 was incorrectly budgeted in object code 12 on the original budget and moved to object code 11 on the revised budget.

INSTITUTE OF PUBLIC SERVICE

1. Reflects increase in local appropriation for Center for Government Training.
2. Reflects uncertainty over DOD contract renewal in FY 1989-90.
3. Reflects budgeting of salary for Vice President for part of FY 1988-89 and full year for FY 1989-90, and increased faculty support.
4. Reflects additional expense for hazardous waste programs and increase in training programs in FY 1988-89.
5. Reflects increase in expense and renovation of regional offices in Memphis and Chattanooga, and Vice President's office.
6. Reflects training development cost started in FY 1988-89 and to be completed in FY 1989-90.
7. Reflects increased space in Nashville office and off-campus training facilities cost.

NOTES Continued

8. Departmental overhead charges moved to object code 46, Contractual and Special Services.

MTAS

1. Reflects distribution of Vice President's budget for FY 1989-90.
2. Reflects additional support positions for FY 1988-89 and FY 1989-90.
3. Reflects use of temporary employees to cover for maternity leave in FY 1988-89.
4. Reflects increase of two (2) assigned University vehicles in FY 1988-89.
5. Reflects move to new offices and computer software conversion in FY 1989-90.
6. FY 1989-90 reflects additional cost of the new Jackson building upkeep.

CTAS

1. FY 1988-89 reflects increase in county support as a result of TVA impact funds.
2. Reflects distribution of Vice President's budget for FY 1989-90.
3. Reflects increase due to added field staff and one additional assigned vehicle in FY 1989-90.
4. FY 1989-90 reflects preparation for newly elected county officials orientation.
5. FY 1988-89 reflects addition of Chattanooga regional office and the upgrade of computer software in FY 1988-89.
6. Reflects increase in space in Nashville office.
7. FY 1988-89 and FY 1989-90 reflect operation costs of new building in Jackson and distribution of Vice President's budget.

CONTINUING EDUCATION

1. Due to the restructuring of certain accounts which are required to generate their own revenue, Critical Care, Industrial Training and Center for Telecommunications and Video were moved from the category of "Other Sources" to "Sales and Services of Educational Activities."
2. Reflects extra help that was needed in FY 1987-88 due to conversion from quarter to semester system.
3. FY 1988-89 reflects additional help due to TV productions.

NOTES Continued

4. FY 1989-90 reflects increased staff development in attending conferences omitted in FY 1988-89 due to semester conversion.
5. FY 1989-90 reflects satellite uplink transmission/production cost, which is also reflected as a recovery under object codes 46 and 48 during FY 1989-90.
6. Reflects industrial training materials purchased for a specific project.
7. FY 1988-89 and FY 1989-90 reflect decline in outside rentals for radio tower work.
8. Reflects object code recovery shift from object code 46, Contractual and Special Services, to object code 48, Service Department Credits.

UNIVERSITY-WIDE ADMINISTRATION

1. Reflects adjustment for licensing income in both revenue and transfers until actual experience is known.
2. FY 1988-89 was the last year for debt service for the administrative services building.
3. During FY 1988-89, in the UWA central account for administrative computing, recoveries of \$456,000 from other departments for administrative computing activities which should have been credited to object code 48, Service Department Credits, were erroneously credited to object code 38, Computer Services.
4. The significant increase in the computer services object code is due to the transfer of data processing functions from the Knoxville campus to UWA. This increase in UWA expenditures in object code 38 is offset by recovery of costs under object code 48, Service Department Credits.
5. FY 1988-89 expenditures for object 46, Contractual and Special Services, contain a non-recurring recovery in Publications Services of approximately \$422,000 representing sales proceeds from a special publication.

W. F. BOWLD HOSPITAL

1. Medicare cost allowances which are an offset to revenue are budgeted separately at W. F. Bowld Hospital.

