Martin

The University of Tennessee
BUDGET DOCUMENT
Fiscal Year 1985-86

(Revised as of October 31, 1985)

Submitted to the Board of Trustees
Annual Meeting, 1985

(Revised to Reflect Actual Data for Fiscal Year 1985)

THE UNIVERSITY OF TENNESSEE
June 1985

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THE UNIVERSITY OF TENNESSEE
Knoxville
Office of the President
January 31, 1986

Presented herewith is the Revised Budget Document for FY 1986. This document is a revision of the original FY 1986 Budget Document which was submitted to The University of Tennessee Board of Trustees at its annual meeting on June 20, 1985.

The various exhibits, schedules and appendices reflect (1) revisions in the FY 1986 budget estimates through October 31, 1985 and (2) replacement of the FY 1985 estimated revenues and expenditures with actual expenditure data for that fiscal year.

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

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THE UNIVERSITY OF TENNESSEE
Office of the President
June 20, 1985

Board of Trustees
The University of Tennessee
Knoxville, Tennessee

Ladies and Gentlemen:

Transmitted herewith are the proposed budgets for the instructional campuses and other budgetary units of The University of Tennessee for Fiscal Year 1985-86. These budgets reflect the proposed uses of Unrestricted Current Funds to support Educational and General programs, Auxiliary Enterprises (including the UT Knoxville Department of Athletics), the UT Memorial Research Center and Hospital, and the William F. Bowld Hospital in Memphis for the period from July 1, 1985 through June 30, 1986. The budgets were prepared in accordance with provisions set forth in the 1985 Appropriations Act and guidelines established by the Tennessee Higher Education Commission. They have been studied carefully and are the result of program analyses on the part of academic and administrative personnel at all levels. Having reviewed these budgets, I submit and recommend them for your approval.

As in previous years, the State appropriations for The University of Tennessee have been set out in detail by the General Assembly. Details of the appropriations for the various campuses and units for the 1983-84, 1984-85 and 1985-86 fiscal years are outlined in the "Summary of State Appropriations" on page 2 of this letter.

Although the 1985-86 Appropriations Bill has been approved by the General Assembly, at the time these budgets were prepared, the Bill had not yet been signed by the Governor. Consequently, should the Governor, prior to signing the Appropriations Bill, make any alterations in appropriations which affect UT, or should the General Assembly make any alterations during its special meeting in late June, appropriate revisions will be made in the budgets as summarized herein.

In reviewing this budget summary, please note that it reflects a $17.0 million or 8.3 percent increase in basic direct State appropriations. This increase, plus the estimated $3.5 million increase in other revenues, including the previously approved increases in student fees as set forth in Appendix IV, will provide some $20.5 million in new Educational and General funds for the 1985-86 fiscal year. An approximate $5.9 million increase in Auxiliary Enterprises and Hospitals revenues brings the total increase for the entire University to $26.4 million.

These additional funds will permit the University to meet the estimated increase in retirement and Social Security costs, cover the increased costs relative to the Longevity Pay Program, provide modest increases in operating

THE UNIVERSITY OF TENNESSEE
SUMMARY OF STATE APPROPRIATIONS
UNRESTRICTED CURRENT FUNDS

	Actual 1984	Memo		1985 Actual (A)(B)			
Distribution	Direct Appropriation	Retirement & Soc. Sec.	1984 Appropriation	Direct Appropriation	Retirement & Soc. Sec.	1985 Appropriation	1986 Appropriation
UT Chattanooga	$ 12,573,500	$ 2,639,000	$ 15,212,500	$ 15,085,300	$ 3,009,200	$ 18,094,500	$ 19,528,000
UT Knoxville	60,007,600	13,396,100	73,403,700	71,965,300	14,723,200	86,688,500	94,259,400
UT Martin	9,993,000	2,301,200	12,294,200	11,971,300	2,523,500	14,494,800	15,663,000
UT Space Institute	1,678,800	346,100	2,024,900	2,117,000	398,700	2,515,700	2,690,000
UT Center for the Health Sciences							
UTCHS Units	$ 19,974,900	$ 3,349,800	$ 23,324,700	$ 23,507,300	$ 3,693,000	$ 27,200,300	$ 29,438,000
College of Medicine Units	12,854,800	3,168,600	16,023,400	15,838,300	3,494,700	19,333,000	20,366,000
Family Medicine Units	1,807,500	360,600	2,168,100	1,915,000	374,300	2,289,300	2,391,000
Total UTCHS	$ 34,637,200	$ 6,879,000	$ 41,516,200	$ 41,260,600	$ 7,562,000	$ 48,822,600	$ 52,195,000
Agricultural Experiment Station	5,787,500	1,602,500	7,390,000	7,369,300	1,744,000	9,113,300	10,201,000
Agricultural Extension Service	9,243,800	451,900	9,695,700	11,157,300	461,900	11,619,200	12,983,000
Veterinary Medicine	4,828,900	621,500	5,450,400	5,758,300	704,000	6,462,300	6,732,000
Institute for Public Service	1,178,000	224,300	1,402,300	1,362,700	224,500	1,587,200	1,739,000
Municipal Technical Adv. Service	430,900	157,800	588,700	542,300	168,900	711,200	775,000
County Technical Asst. Service	347,100	97,700	444,800	433,000	97,600	530,600	572,000
Continuing Education	724,200	140,900	865,100	880,700	170,300	1,051,000	1,467,000
University-wide Administration	1,131,200	1,314,200	2,445,400	1,335,300	1,460,200	2,795,500	2,998,000
Total State Appropriations	$142,561,700	$30,172,200	$172,733,900	$171,238,400	$33,248,000	$204,486,400(B)	$221,802,400(C)

(A) Includes $33,248,000 appropriated to meet the University's share of Social Security and retirement costs. From FY 1978-79 through FY 1983-84, the State allocations for these costs were appropriated to the State Treasurer's Office. For comparative purposes, the amounts appropriated to the State Treasurer in FY 1983-84 are shown in memorandum form on this table.

(B) Does not include $5,629,146 appropriated to UT institutions in FY 1984-85 for Centers of Excellence nor UT's portion of a $10,000,000 endowment appropriated for Chairs of Excellence. The Centers of Excellence funds will be accounted for in UT Restricted Fund Accounts and the Chairs of Excellence endowment will be administered by the State Treasurer's Office.

(C) Does not include appropriations for Centers of Excellence nor UT's portion of an additional $8,000,000 endowment appropriated for Chairs of Excellence in 1985-86. A total of $15,000,000 has been recommended for the Centers of Excellence for 1985-86. The Centers of Excellence funds are allocated by the Tennessee Higher Education Commission and the Commissioner of Finance and Administration. UT's share of the $15 million Centers of Excellence Funds has not been finally determined, but is expected to be approximately $8,000,000.

and equipment budgets, fund salary increases for faculty and staff, and provide funds for needed new staff.

For UT's faculty and staff, the overall increase in salaries will average 6.6 percent. Faculty salaries will, on the average, be increased by 6.9 percent. Increases for non-exempt (clerical and supporting) staff will average 6.6 percent, and the overall average increase for administrative employees will be 6.3 percent.

In addition to the $17.0 million increase in basic State appropriations, the 1985 General Assembly appropriated $15.0 million for continuation of the Centers of Excellence at both UT and State Board of Regents institutions. To receive these funds, campuses and units must provide from private gifts, grants, contracts, or from internal resource allocations $1.00 for each $2.00 in State support. UT's share of the Centers of Excellence funds is expected to be approximately $8.0 million. The funds necessary to meet the matching requirement on UT's share are set aside in these budgets.

Also, the basic State appropriations for UT and State Board of Regents institutions were increased by $8.0 million to fund Chairs of Excellence. UT's share, although not included in these budgets, will be placed in the Office of the State Treasurer from which awards will be made to campuses on a dollar-for-dollar matching funds basis.

We are also pleased that the Longevity Pay Plan for State and University employees has been both extended and improved by the General Assembly. During the 1984-85 fiscal year, faculty and staff who had completed three or more years of full-time continuous service received longevity payments calculated at the rate of $75 per year for each year of service up to a maximum of 16 years or $1,200. For 1985-86, the $75 rate has been increased to $85 and maximum years of eligible service has been increased from 16 to 17 years for a maximum payment of $1,445.

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 federal 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 $395,468,906. The proposed expenditures and transfers exceed the budgeted revenues by $1,868,473. 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 $59,809,405 or 15.1 percent of the total Unrestricted Current Funds budget.

The budgets for the Memorial Research Center and Hospital at Knoxville, the William F. Bowld Hospital in Memphis, and the Knoxville Department of Athletics are presented as appendices to the Budget Document. Each of these activities is essentially self-supporting. The Memorial Hospital is supported by fees from private patients, rental income from doctors who occupy the Physician's Office Building, and payments from Knox County and Medicare for the care of indigent patients. The Bowld Hospital is supported primarily by revenues from private, Medicare, and Medicaid patients. The financial problems experienced in recent years by the Bowld Hospital have, during the past two years, been alleviated by substantial increases in the numbers of patients being served. It is anticipated that the Hospital will close the 1984-85 fiscal year with a significantly improved profit margin, and the Bowld's financial position is expected to continue to improve during the coming year.

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 1985-86 appropriations or should changes in estimated resources require, the budgets will be modified accordingly so that expenditures will not exceed available resources.

2. The existing and previously approved fee and tuition schedules be readopted for 1985-86.

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

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

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

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

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

Respectfully submitted,

Edward J. Boling
President

EJB:jp

Unrestricted Current Funds Section

Exhibit A
University

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

	Actual 1984	Actual 1985	Original Budget 1986	Revised Budget 1986
UNRESTRICTED CURRENT REVENUES				
A. Educational and General Funds				
1. Tuition and Fees	$ 52,254,180	$ 57,524,075	$ 62,256,169	$ 61,501,529
2. Federal Appropriations	11,410,969	11,018,340	11,408,839	11,408,839
3. State Appropriations	142,561,700[1]	204,486,400	221,471,400	221,802,000
4. Local Appropriations	1,200,000	1,200,000	1,201,500	1,201,500
5. Federal Gifts, Grants & Cont.	7,317,099	8,100,232	7,325,258	7,549,373
6. State Gifts, Grants & Cont.	224,427	255,703	167,000	227,000
7. Local Gifts, Grants & Cont.	958,460	1,272,571	1,405,201	1,415,201
8. Private Gifts, Grants & Cont.	2,583,869	2,774,360	2,431,235	2,708,935
9. Endowment Income	62,181	69,392	48,500	48,500
10. Sales & Services of Educ. Act.	13,403,038	16,305,213	14,607,350	14,542,127
11. Other Sources	10,378,221	12,631,947	10,987,171	10,986,671
Total Educ. & General Funds	$242,354,144	$315,638,233	$333,309,623	$333,391,675
B. Auxiliary Enterprises Funds	56,780,737	60,442,924	60,290,810	60,119,596
C. Hospitals Funds	90,052,965	110,319,624	109,773,080	109,773,080
TOTAL CURRENT REVENUES	$389,187,846	$486,400,781	$503,373,513	$503,284,351
UNRESTRICTED CURRENT EXPENDITURES & TRANSFERS				
A. Educational and General Funds				
1. Instruction	$100,808,622	$116,241,658	$124,664,490	$123,910,396
2. Research	14,620,325	16,935,575	17,985,791	18,538,707
3. Public Service	20,533,327	24,049,808	26,047,608	26,476,619
4. Academic Support	24,447,473	31,612,290	31,957,888	33,139,105
5. Student Services	13,267,104	14,336,014	15,123,043	15,928,511
6. Institutional Support	26,474,315	29,917,330	32,856,248	33,543,528
7. Staff Benefits	12,849,580[1]	48,358,684	53,071,363	53,156,896
8. Operation & Maint. of Plant	25,746,347	28,161,866	28,369,351	30,473,995
9. Scholarships & Fellowships	4,531,395	5,188,279	5,849,472	6,087,318
Total E&G Expenditures	$243,278,488	$314,801,504	$335,925,254	$341,255,075
Mandatory Transfers (In)/Out	1,559,858	1,377,341	206,043	356,606
Non-Mandatory Trans. (In)/Out	(3,394,477)	(1,139,272)	(471,796)	(909,445)
Total Educational and General	$241,443,869	$315,039,573	$335,659,501	$340,702,236
B. Auxiliary Enterprises Funds				
Expenditures	$ 47,922,188	$ 52,605,477	$ 52,537,994	$ 52,795,024
Mandatory Transfers (In)/Out	5,452,908	4,886,016	5,187,750	5,179,750
Non-Mandatory Trans. (In)/Out	4,184,144	3,096,724	2,083,661	2,047,742
Total Auxiliary Enterprises	$ 57,559,240	$ 60,588,217	$ 59,809,405	$ 60,022,516
C. Hospitals Funds				
Expenditures	$ 86,877,318	$ 99,582,776	$ 96,093,616	$ 96,093,616
Mandatory Transfers (In)/Out	570,826	6,073,703	8,212,039	8,212,039
Non-Mandatory Transfers (In)/Out	3,431,239	4,271,051	4,764,200	4,764,200
Total Hospitals	$ 90,879,383	$109,927,530	$109,069,855	$109,069,855
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS	$389,882,492	$485,555,320	$504,538,761	$509,794,607
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS				
E&G Funds	$ 910,275	$ 598,660	$ (2,349,878)	$ (7,310,561)
Auxiliary Enterprises Funds	(778,503)	(145,293)	481,405	97,080
Hospitals Funds	(826,418)	392,094	703,225	703,225
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	$ (694,646)	$ 845,461	$ (1,165,248)	$ (6,510,256)

THE UNIVERSITY OF TENNESSEE
Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1984, Actual 1985, Original Budget 1986 and Revised Budget 1986

Exhibit B

	Chattanooga Actual 1984	Chattanooga Actual 1985	Chattanooga Original Budget 1986	Chattanooga Revised Budget 1986
UNRESTRICTED CURRENT REVENUES				
A. Educational and General Funds				
1. Tuition and Fees	$ 7,511,747	$ 7,970,060	$ 9,314,049	$ 9,206,431
2. Federal Appropriations				
3. State Appropriations	12,573,500	18,094,500	19,528,400	19,528,000
4. Local Appropriations				
5. Federal Gifts, Grants & Contracts	170,445	174,903	155,000	183,615
6. State Gifts, Grants & Contracts	19,102	15,675		
7. Local Gifts, Grants & Contracts	1,390	3,998		
8. Private Gifts, Grants & Contracts	662,171	697,349	791,150	805,500
9. Endowment Income				
10. Sales & Services of Educ. Act.	1,374,348	1,407,316	1,149,277	1,301,054
11. Other Sources	5,997	8,378	7,000	7,000
Total Educational & General Funds	$22,318,700	$28,372,179	$30,944,876	$31,031,600
B. Auxiliary Enterprises Funds	4,374,385	4,838,408	5,195,762	5,187,762
C. Hospitals Funds				
TOTAL CURRENT REVENUES	$26,693,085	$33,210,587	$36,140,638	$36,219,362
UNRESTRICTED CURRENT EXPENDITURES & TRANSFERS				
A. Educational and General Funds				
1. Instruction	$ 9,343,664	$10,905,845	$12,181,587	$12,005,543
2. Research	66,939	76,349	53,448	69,660
3. Public Service	198,720	203,657	194,601	195,655
4. Academic Support	2,271,290	2,541,230	2,863,188	3,301,588[2]
5. Student Services	3,201,854	3,251,536	3,266,880	3,320,306
6. Institutional Support	1,756,120	2,178,752	2,439,729	2,572,773
7. Staff Benefits	1,043,912	4,297,726	4,807,984	4,810,527
8. Operation & Maint. of Plant	3,592,407	3,712,380	3,886,009	4,061,972
9. Scholarships & Fellowships	869,939	898,380	1,178,336	1,115,538
Total E&G Expenditures	$22,344,845	$28,065,855	$30,871,762	$31,453,562
Mandatory Transfers (In)/Out	160,227	130,277		150,563
Non-Mandatory Transfers (In)/Out	(136,205)	23,717	439,114	200,600
Total Educational and General	$22,368,867	$28,219,849	$31,310,876	$31,804,725
B. Auxiliary Enterprises Funds				
Expenditures	$ 3,543,427	$ 4,061,774	$ 4,316,813	$ 4,319,696
Mandatory Transfers (In)/Out	621,312	542,613	629,900	621,900
Non-Mandatory Transfers (In)/Out	235,772	253,058	149,049	101,435
Total Auxiliary Enterprises	$ 4,400,511	$ 4,857,445	$ 5,095,762	$ 5,043,031
C. Hospitals Funds Expenditures & Trans.				
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS	$26,769,378	$33,077,294	$36,406,638	$36,847,756
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS				
E&G Funds	$ (50,167)	$ 152,330	$ (366,000)	$ (773,125)
Auxiliary Enterprises Funds	(26,126)	(19,037)	100,000	144,731
Hospitals Funds				
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	$ (76,293)	$ 133,293	$ (266,000)	$ (628,394)

	Knoxville Actual 1984	Knoxville Actual 1985	Knoxville Original Budget 1986	Knoxville Revised Budget 1986
UNRESTRICTED CURRENT REVENUES				
A. Educational and General Funds				
1. Tuition and Fees	$ 32,635,545	$ 36,293,445	$ 38,423,822	$ 37,776,800
2. Federal Appropriations	40,955	40,955	40,955	40,955
3. State Appropriations	60,007,600	86,688,500	94,185,400	94,259,000
4. Local Appropriations				
5. Federal Gifts, Grants & Contracts	2,889,768	3,435,782	3,050,000	3,290,000
6. State Gifts, Grants & Contracts	96,668	164,727	90,000	150,000
7. Local Gifts, Grants & Contracts	(17,163)	12,301		10,000
8. Private Gifts, Grants & Contracts	984,863	1,218,708	831,735	1,099,685
9. Endowment Income	36,158	35,539	36,000	36,000
10. Sales & Services of Educ. Act.	1,902,463	4,110,132[4]	3,134,748	3,134,748
11. Other Sources	1,387,584[3]	1,001,987[3]	806,500	806,500
Total Educational & General Funds	$ 99,964,441	$133,002,076	$140,599,160	$140,603,688
B. Auxiliary Enterprises Funds	41,781,757	43,829,639	43,442,075	43,278,861[6]
C. Hospitals Funds				
TOTAL CURRENT REVENUES	$141,746,198	$176,831,715	$184,041,235	$183,882,549
UNRESTRICTED CURRENT EXPENDITURES & TRANSFERS				
A. Educational and General Funds				
1. Instruction	$ 51,418,960	$ 58,599,236	$ 63,433,901	$ 62,601,139
2. Research	1,906,270	2,172,881	2,173,215	2,346,249
3. Public Service	2,185,988	3,344,247[4]	3,128,238	3,136,953
4. Academic Support	11,359,253	15,337,249	15,102,042	15,758,671
5. Student Services	7,426,904	8,044,131	8,731,900	9,509,844
6. Institutional Support	6,494,957	7,740,571	7,993,165	8,006,629
7. Staff Benefits	4,779,083	20,290,050	22,661,800	22,505,800
8. Operation & Maint. of Plant	12,058,292	13,519,618	13,304,242	14,396,381[5]
9. Scholarships & Fellowships	2,979,963	3,560,688	3,755,800	4,043,044
Total E&G Expenditures	$100,609,670	$132,608,671	$140,284,303	$142,304,710
Mandatory Transfers (In)/Out	1,117,147	1,073,356		
Non-Mandatory Transfers (In)/Out	(1,673,865)	(1,753,430)	314,857	314,857
Total Educational and General	$100,052,952	$131,928,597	$140,599,160	$142,619,567
B. Auxiliary Enterprises Funds				
Expenditures	$ 35,203,166	$ 38,108,240	$ 38,063,444	$ 37,925,981[6]
Mandatory Transfers (In)/Out	3,905,678	3,526,294	3,671,010	3,671,010
Non-Mandatory Transfers (In)/Out	3,372,079	2,153,668	1,701,778	1,713,473
Total Auxiliary Enterprises	$ 42,480,923	$ 43,788,202	$ 43,436,232	$ 43,310,464
C. Hospitals Funds Expenditures & Trans.				
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS	$142,533,875	$175,716,799	$184,035,392	$185,930,031
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS				
E&G Funds	$ (88,511)	$ 1,073,479		$ (2,015,879)
Auxiliary Enterprises Funds	(699,166)	41,437	$ 5,843	(31,603)
Hospitals Funds				
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	$ (787,677)	$ 1,114,916	$ 5,843	$ (2,047,482)

THE UNIVERSITY OF TENNESSEE
Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1984, Actual 1985, Original Budget 1986 and Revised Budget 1986

Exhibit B
(Cont.)

	Martin				Space Institute			
	Actual 1984	Actual 1985	Original Budget 1986	Revised Budget 1986	Actual 1984	Actual 1985	Original Budget 1986	Revised Budget 1986
UNRESTRICTED CURRENT REVENUES								
A. Educational and General Funds								
1. Tuition and Fees	$ 5,293,172	$ 5,544,617	$ 5,895,655	$ 5,895,655	$ 650,733	$ 789,976	$ 964,200	$ 964,200
2. Federal Appropriations								
3. State Appropriations	9,993,000	14,494,800	15,662,500	15,663,000	1,678,800	2,515,700	2,689,500	2,690,000
4. Local Appropriations								
5. Federal Gifts, Grants & Contracts	74,145	59,312	40,800	40,800	1,433,191	1,485,516	1,875,100	1,830,600
6. State Gifts, Grants & Contracts		2,214	2,000	2,000	4,237	4,531	10,000	10,000
7. Local Gifts, Grants & Contracts					2			
8. Private Gifts, Grants & Contracts	288,265	275,312	150,550[8]	163,950[8]	173,404	154,633	192,000	192,000
9. Endowment Income								
10. Sales & Services of Educ. Act.	532,440	559,759	569,274	569,274				
11. Other Sources	288,647	203,715	174,855	174,855	11,998	163,965	47,000	47,000
Total Educational & General Funds	$16,469,669	$21,139,729	$22,495,634	$22,509,534	$ 3,952,365	$ 5,114,321	$ 5,777,800	$ 5,733,800
B. Auxiliary Enterprises Funds	6,923,721	7,451,786[7]	7,372,380	7,372,380	146,956	198,746[7]	152,200	152,200
C. Hospitals Funds								
TOTAL CURRENT REVENUES	$23,393,390	$28,591,515	$29,868,014	$29,881,914	$ 4,099,321	$ 5,313,067	$ 5,930,000	$ 5,886,000
UNRSTRICTED CURRENT EXPENDITURES & TRANSFERS								
A. Educational and General Funds								
1. Instruction	$ 7,210,060	$ 8,235,713	$ 8,993,850	$ 9,046,931	$ 1,066,088	$ 1,213,294	$ 1,338,793	$ 1,269,893
2. Research	18,362	104,771	57,202	57,202	11,751	397,792[9]	627,733[9]	594,033[9]
3. Public Service	352,767	401,280	318,155	319,980				
4. Academic Support	1,653,336	2,200,759	2,271,681	2,236,446	1,087,424	1,534,309	1,316,061	1,316,861
5. Student Services	1,819,732	2,049,041	2,113,058	2,080,689	37,474	34,520	36,971	36,971
6. Institutional Support	1,355,288	1,618,424	1,581,500	1,678,755	631,956	706,739	883,615	811,115
7. Staff Benefits	972,860	3,670,379	4,019,477	4,019,477	138,875	589,766	752,788	725,488
8. Operation & Maint. of Plant	2,324,386	2,663,862	2,949,776	2,962,206	740,181	714,884	748,189	748,189
9. Scholarships & Fellowships	548,333	604,664	780,426	793,826				
Total E&G Expenditures	$16,255,124	$21,548,893	$23,085,125	$23,195,512	$ 3,713,749	$ 5,191,304	$ 5,704,150	$ 5,502,550
Mandatory Transfers (In)/Out	20,220	15,295						
Non-Mandatory Transfers (In)/Out	(218,953)	(489,773)	114,483	114,483	61,801	25,352	73,650	73,650
Total Educational and General	$16,056,391	$21,074,415	$23,199,608	$23,309,995	$ 3,775,550	$ 5,216,656	$ 5,777,800	$ 5,576,200
B. Auxiliary Enterprises Funds								
Expenditures	$ 5,924,261	$ 6,827,746[7]	$ 6,525,224	$ 6,516,834	$ 161,867	$ 212,238[7]	$ 172,567	$ 172,567
Mandatory Transfers (In)/Out	484,578	435,430	491,855	491,855	9,446	9,245	9,583	9,583
Non-Mandatory Transfers (In)/Out	507,345	566,605	227,784	227,784	(21,050)	(2,400)	(29,950)	(29,950)
Total Auxiliary Enterprises	$ 6,916,184	$ 7,829,781	$ 7,244,863	$ 7,236,473	$ 150,263	$ 219,083	$ 152,200	$ 152,200
C. Hospitals Funds Expenditures & Trans.								
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS	$22,972,575	$28,904,196	$30,444,471	$30,546,468	$ 3,925,813	$ 5,435,739	$ 5,930,000	$ 5,728,400
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS								
E&G Funds	$ 413,278	$ 65,314	$ (703,974)	$ (800,461)	$ 176,815	$ (102,335)		$ 157,600
Auxiliary Enterprises Funds	7,537	(377,995)	127,517	135,907	(3,307)	(20,337)		
Hospitals Funds								
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	$ 420,815	$ (312,681)	$ (576,457)	$ (664,554)	$ 173,508	$ (122,672)		$ 157,600

THE UNIVERSITY OF TENNESSEE
Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1984, Actual 1985, Original Budget 1986 and Revised Budget 1986

Exhibit B
(Cont.)

	UTCHS Units				College of Medicine Units			
	Actual 1984	Actual 1985	Original Budget 1986	Revised Budget 1986	Actual 1984	Actual 1985	Original Budget 1986	Revised Budget 1986
UNRESTRICTED CURRENT REVENUES								
A. Educational and General Funds								
1. Tuition and Fees	$ 2,742,545	$ 2,883,367	$ 3,056,161	$ 3,056,161	$ 3,041,963	$ 3,564,885	$ 4,041,952	$ 4,041,952
2. Federal Appropriations								
3. State Appropriations	19,974,900	27,200,300	29,438,100	29,438,000	12,854,800	19,333,000	20,365,800	20,366,000
4. Local Appropriations								
5. Federal Gifts, Grants & Contracts	2,537,309	2,584,405[10]	1,913,500	1,913,500				
6. State Gifts, Grants & Contracts	76,012	48,409	55,000	55,000				
7. Local Gifts, Grants & Contracts					970,681	1,252,265	1,405,201	1,405,201
8. Private Gifts, Grants & Contracts	282,465	302,851	243,400	248,400		3,820		
9. Endowment Income								
10. Sales & Services of Educ. Act.	2,186,518	3,086,544[11]	2,589,870	2,589,870	334,815	(14)	(14)	(14)
11. Other Sources	576,958	383,523	278,145	278,145				
Total Educational & General Funds	$28,376,707	$36,489,399	$37,574,176	$37,579,076	$17,202,259	$24,153,970	$25,812,953	$25,813,153
B. Auxiliary Enterprises Funds	3,553,918	4,124,345	4,128,393	4,128,393				
C. Hospitals Funds								
TOTAL CURRENT REVENUES	$31,930,625	$40,613,744	$41,702,569	$41,707,469	$17,202,259	$24,153,970	$25,812,953	$25,813,153
UNRESTRICTED CURRENT EXPENDITURES & TRANSFERS								
A. Educational and General Funds								
1. Instruction	$ 6,785,065	$ 8,272,951	$ 8,432,804	$ 8,372,268	$16,546,723	$19,779,404	$20,426,926	$20,579,004
2. Research	869,906	939,204	883,626	883,626				
3. Public Service	923,426	1,006,838[12]	980,058	980,058				
4. Academic Support	4,770,455	5,846,414	6,226,002	6,474,061	1,207,479	1,548,329	1,521,032	1,532,393
5. Student Services	781,140	956,786	974,234	980,701				
6. Institutional Support	5,166,345	4,390,524	5,485,919	5,653,614				
7. Staff Benefits	1,732,184	5,833,074	6,396,645	6,556,535	281,088	3,719,943	3,864,995	3,864,995
8. Operation & Maint. of Plant	7,031,081	7,551,122	7,481,135	8,305,247[13]				
9. Scholarships & Fellowships	133,160	124,547	134,910	134,910				
Total E&G Expenditures	$28,192,762	$34,921,460	$36,995,333	$38,341,020	$18,035,290	$25,047,676	$25,812,953	$25,976,392
Mandatory Transfers (In)/Out	185,934	127,194	206,043	206,043				
Non-Mandatory Transfers (In)/Out	149,031	(72,556)	372,800	372,800				
Total Educational and General	$28,527,727	$34,976,098	$37,574,176	$38,919,863	$18,035,290	$25,047,676	$25,812,953	$25,976,392
B. Auxiliary Enterprises Funds								
Expenditures	$ 3,089,467	$ 3,395,479	$ 3,459,946	$ 3,859,946				
Mandatory Transfers (In)/Out	431,894	372,434	385,402	385,402				
Non-Mandatory Transfers (In)/Out	89,998	125,793	35,000	35,000				
Total Auxiliary Enterprises	$ 3,611,359	$ 3,893,706	$ 3,880,348	$ 4,280,348				
C. Hospitals Funds Expenditures & Trans.								
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS	$32,139,086	$38,869,804	$41,454,524	$43,200,211	$18,035,290	$25,047,676	$25,812,953	$25,976,392
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS								
E&G Funds	$ (151,020)	$ 1,513,301		$(1,340,787)	$ (833,031)	$ (893,706)		$ (163,239)
Auxiliary Enterprises Funds	(57,441)	230,639	$ 248,045	(151,955)				
Hospitals Funds								
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	$ (208,461)	$ 1,743,940	$ 248,045	$(1,492,742)	$ (833,031)	$ (893,706)	$ -0-	$ (163,239)

THE UNIVERSITY OF TENNESSEE
Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1984, Actual 1985, Original Budget 1986 and Revised Budget 1986

Exhibit B
(Cont.)

	Family Medicine Units				Total Ctr. for the Health Sciences			
	Actual 1984	Actual 1985	Original Budget 1986	Revised Budget 1986	Actual 1984	Actual 1985	Original Budget 1986	Revised Budget 1986
UNRESTRICTED CURRENT REVENUES								
A. Educational and General Funds								
1. Tuition and Fees					$ 5,784,508	$ 6,448,252	$ 7,098,113	$ 7,098,113
2. Federal Appropriations								
3. State Appropriations	$ 1,807,500	$ 2,289,300	$ 2,391,400	$ 2,391,000	34,637,200	48,822,600	52,195,300	52,195,000
4. Local Appropriations								
5. Federal Gifts, Grants & Contracts	4,621	3,980			2,541,930	2,588,385	1,913,500	1,913,500
6. State Gifts, Grants & Contracts					76,012	48,409	55,000	55,000
7. Local Gifts, Grants & Contracts	3,550	4,007			974,231	1,256,272	1,405,201	1,405,201
8. Private Gifts, Grants & Contracts					282,465	306,671	243,400	248,400
9. Endowment Income								
10. Sales & Services of Educ. Act.	2,610,072	2,433,506	2,742,181	2,742,181	5,131,405	5,520,050	5,332,051	5,332,051
11. Other Sources	46,318	46,121			623,276	429,644	278,145	278,145
Total Educational & General Funds	$ 4,472,061	$ 4,776,914	$ 5,133,581	$ 5,133,181	$50,051,027	$65,420,283	$68,520,710	$68,525,410
B. Auxiliary Enterprises Funds					3,553,918	4,124,345	4,128,393	4,128,393
C. Hospitals Funds								
TOTAL CURRENT REVENUES	$ 4,472,061	$ 4,776,914	$ 5,133,581	$ 5,133,181	$53,604,945	$69,544,628	$72,649,103	$72,653,803
UNRESTRICTED CURRENT EXPENDITURES & TRANSFERS								
A. Educational and General Funds								
1. Instruction	$ 4,187,796	$ 4,127,382	$ 4,519,726	$ 4,619,326	$27,519,584	$32,179,737	$33,379,456	$33,570,598
2. Research					869,906	939,204	883,626	883,626
3. Public Service					923,426	1,006,838	980,058	980,058
4. Academic Support					5,977,934	7,394,743	7,747,034	8,006,454
5. Student Services					781,140	956,786	974,234	980,701
6. Institutional Support					5,166,345	4,390,524	5,485,919	5,653,614
7. Staff Benefits	124,301	542,421	599,255	613,755	2,137,573	10,095,438	10,860,895	11,035,285
8. Operation & Maint. of Plant					7,031,081	7,551,122	7,481,135	8,305,247
9. Scholarships & Fellowships					133,160	124,547	134,910	134,910
Total E&G Expenditures	$ 4,312,097	$ 4,669,803	$ 5,118,981	$ 5,233,081	$50,540,149	$64,638,939	$67,927,267	$69,550,493
Mandatory Transfers (In)/Out					185,934	127,194	206,043	206,043
Non-Mandatory Transfers (In)/Out	(274,036)	141,200	14,600	14,600	(125,005)	68,644	387,400	387,400
Total Educational and General	$ 4,038,061	$ 4,811,003	$ 5,133,581	$ 5,247,681	$50,601,078	$64,834,777	$68,520,710	$70,143,936
B. Auxiliary Enterprises Funds								
Expenditures					$ 3,089,467	$ 3,395,479	$ 3,459,946	$ 3,859,946
Mandatory Transfers (In)/Out					431,894	372,434	385,402	385,402
Non-Mandatory Transfers (In)/Out					89,998	125,793	35,000	35,000
Total Auxiliary Enterprises					$ 3,611,359	$ 3,893,706	$ 3,880,348	$ 4,280,348
C. Hospitals Funds Expenditures & Trans.								
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS	$ 4,038,061	$ 4,811,003	$ 5,133,581	$ 5,247,681	$54,212,437	$68,728,483	$72,401,058	$74,424,284
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS								
E&G Funds	$ 434,000	$ (34,089)		$ (114,500)	$ (550,051)	$ 585,506		$(1,618,526)
Auxiliary Enterprises Funds					(57,441)	230,639	$ 248,045	(151,955)
Hospitals Funds								
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	$ 434,000	$ (34,089)		$ (114,500)	$ (607,492)	$ 816,145	$ 248,045	$(1,770,481)

THE UNIVERSITY OF TENNESSEE
Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1984, Actual 1985, Original Budget 1986 and Revised Budget 1986

Exhibit B
(Cont.)

	Agricultural Experiment Station				Agricultural Extension Service			
	Actual 1984	Actual 1985	Original Budget 1986	Revised Budget 1986	Actual 1984	Actual 1985	Original Budget 1986	Revised Budget 1986
UNRESTRICTED CURRENT REVENUES								
A. Educational and General Funds								
1. Tuition and Fees								
2. Federal Appropriations	$ 4,339,123	$ 4,450,790	$ 4,392,077	$ 4,392,077	$ 7,030,891	$ 6,526,595	$ 6,975,807	$ 6,975,807
3. State Appropriations	5,787,500	9,113,300	10,151,400	10,201,000	9,243,800	11,619,200	12,845,800	12,983,000
4. Local Appropriations								
5. Federal Gifts, Grants & Contracts	33,137	65,383	55,000	55,000				
6. State Gifts, Grants & Contracts	3,533	3,731						
7. Local Gifts, Grants & Contracts								
8. Private Gifts, Grants & Contracts	9,877	17,839	2,400	2,400				
9. Endowment Income								
10. Sales & Services of Educ. Act.	3,112,944	3,186,617	3,062,000	3,062,000	428,699	454,369	413,500	196,500
11. Other Sources	70,428	5,665	10,000	10,000	30	495		
Total Educational & General Funds	$13,356,542	$16,843,325	$17,672,877	$17,722,477	$16,703,420	$18,600,659	$20,235,107	$20,155,307
B. Auxiliary Enterprises Funds								
C. Hospitals Funds								
TOTAL CURRENT REVENUES	$13,356,542	$16,843,325	$17,672,877	$17,722,477	$16,703,420	$18,600,659	$20,235,107	$20,155,307
UNRESTRICTED CURRENT EXPENDITURES & TRANSFERS								
A. Educational and General Funds								
1. Instruction								
2. Research	$11,747,097	$13,244,578	$14,190,567	$14,587,937				
3. Public Service					$13,031,416	$14,676,454	$16,145,226	$16,412,846
4. Academic Support			16,000	16,000	333,202	374,874	334,126[16]	160,355[16]
5. Student Services								
6. Institutional Support	594,631	897,653	884,799	1,028,342[15]	867,338	1,113,254	1,205,611	1,206,962
7. Staff Benefits	782,262	2,639,665	2,734,733	2,794,733	2,086,524	2,797,126	2,891,433	2,911,433
8. Operation & Maint. of Plant								
9. Scholarships & Fellowships								
Total E&G Expenditures	$13,123,990	$16,781,896	$17,826,099	$18,427,012	$16,318,480	$18,961,708	$20,576,396	$20,691,596
Mandatory Transfers (In)/Out								
Non-Mandatory Transfers (In)/Out	18,035	48,147	52,500	52,500	87,700	23,800	66,900	66,900
Total Educational and General	$13,142,025	$16,830,043	$17,878,599	$18,479,512	$16,406,180	$18,985,508	$20,643,296	$20,758,496
B. Auxiliary Enterprises Funds								
Expenditures								
Mandatory Transfers (In)/Out								
Non-Mandatory Transfers (In)/Out								
Total Auxiliary Enterprises								
C. Hospitals Funds Expenditures & Trans.								
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS	$13,142,025	$16,830,043	$17,878,599	$18,479,512	$16,406,180	$18,985,508	$20,643,296	$20,758,496
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS								
E&G Funds	$ 214,517	$ 13,282	$ (205,722)	$ (757,035)	$ 297,240	$ (384,849)	$ (408,189)	$ (603,189)
Auxiliary Enterprises Funds								
Hospitals Funds								
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	$ 214,517	$ 13,282	$ (205,722)	$ (757,035)	$ 297,240	$ (384,849)	$ (408,189)	$ (603,189)

THE UNIVERSITY OF TENNESSEE
Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1984, Actual 1985, Original Budget 1986 and Revised Budget 1986

Exhibit B
(Cont.)

	Veterinary Medicine				Institute for Public Service			
	Actual 1984	Actual 1985	Original Budget 1986	Revised Budget 1986	Actual 1984	Actual 1985	Original Budget 1986	Revised Budget 1986
UNRESTRICTED CURRENT REVENUES								
A. Educational and General Funds								
1. Tuition and Fees	$ 378,475	$ 477,725	$ 560,330	$ 560,330				
2. Federal Appropriations								
3. State Appropriations	4,828,900	6,462,300	6,732,300	6,732,000	$ 1,178,000	$ 1,587,200	$ 1,669,400	$ 1,739,000
4. Local Appropriations					60,000	60,000	60,000	60,000
5. Federal Gifts, Grants & Contracts	173,746	290,892	235,858	235,858	737	59		
6. State Gifts, Grants & Contracts					24,875	16,416	10,000	10,000
7. Local Gifts, Grants & Contracts								
8. Private Gifts, Grants & Contracts	37,097	5,248			3,020	10,220		
9. Endowment Income								
10. Sales & Services of Educ. Act.	895,163	1,005,282	920,000	920,000				
11. Other Sources	41,395	27,762			181,615	218,137	216,871	216,871
Total Educational & General Funds	$ 6,354,776	$ 8,269,209	$ 8,448,488	$ 8,448,188	$ 1,448,247	$ 1,892,032	$ 1,956,271	$ 2,025,871
B. Auxiliary Enterprises Funds								
C. Hospitals Funds								
TOTAL CURRENT REVENUES	$ 6,354,776	$ 8,269,209	$ 8,448,488	$ 8,448,188	$ 1,448,247	$ 1,892,032	$ 1,956,271	$ 2,025,871
UNRESTRICTED CURRENT EXPENDITURES & TRANSFERS								
A. Educational and General Funds								
1. Instruction	$ 4,250,266	$ 5,107,833	$ 5,336,903	$ 5,416,292				
2. Research								
3. Public Service					$ 1,244,066	$ 1,289,860	$ 1,540,211	$ 1,601,873
4. Academic Support	1,765,034	2,163,845	2,218,831	2,252,305				
5. Student Services								
6. Institutional Support					204,610	242,431	223,375	299,803
7. Staff Benefits	186,779	963,271	1,024,834	1,024,834	67,682	276,792	302,174	311,174
8. Operation & Maint. of Plant								
9. Scholarships & Fellowships								
Total E&G Expenditures	$ 6,202,079	$ 8,234,949	$ 8,580,568	$ 8,693,431	$ 1,516,358	$ 1,809,083	$ 2,065,760	$ 2,212,850
Mandatory Transfers (In)/Out	165							
Non-Mandatory Transfers (In)/Out	1,715	113,611	22,300	22,300	22,600	8,800	36,800	36,800
Total Educational and General	$ 6,203,959	$ 8,348,560	$ 8,602,868	$ 8,715,731	$ 1,538,958	$ 1,817,883	$ 2,102,560	$ 2,249,650
B. Auxiliary Enterprises Funds								
Expenditures								
Mandatory Transfers (In)/Out								
Non-Mandatory Transfers (In)/Out								
Total Auxiliary Enterprises								
C. Hospitals Funds Expenditures & Trans.								
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS	$ 6,203,959	$ 8,348,560	$ 8,602,868	$ 8,715,731	$ 1,538,958	$ 1,817,883	$ 2,102,560	$ 2,249,650
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS								
E&G Funds	$ 150,817	$ (79,351)	$ (154,380)	$ (267,543)	$ (90,711)	$ 74,149	$ (146,289)	$ (223,779)
Auxiliary Enterprises Funds								
Hospitals Funds								
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	$ 150,817	$ (79,351)	$ (154,380)	$ (267,543)	$ (90,711)	$ 74,149	$ (146,289)	$ (223,779)

THE UNIVERSITY OF TENNESSEE
Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1984, Actual 1985, Original Budget 1986 and Revised Budget 1986

Exhibit B
(Cont.)

	Municipal Technical Advisory Service				County Technical Assistance Service			
	Actual 1984	Actual 1985	Original Budget 1986	Revised Budget 1986	Actual 1984	Actual 1985	Original Budget 1986	Revised Budget 1986
UNRESTRICTED CURRENT REVENUES								
A. Educational and General Funds								
1. Tuition and Fees								
2. Federal Appropriations								
3. State Appropriations	$ 430,900	$ 711,200	$ 774,500	$ 775,000	$ 347,100	$ 530,600	$ 572,400	$ 572,000
4. Local Appropriations	609,000	609,000	609,000	609,000	531,000	531,000	532,500	532,500
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 & Services of Educ. Act.								
11. Other Sources					2,071	2,657	1,800	1,800
Total Educational & General Funds	$ 1,039,900	$ 1,320,200	$ 1,383,500	$ 1,384,000	$ 880,171	$ 1,064,257	$ 1,106,700	$ 1,106,300
B. Auxiliary Enterprises Funds								
C. Hospitals Funds								
TOTAL CURRENT REVENUES	$ 1,039,900	$ 1,320,200	$ 1,383,500	$ 1,384,000	$ 880,171	$ 1,064,257	$ 1,106,700	$ 1,106,300
UNRESTRICTED CURRENT EXPENDITURES & TRANSFERS								
A. Educational and General Funds								
1. Instruction								
2. Research								
3. Public Service	$ 974,157	$ 1,082,130	$ 1,086,951	$ 1,093,451	$ 762,483	$ 924,881	$ 1,117,968	$ 1,117,568
4. Academic Support		65,281	88,925	90,425				
5. Student Services								
6. Institutional Support								
7. Staff Benefits	49,812	231,531	254,197	254,197	32,877	155,682	191,018	191,018
8. Operation & Maint. of Plant								
9. Scholarships & Fellowships								
Total E&G Expenditures	$ 1,023,969	$ 1,378,942	$ 1,430,073	$ 1,438,073	$ 795,360	$ 1,080,563	$ 1,308,986	$ 1,308,586
Mandatory Transfers (In)/Out								
Non-Mandatory Transfers (In)/Out	4,100	1,400	4,100	4,100	2,900	800	4,100	4,100
Total Educational and General	$ 1,028,069	$ 1,380,342	$ 1,434,173	$ 1,442,173	$ 798,260	$ 1,081,363	$ 1,313,086	$ 1,312,686
B. Auxiliary Enterprises Funds								
Expenditures								
Mandatory Transfers (In)/Out								
Non-Mandatory Transfers (In)/Out								
Total Auxiliary Enterprises								
C. Hospitals Funds Expenditures & Trans.								
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS	$ 1,028,069	$ 1,380,342	$ 1,434,173	$ 1,442,173	$ 798,260	$ 1,081,363	$ 1,313,086	$ 1,312,686
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS								
E&G Funds	$ 11,831	$ (60,142)	$ (50,673)	$ (58,173)	$ 81,911	$ (17,106)	$ (206,386)	$ (206,386)
Auxiliary Enterprises Funds								
Hospitals Funds								
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	$ 11,831	$ (60,142)	$ (50,673)	$ (58,173)	$ 81,911	$ (17,106)	$ (206,386)	$ (206,386)

THE UNIVERSITY OF TENNESSEE
Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1984, Actual 1985, Original Budget 1986 and Revised Budget 1986

Exhibit B
(Cont.)

	State-wide Continuing Education				University-wide Administration			
	Actual 1984	Actual 1985	Original Budget 1986	Revised Budget 1986	Actual 1984	Actual 1985	Original Budget 1986	Revised Budget 1986
UNRESTRICTED CURRENT REVENUES								
A. Educational and General Funds								
1. Tuition and Fees								
2. Federal Appropriations								
3. State Appropriations	$ 724,200	$ 1,051,000	$ 1,467,000	$ 1,467,000	$ 1,131,200	$ 2,795,500	$ 2,997,500	$ 2,998,000
4. Local Appropriations								
5. Federal Gifts, Grants & Contracts								
6. State Gifts, Grants & Contracts								
7. Local Gifts, Grants & Contracts								
8. Private Gifts, Grants & Contracts					142,707	88,380	220,000	197,000
9. Endowment Income					26,023	33,853	12,500	12,500
10. Sales & Services of Educ. Act.	25,576	61,688	26,500	26,500				
11. Other Sources	351,893	392,978	375,000	375,000	7,413,287	10,176,564	9,070,000[17]	9,069,500[17]
Total Educational & General Funds	$ 1,101,669	$ 1,505,666	$ 1,868,500	$ 1,868,500	$ 8,713,217	$13,094,297	$12,300,000	$12,277,000
B. Auxiliary Enterprises Funds								
C. Hospitals Funds								
TOTAL CURRENT REVENUES	$ 1,101,669	$ 1,505,666	$ 1,868,500	$ 1,868,500	$ 8,713,217	$13,094,297	$12,300,000	$12,277,000
UNRESTRICTED CURRENT EXPENDITURES & TRANSFERS								
A. Educational and General Funds								
1. Instruction								
2. Research								
3. Public Service	$ 860,304	$ 1,120,461	$ 1,536,200	$ 1,618,235				
4. Academic Support								
5. Student Services								
6. Institutional Support	108,622	129,667	158,535	158,535	$ 9,294,448	$10,899,315	$12,000,000	$12,127,000
7. Staff Benefits	66,120	248,269	270,030	272,930	505,221	2,102,989	2,300,000	2,300,000
8. Operation & Maint. of Plant								
9. Scholarships & Fellowships								
Total E&G Expenditures	$ 1,035,046	$ 1,498,397	$ 1,964,765	$ 2,049,700	$ 9,799,669	$13,002,304	$14,300,000	$14,427,000
Mandatory Transfers (In)/Out					76,165	31,219		
Non-Mandatory Transfers (In)/Out	(26,600)	4,200	12,000	(37,135)	(1,412,700)	785,460	(2,000,000)[18]	(2,150,000)[18]
Total Educational and General	$ 1,008,446	$ 1,502,597	$ 1,976,765	$ 2,012,565	$ 8,463,134	$13,818,983	$12,300,000	$12,277,000
B. Auxiliary Enterprises Funds								
Expenditures								
Mandatory Transfers (In)/Out								
Non-Mandatory Transfers (In)/Out								
Total Auxiliary Enterprises								
C. Hospitals Funds Expenditures & Trans.								
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS	$ 1,008,446	$ 1,502,597	$ 1,976,765	$ 2,012,565	$ 8,463,134	$13,818,983	$12,300,000	$12,277,000
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS								
E&G Funds	$ 93,223	$ 3,069	$ (108,265)	$ (144,065)	$ 250,083	$ (724,686)		
Auxiliary Enterprises Funds								
Hospitals Funds								
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	$ 93,223	$ 3,069	$ (108,265)	$ (144,065)	$ 250,083	$ (724,686)		

Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1984, Actual 1985, Original Budget 1986 and Revised Budget 1986

Exhibit B
(Cont.)

	Total Educ. & General & Auxiliary Funds				Hospitals			
	Actual 1984	Actual 1985	Original Budget 1986	Revised Budget 1986	Actual 1984	Actual 1985	Original Budget 1986	Revised Budget 1986
UNRESTRICTED CURRENT REVENUES								
A. Educational and General Funds								
1. Tuition and Fees	$ 52,254,180	$ 57,524,075	$ 62,256,169	$ 61,501,529				
2. Federal Appropriations	11,410,969	11,018,340	11,408,839	11,408,839				
3. State Appropriations	142,561,700[1]	204,486,400	221,471,400	221,802,000				
4. Local Appropriations	1,200,000	1,200,000	1,201,500	1,201,500				
5. Federal Gifts, Grants & Contracts	7,317,099	8,100,232	7,325,258	7,549,373				
6. State Gifts, Grants & Contracts	224,427	255,703	167,000	227,000				
7. Local Gifts, Grants & Contracts	958,460	1,272,571	1,405,201	1,415,201				
8. Private Gifts, Grants & Contracts	2,583,869	2,774,360	2,431,235	2,708,935				
9. Endowment Income	62,181	69,392	48,500	48,500				
10. Sales & Services of Educ. Act.	13,403,038	16,305,213	14,607,350	14,542,127				
11. Other Sources	10,378,221	12,631,947	10,987,171	10,986,671				
Total Educational & General Funds	$242,354,144	$315,638,233	$333,309,623	$333,391,675				
B. Auxiliary Enterprises Funds	56,780,737	60,442,924	60,290,810	60,119,596				
C. Hospitals Funds					$90,052,965	$110,319,624	$109,773,080	$109,773,080
TOTAL CURRENT REVENUES	$299,134,881	$376,081,157	$393,600,433	$393,511,271	$90,052,965	$110,319,624	$109,773,080	$109,773,080
UNRESTRICTED CURRENT EXPENDITURES & TRANSFERS								
A. Educational and General Funds								
1. Instruction	$100,808,622	$116,241,658	$124,664,490	$123,910,396				
2. Research	14,620,325	16,935,575	17,985,791	18,538,707				
3. Public Service	20,533,327	24,049,808	26,047,608	26,476,619				
4. Academic Support	24,447,473	31,612,290	31,957,888	33,139,105				
5. Student Services	13,267,104	14,336,014	15,123,043	15,928,511				
6. Institutional Support	26,474,315	29,917,330	32,856,248	33,543,528				
7. Staff Benefits	12,849,580[1]	48,358,684	53,071,363	53,156,896				
8. Operation & Maint. of Plant	25,746,347	28,161,866	28,369,351	30,473,995				
9. Scholarships & Fellowships	4,531,395	5,188,279	5,849,472[19]	6,087,318[19]				
Total E&G Expenditures	$243,278,488	$314,801,504	$335,925,254	$341,255,075				
Mandatory Transfers (In)/Out	1,559,858	1,377,341	206,043	356,606				
Non-Mandatory Transfers (In)/Out	(3,394,477)	(1,139,272)	(471,796)	(909,445)				
Total Educational and General	$241,443,869	$315,039,573	$335,659,501	$340,702,236				
B. Auxiliary Enterprises Funds								
Expenditures	$ 47,922,188	$ 52,605,477	$ 52,537,994	$ 52,795,024				
Mandatory Transfers (In)/Out	5,452,908	4,886,016	5,187,750	5,179,750				
Non-Mandatory Transfers (In)/Out	4,184,144	3,096,724	2,083,661	2,047,742				
Total Auxiliary Enterprises	$ 57,559,240	$ 60,588,217	$ 59,809,405	$ 60,022,516				
C. Hospitals Funds Expenditures & Trans.					$90,879,383	$109,927,530	$109,069,855	$109,069,855
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS	$299,003,109	$375,627,790	$395,468,906	$400,724,752	$90,879,383	$109,927,530	$109,069,855	$109,069,855
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS								
E&G Funds	$ 910,275	$ 598,660	$ (2,349,878)	$ (7,310,561)				
Auxiliary Enterprises Funds	(778,503)	(145,293)	481,405	97,080				
Hospitals Funds					$ (826,418)	$ 392,094	$ 703,225	$ 703,225
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	$ 131,772	$ 453,367	$ (1,868,473)	$ (7,213,481)	$ (826,418)	$ 392,094	$ 703,225	$ 703,225

THE UNIVERSITY OF TENNESSEE
Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1984, Actual 1985, Original Budget 1986 and Revised Budget 1986

Exhibit B
(Cont.)

	Total University			
	Actual 1984	Actual 1985	Original Budget 1986	Revised Budget 1986
UNRESTRICTED CURRENT REVENUES				
A. Educational and General Funds				
1. Tuition and Fees	$ 52,254,180	$ 57,524,075	$ 62,256,169	$ 61,501,529
2. Federal Appropriations	11,410,969	11,018,340	11,408,839	11,408,839
3. State Appropriations	142,561,700[1]	204,486,400	221,471,400	221,802,000
4. Local Appropriations	1,200,000	1,200,000	1,201,500	1,201,500
5. Federal Gifts, Grants & Contracts	7,317,099	8,100,232	7,325,258	7,549,373
6. State Gifts, Grants & Contracts	224,427	255,703	167,000	227,000
7. Local Gifts, Grants & Contracts	958,460	1,272,571	1,405,201	1,415,201
8. Private Gifts, Grants & Contracts	2,583,869	2,774,360	2,431,235	2,708,935
9. Endowment Income	62,181	69,392	48,500	48,500
10. Sales & Services of Educ. Act.	13,403,038	16,305,213	14,607,350	14,542,127
11. Other Sources	10,378,221	12,631,947	10,987,171	10,986,671
Total Educational & General Funds	$242,354,144	$315,638,233	$333,309,623	$333,391,675
B. Auxiliary Enterprises Funds	56,780,737	60,442,924	60,290,810	60,119,596
C. Hospitals Funds	90,052,965	110,319,624	109,773,080	109,773,080
TOTAL CURRENT REVENUES	$389,187,846	$486,400,781	$503,373,513	$503,284,351
UNRESTRICTED CURRENT EXPENDITURES & TRANSFERS				
A. Educational and General Funds				
1. Instruction	$100,808,622	$116,241,658	$124,664,490	$123,910,396
2. Research	14,620,325	16,935,575	17,985,791	18,538,707
3. Public Service	20,533,327	24,049,808	26,047,608	26,476,619
4. Academic Support	24,447,473	31,612,290	31,957,888	33,139,105
5. Student Services	13,267,104	14,336,014	15,123,043	15,928,511
6. Institutional Support	26,474,315	29,917,330	32,856,248	33,543,528
7. Staff Benefits	12,849,580[1]	48,358,684	53,071,363	53,156,896
8. Operation & Maint. of Plant	25,746,347	28,161,866	28,369,351	30,473,995
9. Scholarships & Fellowships	4,531,395	5,188,279	5,849,472[19]	6,087,318[19]
Total E&G Expenditures	$243,278,488	$314,801,504	$335,925,254	$341,255,075
Mandatory Transfers (In)/Out	1,559,858	1,377,341	206,043	356,606
Non-Mandatory Transfers (In)/Out	(3,394,477)	(1,139,272)	(471,796)	(909,445)
Total Educational and General	$241,443,869	$315,039,573	$335,659,501	$340,702,236
B. Auxiliary Enterprises Funds				
Expenditures	$ 47,922,188	$ 52,605,477	$ 52,537,994	$ 52,795,024
Mandatory Transfers (In)/Out	5,452,908	4,886,016	5,187,750	5,179,750
Non-Mandatory Transfers (In)/Out	4,184,144	3,096,724	2,083,661	2,047,742
Total Auxiliary Enterprises	$ 57,559,240	$ 60,588,217	$ 59,809,405	$ 60,022,516
C. Hospitals Funds Expenditures & Trans.	90,879,383	109,927,530	109,069,855	109,069,855
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS	$389,882,492	$485,555,320	$504,538,761	$509,794,607
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS				
E&G Funds	$ 910,275	$ 598,660	$ (2,349,878)	$ (7,310,561)
Auxiliary Enterprises Funds	(778,503)	(145,293)	481,405	97,080
Hospitals Funds	(826,418)	392,094	703,225	703,225
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	$ (694,646)	$ 845,461	$ (1,165,248)	$ (6,510,256)

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1984, Actual 1985, Original Budget 1986 and Revised Budget 1986

Exhibit C
Schedule 1

	Chattanooga				Knoxville			
	Actual 1984	Actual 1985	Original Budget 1986	Revised Budget 1986	Actual 1984	Actual 1985	Original Budget 1986	Revised Budget 1986
SALARIES AND WAGES								
11 Admin. & Professional Salaries	$ 1,995,448	$ 2,386,377	$ 2,544,555	$ 2,613,316	$ 5,251,634	$ 6,348,004	$ 7,450,139	$ 7,475,230
12 Academic Salaries	7,973,770	9,414,741	10,882,494	10,790,100	40,771,236	45,320,263	51,652,541	51,694,204
13 GTA, GA, GRA	135,794	172,294	122,400	152,900	4,209,165	5,040,980	5,002,375	5,072,268
Total Professional Salaries	$10,105,012	$11,973,412	$13,549,449	$13,556,316	$ 50,232,035	$ 56,709,247	$ 64,105,055	$ 64,241,702
15 Total Summer School	$ 531,533	$ 540,702	$ 634,388	$ 571,352	$ 1,758,550	$ 1,910,489	$ 1,896,561	$ 1,941,157
16 Clerical & Supporting-Salaried	$ 1,688,475	$ 2,035,427	$ 2,279,469	$ 2,340,764	$ 10,191,796	$ 11,199,214	$ 12,365,429	$ 12,345,612
14 Student Employees-Salaried	15,275	8,806			67,862	35,241	50,249	25,242
Total Non-Exempt Salaries	$ 1,703,750	$ 2,044,233	$ 2,279,469	$ 2,340,764	$ 10,259,658	$ 11,234,455	$ 12,415,678	$ 12,370,854
17 Clerical & Supporting-Hourly	$ 1,511,283	$ 1,611,557	$ 1,464,437	$ 1,446,983	$ 6,805,212	$ 7,598,842	$ 8,050,426	$ 8,065,786
18 Student Employees-Hourly	493,118	400,244	655,486	624,550	1,354,999	1,166,462	1,102,841	1,116,823
Total Biweekly Wages	$ 2,004,401	$ 2,011,801	$ 2,119,923	$ 2,071,533	$ 8,160,211	$ 8,765,304	$ 9,153,267	$ 9,182,609
TOTAL SALARIES & WAGES	$14,344,696	$16,570,148	$18,583,229	$18,539,965	$ 70,410,454	$ 78,619,495	$ 87,570,561	$ 87,736,322
OPERATING & MISCELLANEOUS								
19 Non-Wage Payments	$ 85	$ (2,550)			$ 87,590	$ 126,126[23]	$ 52,788	$ 52,788
21 Staff Benefits-Required	51,472	3,141,681	$ 3,521,086	$ 3,523,629	36,004	14,880,638	16,326,000	16,326,000
22 Staff Benefits-Optional	656,976	831,412	754,953	754,953	2,893,830	3,447,730	4,051,800	3,953,800
31 Travel	494,824	518,393	528,622	542,833	1,758,537	2,076,704	1,759,728[24]	1,804,914
32 Motor Vehicle Operations	94,495	85,232	84,890	87,415	421,379	418,808	388,499	388,499
33 Printing, Dup. & Binding	385,313	411,110	453,102	480,652	1,039,476	1,088,293	966,720	967,547
34 Utilities & Fuel	1,666,927	1,715,465	1,870,620	1,901,200	4,969,822	5,184,152	5,501,283	5,501,283
35 Communications	382,865	433,738	312,449[20]	423,928[20]	1,887,872	2,061,193	1,896,483	1,899,723
36 Maintenance & Repairs	258,404	204,703	234,144	233,863	2,908,773	3,274,877	2,738,758[25]	2,305,035[25]
37 Prof. Services & Memberships	277,028	354,806	274,237	307,395	1,214,594	1,299,174	822,362[26]	1,346,012
38 Computer Services	36,416	23,783	244,810[21]	236,310[21]	(1,991,068)	3,961,708[27]	4,014,764[27]	4,085,764[27]
39 Supplies	729,760	756,091	809,888	806,504	2,973,208	2,839,724	2,286,947	2,386,958
41 Rentals	29,265	44,327	83,122	82,078	1,595,887	634,354	519,730	519,730
42 Insurance & Interest	80,338	79,224	81,500	56,500	235,074	257,000	284,400	284,400
43 Awards	847,815	877,324	1,332,123[22]	1,269,325[22]	3,019,742	3,614,780	3,810,832[23]	4,095,952[23]
44 Grants & Subsidies	70,947	170,355	245,967	268,967	482,582	618,132	169,894	198,785
45 Mandatory Transfers	160,227	130,277		150,563	1,117,147	1,073,356		
46 Contractual & Special Services	1,079,073	1,025,388	934,167	1,111,679	227,983	71,882	569,015	587,638
47 Non-Mandatory Transfers	(136,205)	23,717	439,114[20]	200,600[20]	(1,673,865)	(1,753,430)	314,857	314,857
48 Service Department Credits	(357,903)	(360,121)	(490,005)	(479,160)	327,161	(11,491)	(123,661)	(123,661)
49 Other Expenditures	5,876	6,660	85,273	346,812	25,855	67,438	1,683,068[28]	966,630[28]
50-59 Stores for Resale				8,800	830,420	954,068	700,200	1,036,863
Total Operating & Miscellaneous	$ 6,813,998	$10,471,015	$11,800,062	$12,314,846	$ 24,388,003	$ 46,185,216	$ 48,734,467	$ 48,899,517
EQUIPMENT & CAPITAL OUTLAY								
61 Equipment	$ 445,668	$ 443,195	$ 371,205	$ 386,368	$ 2,237,674	$ 3,147,785	$ 1,905,998	$ 2,203,139
62 Minor Equipment	231,033	203,028		7,166	206,328	531,502	124,470	164,584
63 Library Books	532,872	531,863	556,380	556,380	1,756,280	2,158,660	2,248,664	2,252,419
64 Livestock								
71 Land								
72 Buildings-Capital Outlay					991,333	1,248,019	15,000	1,363,586[29]
73 Improvements other than Buildings					62,880	37,920		
Total Equipment & Capital Outlay	$ 1,210,173	$ 1,178,686	$ 927,585	$ 949,914	$ 5,254,495	$ 7,123,886	$ 4,294,132	$ 5,983,728
TOTAL OPERATING	$ 8,024,171	$11,649,701	$12,727,647	$13,264,760	$ 29,642,498	$ 53,309,102	$ 53,028,599	$ 54,883,245
TOTAL EXPENDITURES & TRANSFERS	$22,368,867	$28,219,849	$31,310,876	$31,804,725	$100,052,952	$131,928,597	$140,599,160	$142,619,567

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1984, Actual 1985, Original Budget 1986 and Revised Budget 1986

Exhibit C
Schedule 1
(Cont.)

	Martin				Space Institute			
	Actual 1984	Actual 1985	Original Budget 1986	Revised Budget 1986	Actual 1984	Actual 1985	Original Budget 1986	Revised Budget 1986
SALARIES AND WAGES								
11 Admin. & Professional Salaries	$ 1,499,148	$ 1,672,485	$ 1,948,910	$ 1,957,302	$ 380,617	$ 440,750	$ 600,381	$ 527,881
12 Academic Salaries	6,577,908	7,531,572	8,255,285	8,261,618	1,175,874	1,336,332	1,457,386	1,386,345
13 GTA, GA, GRA	117,701	128,854	140,433	146,633	220,707	82,173[31]	27,800[31]	27,800[31]
Total Professional Salaries	$ 8,194,757	$ 9,332,911	$10,344,628	$10,365,553	$ 1,777,198	$ 1,859,255	$ 2,085,567	$ 1,942,026
15 Total Summer School	$ 354,596	$ 368,012	$ 385,883	$ 382,325				
16 Clerical & Supporting-Salaried	$ 1,148,252	$ 1,384,024	$ 1,501,685	$ 1,518,087	$ 50,511	$ 54,869	$ 65,359	$ 65,359
14 Student Employees-Salaried	6,386	5,468	5,000	5,000				
Total Non-Exempt Salaries	$ 1,154,638	$ 1,389,492	$ 1,506,685	$ 1,523,087	$ 50,511	$ 54,869	$ 65,359	$ 65,359
17 Clerical & Supporting-Hourly	$ 1,243,940	$ 1,467,605	$ 1,553,782	$ 1,556,076	$ 448,096	$ 535,571	$ 610,576	$ 610,576
18 Student Employees-Hourly	250,720	291,877	227,760	238,460	6,007	5,576	(32)	(32)
Total Biweekly Wages	$ 1,494,660	$ 1,759,482	$ 1,781,542	$ 1,794,536	$ 454,103	$ 541,147	$ 610,576	$ 610,576
TOTAL SALARIES & WAGES	$11,198,651	$12,849,897	$14,018,738	$14,065,501	$ 2,281,812	$ 2,455,271	$ 2,761,502	$ 2,617,961
OPERATING & MISCELLANEOUS								
19 Non-Wage Payments	$ 7,739	$ 8,400	$ 12,600	$ 12,600				
21 Staff Benefits-Required	11,902	2,583,114	2,802,791	2,802,791	$ 890	$ 430,156	$ 550,498	$ 527,398
22 Staff Benefits-Optional	598,587	700,840	740,786	740,186	82,853	98,308	131,193	126,993
31 Travel	430,285	424,911	452,036	456,963	121,615	180,964	166,100	163,100
32 Motor Vehicle Operations	62,029	62,863	73,515	73,515	19,613	21,524	18,350	18,350
33 Printing, Dup. & Binding	223,122	282,767	228,917	259,640	123	5,313	2,950	2,950
34 Utilities & Fuel	1,113,046	1,208,616	1,398,850	1,398,850	319,659	308,032	332,300	332,300
35 Communications	317,552	379,183	375,883	375,103	177,875	194,337	195,580	195,580
36 Maintenance & Repairs	93,315	92,290	163,460	168,810	44,976	19,263	36,400	36,400
37 Prof. Services & Memberships	125,230	130,509	120,118	128,928	53,721	62,399	71,250	71,250
38 Computer Services	2,840	(721)	11,929	11,966	164,984	211,750	208,200	208,200
39 Supplies	500,653	639,095	1,174,412[28]	1,156,149[28]	226,267	167,928	199,150	193,091
41 Rentals	48,192	94,206	31,304	32,039	31,003	36,070	36,300	36,300
42 Insurance & Interest	91,404	95,455	99,126	98,676	18,093	19,987	23,650	23,650
43 Awards	550,553	637,963	894,436	898,671			4,000	4,000
44 Grants & Subsidies	59,608	396,477[30]	59,716	59,716	32,433	735,413[9]	777,733[9]	756,033[9]
45 Mandatory Transfers	20,220	15,295						
46 Contractual & Special Services	635,551	782,371	596,254	596,406	52,448	49,153	46,350	46,350
47 Non-Mandatory Transfers	(218,953)	(489,773)	114,483	114,483	61,801	25,352	73,650	73,650
48 Service Department Credits	(458,106)	(515,600)	(645,614)	(645,614)	(74,424)	(76,711)	(83,630)	(83,630)
49 Other Expenditures	(96,510)	(178,096)	(117,751)	(117,751)	730	1,940	3,974	3,974
50-59 Stores for Resale	1,233	(14,472)			348	284		
Total Operating & Miscellaneous	$ 4,119,492	$ 7,335,693	$ 8,587,251	$ 8,622,127	$ 1,335,008	$ 2,491,462	$ 2,793,998	$ 2,735,939
EQUIPMENT & CAPITAL OUTLAY								
61 Equipment	$ 399,420	$ 522,024	$ 278,975	$ 296,890	$ 113,393	$ 208,443	$ 161,250	$ 161,250
62 Minor Equipment	77,500	100,272	31,016	31,366	6,166	14,833	11,050	11,050
63 Library Books	261,328	266,529	283,628	283,628	39,171	34,829	50,000	50,000
64 Livestock								
71 Land								
72 Buildings-Capital Outlay						11,818		
73 Improvements other than Buildings				10,483				
Total Equipment & Capital Outlay	$ 738,248	$ 888,825	$ 593,619	$ 622,367	$ 158,730	$ 269,923	$ 222,300	$ 222,300
TOTAL OPERATING	$ 4,857,740	$ 8,224,518	$ 9,180,870	$ 9,244,494	$ 1,493,738	$ 2,761,385	$ 3,016,298	$ 2,958,239
TOTAL EXPENDITURES & TRANSFERS	$16,056,391	$21,074,415	$23,199,608	$23,309,995	$ 3,775,550	$ 5,216,656	$ 5,777,800	$ 5,576,200

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1984, Actual 1985, Original Budget 1986 and Revised Budget 1986

Exhibit C
Schedule 1
(Cont.)

	UTCHS Units				UT College of Medicine Units			
	Actual 1984	Actual 1985	Original Budget 1986	Revised Budget 1986	Actual 1984	Actual 1985	Original Budget 1986	Revised Budget 1986
SALARIES AND WAGES								
11 Admin. & Professional Salaries	$ 2,339,966	$ 2,428,583	$ 3,038,415	$ 3,008,715	$ (290,053)	$ (141,828)		
12 Academic Salaries	7,632,234	9,439,294	10,794,827	10,824,473	13,902,871	16,166,820	$17,994,882	$17,949,882
13 GTA, GA, GRA	14,948	20,295	(33)	(33)	144,954	153,579	190,000	190,000
Total Professional Salaries	$ 9,987,148	$11,888,172	$13,833,242	$13,833,188	$13,757,772	$16,178,571	$18,184,882	$18,139,882
15 Total Summer School								
16 Clerical & Supporting-Salaried	$ 2,888,746	$ 3,400,473	$ 3,844,898	$ 3,844,898	$ 1,933,260	$ 2,222,984	$ 2,315,546	$ 2,359,214
14 Student Employees-Salaried	5,633	5,377	(34)	3,360	(44,686)	2,650	44,868[38]	1,200[38]
Total Non-Exempt Salaries	$ 2,894,379	$ 3,405,850	$ 3,844,898	$ 3,848,258	$ 1,888,574	$ 2,225,634	$ 2,360,414	$ 2,360,414
17 Clerical & Supporting-Hourly	$ 3,448,218	$ 4,203,396	$ 4,474,944	$ 4,474,944	$ 454,655	$ 246,326	$ 247,649	$ 247,649
18 Student Employees-Hourly	22,440	18,076	23,368	23,368	3,016	1,308	(39)	(39)
Total Biweekly Wages	$ 3,470,658	$ 4,221,472	$ 4,498,312	$ 4,498,312	$ 457,671	$ 247,634	$ 247,649	$ 247,649
TOTAL SALARIES & WAGES	$16,352,185	$19,515,494	$22,176,452	$22,179,758	$16,104,017	$18,651,839	$20,792,945	$20,747,945
OPERATING & MISCELLANEOUS								
19 Non-Wage Payments	$ 25,340	$ 24,959	$ 45,668	$ 42,308	$ 19,684	$ 10,440	$ 5,000	$ 5,000
21 Staff Benefits-Required	32,909	3,810,899	4,142,295	4,142,295	(40)	3,435,842	3,551,008	3,551,008
22 Staff Benefits-Optional	1,236,292	1,509,009	1,693,900	1,853,790				
31 Travel	299,065	319,649	231,275[24]	234,807[24]	168,677	180,388	144,270	144,270
32 Motor Vehicle Operations	65,504	80,069	64,020	64,020	3,958	3,850	5,500	5,500
33 Printing, Dup. & Binding	91,880	177,053	150,812	162,077	62,698	63,529	65,368	65,699
34 Utilities & Fuel	3,039,857	2,719,184	3,695,894[35]	3,655,894[35]				
35 Communications	665,420	362,300	188,926[36]	195,594[36]	249,178	286,850	220,753	220,753
36 Maintenance & Repairs	1,925,666	2,314,636	695,059[25]	1,556,756[25]	217,013	250,833	135,998	136,853
37 Prof. Services & Memberships	323,585	428,663	341,691	342,098	194,186	109,919[41]	332,013	332,013
38 Computer Services	(229,214)	(87,722)	139,877[37]	141,877[37]	11,877	11,162	14,150	14,150
39 Supplies	2,213,018	2,812,057	2,157,096	2,233,098	592,976	620,134	581,342	584,762
41 Rentals	332,549	232,728	220,644	226,779	227,692	252,140	289,000	289,132
42 Insurance & Interest	399,831	330,013	285,625	285,625	2,249	8,847	4,700	4,700
43 Awards	144,141	134,253	144,010	144,010	(1,825)	1,941	150	150
44 Grants & Subsidies	314,190	89,298	4,250	4,250	545,317	42,728	50	50
45 Mandatory Transfers	185,934	127,194	206,043	206,043				
46 Contractual & Special Services	1,116,135	1,181,046	1,189,991	1,240,049	(654,242)	(24,485)	(713,733)	(668,533)
47 Non-Mandatory Transfers	149,031	(72,556)	372,800	372,800				
48 Service Department Credits	(1,728,265)	(2,974,113)	(2,061,088)	(2,061,088)	(208,497)	(31,845)		
49 Other Expenditures	63,647	73,503	14,324	14,324	17,538	26,190	31,924	31,924
50-59 Stores for Resale	339,896	376,456	359,025	359,025	197			
Total Operating & Miscellaneous	$11,006,411	$13,968,578	$14,282,137	$15,416,431	$ 1,448,676	$ 5,248,463	$ 4,667,493	$ 4,717,431
EQUIPMENT & CAPITAL OUTLAY								
61 Equipment	$ 727,996	$ 925,459	$ 747,328	$ 905,768	$ 440,562	$ 1,035,097[42]	$ 327,615	$ 478,822
62 Minor Equipment	37,154	100,142	9,477	53,325	40,709	111,062	24,900	32,194
63 Library Books	293,822	277,143	354,982	360,781	1,326	1,215		
64 Livestock								
71 Land								
72 Buildings-Capital Outlay	110,159	63,362						
73 Improvements other than Buildings		125,920	3,800	3,800				
Total Equipment & Capital Outlay	$ 1,169,131	$ 1,492,026	$ 1,115,587	$ 1,323,674	$ 482,597	$ 1,147,374	$ 352,515	$ 511,016
TOTAL OPERATING	$12,175,542	$15,460,604	$15,397,724	$16,740,105	$ 1,931,273	$ 6,395,837	$ 5,020,008	$ 5,228,447
TOTAL EXPENDITURES & TRANSFERS	$28,527,727	$34,976,098	$37,574,176	$38,919,863	$18,035,290	$25,047,676	$25,812,953	$25,976,392

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1984, Actual 1985, Original Budget 1986 and Revised Budget 1986

Exhibit C
Schedule 1
(Cont.)

	UT Family Medicine Units				Total UT Ctr for the Health Sciences			
	Actual 1984	Actual 1985	Original Budget 1986	Revised Budget 1986	Actual 1984	Actual 1985	Original Budget 1986	Revised Budget 1986
SALARIES AND WAGES								
11 Admin. & Professional Salaries					$ 2,049,913	$ 2,286,755	$ 3,038,415	$ 3,008,715
12 Academic Salaries	$ 2,475,820	$ 2,740,126	$ 3,005,503	$ 3,005,503	24,010,925	28,346,240	31,795,212	31,779,858
13 GTA, GA, GRA					159,902	173,874	190,000	190,000
Total Professional Salaries	$ 2,475,820	$ 2,740,126	$ 3,005,503	$ 3,005,503	$26,220,740	$30,806,869	$35,023,627	$34,978,573
15 Total Summer School								
16 Clerical & Supporting-Salaried	$ 419,092	$ 434,489	$ 473,268	$ 473,268	$ 5,241,098	$ 6,057,946	$ 6,633,712	$ 6,677,380
14 Student Employees-Salaried	(1,500)				(40,553)	8,027	44,868	4,560
Total Non-Exempt Salaries	$ 417,592	$ 434,489	$ 473,268	$ 473,268	$ 5,200,545	$ 6,065,973	$ 6,678,580	$ 6,681,940
17 Clerical & Supporting-Hourly	$ 233,666	$ 268,677	$ 274,715	$ 274,715	$ 4,136,539	$ 4,718,399	$ 4,997,308	$ 4,997,308
18 Student Employees-Hourly					25,456	19,384	23,368	23,368
Total Biweekly Wages	$ 233,666	$ 268,677	$ 274,715	$ 274,715	$ 4,161,995	$ 4,737,783	$ 5,020,676	$ 5,020,676
TOTAL SALARIES & WAGES	$ 3,127,078	$ 3,443,292	$ 3,753,486	$ 3,753,486	$35,583,280	$41,610,625	$46,722,883	$46,681,189
OPERATING & MISCELLANEOUS								
19 Non-Wage Payments					$ 45,024	$ 35,399	$ 50,668	$ 47,308
21 Staff Benefits-Required	$ 3,336	$ 378,612	$ 413,500	$ 413,500	36,245	7,625,353	8,106,803	8,106,803
22 Staff Benefits-Optional	92,232	134,136	147,100	161,600	1,328,524	1,643,145	1,841,000	2,015,390
31 Travel	49,297	46,131	68,300	68,300	517,039	546,168	443,845	447,377
32 Motor Vehicle Operations			250	250	69,462	83,919	69,770	69,770
33 Printing, Dup. & Binding	5,242	5,845	22,000	22,000	159,820	246,427	238,180	249,776
34 Utilities & Fuel	19,200	21,501	27,600	27,600	3,059,057	2,740,685	3,723,494	3,683,494
35 Communications	57,462	53,914	60,400	60,400	972,060	703,064	470,079	476,747
36 Maintenance & Repairs	21,998	44,938	45,175	45,175	2,164,677	2,610,407	876,232	1,738,784
37 Prof. Services & Memberships	126,974	152,640[43]	71,750	71,750	644,745	691,222	745,454	745,861
38 Computer Services	200,195	50,021	1,000[44]	1,000[44]	(17,142)	(26,539)	155,027	157,027
39 Supplies	118,439	117,991	127,920	127,520	2,924,433	3,550,182	2,866,358	2,945,380
41 Rentals	125,408	126,548	236,000[45]	236,000[45]	685,649	611,416	745,644	751,911
42 Insurance & Interest	75,412	74,145	73,200	73,200	477,492	413,005	363,525	363,525
43 Awards					142,316	136,194	144,160	144,160
44 Grants & Subsidies		1,299			859,507	133,325	4,300	4,300
45 Mandatory Transfers					185,934	127,194	206,043	206,043
46 Contractual & Special Services	212,698	(38,795)[46]	(6,800)	(6,800)	674,591	1,117,766	469,458	564,716
47 Non-Mandatory Transfers	(274,036)	141,200	14,600	14,600	(125,005)	68,644	387,400	387,400
48 Service Department Credits	(75)				(1,936,837)	(3,005,958)	(2,061,088)	(2,061,088)
49 Other Expenditures	1,054	2,865	11,850	11,850	82,239	102,558	58,098	58,098
50-59 Stores for Resale		1,420			340,093	377,876	359,025	359,025
Total Operating & Miscellaneous	$ 834,836	$ 1,314,411	$ 1,313,845	$ 1,327,945	$13,289,923	$20,531,452	$20,263,475	$21,461,807
EQUIPMENT & CAPITAL OUTLAY								
61 Equipment	$ 73,512	$ 47,905	$ 63,750	$ 163,750	$ 1,242,070	$ 2,008,461	$ 1,138,693	$ 1,548,340
62 Minor Equipment	2,433	5,395	2,000	2,000	80,296	216,599	36,377	87,519
63 Library Books	202		500	500	295,350	278,358	355,482	361,281
64 Livestock								
71 Land								
72 Buildings-Capital Outlay					110,159	63,362		
73 Improvements other than Buildings						125,920	3,800	3,800
Total Equipment & Capital Outlay	$ 76,147	$ 53,300	$ 66,250	$ 166,250	$ 1,727,875	$ 2,692,700	$ 1,534,352	$ 2,000,940
TOTAL OPERATING	$ 910,983	$ 1,367,711	$ 1,380,095	$ 1,494,195	$15,017,798	$23,224,152	$21,797,827	$23,462,747
TOTAL EXPENDITURES & TRANSFERS	$ 4,038,061	$ 4,811,003	$ 5,133,581	$ 5,247,681	$50,601,078	$64,834,777	$68,520,710	$70,143,936

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1984, Actual 1985, Original Budget 1986 and Revised Budget 1986

Exhibit C
Schedule 1
(Cont.)

	Agricultural Experiment Station				Agricultural Extension Service			
	Actual 1984	Actual 1985	Original Budget 1986	Revised Budget 1986	Actual 1984	Actual 1985	Original Budget 1986	Revised Budget 1986
SALARIES AND WAGES								
11 Admin. & Professional Salaries	$ 444,299	$ 586,921	$ 686,466	$ 686,466	$ 322,916	$ 344,976	$ 347,131	$ 347,131
12 Academic Salaries	4,221,731	4,922,590	5,671,477	5,707,736	9,252,133	10,652,121	12,234,311	12,338,643
13 GTA, GA, GRA	547,578	639,492	750,065	750,065				
Total Professional Salaries	$ 5,213,608	$ 6,149,003	$ 7,108,008	$ 7,144,267	$ 9,575,049	$10,997,097	$12,581,442	$12,685,774
15 Total Summer School								
16 Clerical & Supporting-Salaried	$ 2,106,904	$ 2,490,397	$ 3,054,014	$ 3,049,871	$ 2,032,138	$ 2,326,309	$ 2,476,328	$ 2,482,328
14 Student Employees-Salaried	2,153	4,052				777		
Total Non-Exempt Salaries	$ 2,109,057	$ 2,494,449	$ 3,054,014	$ 3,049,871	$ 2,032,138	$ 2,327,086	$ 2,476,328	$ 2,482,328
17 Clerical & Supporting-Hourly	$ 781,872	$ 744,807	$ 638,945	$ 638,945	$ 106,380	$ 112,699	$ 102,710	$ 102,710
18 Student Employees-Hourly	234,599	203,802	194,484	194,484	71,630	65,298	72,000	72,000
Total Biweekly Wages	$ 1,016,471	$ 948,609	$ 833,429	$ 833,429	$ 178,010	$ 177,997	$ 174,710	$ 174,710
TOTAL SALARIES & WAGES	$ 8,339,136	$ 9,592,061	$10,995,451	$11,027,567	$11,785,197	$13,502,180	$15,232,480	$15,342,812
OPERATING & MISCELLANEOUS								
19 Non-Wage Payments					$ 11,520	$ 12,480	$ 8,400	$ 8,400
21 Staff Benefits-Required	$ 19,128	$ 1,840,533	$ 1,860,900	$ 1,869,900	952,227	1,595,175	1,571,330	1,591,330
22 Staff Benefits-Optional	501,556	522,649	547,286	598,286	675,423	733,615	755,200	755,200
31 Travel	239,675	266,764	273,500	273,500	1,030,814	1,091,194	1,071,600	1,083,600
32 Motor Vehicle Operations	22,768	18,687	26,400	26,400	2,253	2,221	4,000	4,000
33 Printing, Dup. & Binding	73,406	70,052	67,300	67,300	155,784	64,937	113,500	139,430
34 Utilities & Fuel	298,011	296,084	307,800	307,800	98,322	100,062	106,000	106,000
35 Communications	156,613	161,938	183,300	183,300	217,899	196,770	206,300	206,300
36 Maintenance & Repairs	307,920	329,095	296,900	331,266	89,636	151,566	81,500	80,500
37 Prof. Services & Memberships	15,350	15,736	12,000	12,000	12,438	9,374	20,700	20,700
38 Computer Services	74,617	98,198	63,800	63,800	142,865	152,608	149,000	49,000[16]
39 Supplies	2,116,319	1,954,492	2,263,923	2,585,713	404,013	373,429	458,928	482,346
41 Rentals	28,061	19,486	29,900	29,900	34,789	36,649	21,800	21,800
42 Insurance & Interest	19,545	23,471	27,300	27,300	14,274	19,657	17,100	17,100
43 Awards	131,856	221,802	253,000	253,000	42	1,236		
44 Grants & Subsidies	24,063	171,893	9,000	22,735	47,715	39,457	85,000	85,000
45 Mandatory Transfers								
46 Contractual & Special Services	(273,159)	(373,232)	(390,770)	(387,764)	308,099	533,255	630,058	587,423
47 Non-Mandatory Transfers	18,035	48,147	52,500	52,500	87,700	23,800	66,900	66,900
48 Service Department Credits	(27,256)							
49 Other Expenditures	(145,014)	(45,371)	16,500	18,112	5,647	4,498	500	4,500
50-59 Stores for Resale	256,001	294,016	296,609	296,609	2,747	3,649	3,000	3,000
Total Operating & Miscellaneous	$ 3,857,495	$ 5,934,440	$ 6,197,148	$ 6,631,657	$ 4,294,207	$ 5,145,632	$ 5,370,816	$ 5,312,529
EQUIPMENT & CAPITAL OUTLAY								
61 Equipment	$ 557,192	$ 858,557	$ 629,000	$ 763,288	$ 250,831	$ 184,400	$ 40,000	$ 57,730
62 Minor Equipment	22,961	51,398	25,000	25,000	67,476	117,059		10,425
63 Library Books	16,000	16,000						
64 Livestock	175,996	161,864						
71 Land			32,000[47]	32,000[47]				
72 Buildings-Capital Outlay	173,245	197,435			8,469	13,707		35,000
73 Improvements other than Buildings		18,288				22,530		
Total Equipment & Capital Outlay	$ 945,394	$ 1,303,542	$ 686,000	$ 820,288	$ 326,776	$ 337,696	$ 40,000	$ 103,155
TOTAL OPERATING	$ 4,802,889	$ 7,237,982	$ 6,883,148	$ 7,451,945	$ 4,620,983	$ 5,483,328	$ 5,410,816	$ 5,415,684
TOTAL EXPENDITURES & TRANSFERS	$13,142,025	$16,830,043	$17,878,599	$18,479,512	$16,406,180	$18,985,508	$20,643,296	$20,758,496

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1984, Actual 1985, Original Budget 1986 and Revised Budget 1986

Exhibit C
Schedule 1
(Cont.)

	Veterinary Medicine				Institute for Public Service			
	Actual 1984	Actual 1985	Original Budget 1986	Revised Budget 1986	Actual 1984	Actual 1985	Original Budget 1986	Revised Budget 1986
SALARIES AND WAGES								
11 Admin. & Professional Salaries					$ 134,430	$ 173,816	$ 166,368	$ 169,096
12 Academic Salaries	$ 2,576,289	$ 2,996,304	$ 3,584,564	$ 3,599,564	629,879	626,408	774,911	791,111
13 GTA, GA, GRA	23,853	42,587	50,883	50,883		1,175		
Total Professional Salaries	$ 2,600,142	$ 3,038,891	$ 3,635,447	$ 3,650,447	$ 764,309	$ 801,399	$ 941,279	$ 960,207
15 Total Summer School								
16 Clerical & Supporting-Salaried	$ 860,956	$ 994,656	$ 1,105,273	$ 1,124,951	$ 159,429	$ 185,076	$ 241,091	$ 241,091
14 Student Employees-Salaried	3,166	30,138	34,400	34,400				
Total Non-Exempt Salaries	$ 864,122	$ 1,024,794	$ 1,139,673	$ 1,159,351	$ 159,429	$ 185,076	$ 241,091	$ 241,091
17 Clerical & Supporting-Hourly	$ 102,669	$ 156,704	$ 163,177	$ 152,172	$ 1,469	$ 3,473		
18 Student Employees-Hourly	89,641	98,802	124,301	124,301	2,948	2,317	$ 5,000	$ 5,000
Total Biweekly Wages	$ 192,310	$ 255,506	$ 287,478	$ 276,473	$ 4,417	$ 5,790	$ 5,000	$ 5,000
TOTAL SALARIES & WAGES	$ 3,656,574	$ 4,319,191	$ 5,062,598	$ 5,086,271	$ 928,155	$ 992,265	$ 1,187,370	$ 1,206,298
OPERATING & MISCELLANEOUS								
19 Non-Wage Payments	$ 1,954							
21 Staff Benefits-Required	642	$ 743,193	$ 788,600	$ 788,600	$ 284	$ 204,374	$ 222,550	$ 222,550
22 Staff Benefits-Optional	140,196	163,651	162,457	162,457	40,273	49,659	52,070	61,070
31 Travel	92,883	110,875	109,900	109,900	83,160	85,062	89,100	95,100
32 Motor Vehicle Operations	21,287	18,640	20,000	20,000	32,508	25,443	24,800	24,800
33 Printing, Dup. & Binding	58,931	63,642	50,600	50,600	40,410	46,856	49,800	49,800
34 Utilities & Fuel	581,711	634,099	640,942	640,942				
35 Communications	68,007	91,224	83,850	83,850	76,902	83,071	83,500	83,500
36 Maintenance & Repairs	313,669	400,073	357,254	369,434	9,765	21,537	18,920	19,882
37 Prof. Services & Memberships	12,731	11,564	9,300	9,300	15,600	39,100	30,530	30,530
38 Computer Services	11,701	11,127	7,600	7,600	24,302	9,148	20,300	19,900
39 Supplies	669,195	763,187	776,402	777,834	25,449	26,292	25,200	95,200[48]
41 Rentals	12,341	10,672	8,200	8,200	37,186	40,799	41,420	41,420
42 Insurance & Interest	13,465	18,549	17,000	17,000	39	36		
43 Awards					2,400	2,606	2,400	2,400
44 Grants & Subsidies	20,120	113,097	129,905	129,905	3,824	10,542	3,100	3,100
45 Mandatory Transfers	165							
46 Contractual & Special Services	136,620	186,839	160,960	160,960	116,926	103,228	138,500	170,500
47 Non-Mandatory Transfers	1,715	113,611	22,300	22,300	22,600	8,800	36,800	36,800
48 Service Department Credits								
49 Other Expenditures	(698)	(368)			729	22		
50-59 Stores for Resale					(6)			
Total Operating & Miscellaneous	$ 2,156,635	$ 3,453,675	$ 3,345,270	$ 3,358,882	$ 532,351	$ 756,575	$ 838,990	$ 956,552
EQUIPMENT & CAPITAL OUTLAY								
61 Equipment	$ 344,491	$ 471,098	$ 165,000	$ 237,793	$ 64,229	$ 53,367	$ 54,500	$ 65,100
62 Minor Equipment	16,259	74,596		2,785	14,223	15,676	19,700	19,700
63 Library Books	30,000	30,000	30,000	30,000			2,000	2,000
64 Livestock								
71 Land								
72 Buildings-Capital Outlay								
73 Improvements other than Buildings								
Total Equipment & Capital Outlay	$ 390,750	$ 575,694	$ 195,000	$ 270,578	$ 78,452	$ 69,043	$ 76,200	$ 86,800
TOTAL OPERATING	$ 2,547,385	$ 4,029,369	$ 3,540,270	$ 3,629,460	$ 610,803	$ 825,618	$ 915,190	$ 1,043,352
TOTAL EXPENDITURES & TRANSFERS	$ 6,203,959	$ 8,348,560	$ 8,602,868	$ 8,715,731	$ 1,538,958	$ 1,817,883	$ 2,102,560	$ 2,249,650

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1984, Actual 1985, Original Budget 1986 and Revised Budget 1986

Exhibit C
Schedule 1
(Cont.)

	Municipal Technical Advisory Service				County Technical Asst. Service			
	Actual 1984	Actual 1985	Original Budget 1986	Revised Budget 1986	Actual 1984	Actual 1985	Original Budget 1986	Revised Budget 1986
SALARIES AND WAGES								
11 Admin. & Professional Salaries								
12 Academic Salaries	$ 621,845	$ 733,452	$ 775,541	$ 777,041	$ 418,666	$ 533,423	$ 645,128	$ 645,128
13 GTA, GA, GRA	1,107	(89)						
Total Professional Salaries	$ 622,952	$ 733,363	$ 775,541	$ 777,041	$ 418,666	$ 533,423	$ 645,128	$ 645,128
15 Total Summer School								
16 Clerical & Supporting-Salaried	$ 111,718	$ 127,498	$ 159,130	$ 164,330	$ 80,906	$ 91,273	$ 101,708	$ 101,709
14 Student Employees-Salaried								
Total Non-Exempt Salaries	$ 111,718	$ 127,498	$ 159,130	$ 164,330	$ 80,906	$ 91,273	$ 101,708	$ 101,709
17 Clerical & Supporting-Hourly	$ 1,553	$ 2,746	$ 2,000	$ 2,000				
18 Student Employees-Hourly	10,076	8,577	10,002	6,302	$ 53	$ 147		
Total Biweekly Wages	$ 11,629	$ 11,323	$ 12,002	$ 8,302	$ 53	$ 147		
TOTAL SALARIES & WAGES	$ 746,299	$ 872,184	$ 946,673	$ 949,673	$ 499,625	$ 624,843	$ 746,836	$ 746,837
OPERATING & MISCELLANEOUS								
19 Non-Wage Payments								
21 Staff Benefits-Required	$ 223	$ 172,354	$ 188,950	$ 188,950	$ 175	$ 112,703	$ 132,350	$ 132,350
22 Staff Benefits-Optional	33,656	40,108	42,900	42,900	19,622	26,829	37,800	37,800
31 Travel	62,984	68,143	57,100	58,100	39,322	44,514	52,000	52,000
32 Motor Vehicle Operations	16,474	14,766	12,000	12,000	33,220	32,489	36,000	36,000
33 Printing, Dup. & Binding	17,292	35,143	10,250	11,250	13,896	27,294	37,000	37,000
34 Utilities & Fuel								
35 Communications	42,802	48,706	48,000	50,500	42,066	51,950	50,000	50,000
36 Maintenance & Repairs	4,623	5,817	7,850	7,850	5,264	4,964	15,000	15,000
37 Prof. Services & Memberships	5,598	10,669	13,000	13,000	10,415	10,523	13,000	13,000
38 Computer Services	3,404	2,475	2,500	3,000	2,892	1,765	5,000	4,600
39 Supplies	14,199	17,889	17,400	17,400	7,666	11,126	10,000	9,999
41 Rentals	12,999	16,375	20,000	20,000	38,616	49,304	72,000[49]	72,000[49]
42 Insurance & Interest								
43 Awards								
44 Grants & Subsidies								
45 Mandatory Transfers								
46 Contractual & Special Services	22,024	15,343	21,250	21,250	49,317	52,754	65,000	65,000
47 Non-Mandatory Transfers	4,100	1,400	4,100	4,100	2,900	800	4,100	4,100
48 Service Department Credits								
49 Other Expenditures	48	339	200	200		723		
50-59 Stores for Resale								
Total Operating & Miscellaneous	$ 240,426	$ 449,527	$ 445,500	$ 450,500	$ 265,371	$ 427,738	$ 529,250	$ 528,849
EQUIPMENT & CAPITAL OUTLAY								
61 Equipment	$ 26,668	$ 40,163	$ 34,500	$ 34,500	$ 28,356	$ 22,474	$ 27,500	$ 27,500
62 Minor Equipment	8,261	9,088	1,000	1,000	1,623	3,201	2,500	2,500
63 Library Books	6,415	9,380	6,500	6,500	3,285	3,107	7,000	7,000
64 Livestock								
71 Land								
72 Buildings-Capital Outlay								
73 Improvements other than Buildings								
Total Equipment & Capital Outlay	$ 41,344	$ 58,631	$ 42,000	$ 42,000	$ 33,264	$ 28,782	$ 37,000	$ 37,000
TOTAL OPERATING	$ 281,770	$ 508,158	$ 487,500	$ 492,500	$ 298,635	$ 456,520	$ 566,250	$ 565,849
TOTAL EXPENDITURES & TRANSFERS	$ 1,028,069	$ 1,380,342	$ 1,434,173	$ 1,442,173	$ 798,260	$ 1,081,363	$ 1,313,086	$ 1,312,686

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1984, Actual 1985 Original Budget 1986 and Revised Budget 1986

Exhibit C
Schedule 1
(Cont.)

	State-wide Continuing Education				University-wide Administration			
	Actual 1984	Actual 1985	Original Budget 1986	Revised Budget 1986	Actual 1984	Actual 1985	Original Budget 1986	Revised Budget 1986
SALARIES AND WAGES								
11 Admin. & Professional Salaries	$ 73,852	$ 81,899	$ 86,102	$ 86,102	$ 3,530,448	$ 4,208,033	$ 4,992,683	$ 5,105,888
12 Academic Salaries	436,750	510,417	622,673	622,673				
13 GTA, GA, GRA	2,830	3,820			10,038	12,021	17,672	17,672
Total Professional Salaries	$ 513,432	$ 596,136	$ 708,775	$ 708,775	$ 3,540,486	$ 4,220,054	$ 5,010,355	$ 5,123,560
15 Total Summer School								
16 Clerical & Supporting-Salaried	$ 220,923	$ 273,365	$ 241,145	$ 241,145	$ 1,762,792	$ 1,977,265	$ 2,191,380	$ 2,218,190
14 Student Employees-Salaried						(580)		1,500
Total Non-Exempt Salaries	$ 220,923	$ 273,365	$ 241,145	$ 241,145	$ 1,762,792	$ 1,976,685	$ 2,191,380	$ 2,219,690
17 Clerical & Supporing-Hourly	$ 16,638	$ 11,989	$ 4,732	$ 4,732	$ 60,316	$ 63,092	$ 115,123	$ 111,806
18 Student Employees-Hourly	37,312	28,352	25,450	25,450	118,340	124,964	86,917	90,234
Total Biweekly Wages	$ 53,950	$ 40,341	$ 30,182	$ 30,182	$ 178,656	$ 188,056	$ 202,040	$ 202,040
TOTAL SALARIES & WAGES	$ 788,305	$ 909,842	$ 980,102	$ 980,102	$ 5,481,934	$ 6,384,795	$ 7,403,775	$ 7,545,290
OPERATING & MISCELLANEOUS								
19 Non-Wage Payments								
21 Staff Benefits-Required	$ 321	$ 177,675	$ 189,035	$ 189,035	$ 2,340	$ 1,514,827	$ 1,639,100	$ 1,639,100
22 Staff Benefits-Optional	38,086	40,894	45,700	48,600	317,594	384,237	407,000	407,000
31 Travel	14,365	28,136	35,600	35,600	406,111	501,324	487,195	511,730
32 Motor Vehicle Operations	1,021	4,069	3,300	3,300	42,854	42,081	44,731	49,731
33 Printing, Dup. & Binding	55,417	61,011	50,450	50,450	363,767	573,728	567,358	580,958
34 Utilities & Fuel	11,705	14,109	12,400	12,400	2		5	5
35 Communications	67,351	65,020	78,500	79,100	507,936	530,676	557,117	572,617
36 Maintenance & Repairs	35,372	20,944	26,500	33,800	112,819	137,763	150,385	163,125
37 Prof. Services & Memberships	20,186	36,471	34,600	34,600	243,974	256,940	311,220	331,525
38 Computer Services	12,001	3,300	3,000	3,000	1,461,739	996,387	1,478,850	1,478,850
39 Supplies	32,968	41,332	47,500	47,500	217,687	276,116	436,101 [28]	289,878
41 Rentals	3,235	1,178	1,000	1,000	115,857	248,256	90,215	90,215
42 Insurance & Interest					5,087	7,588	10,020	10,020
43 Awards					42,422	43,159	45,000	51,750
44 Grants & Subsidies		(18,000)			5,000	5,000	10,125	10,125
45 Mandatory Transfers					76,165	31,219		
46 Contractual & Special Services	(73,665)	4,808	18,160	18,160	501,966	571,884	654,446 [18]	631,839
47 Non-Mandatory Transfers	(26,600)	4,200	12,000	(37,135)	(1,412,700)	785,460	(2,000,000)	(2,150,000) [18]
48 Service Department Credits	(107,520)	(120,338)	(74,700) [50]	(74,700) [50]	(372,955)	(41,056)	(10,000)	(10,000)
49 Other Expenditures	(120)	332	218	218	104,852	83,490	7,457	7,457
50-59 Stores for Resale	48,554	83,183	65,000	65,000				
Total Operating & Miscellaneous	$ 132,677	$ 448,324	$ 548,263	$ 509,928	$ 2,742,517	$ 6,949,079	$ 4,886,325	$ 4,665,925
EQUIPMENT & CAPITAL OUTLAY								
61 Equipment	$ 79,093	$ 123,684	$ 127,200	$ 201,335	$ 214,382	$ 390,298	$ 9,900	$ 64,885
62 Minor Equipment	7,292	13,418	2,000	2,000	13,343	53,059		900
63 Library Books	1,079	1,465	1,200	1,200				
64 Livestock								
71 Land								
72 Buildings-Capital Outlay		5,864			10,958	41,752		
73 Improvements other than Buildings			318,000	318,000				
Total Equipment & Capital Outlay	$ 87,464	$ 144,431	$ 448,400	$ 522,535	$ 238,683	$ 485,109	$ 9,900	$ 65,785
TOTAL OPERATING	$ 220,141	$ 592,755	$ 996,663	$ 1,032,463	$ 2,981,200	$ 7,434,188	$ 4,896,225	$ 4,731,710
TOTAL EXPENDITURES & TRANSFERS	$ 1,008,446	$ 1,502,597	$ 1,976,765	$ 2,012,565	$ 8,463,134	$13,818,983	$12,300,000	$12,277,000

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1984, Actual 1985, Original Budget 1986 and Revised Budget 1986

Exhibit C
Schedule 1
(Cont.)

	Total Educ. & General Funds			
	Actual 1984	Actual 1985	Original Budget 1986	Revised Budget 1986
SALARIES AND WAGES				
11 Admin. & Professional Salaries	$ 15,682,705	$ 18,530,016	$ 21,861,150	$ 21,977,127
12 Academic Salaries	98,667,006	112,923,863	128,351,523	128,394,021
13 GTA, GA, GRA	5,428,675	6,297,181	6,301,628	6,408,221
Total Professional Salaries	$119,778,386	$137,751,060	$156,514,301	$156,779,369
15 Total Summer School	$ 2,644,679	$ 2,819,203	$ 2,916,832	$ 2,894,834
16 Clerical & Supporting-Salaried	$ 25,655,898	$ 29,197,319	$ 32,415,723	$ 32,570,817
14 Student Employees-Salaried	54,289	91,929	134,517	70,702
Total Non-Exempt Salaries	$ 25,710,187	$ 29,289,248	$ 32,550,240	$ 32,641,519
17 Clerical & Supporting-Hourly	$ 15,215,967	$ 17,027,484	$ 17,703,216	$ 17,689,094
18 Student Employees-Hourly	2,694,899	2,415,802	2,527,609	2,520,972
Total Biweekly Wages	$ 17,910,866	$ 19,443,286	$ 20,230,825	$ 20,210,066
TOTAL SALARIES & WAGES	$166,044,118	$189,302,797	$212,212,198	$212,525,788
OPERATING & MISCELLANEOUS				
19 Non-Wage Payments	$ 153,912	$ 179,855	$ 124,456	$ 121,096
21 Staff Benefits-Required	1,111,853[1]	35,021,776	37,899,993	37,908,436
22 Staff Benefits-Optional	7,327,176	8,683,077	9,570,145	9,704,635
31 Travel	5,291,614	5,943,152	5,526,326	5,634,717
32 Motor Vehicle Operations	839,363	830,742	806,255	813,780
33 Printing, Dup. & Binding	2,586,757	2,976,573	2,836,127	2,947,353
34 Utilities & Fuel	12,118,262	12,201,304	13,893,694	13,884,274
35 Communications	4,917,800	5,000,870	4,541,041	4,680,248
36 Maintenance & Repairs	6,349,213	7,273,299	5,003,303	5,503,749
37 Prof. Services & Memberships	2,651,610	2,928,487	2,477,771	3,064,101
38 Computer Services	(70,449)	5,444,989	6,364,780	6,329,017
39 Supplies	10,841,817	11,416,883	11,372,209	11,793,952
41 Rentals	2,673,080	1,843,092	1,700,635	1,706,593
42 Insurance & Interest	954,811	933,972	923,621	898,171
43 Awards	4,737,146	5,535,064	6,485,951	6,719,258
44 Grants & Subsidies	1,605,799	2,375,691	1,494,740	1,538,666
45 Mandatory Transfers	1,559,858	1,377,341	206,043	356,606
46 Contractual & Special Services	3,457,774	4,141,439	3,912,848	4,174,157
47 Non-Mandatory Transfers	(3,394,477)	(1,139,272)	(471,796)	(909,445)
48 Service Department Credits	(3,007,840)	(4,131,275)	(3,488,698)	(3,477,853)
49 Other Expenditures	(16,366)	44,165	1,737,537	1,288,250
50-59 Stores for Resale	1,479,390	1,698,604	1,423,834	1,769,297
Total Operating & Miscellaneous	$ 64,168,103	$110,579,828	$114,340,815	$116,449,058
EQUIPMENT & CAPITAL OUTLAY				
61 Equipment	$ 6,003,467	$ 8,473,949	$ 4,943,721	$ 6,048,118
62 Minor Equipment	753,361	1,404,329	253,113	365,995
63 Library Books	2,941,780	3,330,191	3,540,854	3,550,408
64 Livestock	175,996	161,864		
71 Land			32,000	32,000
72 Buildings-Capital Outlay	1,294,164	1,581,957	15,000	1,398,586
73 Improvements other than Buildings	62,880	204,658	321,800	332,283
Total Equipment & Capital Outlay	$ 11,231,648	$ 15,156,948	$ 9,106,488	$ 11,727,390
TOTAL OPERATING	$ 75,399,751	$125,736,776	$123,447,303	$128,176,448
TOTAL EXPENDITURES & TRANSFERS	$241,443,869	$315,039,573	$335,659,501	$340,702,236

THE UNIVERSITY OF TENNESSEE

Auxiliary Enterprises Funds Expenditures by Object Classification
Actual 1984, Actual 1985, Original Budget 1986 and Revised Budget 1986

Exhibit C
Schedule 2

	Chattanooga				Knoxville			
	Actual 1984	Actual 1985	Original Budget 1986	Revised Budget 1986	Actual 1984	Actual 1985	Original Budget 1986	Revised Budget 1986
SALARIES AND WAGES								
11 Admin. & Professional Salaries	$ 195,881	$ 242,030	$ 249,997	$ 206,193[51]	$ 2,190,140	$ 2,537,855[53]	$ 2,196,931	$ 2,195,931
12 Academic Salaries								
13 GTA, GA, GRA					37,996	82,698	85,196	89,096
Total Professional Salaries	$ 195,881	$ 242,030	$ 249,997	$ 206,193	$ 2,228,136	$ 2,620,553	$ 2,282,127	$ 2,285,027
15 Total Summer School								
16 Clerical & Supporting-Salaried	$ 58,212	$ 98,789	$ 118,526	$ 108,832	$ 1,656,896	$ 1,855,654[53]	$ 1,419,015	$ 1,426,339
14 Student Employees-Salaried					445,091	517,345	563,651	563,651
Total Non-Exempt Salaries	$ 58,212	$ 98,789	$ 118,526	$ 108,832	$ 2,101,987	$ 2,372,999	$ 1,982,666	$ 1,989,990
17 Clerical & Supporting-Hourly	$ 525,995	$ 555,993	$ 489,984	$ 479,813	$ 4,555,526	$ 4,944,692[53]	$ 4,285,367	$ 4,357,622
18 Student Employees-Hourly	85,467	110,990	227,060	197,060	1,756,217	1,728,183	1,570,563	1,570,563
Total Biweekly Wages	$ 611,462	$ 666,983	$ 717,044	$ 676,873	$ 6,311,743	$ 6,672,875	$ 5,855,930	$ 5,928,185
TOTAL SALARIES & WAGES	$ 865,555	$ 1,007,802	$ 1,085,567	$ 991,898	$10,641,866	$11,666,427	$10,120,723	$10,203,202
OPERATING & MISCELLANEOUS								
19 Non-Wage Payments					$ 42,051	$ 38,166	$ 43,272	$ 40,320
21 Staff Benefits-Required	$ 119,066	$ 146,977	$ 133,621	$ 127,138	1,447,155	1,650,636	1,474,841	1,475,838
22 Staff Benefits-Optional	32,088	40,367	69,900	70,170	506,534	630,868	495,428	497,101
31 Travel	5,611	4,844	10,040	8,355	1,454,070	1,588,633	1,083,150[56]	1,083,150[56]
32 Motor Vehicle Operations	9,046	9,336	9,920	9,920	116,976	127,493	115,080	115,080
33 Printing, Dup. & Binding	14,008	18,817	16,850	16,250	451,432	517,651	445,900	445,900
34 Utilities & Fuel	357,109	398,295	439,717	439,717	2,599,060	2,748,660	2,867,063	2,850,305
35 Communications	89,950	99,640	108,540	107,830	1,092,343	1,132,674	1,104,924	1,104,924
36 Maintenance & Repairs	67,629	73,618	253,379[52]	252,357[52]	2,756,479	2,331,131	2,923,198	2,898,337
37 Prof. Services & Memberships	24,158	3,489	3,045	2,845	394,751	425,707[53]	264,600	264,600
38 Computer Services		13,580			171,180	151,519[53]	66,000	66,000
39 Supplies	53,243	74,792	71,100	69,200	1,632,027	1,580,655	1,252,627	1,252,627
41 Rentals	23,070	19,240	23,950	23,950	365,510	394,839	502,154	502,154
42 Insurance & Interest	434		200	200	134,063	168,661	205,586	205,586
43 Awards	26,221	26,883	35,445	35,445	1,060,874	1,153,108	86,808[54]	86,808[54]
44 Grants & Subsidies					4,336	(16,401)	16,000	16,000
45 Mandatory Transfers	621,312	542,613	629,900	621,900	3,905,678	3,526,294	3,671,010	3,671,010
46 Contractual & Special Services	72,407	154,197	155,882	219,973	624,583	823,045[55]	742,602[55]	718,911[55]
47 Non-Mandatory Transfers	235,772	253,058	149,049	101,435	3,372,079	2,153,668	1,701,778	1,713,473
48 Service Department Credits	(11)	(54,966)	(118,147)	(73,956)	(523,287)	(521,382)[53]		
49 Other Expenditures	1,952	43,934	56,029	56,029	560,012	460,798	2,022,924	2,023,924
50-59 Stores for Resale	1,705,854	1,955,920	1,921,003	1,921,003	9,248,651	10,283,256	11,676,234[54]	11,496,234[54]
Total Operating & Miscellaneous	$ 3,458,919	$ 3,824,634	$ 3,969,423	$ 4,009,761	$31,416,557	$31,349,679	$32,761,179	$32,528,282
EQUIPMENT & CAPITAL OUTLAY								
61 Equipment	$ 39,821	$ 10,540	$ 40,772	$ 41,372	$ 286,263	$ 286,574	$ 407,600	$ 387,600
62 Minor Equipment	36,216	14,469			103,698	140,616	146,730	191,380
63 Library Books								
64 Livestock								
71 Land								
72 Buildings-Capital Outlay					32,539	261,911		
73 Improvements other than Buildings						82,995		
Total Equipment & Capital Outlay	$ 76,037	$ 25,009	$ 40,772	$ 41,372	$ 422,500	$ 772,096	$ 554,330	$ 578,980
TOTAL OPERATING	$ 3,534,956	$ 3,849,643	$ 4,010,195	$ 4,051,133	$31,839,057	$32,121,775	$33,315,509	$33,107,262
TOTAL EXPENDITURES & TRANSFERS	$ 4,400,511	$ 4,857,445	$ 5,095,762	$ 5,043,031	$42,480,923	$43,788,202	$43,436,232	$43,310,464

THE UNIVERSITY OF TENNESSEE

Auxiliary Enterprises Funds Expenditures by Object Classification
Actual 1984, Actual 1985, Original Budget 1986 and Revised Budget 1986

Exhibit C
Schedule 2
(Cont.)

	Martin				Space Institute			
	Actual 1984	Actual 1985	Original Budget 1986	Revised Budget 1986	Actual 1984	Actual 1985	Original Budget 1986	Revised Budget 1986
SALARIES AND WAGES								
11 Admin. & Professional Salaries	$ 160,933	$ 192,333	$ 183,280	$ 183,280	$ 3,081	$ 832		
12 Academic Salaries								
13 GTA, GA, GRA	3,600	457	7,100	7,100				
Total Professional Salaries	$ 164,533	$ 192,790	$ 190,380	$ 190,380	$ 3,081	$ 832		
15 Total Summer School								
16 Clerical & Supporting-Salaried	$ 200,148	$ 251,898	$ 272,149	$ 272,149				
14 Student Employees-Salaried	20,914	20,358	12,300	12,300				
Total Non-Exempt Salaries	$ 221,062	$ 272,256	$ 284,449	$ 284,449				
17 Clerical & Supporting-Hourly	$ 547,948	$ 595,708	$ 654,951	$ 654,951	$ 60,875	$ 72,630	$ 67,904	$ 67,904
18 Student Employees-Hourly	478,490	528,718	388,000	388,000				
Total Biweekly Wages	$ 1,026,438	$ 1,124,426	$ 1,042,951	$ 1,042,951	$ 60,875	$ 72,630	$ 67,904	$ 67,904
TOTAL SALARIES & WAGES	$ 1,412,033	$ 1,589,472	$ 1,517,780	$ 1,517,780	$ 63,956	$ 73,462	$ 67,904	$ 67,904
OPERATING & MISCELLANEOUS								
19 Non-Wage Payments	$ 73,484	$ 116,374	$ 76,060	$ 76,060				
21 Staff Benefits-Required	153,280	186,864	203,545	203,545	$ 8,748	$ 12,462	$ 11,428	$ 11,428
22 Staff Benefits-Optional	67,294	80,098	84,385	84,385	6,246	6,609	6,263	6,263
31 Travel	6,969	5,045	12,500	12,500		30	50	50
32 Motor Vehicle Operations	3,929	6,113	5,430	5,430		96	100	100
33 Printing, Dup. & Binding	15,017	11,580	17,750	17,750	45			
34 Utilities & Fuel	740,314	829,073	793,200	793,200				
35 Communications	204,978	338,686	359,946	359,946	973	1,204	1,100	1,100
36 Maintenance & Repairs	435,653	475,780	352,880	352,880	1,245	420	500	500
37 Prof. Services & Memberships	10,799	8,955	10,050	10,050	25	225	100	100
38 Computer Services	13,580	13,580	15,900	15,900				
39 Supplies	330,861	303,732	361,700	361,700	3,395	1,662	1,622	1,622
41 Rentals	57,093	51,766	64,350	64,350	1,676	2,029	1,800	1,800
42 Insurance & Interest	13,355	17,936	20,900	20,900	305	455		
43 Awards	15,951	29,980	30,000	30,000				
44 Grants & Subsidies								
45 Mandatory Transfers	484,578	435,430	491,855	491,855	9,446	9,245	9,583	9,583
46 Contractual & Special Services	384,653	379,085	223,108	223,108				
47 Non-Mandatory Transfers	507,345	566,605	227,784	227,784	(21,050)	(2,400)	(29,950)	(29,950)
48 Service Department Credits	(6,524)	(501)	(11,000)	(11,000)				
49 Other Expenditures	654	30,203	158,740	158,740				
50-59 Stores for Resale	1,902,826	2,210,934	2,060,000	2,060,000	74,977	113,584	81,700	81,700
Total Operating & Miscellaneous	$ 5,416,089	$ 6,097,318	$ 5,559,083	$ 5,559,083	$ 86,031	$ 145,621	$ 84,296	$ 84,296
EQUIPMENT & CAPITAL OUTLAY								
61 Equipment	$ 36,228	$ 59,369	$ 91,600	$ 91,600	$ (180)			
62 Minor Equipment	9,865	48,597	28,500	28,500	456			
63 Library Books								
64 Livestock								
71 Land								
72 Buildings-Capital Outlay								
73 Improvements other than Buildings	41,969	35,025	47,900	39,510				
Total Equipment & Capital Outlay	$ 88,062	$ 142,991	$ 168,000	$ 159,610	$ 276			
TOTAL OPERATING	$ 5,504,151	$ 6,240,309	$ 5,727,083	$ 5,718,693	$ 86,307	$ 145,621	$ 84,296	$ 84,296
TOTAL EXPENDITURES & TRANSFERS	$ 6,916,184	$ 7,829,781	$ 7,244,863	$ 7,236,473	$ 150,263	$ 219,083	$ 152,200	$ 152,200

THE UNIVERSITY OF TENNESSEE

Auxiliary Enterprises Funds Expenditures by Object Classification

Actual 1984, Actual 1985, Original Budget 1986 and Revised Budget 1986

Exhibit C
Schedule 2
(Cont.)

	UTCHS Units				Total Auxiliary Enterprises Funds			
	Actual 1984	Actual 1985	Original Budget 1986	Revised Budget 1986	Actual 1984	Actual 1985	Original Budget 1986	Revised Budget 1986
SALARIES AND WAGES								
11 Admin. & Professional Salaries	$ 192,625	$ 203,688	$ 247,779	$ 247,779	$ 2,742,660	$ 3,176,738	$ 2,877,987	$ 2,833,183
12 Academic Salaries								
13 GTA, GA, GRA					41,596	83,155	92,296	96,196
Total Professional Salaries	$ 192,625	$ 203,688	$ 247,779	$ 247,779	$ 2,784,256	$ 3,259,893	$ 2,970,283	$ 2,929,379
15 Total Summer School								
16 Clerical & Supporting-Salaried	$ 33,560	$ 33,111	$ 33,761	$ 33,761	$ 1,948,816	$ 2,239,452	$ 1,843,451	$ 1,841,081
14 Student Employees-Salaried					466,005	537,703	575,951	575,951
Total Non-Exempt Salaries	$ 33,560	$ 33,111	$ 33,761	$ 33,761	$ 2,414,821	$ 2,777,155	$ 2,419,402	$ 2,417,032
17 Clerical & Supporting-Hourly	$ 346,874	$ 396,971	$ 475,608	$ 475,608	$ 6,037,218	$ 6,565,994	$ 5,973,814	$ 6,035,898
18 Student Employees-Hourly	2,350	3,063	18,410	18,410	2,322,524	2,370,954	2,204,033	2,174,033
Total Biweekly Wages	$ 349,224	$ 400,034	$ 494,018	$ 494,018	$ 8,359,742	$ 8,936,948	$ 8,177,847	$ 8,209,931
TOTAL SALARIES & WAGES	$ 575,409	$ 636,833	$ 775,558	$ 775,558	$13,558,819	$14,973,996	$13,567,532	$13,556,342
OPERATING & MISCELLANEOUS								
19 Non-Wage Payments					$ 115,535	$ 154,540	$ 119,332	$ 116,380
21 Staff Benefits-Required	$ 112,473	$ 113,238	$ 137,794	$ 137,794	1,840,722	2,110,177	1,961,229	1,955,743
22 Staff Benefits-Optional	33,428	36,890	42,506	42,506	645,590	794,832	698,482	700,425
31 Travel	4,352	6,954	9,050	9,050	1,471,002	1,605,506	1,114,790	1,113,105
32 Motor Vehicle Operations	256	295	350	350	130,207	143,333	130,880	130,880
33 Printing, Dup. & Binding	807	398	1,065	1,065	481,309	548,446	481,565	480,965
34 Utilities & Fuel	254,401	179,287	221,150	221,150	3,950,884	4,155,315	4,321,130	4,304,372
35 Communications	210,808	233,880	220,700	220,700	1,599,052	1,806,084	1,795,210	1,794,500
36 Maintenance & Repairs	80,352	108,724	118,224	118,224	3,341,358	2,989,673	3,648,181	3,622,298
37 Prof. Services & Memberships	1,560	1,285	1,200	1,200	431,293	439,661	278,995	278,795
38 Computer Services	3,675	4,129	3,600	3,600	188,435	182,808	85,500	85,500
39 Supplies	65,289	78,538	75,000	75,000	2,084,815	2,039,379	1,762,049	1,760,149
41 Rentals	4,571	(23,212)	12,570	12,570	451,920	444,662	604,824	604,824
42 Insurance & Interest	3,806	5,312	23,950	23,950	151,963	192,364	250,636	250,636
43 Awards		207			1,103,046	1,210,178	152,253	152,253
44 Grants & Subsidies	2,141	1,887			6,477	(14,514)	16,000	16,000
45 Mandatory Transfers	431,894	372,434	385,402	385,402	5,452,908	4,886,016	5,187,750	5,179,750
46 Contractual & Special Services	104,604	37,703	43,568	43,568	1,186,247	1,394,030	1,165,160	1,205,560
47 Non-Mandatory Transfers	89,998	125,793	35,000	35,000	4,184,144	3,096,724	2,083,661	2,047,742
48 Service Department Credits	(96,920)	(2,331)	3,500	3,500	(626,742)	(579,180)	(125,647)	(81,456)
49 Other Expenditures	3,256	1,650	16,200	16,200	565,874	536,585	2,253,893	2,254,893
50-59 Stores for Resale	1,711,209	1,934,927	1,717,061	1,717,061	14,643,517	16,498,621	17,455,998	17,275,998
Total Operating & Miscellaneous	$ 3,021,960	$ 3,217,988	$ 3,067,890	$ 3,067,890	$43,399,556	$44,635,240	$45,441,871	$45,249,312
EQUIPMENT & CAPITAL OUTLAY								
61 Equipment	$ 8,004	$ 24,117	$ 31,600	$ 431,600[57]	$ 370,136	$ 380,600	$ 571,572	$ 952,172
62 Minor Equipment	4,726	14,768	5,300	5,300	154,961	218,450	180,530	225,180
63 Library Books								
64 Livestock								
71 Land								
72 Buildings-Capital Outlay	1,260				33,799	261,911		
73 Improvements other than Buildings					41,969	118,020	47,900	39,510
Total Equipment & Capital Outlay	$ 13,990	$ 38,885	$ 36,900	$ 436,900	$ 600,865	$ 978,981	$ 800,002	$ 1,216,862
TOTAL OPERATING	$ 3,035,950	$ 3,256,873	$ 3,104,790	$ 3,504,790	$44,000,421	$45,614,221	$46,241,873	$46,466,174
TOTAL EXPENDITURES & TRANSFERS	$ 3,611,359	$ 3,893,706	$ 3,880,348	$ 4,280,348	$57,559,240	$60,588,217	$59,809,405	$60,022,516

THE UNIVERSITY OF TENNESSEE

Memorial Hospital and William F. Bowld Hospital
Hospitals Funds Expenditures by Object Classification
Actual 1984, Actual 1985, Original Budget 1986 and Revised Budget 1986

Exhibit C
Schedule 3

	Memorial Hospital				William F. Bowld Hospital			
	Actual 1984	Actual 1985	Original Budget 1986	Revised Budget 1986	Actual 1984	Actual 1985	Original Budget 1986	Revised Budget 1986
SALARIES AND WAGES								
11 Admin. & Professional Salaries	$ 7,640,511	$ 9,080,617	$ 9,801,928	$ 9,801,928	$ 2,360,196	$ 2,593,226	$ 2,022,163	$ 2,022,163
12 Academic Salaries	14,117							
13 GTA, GA, GRA								
Total Professional Salaries	$ 7,654,628	$ 9,080,617	$ 9,801,928	$ 9,801,928	$ 2,360,196	$ 2,593,226	$ 2,022,163	$ 2,022,163
15 Total Summer School								
16 Clerical & Supporting-Salaried	$ 109,752	$ 104,443	$ 99,539	$ 99,539	$ 106,924	$ 90,541	$ 77,640	$ 77,640
14 Student Employees-Salaried	35,541	34,410	24,000	24,000	980			
Total Non-Exempt Salaries	$ 145,293	$ 138,853	$ 123,539	$ 123,539	$ 107,904	$ 90,541	$ 77,640	$ 77,640
17 Clerical & Supporting-Hourly	$25,937,118	$28,258,045	$29,785,490	$29,785,490	$ 5,704,829	$ 5,632,121	$ 5,840,899	$ 5,840,899
18 Student Employees-Hourly	9,086	26,737			3,731	2,345		
Total Biweekly Wages	$25,946,204	$28,284,782	$29,785,490	$29,785,490	$ 5,708,560	$ 5,634,466	$ 5,840,899	$ 5,840,899
TOTAL SALARIES & WAGES	$33,746,125	$37,504,252	$39,710,957	$39,710,957	$ 8,176,660	$ 8,318,233	$ 7,940,702	$ 7,940,702
OPERATING & MISCELLANEOUS								
19 Non-Wage Payments								
21 Staff Benefits-Required	$ 5,443,174	$ 6,471,939	$ 6,549,683	$ 6,549,683	$ 1,300,072	$ 1,345,755	$ 1,429,331	$ 1,429,331
22 Staff Benefits-Optional	1,630,666	1,925,584	1,983,165	1,983,165	340,168	348,076	397,034	397,034
31 Travel	173,177	247,676	150,450	150,450	28,089	25,421	35,270	35,270
32 Motor Vehicle Operations	67,278	85,994	62,730	62,730	7,384	5,621		
33 Printing, Dup. & Binding	110,335	150,174	103,146	103,146	16,748	32,512	54,982	54,982
34 Utilities & Fuel	1,667,826	2,627,321	2,504,128	2,504,128	566,289	633,763	646,111	646,111
35 Communications	285,489	366,304[58]	270,048	270,048	204,517	199,972	166,806	166,806
36 Maintenance & Repairs	2,567,795	2,931,986	1,769,845	1,769,845	433,453	280,704	358,548	358,548
37 Prof. Services & Memberships	2,367,639	3,338,881	2,674,782	2,674,782	262,639	491,344	221,141	221,141
38 Computer Services	1,256,453	747,690	811,575	811,575	110,645	120,453	108,269	108,269
39 Supplies	3,903,261	5,282,329[59]	4,450,803	4,450,803	1,080,009	1,027,229	321,025	321,025
41 Rentals	470,030	563,186	677,723	677,723	904,033	521,149	578,535	578,535
42 Insurance & Interest	491,240	792,359	555,410	555,410	891,371	1,002,346	544,045	544,045
43 Awards	2,476	231	2,600	2,600	(100)	372	2,650	2,650
44 Grants & Subsidies					3,807	1,583	118	118
45 Mandatory Transfers	466,567	5,967,079	8,106,039	8,106,039	104,259	106,624	106,000	106,000
46 Contractual & Special Services	1,039,595	1,720,734	734,406	734,406	2,478,619	3,202,551	3,880,841	3,880,841
47 Non-Mandatory Transfers	3,019,298	3,708,357[60]	1,707,200	1,707,200	411,941	562,694	3,057,000[62]	3,057,000[62]
48 Service Department Credits	(2,407,591)	(2,054,909)	(496,083)[61]	(496,083)[61]	(17,471)	(25,574)	(329,650)	(329,650)
49 Other Expenditures	102,050	157,972	8,575	8,575	2,498,427	1,525,684	1,964,623	1,964,623
50-59 Stores for Resale	9,291,120	11,727,119	10,764,715	10,764,715	2,631,564	2,819,244	3,453,228	3,453,228
Total Operating & Miscellaneous	$31,947,878	$46,758,006	$43,390,940	$43,390,940	$14,256,463	$14,227,523	$16,995,907	$16,995,907
EQUIPMENT & CAPITAL OUTLAY								
61 Equipment	$ 2,294,841	$ 1,453,404	$ 500,000	$ 500,000	$ 355		$ 352,349	$ 352,349
62 Minor Equipment	191,902	962,922	154,000	154,000	42,669	$ 52,130	24,700	24,700
63 Library Books	428	958					300	300
64 Livestock								
71 Land								
72 Buildings-Capital Outlay	222,062	478,078						
73 Improvements other than Buildings		172,024						
Total Equipment & Capital Outlay	$ 2,709,233	$ 3,067,386	$ 654,000	$ 654,000	$ 43,024	$ 52,130	$ 377,349	$ 377,349
TOTAL OPERATING	$34,657,111	$49,825,392	$44,044,940	$44,044,940	$14,299,487	$14,279,653	$17,373,256	$17,373,256
TOTAL EXPENDITURES & TRANSFERS	$68,403,236	$87,329,644	$83,755,897	$83,755,897	$22,476,147	$22,597,886	$25,313,958	$25,313,958

THE UNIVERSITY OF TENNESSEE

Memorial Hospital and William F. Bowld Hospital
Hospital Funds Expenditures by Object Classification
Actual 1984, Actual 1985, Original Budget 1986 and Revised Budget 1986

Exhibit C
Schedule 3
(Cont.)

	Total Hospitals Funds			
	Actual 1984	Actual 1985	Original Budget 1986	Revised Budget 1986
SALARIES AND WAGES				
11 Admin. & Professional Salaries	$ 10,000,707	$ 11,673,843	$ 11,824,091	$ 11,824,091
12 Academic Salaries	14,117			
13 GTA, GA, GRA				
Total Professional Salaries	$ 10,014,824	$ 11,673,843	$ 11,824,091	$ 11,824,091
15 Total Summer School				
16 Clerical & Supporting-Salaried	$ 216,676	$ 194,984	$ 177,179	$ 177,179
14 Student Employees-Salaried	36,521	34,410	24,000	24,000
Total Non-Exempt Salaries	$ 253,197	$ 229,394	$ 201,179	$ 201,179
17 Clerical & Supporting-Hourly	$ 31,641,947	$ 33,890,166	$ 35,626,389	$ 35,626,389
18 Student Employees-Hourly	12,817	29,082		
Total Biweekly Wages	$ 31,654,764	$ 33,919,248	$ 35,626,389	$ 35,626,389
TOTAL SALARIES & WAGES	$ 41,922,785	$ 45,822,485	$ 47,651,659	$ 47,651,659
OPERATING & MISCELLANEOUS				
19 Non-Wage Payments				
21 Staff Benefits-Required	$ 6,743,246	$ 7,817,694	$ 7,979,014	$ 7,979,014
22 Staff Benefits-Optional	1,970,834	2,273,660	2,380,199	2,380,199
31 Travel	201,266	273,097	185,720	185,720
32 Motor Vehicle Operations	74,662	91,615	62,730	62,730
33 Printing, Dup. & Binding	127,083	182,686	158,128	158,128
34 Utilities & Fuel	2,234,115	3,261,084	3,150,239	3,150,239
35 Communications	490,006	566,276	436,854	436,854
36 Maintenance & Repairs	3,001,248	3,212,690	2,128,393	2,128,393
37 Prof. Services & Memberships	2,630,278	3,830,225	2,895,923	2,895,923
38 Computer Services	1,367,098	868,143	919,844	919,844
39 Supplies	4,983,270	6,309,558	4,771,828	4,771,828
41 Rentals	1,374,063	1,084,335	1,256,258	1,256,258
42 Insurance & Interest	1,382,611	1,794,705	1,099,455	1,099,455
43 Awards	2,376	603	5,250	5,250
44 Grants & Subsidies	3,807	1,583	118	118
45 Mandatory Transfers	570,826	6,073,703	8,212,039	8,212,039
46 Contractual & Special Services	3,518,214	4,923,285	4,615,247	4,615,247
47 Non-Mandatory Transfers	3,431,239	4,271,051	4,764,200	4,764,200
48 Service Department Credits	(2,425,062)	(2,080,483)	(825,733)	(825,733)
49 Other Expenditures	2,600,477	1,683,656	1,973,198	1,973,198
50-59 Stores for Resale	11,922,684	14,546,363	14,217,943	14,217,943
Total Operating & Miscellaneous	$ 46,204,341	$ 60,985,529	$ 60,386,847	$ 60,386,847
EQUIPMENT & CAPITAL OUTLAY				
61 Equipment	$ 2,295,196	$ 1,453,404	$ 852,349	$ 852,349
62 Minor Equipment	234,571	1,015,052	178,700	178,700
63 Library Books	428	958	300	300
64 Livestock				
71 Land				
72 Buildings-Capital Outlay	222,062	478,078		
73 Improvements other than Buildings		172,024		
Total Equipment & Capital Outlay	$ 2,752,257	$ 3,119,516	$ 1,031,349	$ 1,031,349
TOTAL OPERATING	$ 48,956,598	$ 64,105,045	$ 61,418,196	$ 61,418,196
TOTAL EXPENDITURES & TRANSFERS	$ 90,879,383	$109,927,530	$109,069,855	$109,069,855

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1984, Actual 1985, Original Budget 1986 and Revised Budget 1986

Exhibit C
Schedule 4

	Total University			
	Actual 1984	Actual 1985	Original Budget 1986	Revised Budget 1986
SALARIES AND WAGES				
11 Admin. & Professional Salaries	$ 28,426,072	$ 33,380,597	$ 36,563,228	$ 36,634,401
12 Academic Salaries	98,681,123	112,923,863	128,351,523	128,394,021
13 GTA, GA, GRA	5,470,271	6,380,336	6,393,924	6,504,417
Total Professional Salaries	$132,577,466	$152,684,796	$171,308,675	$171,532,839
15 Total Summer School	$ 2,644,679	$ 2,819,203	$ 2,916,832	$ 2,894,834
16 Clerical & Supporting-Salaried	$ 27,821,390	$ 31,631,755	$ 34,436,353	$ 34,589,077
14 Student Employees-Salaried	556,815	664,042	734,468	670,653
Total Non-Exempt Salaries	$ 28,378,205	$ 32,295,797	$ 35,170,821	$ 35,259,730
17 Clerical & Supporting-Hourly	$ 52,895,132	$ 57,483,644	$ 59,303,419	$ 59,351,381
18 Student Employees-Hourly	5,030,240	4,815,838	4,731,642	4,695,005
Total Biweekly Wages	$ 57,925,372	$ 62,299,482	$ 64,035,061	$ 64,046,386
TOTAL SALARIES & WAGES	$221,525,722	$250,099,278	$273,431,389	$273,733,789
OPERATING & MISCELLANEOUS				
19 Non-Wage Payments	$ 269,447	$ 334,395	$ 243,788	$ 237,476
21 Staff Benefits-Required	9,695,821[1]	44,949,647	47,840,236	47,843,193
22 Staff Benefits-Optional	9,943,600	11,751,569	12,648,826	12,785,259
31 Travel	6,963,882	7,821,755	6,826,836	6,933,542
32 Motor Vehicle Operations	1,044,232	1,065,690	999,865	1,007,390
33 Printing, Dup. & Binding	3,195,149	3,707,705	3,475,820	3,586,446
34 Utilities & Fuel	18,303,261	19,617,703	21,365,063	21,338,885
35 Communications	7,006,858	7,373,230	6,773,105	6,911,602
36 Maintenance & Repairs	12,691,819	13,475,662	10,779,877	11,254,440
37 Prof. Services & Memberships	5,713,181	7,198,373	5,652,689	6,238,819
38 Computer Services	1,485,084	6,495,940	7,370,124	7,334,361
39 Supplies	17,909,902	19,765,820	17,906,086	18,325,929
41 Rentals	4,499,063	3,372,089	3,561,717	3,567,675
42 Insurance & Interest	2,489,385	2,921,041	2,273,712	2,248,262
43 Awards	5,842,568	6,745,845	6,643,454	6,876,761
44 Grants & Subsidies	1,616,083	2,362,760	1,510,858	1,554,784
45 Mandatory Transfers	7,583,592	12,337,060	13,605,832	13,748,395
46 Contractual & Special Services	8,162,235	10,458,754	9,693,255	9,994,964
47 Non-Mandatory Transfers	4,220,906	6,228,503	6,376,065	5,902,497
48 Service Department Credits	(6,059,644)	(6,790,938)	(4,440,078)	(4,385,042)
49 Other Expenditures	3,149,985	2,264,406	5,964,628	5,516,341
50-59 Stores for Resale	28,045,591	32,743,588	33,097,775	33,263,238
Total Operating & Miscellaneous	$153,772,000	$216,200,597	$220,169,533	$222,085,217
EQUIPMENT & CAPITAL OUTLAY				
61 Equipment	$ 8,668,799	$ 10,307,953	$ 6,367,642	$ 7,852,639
62 Minor Equipment	1,142,893	2,637,831	612,343	769,875
63 Library Books	2,942,208	3,331,149	3,541,154	3,550,708
64 Livestock	175,996	161,864		
71 Land			32,000	32,000
72 Buildings-Capital Outlay	1,550,025	2,321,946	15,000	1,398,586
73 Improvements other than Buildings	104,849	494,702	369,700	371,793
Total Equipment & Capital Outlay	$ 14,584,770	$ 19,255,445	$ 10,937,839	$ 13,975,601
TOTAL OPERATING	$168,356,770	$235,456,042	$231,107,372	$236,060,818
TOTAL EXPENDITURES & TRANSFERS	$389,882,492	$485,555,320	$504,538,761	$509,794,607

THE UNIVERSITY OF TENNESSEE
UNRESTRICTED CURRENT FUNDS
SOURCES AND USES OF TOTAL RESOURCES
AS BUDGETED FOR FISCAL YEAR ENDING JUNE 30, 1986
REVISED BUDGET (10/31/85)

Exhibit D

BUDGETED RESOURCES BY SOURCE

	Amount	%
State Appropriations	$221,802,000	43.4%
Tuition and Fees	61,502,000	12.1
Sales of Auxiliary Enterprises	60,120,000	11.8
Sales & Services of Educ. Activities	14,542,000	2.9
Gifts, Grants and Contracts	11,900,000	2.3
Federal Appropriations	11,409,000	2.2
Hospitals	109,773,000	21.5
All Other Resources	19,451,000	3.8
TOTAL	$510,499,000	100.0%

USES OF RESOURCES

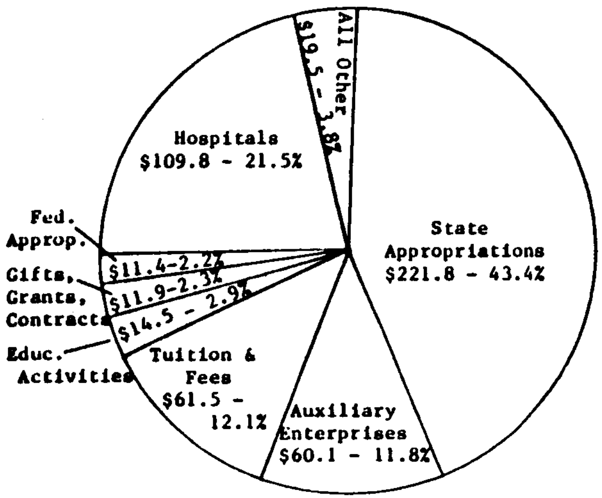
BY EXPENDITURE FUNCTION

	Amount	%
Instruction and Academic Support	$157,049,000	30.8%
Auxiliary Enterprises	60,023,000	11.8
Staff Benefits	53,157,000	10.4
Institutional Support	33,544,000	6.5
Operation and Maintenance of Plant	30,474,000	6.0
Public Service	26,477,000	5.2
Research	18,539,000	3.6
Hospitals	109,773,000	21.5
Scholarships & Fellowships, Student Services, & Other	21,463,000	4.2
TOTAL	$510,499,000	100.0%

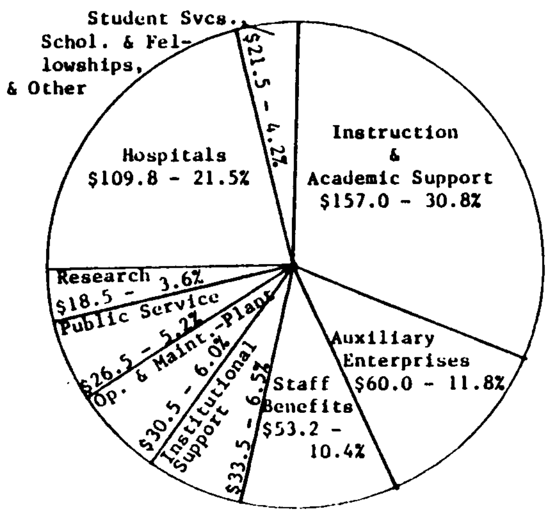
BY TYPE OF EXPENDITURE

	Amount	%
Professional Salaries	$174,428,000	34.2%
Clerical and Supporting Salaries and Wages	99,306,000	19.5
Operating and Miscellaneous	222,789,000	43.6
Equipment and Capital Outlay	13,976,000	2.7
TOTAL	$510,499,000	100.0%

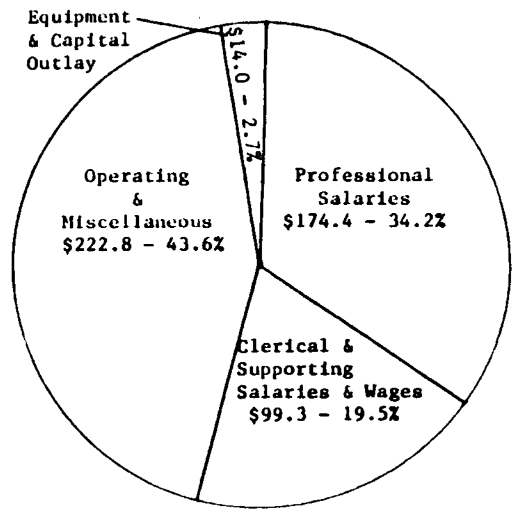
(In Millions of Dollars)



(In Millions of Dollars)



(In Millions of Dollars)



THE UNIVERSITY OF TENNESSEE
UNRESTRICTED CURRENT FUNDS
SOURCES AND USES OF **INCREASED** RESOURCES

Exhibit E

REVISED BUDGET FOR FY 1985-86 (10/31/85) OVER ACTUAL FOR FY 1984-85

INCREASED RESOURCES BY SOURCE

	Amount	%
State Appropriations	$ 17,316,000	71.4%
Tuition and Fees	3,977,000	16.4
Sales of Auxiliary Enterprises	(323,000)	(1.3)
Hospitals	(547,000)	(2.2)
All Other Sources	3,816,000	15.7
TOTAL	$ 24,239,000	100.0%

USES OF INCREASED RESOURCES

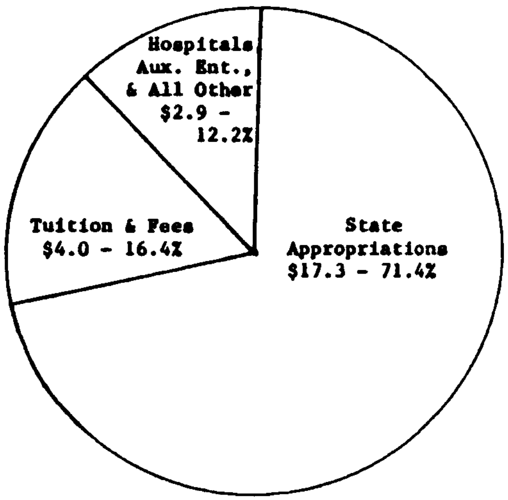
By Expenditure Function

	Amount	%
Instruction	$ 7,669,000	31.6%
Staff Benefits	4,798,000	19.8
Institutional Support	3,626,000	15.0
Public Service	2,427,000	10.0
Operation and Maintenance of Plant	2,312,000	9.5
Student Services, Scholarships and Fellowships, and Transfers	1,701,000	7.0
Research	1,603,000	6.6
Academic Support	1,527,000	6.3
Auxiliary Enterprises	(566,000)	(2.3)
Hospitals	(858,000)	(3.5)
TOTAL	$ 24,239,000	100.0%

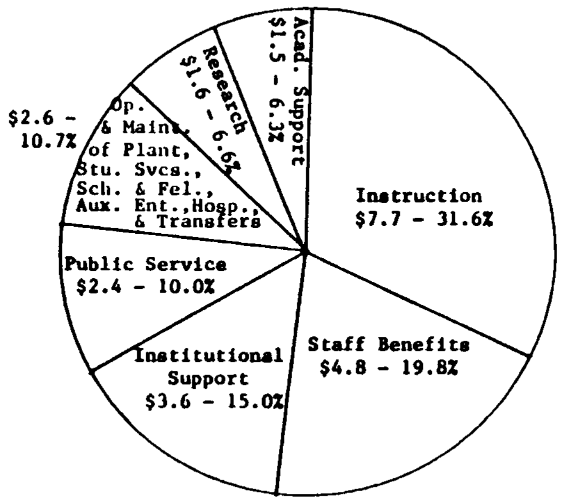
By Type of Expenditure

	Amount	%
Salaries and Wages	$ 23,634,000	97.5%
Operating and Miscellaneous	5,885,000	24.3
Equipment and Capital Outlay	(5,280,000)	(21.8)
TOTAL	$ 24,239,000	100.0%

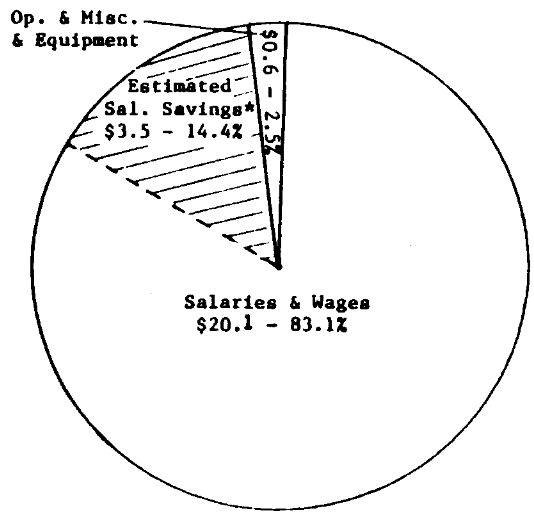
(In Millions of Dollars)



(In Millions of Dollars)



(In Millions of Dollars)



* Historically, the budgeting entities of The University of Tennessee have realized salary savings of approximately 15 percent of the increase in the salary budget. These savings are expected again next year and will be transferred to the operating and equipment budgets. This graph depicts the expected impact of the new funds on the operating and equipment expenditures.

Appendices

THE UNIVERSITY OF TENNESSEE
Budget Summary
Statement of Hospitals Funds Revenues, Expenditures and Transfers
Memorial Hospital and William F. Bowld Hospital
Actual 1984, Actual 1985, Original Budget 1986, and Revised Budget 1986

Appendix I
Exhibit A

	Memorial Hospital				William F. Bowld Hospital			
	Actual 1984	Actual 1985	Original Budget 1986	Revised Budget 1986	Actual 1984	Actual 1985	Original Budget 1986	Revised Budget 1986
REVENUES								
Services to Patients	$63,780,973	$83,628,142	$80,535,180	$80,535,180	$26,703,078	$25,730,942	$27,258,200	$27,258,200
Auxiliary Enterprises	2,684,968	2,862,755	2,794,000	2,794,000	329,491	368,226	361,100	361,100
Other Services	1,177,350	665,739	576,000	576,000	(4,622,895)	(2,900,180)	(1,751,400)	(1,751,400)
Total Revenues	$67,643,291	$87,156,636	$83,905,180	$83,905,180	$22,409,674	$23,198,988	$25,867,900	$25,867,900
EXPENDITURES								
Administration	$ 6,146,753	$ 7,098,787	$ 6,148,630	$ 6,148,630	$ 2,348,952	$ 2,723,742	$ 3,026,566	$3,026,566
Nursing Division	16,490,292	18,350,658	18,966,792	18,966,792	3,774,983	4,090,909	3,787,959	3,787,959
Ancillary Services-General	3,467,512	4,974,722	5,569,809	5,569,809	49,067	56,394	61,782	61,782
Ancillary Services-Patient Care	25,335,042	30,078,089	28,319,400	28,319,400	7,313,524	8,161,981	8,083,165	8,083,165
Outpatient Services	2,357,501	3,788,739	4,121,554	4,121,554	182,460	201,723	398,699	398,699
General Services	5,341,709	6,120,743	6,537,996	6,537,996	2,395,314	2,430,271	2,671,058	2,671,058
Renal Services					1,278,928	665,010	627,625	627,625
Offsite Patient Care					511,667			
Auxiliary Enterprises	1,197,986	1,152,479	1,102,684	1,102,684	301,105	338,758	402,647	402,647
Other Expenses	4,580,576	6,089,991	3,175,793	3,175,793	3,803,947	3,259,780	3,091,457	3,091,457
Total Expenditures	$64,917,371	$77,654,208	$73,942,658	$73,942,658	$21,959,947	$21,928,568	$22,150,958	$22,150,958
MANDATORY TRANSFERS (IN)/OUT	466,567	5,967,079	8,106,039	8,106,039	104,259	106,624	106,000	106,000
NON-MANDATORY TRANSFERS (IN)/OUT	3,019,298	3,708,357	1,707,200	1,707,200	411,941	562,694	3,057,000	3,057,000
TOTAL EXPENDITURES & TRANSFERS	$68,403,236	$87,329,644	$83,755,897	$83,755,897	$22,476,147	$22,597,886	$25,313,958	$25,313,958
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES AND TRANSFERS	$ (759,945)	$ (209,008)	$ 149,283	$ 149,283	$ (66,473)	$ 601,102	$ 553,942	$ 553,942
Fund Balance at Beginning of Year	23,885,222	23,125,277	17,140,656	22,916,269	(1,247,770)	(1,314,243)	2,127,001	(713,141)
Fund Balance at End of Year	$23,125,277	$22,916,269	$17,289,939	$23,065,552	$(1,314,243)	$ (713,141)	$ 2,680,943	$ (159,199)

THE UNIVERSITY OF TENNESSEE
Budget Summary
Auxiliary Enterprises Funds

	Actual 1984	Actual 1985	Original Budget 1986	Revised Budget 1986
REVENUES				
Housing	$17,058,019	$17,820,176	$17,906,521	$18,018,307
Food Service	12,835,043	13,063,950	14,053,496	14,045,496
Bookstores	12,045,850	13,904,385	12,946,148	12,746,148
Parking Authorities	2,734,371	2,778,187	2,899,281	2,824,281
Athletics	10,699,234	11,073,485	10,748,000	10,748,000
Other Auxiliary Enterprises[a]	1,408,220	1,802,741	1,737,364	1,737,364
Total Revenues	$56,780,737	$60,442,924	$60,290,810	$60,119,596
EXPENDITURES				
Housing	$12,703,473	$13,530,722	$13,866,095	$14,328,632
Food Service	11,766,332	12,562,019	13,478,428	13,481,311
Bookstores	10,913,379	12,904,152	11,962,477	11,762,477
Parking Authorities	1,848,012	2,125,334	2,268,511	2,260,121
Athletics	9,550,467	10,096,667	9,640,860	9,640,860
Other Auxiliary Enterprises[a]	1,140,525	1,386,583	1,321,623	1,321,623
Total Expenditures	$47,922,188	$52,605,477	$52,537,994	$52,795,024
MANDATORY TRANSFERS (IN)/OUT				
Housing	$ 3,107,185	$ 2,734,144	$ 2,894,914	$ 2,894,914
Food Service	290,487	216,848	241,456	233,456
Bookstores	72,088	68,982	69,700	69,700
Parking Authorities	619,125	623,316	645,770	645,770
Athletics	1,128,005	1,007,852	1,100,851	1,100,851
Other Auxiliary Enterprises[a]	236,018	234,874	235,059	235,059
Total Mandatory Transfers	$ 5,452,908	$ 4,886,016	$ 5,187,750	$ 5,179,750
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND MANDATORY TRANSFERS	$ 3,405,641	$ 2,951,431	$ 2,565,066	$ 2,144,822
NON-MANDATORY TRANSFERS (IN)/OUT				
Housing	$ 1,263,397	$ 1,445,894	$ 1,341,028	$ 1,305,109
Food Service	1,241,263	734,390	121,540	121,540
Bookstores	1,448,837	687,398	511,000	511,000
Parking Authorities	557	241,635	35,000	35,000
Athletics	(15,003)	(32,686)		
Other Auxiliary Enterprises	245,093	20,093	75,093	75,093
Total Non-Mandatory Transfers	$ 4,184,144	$ 3,096,724	$ 2,083,661	$ 2,047,742
TOTAL EXPENDITURES & TRANSFERS	$57,559,240	$60,588,217	$59,809,405	$60,022,516
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS	$ (778,503)	$ (145,293)	$ 481,405	$ 97,080

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

THE UNIVERSITY OF TENNESSEE
Statement of Auxiliary Enterprises Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1984, Actual 1985, Original Budget 1986 and Revised Budget 1986

	Chattanooga			
	Actual 1984	Actual 1985	Original Budget 1986	Revised Budget 1986
REVENUES				
Housing	$ 1,080,807	$ 1,259,730	$ 1,369,280	$ 1,369,280
Food Service	1,393,449	1,397,119	1,711,495	1,703,495
Bookstores	1,601,874	1,914,782	1,821,623	1,821,623
Parking Authorities	298,255	266,777	293,364	293,364
Athletics				
Other Auxiliary Enterprises				
Total Revenues	$ 4,374,385	$ 4,838,408	$ 5,195,762	$ 5,187,762
EXPENDITURES				
Housing	$ 645,063	$ 786,124	$ 945,490	$ 945,490
Food Service	1,222,602	1,305,150	1,509,658	1,512,541
Bookstores	1,504,314	1,808,349	1,701,923	1,701,923
Parking Authorities	171,448	162,151	159,742	159,742
Athletics				
Other Auxiliary Enterprises				
Total Expenditures	$ 3,543,427	$ 4,061,774	$ 4,316,813	$ 4,319,696
MANDATORY TRANSFERS (IN)/OUT				
Housing	$ 292,775	$ 288,548	$ 349,741	$ 349,741
Food Service	162,446	91,127	111,837	103,837
Bookstores	72,088	68,982	69,700	69,700
Parking Authorities	94,003	93,956	98,622	98,622
Athletics				
Other Auxiliary Enterprises				
Total Mandatory Transfers	$ 621,312	$ 542,613	$ 629,900	$ 621,900
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND MANDATORY TRANSFERS				
Housing	$ 142,969	$ 185,058	$ 74,049	$ 74,049
Food Service	8,401	842	90,000	87,117
Bookstores	25,472	37,451	50,000	50,000
Parking Authorities	32,804	10,670	35,000	35,000
Athletics				
Other Auxiliary Enterprises				
Total Excess (Deficit) of Revenues Over Expenditures & Mand. Transf.	$ 209,646	$ 234,021	$ 249,049	$ 246,166
NON-MANDATORY TRANSFERS (IN)/OUT				
Housing	$ 170,012	$ 191,765	$ 74,049	$ 26,435
Food Service	49,014	8,929	40,000	40,000
Bookstores	16,746	42,953		
Parking Authorities		9,411	35,000	35,000
Athletics				
Other Auxiliary Enterprises				
Total Non-Mandatory Transfers	$ 235,772	$ 253,058	$ 149,049	$ 101,435
TOTAL EXPENDITURES & TRANSFERS	$ 4,400,511	$ 4,857,445	$ 5,095,762	$ 5,043,031
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS				
Housing	$ (27,043)	$ (6,707)		$ 47,614
Food Service	(40,613)	(8,087)	$ 50,000	47,117
Bookstores	8,726	(5,502)	50,000	50,000
Parking Authorities	32,804	1,259		
Athletics				
Other Auxiliary Enterprises				
Total Excess (Deficit) of Revenues Over Expenditures & Transfers	$ (26,126)	$ (19,037)	$ 100,000	$ 144,731

THE UNIVERSITY OF TENNESSEE
Statement of Auxiliary Enterprises Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1984, Actual 1985, Original Budget 1986 and Revised Budget 1986

	Knoxville			
	Actual 1984	Actual 1985	Original Budget 1986	Revised Budget 1986
REVENUES				
Housing	$12,483,659	$12,849,418	$12,712,509	$12,824,295
Food Service	8,539,163	8,711,551	9,157,571	9,157,571
Bookstores	7,182,300	8,141,751	7,650,000	7,450,000
Parking Authorities	1,935,600	1,973,241	2,105,000	2,030,000
Athletics	10,699,234	11,073,485	10,748,000	10,748,000
Other Auxiliary Enterprises	941,801	1,080,193	1,068,995	1,068,995
Total Revenues	$41,781,757	$43,829,639	$43,442,075	$43,278,861
EXPENDITURES				
Housing	$ 9,279,171	$ 9,541,687	$ 9,803,324	$ 9,865,861
Food Service	7,812,892	8,283,351	8,845,595	8,845,595
Bookstores	6,414,092	7,576,570	7,095,490	6,895,490
Parking Authorities	1,409,102	1,649,253	1,776,372	1,776,372
Athletics	9,550,467	10,096,667	9,640,860	9,640,860
Other Auxiliary Enterprises	737,442	960,712	901,803	901,803
Total Expenditures	$35,203,166	$38,108,240	$38,063,444	$37,925,981
MANDATORY TRANSFERS (IN)/OUT				
Housing	$ 2,251,397	$ 1,986,130	$ 2,028,402	$ 2,028,402
Food Service	128,041	125,721	129,619	129,619
Bookstores				
Parking Authorities	363,466	369,038	378,628	378,628
Athletics	1,128,005	1,007,852	1,100,851	1,100,851
Other Auxiliary Enterprises	34,769	37,553	33,510	33,510
Total Mandatory Transfers	$ 3,905,678	$ 3,526,294	$ 3,671,010	$ 3,671,010
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND MANDATORY TRANSFERS				
Housing	$ 953,091	$ 1,321,601	$ 880,783	$ 930,032
Food Service	598,230	302,479	182,357	182,357
Bookstores	768,208	565,181	554,510	554,510
Parking Authorities	163,032	(45,050)	(50,000)	(125,000)
Athletics	20,762	(31,034)	6,289	6,289
Other Auxiliary Enterprises	169,590	81,928	133,682	133,682
Total Excess (Deficit) of Revenues Over Expenditures & Mand. Transfers	$ 2,672,913	$ 2,195,105	$ 1,707,621	$ 1,681,870
NON-MANDATORY TRANSFERS (IN)/OUT				
Housing	$ 923,103	$ 1,154,241	$ 1,031,490	$ 1,043,185
Food Service	1,203,062	380,691	95,195	95,195
Bookstores	1,040,824	531,451	500,000	500,000
Parking Authorities		99,878		
Athletics	(15,003)	(32,686)		
Other Auxiliary Enterprises	220,093	20,093	75,093	75,093
Total Non-Mandatory Transfers	$ 3,372,079	$ 2,153,668	$ 1,701,778	$ 1,713,473
TOTAL EXPENDITURES & TRANSFERS	$42,480,923	$43,788,202	$43,436,232	$43,310,464
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS				
Housing	$ 29,988	$ 167,360	$ (150,707)	$ (113,153)
Food Service	(604,832)	(78,212)	87,162	87,162
Bookstores	(272,616)	33,730	54,510	54,510
Parking Authorities	163,032	(144,928)	(50,000)	(125,000)
Athletics	35,765	1,652	6,289	6,289
Other Auxiliary Enterprises	(50,503)	61,835	58,589	58,589
Total Excess (Deficit) of Revenues Over Expenditures & Transfers	$ (699,166)	$ 41,437	$ 5,843	$ (31,603)

Appendix II
Exhibit B
(Cont.)

THE UNIVERSITY OF TENNESSEE
Statement of Auxiliary Enterprises Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1984, Actual 1985, Original Budget 1986 and Revised Budget 1986

	Martin			
	Actual 1984	Actual 1985	Original Budget 1986	Revised Budget 1986
REVENUES				
Housing	$ 3,128,834	$ 3,310,397	$ 3,189,099	$ 3,189,099
Food Service	2,251,996	2,300,261	2,502,820	2,502,820
Bookstores	1,284,283	1,473,331	1,362,015	1,362,015
Parking Authorities	96,227	136,808	90,000	90,000
Athletics				
Other Auxiliary Enterprises	162,381	230,989	228,446	228,446
Total Revenues	$ 6,923,721	$ 7,451,786	$ 7,372,380	$ 7,372,380
EXPENDITURES				
Housing	$ 2,509,426	$ 2,885,027	$ 2,560,074	$ 2,560,074
Food Service	2,061,232	2,290,670	2,415,925	2,415,925
Bookstores	1,152,838	1,375,407	1,275,779	1,275,779
Parking Authorities	89,431	100,862	90,000	81,610
Athletics				
Other Auxiliary Enterprises	111,334	175,780	183,446	183,446
Total Expenditures	$ 5,924,261	$ 6,827,746	$ 6,525,224	$ 6,516,834
MANDATORY TRANSFERS (IN)/OUT				
Housing	$ 484,578	$ 435,430	$ 491,855	$ 491,855
Food Service				
Bookstores				
Parking Authorities				
Athletics				
Other Auxiliary Enterprises				
Total Mandatory Transfers	$ 484,578	$ 435,430	$ 491,855	$ 491,855
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND MANDATORY TRANSFERS				
Housing	$ 134,830	$ (10,060)	$ 137,170	$ 137,170
Food Service	190,764	9,591	86,895	86,895
Bookstores	131,445	97,924	86,236	86,236
Parking Authorities	6,796	35,946	45,000	8,390
Athletics				
Other Auxiliary Enterprises	51,047	55,209		45,000
Total Excess (Deficit) of Revenues Over Expenditures & Mand. Transf.	$ 514,882	$ 188,610	$ 355,301	$ 363,691
NON-MANDATORY TRANSFERS (IN)/OUT				
Housing	$ 161,736	$ 50,593	$ 200,489	$ 200,489
Food Service	11,887	349,631	16,295	16,295
Bookstores	308,165	34,035	11,000	11,000
Parking Authorities	557	132,346		
Athletics				
Other Auxiliary Enterprises	25,000			
Total Non-Mandatory Transfers	$ 507,345	$ 566,605	$ 227,784	$ 227,784
TOTAL EXPENDITURES & TRANSFERS	$ 6,916,184	$ 7,829,781	$ 7,244,863	$ 7,236,473
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS				
Housing	$ (26,906)	$ (60,653)	$ (63,319)	$ (63,319)
Food Service	178,877	(340,040)	70,600	70,600
Bookstores	(176,720)	63,889	75,236	75,236
Parking Authorities	6,239	(96,400)	45,000	8,390
Athletics				
Other Auxiliary Enterprises	26,047	55,209		45,000
Total Excess (Deficit) of Revenues Over Expenditures & Transfers	$ 7,537	$ (377,995)	$ 127,517	$ 135,907

THE UNIVERSITY OF TENNESSEE
Statement of Auxiliary Enterprises Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1984, Actual 1985, Original Budget 1986 and Revised Budget 1986

	Space Institute			
	Actual 1984	Actual 1985	Original Budget 1986	Revised Budget 1986
REVENUES				
Housing	$ 33,090	$ 34,667	$ 28,000	$ 28,000
Food Service	73,958	84,818	76,000	76,000
Bookstores	39,908	79,261	48,200	48,200
Parking Authorities				
Athletics				
Other Auxiliary Enterprises				
Total Revenues	$ 146,956	$ 198,746	$ 152,200	$ 152,200
EXPENDITURES				
Housing	$ 21,994	$ 17,870	$ 18,417	$ 18,417
Food Service	101,724	115,800	105,950	105,950
Bookstores	38,149	78,568	48,200	48,200
Parking Authorities				
Athletics				
Other Auxiliary Enterprises				
Total Expenditures	$ 161,867	$ 212,238	$ 172,567	$ 172,567
MANDATORY TRANSFERS (IN)/OUT				
Housing	$ 9,446	$ 9,245	$ 9,583	$ 9,583
Food Service				
Bookstores				
Parking Authorities				
Athletics				
Other Auxiliary Enterprises				
Total Mandatory Transfers	$ 9,446	$ 9,245	$ 9,583	$ 9,583
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND MANDATORY TRANSFERS				
Housing	$ 1,650	$ 7,552		
Food Service	(27,766)	(30,982)	$ (29,950)	$ (29,950)
Bookstores	1,759	693		
Parking Authorities				
Athletics				
Other Auxiliary Enterprises				
Total Excess (Deficit) of Revenues Over Expenditures & Mand. Transf.	$ (24,357)	$ (22,737)	$ (29,950)	$ (29,950)
NON-MANDATORY TRANSFERS (IN)/OUT				
Housing	$ 1,650	$ 7,552		
Food Service	(22,700)	(9,952)	$ (29,950)	$ (29,950)
Bookstores				
Parking Authorities				
Athletics				
Other Auxiliary Enterprises				
Total Non-Mandatory Transfers	$ (21,050)	$ (2,400)	$ (29,950)	$ (29,950)
TOTAL EXPENDITURES & TRANSFERS	$ 150,263	$ 219,083	$ 152,200	$ 152,200
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS				
Housing				
Food Service	$ (5,066)	$ (21,030)		
Bookstores	1,759	693		
Parking Authorities				
Athletics				
Other Auxiliary Enterprises				
Total Excess (Deficit) of Revenues Over Expenditures & Transfers	$ (3,307)	$ (20,337)		

THE UNIVERSITY OF TENNESSEE
Statement of Auxiliary Enterprises Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1984, Actual 1985, Original Budget 1986 and Revised Budget 1986

	UTCHS Units			
	Actual 1984	Actual 1985	Original Budget 1986	Revised Budget 1986
REVENUES				
Housing	$ 331,629	$ 365,964	$ 607,633	$ 607,633
Food Service	576,477	570,201	605,610	605,610
Bookstores	1,937,485	2,295,260	2,064,310	2,064,310
Parking Authorities	404,289	401,361	410,917	410,917
Athletics				
Other Auxiliary Enterprises	304,038	491,559	439,923	439,923
Total Revenues	$ 3,553,918	$ 4,124,345	$ 4,128,393	$ 4,128,393
EXPENDITURES				
Housing	$ 247,819	$ 300,014	$ 538,790	$ 938,790
Food Service	567,882	567,048	601,300	601,300
Bookstores	1,803,986	2,065,258	1,841,085	1,841,085
Parking Authorities	178,031	213,068	242,397	242,397
Athletics				
Other Auxiliary Enterprises	291,749	250,091	236,374	236,374
Total Expenditures	$ 3,089,467	$ 3,395,479	$ 3,459,946	$ 3,859,946
MANDATORY TRANSFERS (IN)/OUT				
Housing	$ 68,989	$ 14,791	$ 15,333	$ 15,333
Food Service				
Bookstores				
Parking Authorities	161,656	160,322	168,520	168,520
Athletics				
Other Auxiliary Enterprises	201,249	197,321	201,549	201,549
Total Mandatory Transfers	$ 431,894	$ 372,434	$ 385,402	$ 385,402
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND MANDATORY TRANSFERS				
Housing	$ 14,821	$ 51,159	$ 53,510	$ (346,490)
Food Service	8,595	3,153	4,310	4,310
Bookstores	133,499	230,002	223,225	223,225
Parking Authorities	64,602	27,971		
Athletics				
Other Auxiliary Enterprises	(188,960)	44,147	2,000	2,000
Total Excess (Deficit) of Revenues Over Expenditures & Mand. Transf.	$ 32,557	$ 356,432	$ 283,045	$ (116,955)
NON-MANDATORY TRANSFERS (IN)/OUT				
Housing	$ 6,896	$ 41,743	$ 35,000	$ 35,000
Food Service		5,091		
Bookstores	83,102	78,959		
Parking Authorities				
Athletics				
Other Auxiliary Enterprises				
Total Non-Mandatory Transfers	$ 89,998	$ 125,793	$ 35,000	$ 35,000
TOTAL EXPENDITURES & TRANSFERS	$ 3,611,359	$ 3,893,706	$ 3,880,348	$ 4,280,348
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS				
Housing	$ 7,925	$ 9,416	$ 18,510	$ (381,490)
Food Service	8,595	(1,938)	4,310	4,310
Bookstores	50,397	151,043	223,225	223,225
Parking Authorities	64,602	27,971		
Athletics				
Other Auxiliary Enterprises	(188,960)	44,147	2,000	2,000
Total Excess (Deficit) of Revenues Over Expenditures & Transfers	$ (57,441)	$ 230,639	$ 248,045	$ (151,955)

THE UNIVERSITY OF TENNESSEE
Statement of Auxiliary Enterprises Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1984, Actual 1985, Original Budget 1986 and Revised Budget 1986

	Total Auxiliary Enterprises			
	Actual 1984	Actual 1985	Original Budget 1986	Revised Budget 1986
REVENUES				
Housing	$17,058,019	$17,820,176	$17,906,521	$18,018,307
Food Service	12,835,043	13,063,950	14,053,496	14,045,496
Bookstores	12,045,850	13,904,385	12,946,148	12,746,148
Parking Authorities	2,734,371	2,778,187	2,899,281	2,824,281
Athletics	10,699,234	11,073,485	10,748,000	10,748,000
Other Auxiliary Enterprises	1,408,220	1,802,741	1,737,364	1,737,364
Total Revenues	$56,780,737	$60,442,924	$60,290,810	$60,119,596
EXPENDITURES				
Housing	$12,703,473	$13,530,722	$13,866,095	$14,328,632
Food Service	11,766,332	12,562,019	13,478,428	13,481,311
Bookstores	10,913,379	12,904,152	11,962,477	11,762,477
Parking Authorities	1,848,012	2,125,334	2,268,511	2,260,121
Athletics	9,550,467	10,096,667	9,640,860	9,640,860
Other Auxiliary Enterprises	1,140,525	1,386,583	1,321,623	1,321,623
Total Expenditures	$47,922,188	$52,605,477	$52,537,994	$52,795,024
MANDATORY TRANSFERS (IN)/OUT				
Housing	$ 3,107,185	$ 2,734,144	$ 2,894,914	$ 2,894,914
Food Service	290,487	216,848	241,456	233,456
Bookstores	72,088	68,982	69,700	69,700
Parking Authorities	619,125	623,316	645,770	645,770
Athletics	1,128,005	1,007,852	1,100,851	1,100,851
Other Auxiliary Enterprises	236,018	234,874	235,059	235,059
Total Mandatory Transfers	$ 5,452,908	$ 4,886,016	$ 5,187,750	$ 5,179,750
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND MANDATORY TRANSFERS				
Housing	$ 1,247,361	$ 1,555,310	$ 1,145,512	$ 794,761
Food Service	778,224	285,083	333,612	330,729
Bookstores	1,060,383	931,251	913,971	913,971
Parking Authorities	267,234	29,537	30,000	(81,610)
Athletics	20,762	(31,034)	6,289	6,289
Other Auxiliary Enterprises	31,677	181,284	135,682	180,682
Total Excess (Deficit) of Revenues Over Expenditures & Mand. Transf.	$ 3,405,641	$ 2,951,431	$ 2,565,066	$ 2,144,822
NON-MANDATORY TRANSFERS (IN)/OUT				
Housing	$ 1,263,397	$ 1,445,894	$ 1,341,028	$ 1,305,109
Food Service	1,241,263	734,390	121,540	121,540
Bookstores	1,448,837	687,398	511,000	511,000
Parking Authorities	557	241,635	35,000	35,000
Athletics	(15,003)	(32,686)		
Other Auxiliary Enterprises	245,093	20,093	75,093	75,093
Total Non-Mandatory Transfers	$ 4,184,144	$ 3,096,724	$ 2,083,661	$ 2,047,742
TOTAL EXPENDITURES & TRANSFERS	$57,559,240	$60,588,217	$59,809,405	$60,022,516
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS				
Housing	$ (16,036)	$ 109,416	$ (195,516)	$ (510,348)
Food Service	(463,039)	(449,307)	212,072	209,189
Bookstores	(388,454)	243,853	402,971	402,971
Parking Authorities	266,677	(212,098)	(5,000)	(116,610)
Athletics	35,765	1,652	6,289	6,289
Other Auxiliary Enterprises	(213,416)	161,191	60,589	105,589
Total Excess (Deficit) of Revenues Over Expenditures & Transfers	$ (778,503)	$ (145,293)	$ 481,405	$ 97,080

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

	Actual 1984	Actual 1985	Original Budget 1986	Revised Budget 1986
REVENUES				
Football (See Schedule A)	$ 4,525,352	$ 5,792,527	$ 5,326,000	$ 5,326,000
Broadcasting and TV Football	1,037,438	587,320	575,000	575,000
Basketball Games and Broadcasting	1,434,248	969,043	1,025,000	1,025,000
SEC Bowls and SEC Distribution	384,358	196,255	225,000	225,000
Athletic Recreation Facilities	3,950	2,250	3,000	3,000
Gifts for Grants-in-Aid	928,615	802,886	980,000	980,000
Varsity Inn (Cash Receipts)	109,435	117,525	150,000	150,000
Concessions and Programs	1,035,751	1,043,204	995,000	995,000
Sports Camp	166,693	229,113	235,000	235,000
Interest and Other Revenue	1,073,394	1,213,545	1,234,000	1,234,000
Special Events		119,817		
Total Revenues	$10,699,234	$11,073,485	$10,748,000	$10,748,000
EXPENDITURES AND TRANSFERS				
Sports Program	$ 4,487,539	$ 4,821,956	$ 4,263,165	$ 4,263,165
Administration	1,728,810	1,967,602	2,078,925	2,078,925
Welfare of Athletes	814,847	853,805	860,100	860,100
Other Projects	647,549	722,305	583,725	583,725
Physical Plant	760,654	764,505	733,000	733,000
Extraordinary Maintenance	435,669	184,810	400,000	400,000
Concessions and Programs	494,697	500,329	504,600	504,600
Sports Camp	164,580	244,770	217,345	217,345
Special Events		36,585		
Football Exhibition Game	16,122			
Total Expenditures	$ 9,550,467	$10,096,667	$ 9,640,860	$ 9,640,860
MANDATORY TRANSFERS (IN)/OUT	1,128,005	1,007,852	1,100,851	1,100,851
NON-MANDATORY TRANSFERS (IN)/OUT	(15,003)	(32,686)		
TOTAL EXPENDITURES AND TRANSFERS	$10,663,469	$11,071,833	$10,741,711	$10,741,711
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS	$ 35,765	$ 1,652	$ 6,289	$ 6,289
Balance or (Deficit) at Beginning of Year	410,474	446,239	453,087	447,891
Balance or (Deficit) at End of Year	$ 446,239	$ 447,891	$ 459,376	$ 454,180

THE UNIVERSITY OF TENNESSEE
Knoxville
Football Revenue

	Actual 1984	Actual 1985	Original Budget 1986	Revised Budget 1986
Alabama	$ 317,055	$ 1,022,102*	$ 300,000	$ 300,000
Army		965,296*		
Auburn	810,833*	195,000	1,000,000*	1,000,000*
Citadel	142,612			
Florida		1,033,192*	150,000	150,000
Georgia Tech	802,334*	150,000	1,000,000*	1,000,000*
Kentucky	175,000	1,073,203*	175,000	175,000
Louisiana State	801,807*			
Memphis State		1,031,772*	190,000	190,000
Mississippi	817,710*	126,214	1,000,000*	1,000,000*
New Mexico	761,496*			
Pittsburgh	915,905*			
Rutgers	115,000		925,000*	925,000*
UCLA			1,124,000*	1,124,000*
Utah		997,787*		
Vanderbilt	829,505*	160,000	1,000,000*	1,000,000*
Wake Forest			975,000*	975,000*
Washington State		1,053,813*		
Citrus Bowl	243,618			
Sun Bowl		361,077		
Orange and White Game		8,451		
Pro Game	(253,786)			
Undistributed Season Tickets	(2,577)°	(961)°		
Total Gross Revenue	$ 6,476,512	$ 8,176,946	$ 7,839,000	$ 7,839,000
Less: Payments to Visiting Team	1,432,500	1,662,390	1,470,000	1,470,000
Amusement Tax	518,660	624,197	625,000	625,000
Sales Tax		97,832	418,000	418,000
TOTAL	$ 4,525,352	$ 5,792,527	$ 5,326,000	$ 5,326,000

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

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

	Actual 1984	Actual 1985	Original Budget 1986	Revised Budget 1986
REVENUES				
General Funds	$ 580,845	$ 677,916	$ 752,360	$ 758,774
Football	214,415	287,033	254,200	254,200
Basketball	200,302	234,238	167,800	167,800
Wrestling	1,848	2,075	2,000	2,000
Women's Sports	3,424	17,249	4,000	4,000
Gifts	529,902	585,049	685,000	685,000
Advertising and Program Sales	31,473	8,128	47,000	47,000
Concessions	45,100	28,082	30,000	30,000
Student Fees	134,754	134,754	134,754	134,754
Other Revenue	99,819	81,439	16,328	16,328
Total Revenues	$ 1,841,882	$ 2,055,963	$ 2,093,442	$ 2,099,856
EXPENDITURES				
Men's Sports Program	$ 702,845	$ 768,334	$ 673,325	$ 677,670
Women's Sports Program	84,680	126,033	92,274	102,247
Administration	177,449	244,129	254,824	258,497
Sports-Information	44,796	55,455	36,124	18,643
Sports-Medical	79,055	61,645	76,532	86,350
Sports-Security	5,203	8,244	9,000	9,000
Tutoring	28,721	32,555	30,522	39,888
Training	38,302	43,606	43,079	38,198
Grants-in-Aid (Men)	542,162	582,278	678,265	687,721
Grants-in-Aid (Women)	100,857	94,181	142,495	139,805
Advertising	27,579	23,707	47,000	31,835
Awards	10,233	15,796	10,002	10,002
Total Expenditures	$ 1,841,882	$ 2,055,963	$ 2,093,442	$ 2,099,856
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS	$ -0-	$ -0-	$ -0-	$ -0-

Appendix III
Exhibit C

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

	Actual 1984	Actual 1985	Original Budget 1986	Revised Budget 1986
REVENUES				
General Funds	$ 690,267	$ 840,578	$ 906,645	$ 909,545
Football	95,398	67,675	62,500	62,500
Basketball	76,028	65,009	53,500	53,500
Women's Athletics	9,937	4,642	18,584	18,584
Athletic Gifts	49,039	60,916	65,000	65,000
Student Fees	253,617	286,105	306,000	306,000
Total Revenues	$ 1,174,286	$ 1,324,925	$ 1,412,229	$ 1,415,129
EXPENDITURES				
Men's Sports Program	$ 410,280	$ 468,240	$ 420,475	$ 420,475
Women's Sports Program	95,627	119,275	125,971	126,471
Men's Administration	222,797	226,195	237,754	240,154
Women's Administation	53,034	60,204	60,253	60,253
Grants-in-Aid (Men)	308,081	361,067	432,065	432,065
Grants-in-Aid (Women)	63,473	66,010	112,211	112,211
Staff Benefits (Insurance and Unemployment Compensation)	20,994	23,934	23,500	23,500
Total Expenditures	$ 1,174,286	$ 1,324,925	$ 1,412,229	$ 1,415,129
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS	$ -0-	$ -0-	$ -0-	$ -0-

THE UNIVERSITY OF TENNESSEE
Schedule of Proposed Fee Revisions
To be Effective Summer Quarter, 1985

	Martin		Knoxville, Space Institute, Social Work (Excludes Knoxville College of Law)	
	Present Rate Per Quarter	Revised Rate Per Quarter	Present Rate Per Quarter	Revised Rate Per Quarter

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	$316.00*	$346.00*	$277.00	$319.00
- Graduate	395.00*	432.00*	346.00	398.00
TUITION - (additional for out-of-state students)	658.00	718.00	658.00	718.00

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

Undergraduate Students:				
In-State				
Per qtr. hr. or fraction thereof	27.00*	29.00*	33.00	38.00
Minimum Charge	81.00	87.00	99.00	114.00
Out-of-State				
Per qtr. hr. or fraction thereof	82.00*	89.00*	79.00	88.00
Minimum Charge	246.00	267.00	237.00	264.00
Graduate				
In-State				
Per qtr. hr. or fraction thereof	44.00*	48.00*	50.00	58.00
Minimum Charge	132.00	144.00	150.00	174.00
Out-of-State				
Per qtr. hr. or fraction thereof	117.00*	128.00*	115.00	129.00
Minimum Charge	351.00	384.00	345.00	387.00
UNIVERSITY PROGRAMS & SERVICES FEE				
All Undergraduate & Graduate Students taking in excess of 8 quarter hours.				
Student Activity Service Fee	**	**	30.00	30.00
Debt Service Fee	**	**	11.00	11.00
Health Services Fee	None	None	15.00	15.00
Total			$ 56.00+	$ 56.00+
Part-time students taking 8 quarter hours or less++				
Rate per quarter hour	None	None	3.00	3.00
Minimum Charge	None	None	9.00	9.00
Summer Rate-Program & Services Fee	None	None	45.00+	45.00+

* The maintenance fee in 1984-85 includes $25 Debt Service Fee and $8 Student Activity Fee per quarter. The maintenance fee in 1985-86 includes $25 Debt Service Fee and $9 Student Activity Fee per quarter. Quarter hour rates include $2 Debt Service Fee and $1 Student Activity Fee per quarter in both 84-85 and 85-86.

** Included in Maintenance Fee.

\+ University Program and Services Fee at Space Institute is $35.00 per quarter including the Summer Quarter.

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

THE UNIVERSITY OF TENESSEE
Schedule of Proposed Fee Revisions
To be Effective Fall Semester 1985

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

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

	Present Rate Per Semester	Revised Rate Per Semester
College of Law		
Maintenance Fee		
Fall and Spring Semesters	$558.00	$ 670.00
Summer Term	372.00	447.00
Tuition (additional for out-of-state students)		
Fall and Spring Semesters	987.00	1,076.00
Summer Term	658.00	718.00

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

	Present Rate Per Semester	Revised Rate Per Semester
Law Students		
In-State		
Per Semester hr. or fraction thereof	81.00	98.00
Minimum Charge	162.00	196.00
Out-of-State		
Per Semester hr. or fraction thereof	178.00	203.00
Minimum Charge	356.00	406.00
UNIVERSITY PROGRAMS & SERVICES FEE		
All Law Students taking in excess of 8 semester hours		
Student Activity Service Fee	46.00	46.00
Debt Service Fee	16.00	16.00
Health Services Fee	22.00	22.00
Total	$ 84.00*	$ 84.00*
Part-time students taking 8 semester hours of less		
Rate per semester hour	4.00	4.00
Minimum Charge	8.00	8.00
Summer Rate - Program & Service Fee	45.00*	45.00*

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

Appendix IV
(Cont.)

THE UNIVERSITY OF TENESSEE
Schedule of Proposed Fee Revisions
To be Effective Second Summer Term, 1985

	Chattanooga Present Rate Per Semester	Chattanooga Revised Rate Per Semester
University fees are determined by the Board of Trustees and are subject to change without notice. The general fees in effect are as follows:		
MAINTENANCE FEE - Undergraduate	$440.00*	$ 480.00*
- Graduate	573.00*	625.00*
TUITION - (additional for out-of-state students)	985.00	1,073.00

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

	Present Rate Per Semester	Revised Rate Per Semester
Undergraduate Students:		
In-State		
Per semester hour or fraction thereof	43.00	47.00
Minimum charge	86.00	94.00
Out-of-State		
Per semester hour or fraction thereof	119.00	130.00
Minimum charge	238.00	260.00
Graduate Students		
In-State		
Per semester hour or fraction thereof	72.00	79.00
Minimum Charge	144.00	158.00
Out-of-State		
Per semester hour or fraction thereof	174.00	190.00
Minimum Charge	348.00	380.00
Contract Rate Per Hour	25.00	27.00
Individual Education Program (IEP)	25.00	27.00

* Maintenance fees include $33 debt service fee per semester, and semester hour rate includes $3 per semester hour for debt service fee for 1984-85 and 1985-86.

THE UNIVERSTIY OF TENNESSEE
Schedule of Proposed Fee Revisions
To be Effective Summer Quarter 1985

Appendix IV
(Cont.)

	UTCHS, Memphis Campus	
	Present Rate Per Quarter	Revised Rate Per Quarter
Graduate School Medical Sciences		
Maintenance Fee	$ 351.00	$ 383.00
Non-Resident Tuition	658.00	717.00
College of Community & Allied Health Professions		
Medical Technology		
Maintenance Fee	262.00	286.00
Non-Resident Tuition	658.00	717.00
Cytotechnology		
Maintenance Fee	262.00	286.00
Non-Resident Tuition	658.00	717.00
Dental Hygiene		
Maintenance Fee	262.00	286.00
Non-Resident Tuition	658.00	717.00
Medical Records Administration		
Maintenance Fee	262.00	286.00
Non-Resident Tuition	658.00	717.00
Physical Therapy		
Maintenance Fee	262.00	286.00
Non-Resident Tuition	658.00	717.00
College of Medicine		
Maintenance Fee	1,400.00*	1,540.00*
	851.00*	928.00*
College of Dentistry		
Undergraduate & Graduate		
Maintenance Fee	950.00	1,036.00
Non-Resident Tuition	851.00	928.00
College of Pharmacy		
Undergraduate		
Maintenance Fee	502.00	547.00
Non-Resident Tuition	658.00	717.00
Graduate-Doctor of Pharmacy		
Maintenance Fee	666.00	726.00
Non-Resident Tuition	658.00	717.00
Graduate-Doctor of Pharmacy, 4-Year Program		
Maintenance Fee	554.00	604.00
Non-Resident Tuition	658.00	717.00
College of Nursing		
Undergraduate		
Maintenance Fee	262.00	286.00
Non-Resident Tuition	658.00	717.00
Graduate		
Maintenance Fee	666.00	726.00
Non-Resident Tuition	658.00	717.00

* See NOTE on next page.

NOTE - The following provision will apply for "off-time" periods which overlap portions of two quarters: If a student is on "off-time" for a period of 5-1/2 consecutive weeks or longer but less than 11 weeks and such "off-time" extends over portions of two school quarters as scheduled in the UTCHS 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 UTCHS catalog, such student will pay the full quarterly fee for the quarter in which the "off-time" begins, and will not pay any quarterly maintenance fee or out-of-state tuition for the quarter in which the "off-time" period ends.

Quarterly Hour Rates

	Present Rate	Revised Rate
Graduate School Medical Sciences		
Resident Rate per Quarter Hour	$ 52.00	$ 57.00
Non-Resident Rate per Quarter Hour	106.00	116.00
Minimum Charge Resident	156.00	171.00
Minimum Charge Non-Resident	318.00	348.00
College of Community & Allied Health Professions		
Medical Technology		
Resident Rate per Quarter Hour	32.00	35.00
Non-Resident Rate per Quarter Hour	72.00	78.00
Minimum Charge Resident	96.00	105.00
Minimum Charge Non-Resident	216.00	234.00
Cytotechnology		
Resident Rate per Quarter Hour	32.00	35.00
Non-Resident Rate per Quarter Hour	72.00	78.00
Minimum Charge Resident	96.00	105.00
Minimum Charge Non-Resident	216.00	234.00
College of Comm. & Allied Health Professions		
Dental Hygiene		
Resident Rate per Quarter Hour	32.00	35.00
Non-Resident Rate per Quarter Hour	72.00	78.00
Minimum Charge Resident	96.00	105.00
Minimum Charge Non-Resident	216.00	234.00

	Present Rate	Revised Rate
College of Community & Allied Health Professions		
Medical Records Administration		
Resident Rate per Quarter Hour	$ 32.00	$ 35.00
Non-Resident Rate per Quarter Hour	72.00	78.00
Minimum Charge Resident	96.00	105.00
Minimum Charge Non-Resident	216.00	234.00
College of Community & Allied Health Professions		
Physical Therapy		
Resident Rate per Quarter Hour	32.00	35.00
Non-Resident Rate per Quarter Hour	72.00	78.00
Minimum Charge Resident	96.00	105.00
Minimum Charge Non-Resident	216.00	234.00
College of Medicine		
Resident Rate per Quarter Hour	140.00	154.00
Non-Resident Rate per Quarter Hour	207.00	226.00
Minimum Charge Resident	420.00	462.00
Minimum Charge Non-Resident	621.00	678.00
College of Dentistry		
Undergraduate & Graduate		
Resident Rate per Quarter Hour	95.00	104.00
Non-Resident Rate per Quarter Hour	195.00	213.00
Minimum Charge Resident	285.00	312.00
Minimum Charge Non-Resident	585.00	639.00
College of Pharmacy		
Undergraduate		
Resident Rate per Quarter Hour	55.00	60.00
Non-Resident Rate per Quarter Hour	111.00	121.00
Minimum Charge Resident	165.00	180.00
Minimum Charge Non-Resident	333.00	363.00
Graduate Doctor of Pharmacy, 4-Year Program		
Resident Rate per Quarter Hour	70.00	76.00
Non-Resident Rate per Quarter Hour	140.00	153.00
Minimum Charge Resident	210.00	228.00
Minimum Charge Non-Resident	420.00	459.00
Graduate Doctor of Pharmacy		
Resident Rate per Quarter Hour	61.00	66.00
Non-Resident Rate per Quarter Hour	111.00	121.00
Minimum Charge Resident	183.00	198.00
Minimum Charge Non-Resident	333.00	363.00

	Present Rate	Revised Rate
College of Nursing		
Undergraduate		
Resident Rate per Quarter Hour	$ 32.00	$ 35.00
Non-Resident Rate per Quarter Hour	72.00	78.00
Minimum Charge Resident	96.00	105.00
Minimum Charge Non-Resident	216.00	234.00
College of Nursing		
Graduate		
Resident Rate per Quarter Hour	70.00	76.00
Non-Resident Rate per Quarter Hour	140.00	153.00
Minimum Charge Resident	210.00	228.00
Minimum Charge Non-Resident	420.00	459.00

Other Fees

	Present Rate	Revised Rate
University Services and Program Fees per Quarter (All Students)	25.00	25.00
Microscope Fees per Quarter	25.00	25.00
Student Health Fees per Quarter (All Students)	25.00	30.00
Student Health Insurance Fee per Quarter (Optional)	44.00	44.00

THE UNIVERSITY OF TENNESSEE
Schedule of Proposed Fee Revisions
To be Effective Summer Quarter 1985

	College of Veterinary Medicine (A)	
	Present Rate Per Quarter	Revised Rate Per Quarter

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	$641.00	$706.00
TUITION - (additional for out-of-state students)	658.00	718.00
UNIVERSITY PROGRAMS & SERVICES FEE - Academic Year	56.00	56.00
- Summer Rate	45.00	45.00

Correspondence Fees	Continuing Education Present Rate Per Course	Continuing Education Revised Rate Per Course (B)
Quarter Hour Courses:		
2 quarter hours	$ 56.00	$ 58.00
3 quarter hours	84.00	87.00
4 quarter hours	112.00	116.00
Semester Hour Courses: (for UT Chattanooga)		
1 semester hour	42.00	44.00
2 semester hours	84.00	87.00
3 semester hours	126.00	131.00

Services Fees	Disabled/Elderly Persons Under Tennessee Code 49-3251 Present Rate	Disabled/Elderly Persons Under Tennessee Code 49-3251 Revised Rate
Courses for Credit		
Per Quarter Hour	$ 5.00	$ 5.00
Maximum Fee Per Quarter	50.00	50.00
Per Semester Hour	7.50	7.50
Maximum Fee Per Semester	75.00	75.00
Audit Coursess	No Charge	No Charge

(A) Veterinary Medicine at The University of Tennessee is unique from other Veterinary colleges in that annual fees are based on four quarters per year rather than three.
(B) Rates effective July 1, 1985.

THE UNIVERSITY OF TENNESSEE
SUMMARY OF STATE APPROPRIATIONS
UNRESTRICTED CURRENT FUNDS

	Actual 1984	Memo		1985 Actual (A)(B)			
Distribution	Direct Appropriation	Retirement & Soc. Sec.	1984 Appropriation	Direct Appropriation	Retirement & Soc. Sec.	1985 Appropriation	1986 Appropriation
UT Chattanooga	$ 12,573,500	$ 2,639,000	$ 15,212,500	$ 15,085,300	$ 3,009,200	$ 18,094,500	$ 19,528,000
UT Knoxville	60,007,600	13,396,100	73,403,700	71,965,300	14,723,200	86,688,500	94,259,400
UT Martin	9,993,000	2,301,200	12,294,200	11,971,300	2,523,500	14,494,800	15,663,000
UT Space Institute	1,678,800	346,100	2,024,900	2,117,000	398,700	2,515,700	2,690,000
UT Center for the Health Sciences							
UTCHS Units	$ 19,974,900	$ 3,349,800	$ 23,324,700	$ 23,507,300	$ 3,693,000	$ 27,200,300	$ 29,438,000
College of Medicine Units	12,854,800	3,168,600	16,023,400	15,838,300	3,494,700	19,333,000	20,366,000
Family Medicine Units	1,807,500	360,600	2,168,100	1,915,000	374,300	2,289,300	2,391,000
Total UTCHS	$ 34,637,200	$ 6,879,000	$ 41,516,200	$ 41,260,600	$ 7,562,000	$ 48,822,600	$ 52,195,000
Agricultural Experiment Station	5,787,500	1,602,500	7,390,000	7,369,300	1,744,000	9,113,300	10,201,000
Agricultural Extension Service	9,243,800	451,900	9,695,700	11,157,300	461,900	11,619,200	12,983,000
Veterinary Medicine	4,828,900	621,500	5,450,400	5,758,300	704,000	6,462,300	6,732,000
Institute for Public Service	1,178,000	224,300	1,402,300	1,362,700	224,500	1,587,200	1,739,000
Municipal Technical Adv. Service	430,900	157,800	588,700	542,300	168,900	711,200	775,000
County Technical Asst. Service	347,100	97,700	444,800	433,000	97,600	530,600	572,000
Continuing Education	724,200	140,900	865,100	880,700	170,300	1,051,000	1,467,000
University-wide Administration	1,131,200	1,314,200	2,445,400	1,335,300	1,460,200	2,795,500	2,998,000
Total State Appropriations	$142,561,700	$30,172,200	$172,733,900	$171,238,400	$33,248,000	$204,486,400(B)	$221,802,400(C)

(A) Includes $33,248,000 appropriated to meet the University's share of Social Security and retirement costs. From FY 1978-79 through FY 1983-84, the State allocations for these costs were appropriated to the State Treasurer's Office. For comparative purposes, the amounts appropriated to the State Treasurer in FY 1983-84 are shown in memorandum form on this table.

(B) Does not include $5,629,146 appropriated to UT Institutions in FY 1984-85 for Centers of Excellence nor UT's portion of a $10,000,000 endowment appropriated for Chairs of Excellence. The Centers of Excellence funds will be accounted for in UT Restricted Fund Accounts and the Chairs of Excellence endowment will be administered by the State Treasurer's Office.

(C) Does not include appropriations for Centers of Excellence nor UT's portion of an additional $8,000,000 endowment appropriated for Chairs of Excellence in 1985-86. A total of $15,000,000 has been recommended for the Centers of Excellence for 1985-86. The Centers of Excellence funds are allocated by the Tennessee Higher Education Commission and the Commissioner of Finance and Administration. UT's share of the $15 million Centers of Excellence Funds has not been finally determined, but is expected to be approximately $8,000,000.

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

Appendix VI
Schedule A.

	Actual 1984			Actual 1985			Revised Budget 1986		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees	$ 52,254,180		$ 52,254,180	$ 57,524,075		$ 57,524,075	$ 61,501,529		$ 61,501,529
2. Federal Appropriations	11,410,969		11,410,969	11,018,340		11,018,340	11,408,839		11,408,839
3. State Appropriations	142,561,700	$ 30,587,082	173,148,782	204,486,400	$ 4,430,420	208,916,820	221,802,000	$ 9,685,984	231,487,984
4. Local Appropriations	1,200,000		1,200,000	1,200,000		1,200,000	1,201,500		1,201,500
5. Federal Gifts, Grants & Contracts	7,317,099	42,542,551	49,859,650	8,100,232	45,839,279	53,939,511	7,549,373	46,773,796	54,323,169
6. State Gifts, Grants & Contracts	224,427	5,826,730	6,051,157	255,703	6,807,049	7,062,752	227,000	7,328,368	7,555,368
7. Local Gifts, Grants & Contracts	958,460	1,357,524	2,315,984	1,272,571	1,646,851	2,919,422	1,415,201	1,664,908	3,080,109
8. Private Gifts, Grants & Contracts	2,583,869	21,742,045	24,325,914	2,774,360	27,995,385	30,769,745	2,708,935	26,414,505	29,123,440
9. Endowment Income	62,181	3,229,055	3,291,236	69,392	3,690,280	3,759,672	48,500	3,967,043	4,015,543
10. Sales & Services of Educ. Act.	13,403,038		13,403,038	16,305,213		16,305,213	14,542,127		14,542,127
11. Other Sources	10,378,221		10,378,221	12,631,947		12,631,947	10,986,671		10,986,671
Total Educa. & General Funds	$242,354,144	$105,284,987	$347,639,131	$315,638,233	$ 90,409,264	$406,047,497	$333,391,675	$ 95,834,604	$429,226,279
B. Auxiliary Enterprises Funds	56,780,737	70,017	56,850,754	60,442,924	36,940	60,479,864	60,119,596	40,050	60,159,646
C. Hospitals Funds - Memorial	67,643,291	1,579,866	69,223,157	87,120,636	2,012,303	89,132,939	83,905,180	2,072,423	85,977,603
- William F. Bowld	22,409,674	146,441	22,556,115	23,198,988	121	23,199,109	25,867,900	120	25,868,020
TOTAL CURRENT REVENUES	$389,187,846	$107,081,311	$496,269,157	$486,400,781	$ 92,458,628	$578,859,409	$503,284,351	$ 97,947,197	$601,231,548
CURRENT EXPENDITURES AND TRANSFERS									
A. Educational and General Funds									
1. Instruction	$100,808,622	$ 17,645,627	$118,454,249	$116,241,658	$ 21,624,312	$137,865,970	$123,910,396	$ 22,440,574	$146,350,970
2. Research	14,620,325	30,698,297	45,318,622	16,935,575	38,220,370	55,155,945	18,538,707	42,197,364	60,736,071
3. Public Service	20,533,327	11,055,198	31,588,525	24,049,808	13,956,365	38,006,173	26,476,619	14,140,790	40,617,409
4. Academic Support	24,447,473	2,532,132	26,979,605	31,612,290	3,654,407	35,266,697	33,139,105	3,643,750	36,782,855
5. Student Services	13,267,104	152,739	13,419,843	14,336,014	232,803	14,568,817	15,928,511	213,263	16,141,774
6. Institutional Support	26,474,315	320,291	26,794,606	29,917,330	338,315	30,255,645	33,543,528	421,732	33,965,260
7. Staff Benefits	12,849,580	30,563,576	43,413,156	48,358,684	78,645	48,437,329	53,156,896	100,000	53,256,896
8. Operation & Maint. of Plant	25,746,347	9,823	25,756,170	28,161,866	56	28,161,922	30,473,995	535	30,474,530
9. Scholarships & Fellowships	4,531,395	12,307,304	16,838,699	5,188,279	12,303,991	17,492,270	6,087,318	12,676,596	18,763,914
Total E&G Expenditures	$243,278,488	$105,284,987	$348,563,475	$314,801,504	$ 90,409,264	$405,210,768	$341,255,075	$ 95,834,604	$437,089,679
Mandatory Transfers (In)/Out	1,559,858		1,559,858	1,377,341		1,377,341	356,606		356,606
Non-Mandatory Transfers (In)/Out	(3,394,477)		(3,394,477)	(1,139,272)		(1,139,272)	(909,445)		(909,445)
Total Educational and General	$241,443,869	$105,284,987	$346,728,856	$315,039,573	$ 90,409,264	$405,448,837	$340,702,236	$ 95,834,604	$436,536,840
B. Auxiliary Enterprises Funds									
Expenditures	$ 47,922,188	$ 70,017	$ 47,992,205	$ 52,605,477	$ 36,940	$ 52,642,417	$ 52,795,024	$ 40,050	$ 52,835,074
Mandatory Transfers (In)/Out	5,452,908		5,452,908	4,886,016		4,886,016	5,179,750		5,179,750
Non-Mandatory Transfers (In)/Out	4,184,144		4,184,144	3,096,724		3,096,724	2,047,742		2,047,742
Total Auxiliary Enterprises	$ 57,559,240	$ 70,017	$ 57,629,257	$ 60,588,217	$ 36,940	$ 60,625,157	$ 60,022,516	$ 40,050	$ 60,062,566
C. Hospital Funds									
Memorial Hospital									
Expenditures	$ 64,917,371	$ 1,579,866	$ 66,497,237	$ 77,654,208	$ 2,102,303	$ 79,756,511	$ 73,942,658	$ 2,072,423	$ 76,015,081
Mandatory Transers (In)/Out	466,567		466,567	5,967,079		5,967,079	8,106,039		8,106,039
Non-Mandatory Transfers (In)/Out	3,019,298		3,019,298	3,708,357		3,708,357	1,707,200		1,707,200
Total Memorial Hospital	$ 68,403,236	$ 1,579,866	$ 69,983,102	$ 87,329,644	$ 2,102,303	$ 89,431,947	$ 83,755,897	$ 2,072,423	$ 85,828,320
William F. Bowld Hospital									
Expenditures	$ 21,959,947	$ 146,441	$ 22,106,388	$ 21,928,568	$ 121	$ 21,928,689	$ 22,150,958	$ 120	$ 22,151,078
Mandatory Transfers (In)/Out	104,259		104,259	106,624		106,624	106,000		106,000
Non-Mandatory Transfers (In)/Out	411,941		411,941	562,694		562,694	3,057,000		3,057,000
Total William F. Bowld Hospital	$ 22,476,147	$ 146,441	$ 22,622,588	$ 22,597,886	$ 121	$ 22,598,007	$ 25,313,958	$ 120	$ 25,314,078
TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS	$389,882,492	$107,081,311	$496,963,803	$485,555,320	$ 92,458,628	$578,013,948	$509,794,607	$ 97,947,197	$607,741,804
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS									
A. E&G Funds	$ 910,275		$ 910,275	$ 598,660		$ 598,660	$ (7,310,561)		$ (7,310,561)
B. Auxiliary Enterprises Funds	(778,503)		(778,503)	(145,293)		(145,293)	97,080		97,080
C. Hospital Funds-Memorial	(759,945)		(759,945)	(209,008)		(209,008)	149,283		149,283
-William F. Bowld	(66,473)		(66,473)	601,102		601,102	553,942		553,942
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	$ (694,646)	$ -0-	$ (694,646)	$ 845,461	$ -0-	$ 845,461	$ (6,510,256)	$ -0-	$ (6,510,256)

THE UNIVERSITY OF TENNESSEE

Summary of Current Funds Revenues, Expenditures and Transfers

Unrestricted and Restricted

Chattanooga

Appendix VI
Schedule A-1

	Actual 1984			Actual 1985			Revised Budget 1986		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees	$ 7,511,747		$ 7,511,747	$ 7,970,060		$ 7,970,060	$ 9,206,431		$ 9,206,431
2. Federal Appropriations									
3. State Appropriations	12,573,500	$ 2,795,443	15,368,943	18,094,500	$ 664,295	18,758,795	19,528,000	$ 675,000	20,203,000
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts	170,445	2,511,058	2,681,503	174,903	2,571,649	2,746,552	183,615	2,569,510	2,753,125
6. State Gifts, Grants & Contracts	19,102	220,485	239,587	15,675	215,316	230,991		360,000	360,000
7. Local Gifts, Grants & Contracts	1,390	36,299	37,689	3,998	58,580	62,578		67,000	67,000
8. Private Gifts, Grants & Contracts	662,171	801,326	1,463,497	697,349	1,040,599	1,737,948	805,500	391,875	1,197,375
9. Endowment Income		1,014,629	1,014,629		1,141,075	1,141,075		1,256,258	1,256,258
10. Sales & Services of Educ. Act.	1,374,348		1,374,348	1,407,316		1,407,316	1,301,054		1,301,054
11. Other Sources	5,997		5,997	8,378		8,378	7,000		7,000
Total Educational & General Funds	$22,318,700	$ 7,379,240	$29,697,940	$28,372,179	$ 5,691,514	$34,063,693	$31,031,600	$ 5,319,643	$36,351,243
B. Auxiliary Enterprises Funds	4,374,385		4,374,385	4,838,408		4,838,408	5,187,762		5,187,762
TOTAL CURRENT REVENUES	$26,693,085	$ 7,379,240	$34,072,325	$33,210,587	$ 5,691,514	$38,902,101	$36,219,362	$ 5,319,643	$41,539,005
CURRENT EXPENDITURES AND TRANSFERS									
A. Educational and General Funds									
1. Instruction	$ 9,343,664	$ 378,347	$ 9,722,011	$10,905,845	$ 489,850	$11,395,695	$12,005,543	$ 441,088	$12,446,631
2. Research	66,939	738,116	805,055	76,349	926,569	1,002,918	69,660	815,506	885,166
3. Public Service	198,720	205,860	404,580	203,657	202,974	406,631	195,655	155,580	351,235
4. Academic Support	2,271,290	998,283	3,269,573	2,541,230	1,742,819	4,284,049	3,301,588	1,269,857	4,571,445
5. Student Services	3,201,854	58,397	3,260,251	3,251,536	69,920	3,321,456	3,320,306	50,000	3,370,306
6. Institutional Support	1,756,120	103,040	1,859,160	2,178,752	93,462	2,272,214	2,572,773	189,234	2,762,007
7. Staff Benefits	1,043,912	2,795,443	3,839,355	4,297,726	62,189	4,359,915	4,810,527	91,000	4,901,527
8. Operation & Maint. of Plant	3,592,407	(83)	3,592,324	3,712,380	(575)	3,711,805	4,061,972		4,061,972
9. Scholarships & Fellowships	869,939	2,101,837	2,971,776	898,380	2,104,306	3,002,686	1,115,538	2,307,378	3,422,916
Total E&G Expenditures	$22,344,845	$ 7,379,240	$29,724,085	$28,065,855	$ 5,691,514	$33,757,369	$31,453,562	$ 5,319,643	$36,773,205
Mandatory Transfers (In)/Out	(169,773)		(169,773)	130,277		130,277	150,563		150,563
Non-Mandatory Transfers (In)/Out	193,795		193,795	23,717		23,717	200,600		200,600
Total Educational and General	$22,368,867	$ 7,379,240	$29,748,107	$28,219,849	$ 5,691,514	$33,911,363	$31,804,725	$ 5,319,643	$37,124,368
B. Auxiliary Enterprises Funds									
Expenditures	$ 3,543,427		$ 3,543,427	$ 4,061,774		$ 4,061,774	$ 4,319,696		$ 4,319,696
Mandatory Transfers (In)/Out	621,312		621,312	542,613		542,613	621,900		621,900
Non-Mandatory Transfers (In)/Out	235,772		235,772	253,058		253,058	101,435		101,435
Total Auxiliary Enterprises	$ 4,400,511		$ 4,400,511	$ 4,857,445		$ 4,857,445	$ 5,043,031		$ 5,043,031
TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS	$26,769,378	$ 7,379,240	$34,148,618	$33,077,294	$ 5,691,514	$38,768,808	$36,847,756	$ 5,319,643	$42,167,399
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS									
E&G Funds	$ (50,167)		$ (50,167)	$ 152,330		$ 152,330	$ (773,125)		$ (773,125)
Auxiliary Enterprises Funds	(26,126)		(26,126)	(19,037)		(19,037)	144,731		144,731
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	$ (76,293)	$ -0-	$ (76,293)	$ 133,293	$ -0-	$ 133,293	$ (628,394)	$ -0-	$ (628,394)

THE UNIVERSITY OF TENNESSEE

Summary of Current Funds Revenues, Expenditures and Transfers

Unrestricted and Restricted

Knoxville

Appendix VI

Schedule A-2

	Actual 1984			Actual 1985			Revised Budget 1986		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees	$ 32,635,545		$ 32,635,545	$ 36,293,445		$ 36,293,445	$ 37,776,800		$ 37,776,800
2. Federal Appropriations	40,955		40,955	40,955		40,955	40,955		40,955
3. State Appropriations	60,007,600	$ 13,624,893	73,632,493	86,688,500	$ 2,625,801	89,314,301	94,259,000	$ 6,000,175	100,259,175
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts	2,889,768	17,198,528	20,088,296	3,435,782	18,131,842	21,567,624	3,290,000	18,650,000	21,940,000
6. State Gifts, Grants & Contracts	96,668	2,604,422	2,701,090	164,727	3,008,481	3,173,208	150,000	3,070,000	3,220,000
7. Local Gifts, Grants & Contracts	(17,163)	270,903	253,740	12,301	262,770	275,071	10,000	269,825	279,825
8. Private Gifts, Grants & Contracts	984,863	3,713,371	4,698,234	1,218,708	5,467,782	6,686,490	1,099,685	5,720,000	6,819,685
9. Endowment Income	36,158	1,627,563	1,663,721	35,539	1,832,180	1,867,719	36,000	2,000,000	2,036,000
10. Sales & Services of Educ. Act.	1,902,463		1,902,463	4,110,132		4,110,132	3,134,748		3,134,748
11. Other Sources	1,387,584		1,387,584	1,001,987		1,001,987	806,500		806,500
Total Educational & Gen. Funds	$ 99,964,441	$ 39,039,680	$139,004,121	$133,002,076	$ 31,328,856	$164,330,932	$140,603,688	$ 35,710,000	$176,313,688
B. Auxiliary Enterprises Funds	41,781,757	47,264	41,829,021	43,829,639	36,890	43,866,529	43,278,861	40,000	43,318,861
TOTAL CURRENT REVENUES	$141,746,198	$ 39,086,944	$180,833,142	$176,831,715	$ 31,365,746	$208,197,461	$183,882,549	$ 35,750,000	$219,632,549
CURRENT EXPENDITURES AND TRANSFERS									
A. Educational and General Funds									
1. Instruction	$ 51,418,960	$ 2,480,073	$ 53,899,033	$ 58,599,236	$ 3,917,550	$ 62,516,786	$ 62,601,139	$ 4,600,000	$ 67,201,139
2. Research	1,906,270	12,551,055	14,457,325	2,172,881	16,588,918	18,761,799	2,346,249	19,700,000	22,046,249
3. Public Service	2,185,988	2,164,117	4,350,105	3,344,247	2,553,603	5,897,850	3,136,953	2,675,000	5,811,953
4. Academic Support	11,359,253	1,374,100	12,733,353	15,337,249	1,662,698	16,999,947	15,758,671	1,975,000	17,733,671
5. Student Services	7,426,904	52,790	7,479,694	8,044,131	98,483	8,142,614	9,509,844	100,000	9,609,844
6. Institutional Support	6,494,957	18,778	6,513,735	7,740,571	9,051	7,749,622	8,006,629	10,000	8,016,629
7. Staff Benefits	4,779,083	13,624,893	18,403,976	20,290,050		20,290,050	22,505,800		22,505,800
8. Operation & Maint. of Plant	12,058,292		12,058,292	13,519,618		13,519,618	14,396,381		14,396,381
9. Scholarships & Fellowships	2,979,963	6,773,874	9,753,837	3,560,688	6,498,553	10,059,241	4,043,044	6,650,000	10,693,044
Total E&G Expenditures	$100,609,670	$ 39,039,680	$139,649,350	$132,608,671	$ 31,328,856	$163,937,527	$142,304,710	$ 35,710,000	$178,014,710
Mandatory Transfers (In)/Out	1,117,147		1,117,147	1,073,356		1,073,356			
Non-Mandatory Transfers (In)/Out	(1,673,865)		(1,673,865)	(1,753,430)		(1,753,430)	314,857		314,857
Total Educational and General	$100,052,952	$ 39,039,680	$139,092,632	$131,928,597	$ 31,328,856	$163,257,453	$142,619,567	$ 35,710,000	$178,329,567
B. Auxiliary Enterprises Funds									
Expenditures	$ 35,203,166	$ 47,264	$ 35,250,430	$ 38,108,240	$ 36,890	$ 38,145,130	$ 37,925,981	$ 40,000	$ 37,965,981
Mandatory Transfers (In)/Out	3,905,678		3,905,678	3,526,294		3,526,294	3,671,010		3,671,010
Non-Mandatory Transfers (In)/Out	3,372,079		3,372,079	2,153,668		2,153,668	1,713,473		1,713,473
Total Auxiliary Enterprises	$ 42,480,923	$ 47,264	$ 42,528,187	$ 43,788,202	$ 36,890	$ 43,825,092	$ 43,310,464	$ 40,000	$ 43,350,464
TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS	$142,533,875	$ 39,086,944	$181,620,819	$175,716,799	$ 31,365,746	$207,082,545	$185,930,031	$ 35,750,000	$221,680,031
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS									
E&G Funds	$ (88,511)		$ (88,511)	$ 1,073,479		$ 1,073,479	$ (2,015,879)		$ (2,015,879)
Auxiliary Enterprises Funds	(699,166)		(699,166)	41,437		41,437	(31,603)		(31,603)
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	$ (787,677)	$ -0-	$ (787,677)	$ 1,114,916		$ 1,114,916	$ (2,047,482)		$ (2,047,482)

THE UNIVERSITY OF TENNESSEE

Summary of Current Funds Revenues, Expenditures and Transfers

Unrestricted and Restricted

Martin

Appendix VI

Schedule A-3

	Actual 1984			Actual 1985			Revised Budget 1986		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees	$ 5,293,172		$ 5,293,172	$ 5,544,617		$ 5,544,617	$ 5,895,655		$ 5,895,655
2. Federal Appropriations									
3. State Appropriations	9,993,000	$ 2,348,261	12,341,261	14,494,800	$ 186,138	14,680,938	15,663,000	$ 316,704	15,979,704
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts	74,145	2,621,419	2,695,564	59,312	2,744,641	2,803,953	40,800	2,852,093	2,892,893
6. State Gifts, Grants & Contracts		40,386	40,386	2,214	92,068	94,282	2,000	213,286	215,286
7. Local Gifts, Grants & Contracts		350	350		2,234	2,234		2,233	2,233
8. Private Gifts, Grants & Contracts	288,265	914,502	1,202,767	275,312	1,123,640	1,398,952	163,950	976,410	1,140,360
9. Endowment Income		133,026	133,026		183,541	183,541		175,000	175,000
10. Sales & Services of Educ. Act.	532,440		532,440	559,759		559,759	569,374		569,374
11. Other Sources	288,647		288,647	203,715		203,715	174,855		174,855
Total Educational & General Funds	$16,469,669	$ 6,057,944	$22,527,613	$21,139,729	$ 4,332,262	$25,471,991	$22,509,634	$ 4,535,726	$27,045,360
B. Auxiliary Enterprises Funds	6,923,721		6,923,721	7,451,786		7,451,786	7,372,380		7,372,380
TOTAL CURRENT REVENUES	$23,393,390	$ 6,057,944	$29,451,334	$28,591,515	$ 4,332,262	$32,923,777	$29,882,014	$ 4,535,726	$34,417,740
CURRENT EXPENDITURES AND TRANSFERS									
A. Educational and General Funds									
1. Instruction	$ 7,210,060	$ 975,738	$ 8,185,798	$ 8,235,713	$ 1,343,441	$ 9,579,154	$ 9,046,931	$ 1,428,288	$10,475,219
2. Research	18,362	29,780	48,142	104,771	113,208	217,979	57,202	183,857	241,059
3. Public Service	352,767	28,344	381,111	401,280	28,904	430,184	319,980	33,641	353,621
4. Academic Support	1,653,336	95,710	1,749,046	2,200,759	61,467	2,262,226	2,236,446	91,721	2,328,167
5. Student Services	1,819,732	10,985	1,830,717	2,049,041	25,472	2,074,513	2,080,689	24,335	2,105,024
6. Institutional Support	1,355,288	52,285	1,407,573	1,618,424	61,668	1,680,092	1,678,755	57,776	1,736,531
7. Staff Benefits	972,860	2,348,261	3,321,121	3,670,379		3,670,379	4,019,477		4,019,477
8. Operation & Maint. of Plant	2,324,386	9,906	2,334,292	2,663,862	631	2,664,493	2,962,206	535	2,962,741
9. Scholarships & Fellowships	548,333	2,506,935	3,055,268	604,664	2,697,471	3,302,135	793,826	2,715,573	3,509,399
Total E&G Expenditures	$16,255,124	$ 6,057,944	$22,313,068	$21,548,893	$ 4,332,262	$25,881,155	$23,195,512	$ 4,535,726	$27,731,238
Mandatory Transfers (In)/Out	20,220		20,220	15,295		15,295			
Non-Mandatory Transfers (In)/Out	(218,953)		(218,953)	(489,773)		(489,773)	114,483		114,483
Total Educational and General	$16,056,391	$ 6,057,944	$22,114,335	$21,074,415	$ 4,332,262	$25,406,677	$23,309,995	$ 4,535,726	$27,845,721
B. Auxiliary Enterprises Funds									
Expenditures	$ 5,924,261		$ 5,924,261	$ 6,827,746		$ 6,827,746	$ 6,516,834		$ 6,516,834
Mandatory Transfers (In)/Out	484,578		484,578	435,430		435,430	491,855		491,855
Non-Mandatory Transfers (In)/Out	507,345		507,345	566,605		566,605	227,784		227,784
Total Auxiliary Enterprises	$ 6,916,184		$ 6,916,184	$ 7,829,781		$ 7,829,781	$ 7,236,473		$ 7,236,473
TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS	$22,972,575	$ 6,057,944	$29,030,519	$28,904,196	$ 4,332,262	$33,236,458	$30,546,468	$ 4,535,726	$35,082,194
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS									
E&G Funds	$ 413,278		$ 413,278	$ 65,314		$ 65,314	$ (800,461)		$ (800,461)
Auxiliary Enterprises Funds	7,537		7,537	(377,995)		(377,995)	135,907		135,907
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	$ 420,815	$ -0-	$ 420,815	$ (312,681)	$ -0-	$ (312,681)	$ (664,554)	$ -0-	$ (664,554)

THE UNIVERSITY OF TENNESSEE

Summary of Current Funds Revenues, Expenditures and Transfers

Unrestricted and Restricted

Space Institute

Appendix VI

Schedule A-4

	Actual 1984			Actual 1985			Revised Budget 1986		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees	$ 650,733		$ 650,733	$ 789,976		$ 789,976	$ 964,200		$ 964,200
2. Federal Appropriations									
3. State Appropriations	1,678,800	$ 410,931	2,089,731	2,515,700	$ 795,614	3,311,314	2,690,000	$ 1,306,800	3,996,800
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts	1,433,191	6,368,840	7,802,031	1,485,516	6,862,337	8,347,853	1,830,600	6,992,600	8,823,200
6. State Gifts, Grants & Contracts	4,237	(1,494)	2,743	4,531	2,211	6,742	10,000	2,200	12,200
7. Local Gifts, Grants & Contracts	2		2						
8. Private Gifts, Grants & Contracts	173,404	267,096	440,500	154,633	443,855	598,488	192,000	450,000	642,000
9. Endowment Income									
10. Sales & Services of Educ. Act.									
11. Other Sources	11,998		11,998	163,965		163,965	47,000		47,000
Total Educational & General Funds	$ 3,952,365	$ 7,045,373	$10,997,738	$ 5,114,321	$ 8,104,017	$13,218,338	$ 5,733,800	$ 8,751,600	$14,485,400
B. Auxiliary Enterprises Funds	146,956		146,956	198,746		198,746	152,200		152,200
TOTAL CURRENT REVENUES	$ 4,099,321	$ 7,045,373	$11,144,694	$ 5,313,067	$ 8,104,017	$13,417,084	$ 5,886,000	$ 8,751,600	$14,637,600
CURRENT EXPENDITURES AND TRANSFERS									
A. Educational and General Funds									
1. Instruction	$ 1,066,088	$ 24,192	$ 1,090,280	$ 1,213,294	$ 12,529	$ 1,225,823	$ 1,269,893	$ 15,000	$ 1,284,893
2. Research	11,751	6,598,314	6,610,065	397,792	8,086,440	8,484,232	594,033	8,731,300	9,325,333
3. Public Service		32,029	32,029		768	768		1,000	1,000
4. Academic Support	1,087,424	116	1,087,540	1,534,309		1,534,309	1,316,861		1,316,861
5. Student Services	37,474		37,474	34,520		34,520	36,971		36,971
6. Institutional Support	631,956	(5,653)	626,303	706,739	4,280	711,019	811,115	4,300	815,415
7. Staff Benefits	138,875	387,425	526,300	589,766		589,766	725,488		725,488
8. Operation & Maint. of Plant	740,181		740,181	714,884		714,884	748,189		748,189
9. Scholarships & Fellowships		8,950	8,950						
Total E&G Expenditures	$ 3,713,749	$ 7,045,373	$10,759,122	$ 5,191,304	$ 8,104,017	$13,295,321	$ 5,502,550	$ 8,751,600	$14,254,150
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out	61,801		61,801	25,352		25,352	73,650		73,650
Total Educational and General	$ 3,775,550	$ 7,045,373	$10,820,923	$ 5,216,656	$ 8,104,017	$13,320,673	$ 5,576,200	$ 8,751,600	$14,327,800
B. Auxiliary Enterprises Funds									
Expenditures	$ 161,867		$ 161,867	$ 212,238		$ 212,238	$ 172,567		$ 172,567
Mandatory Transfers (In)/Out	9,446		9,446	9,245		9,245	9,583		9,583
Non-Mandatory Transfers (In)/Out	(21,050)		(21,050)	(2,400)		(2,400)	(29,950)		(29,950)
Total Auxiliary Enterprises	$ 150,263		$ 150,263	$ 219,083		$ 219,083	$ 152,200		$ 152,200
TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS	$ 3,925,813	$ 7,045,373	$10,971,186	$ 5,435,739	$ 8,104,017	$13,539,756	$ 5,728,400	$ 8,751,600	$14,480,000
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS									
E&G Funds	$ 176,815		$ 176,815	$ (102,335)		$ (102,335)	$ 157,600		$ 157,600
Auxiliary Enterprises Funds	(3,307)		(3,307)	(20,337)		(20,337)			
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	$ 173,508	$ -0-	$ 173,508	$ (122,672)	$ -0-	$ (122,672)	$ 157,600	$ -0-	$ 157,600

THE UNIVERSITY OF TENNESSEE

Summary of Current Funds Revenues, Expenditures and Transfers

Unrestricted and Restricted

Total UT Center for the Health Sciences

Appendix VI

Schedule A-5

	Actual 1984			Actual 1985			Revised Budget 1986		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees	$ 5,784,508		$ 5,784,508	$ 6,448,252		$ 6,448,252	$ 7,098,113		$ 7,098,113
2. Federal Appropriations									
3. State Appropriations	34,637,200	$ 6,797,823	41,435,023	48,822,600		48,822,600	52,195,000	$ 1,095,516	53,290,516
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts	2,541,930	9,977,244	12,519,174	2,588,385	$11,162,772	13,751,157	1,913,500	11,162,772	13,076,272
6. State Gifts, Grants & Contracts	76,012	2,572,423	2,648,435	48,409	3,153,841	3,202,250	55,000	3,153,841	3,208,841
7. Local Gifts, Grants & Contracts	974,231	575,250	1,549,481	1,256,272	625,850	1,882,122	1,405,201	625,800	2,031,001
8. Private Gifts, Grants & Contracts	282,465	14,529,865	14,812,330	306,671	18,249,909	18,556,580	248,400	17,249,958	17,498,358
9. Endowment Income		398,956	398,956		490,485	490,485		490,485	490,485
10. Sales & Services of Educ. Act.	5,131,405		5,131,405	5,520,050		5,520,050	5,332,051		5,332,051
11. Other Sources	623,276		623,276	429,644		429,644	278,145		278,145
Total Educational & General Funds	$50,051,027	$34,851,561	$84,902,588	$65,420,283	$33,682,857	$ 99,103,140	$68,525,410	$33,778,372	$102,303,782
B. Auxiliary Enterprises Funds	3,553,918	22,753	3,576,671	4,124,345	50	4,124,395	4,128,393	50	4,128,443
TOTAL CURRENT REVENUES	$53,604,945	$34,874,314	$88,479,259	$69,544,628	$33,682,907	$103,227,535	$72,653,803	$33,778,422	$106,432,225
CURRENT EXPENDITURES AND TRANSFERS									
A. Educational and General Funds									
1. Instruction	$27,519,584	$13,478,130	$40,997,714	$32,179,737	$15,850,683	$ 48,030,420	$33,570,598	$15,946,198	$ 49,516,796
2. Research	869,906	9,339,095	10,209,001	939,204	10,818,112	11,757,316	883,626	10,818,112	11,701,738
3. Public Service	923,426	4,257,577	5,181,003	1,006,838	5,963,895	6,970,733	980,058	5,963,895	6,943,953
4. Academic Support	5,977,934	37,537	6,015,471	7,394,743	7,172	7,401,915	8,006,454	7,172	8,013,626
5. Student Services	781,140	30,567	811,707	956,786	38,928	995,714	980,701	38,928	1,019,629
6. Institutional Support	5,166,345	20,434	5,186,779	4,390,524	28,422	4,418,946	5,653,614	28,422	5,682,036
7. Staff Benefits	2,137,573	6,797,823	8,935,396	10,095,438		10,095,438	11,035,285		11,035,285
8. Operation & Maint. of Plant	7,031,081		7,031,081	7,551,122		7,551,122	8,305,247		8,305,247
9. Scholarships & Fellowships	133,160	890,398	1,023,558	124,547	975,645	1,100,192	134,910	975,645	1,110,555
Total E&G Expenditures	$50,540,149	$34,851,561	$85,391,710	$64,638,939	$33,682,857	$ 98,321,796	$69,550,493	$33,778,372	$103,328,865
Mandatory Transfers (In)/Out	185,934		185,934	127,194		127,194	206,043		206,043
Non-Mandatory Transfers (In)/Out	(125,005)		(125,005)	68,644		68,644	387,400		387,400
Total Educational and General	$50,601,078	$34,851,561	$85,452,639	$64,834,777	$33,682,857	$ 98,517,634	$70,143,936	$33,778,372	$103,922,308
B. Auxiliary Enterprises Funds									
Expenditures	$ 3,089,467	$ 22,753	$ 3,112,220	$ 3,395,479	$ 50	$ 3,395,529	$ 3,859,946	50	$ 3,859,996
Mandatory Transfers (In)/Out	431,894		431,894	372,434		372,434	385,402		385,402
Non-Mandatory Transfers (In)/Out	89,998		89,998	125,793		125,793	35,000		35,000
Total Auxiliary Enterprises	$ 3,611,359	$ 22,753	$ 3,634,112	$ 3,893,706	$ 50	$ 3,893,756	$ 4,280,348	$ 50	$ 4,280,398
TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS	$54,212,437	$34,874,314	$89,086,751	$68,728,483	$33,682,907	$102,411,390	$74,424,284	$33,778,422	$108,202,706
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS									
E&G Funds	$ (550,051)		$ (550,051)	$ 585,506		$ 585,506	$(1,618,526)		$ (1,618,526)
Auxiliary Enterprises Funds	(57,441)		(57,441)	230,639		230,639	(151,955)		(151,955)
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	$ (607,492)	$ -0-	$ (607,492)	$ 816,145	$ -0-	$ 816,145	$(1,770,481)	$ -0-	$ (1,770,481)

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

Appendix VI
Schedule A-6

	Actual 1984			Actual 1985			Revised Budget 1986		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees									
2. Federal Appropriations	$ 4,339,123		$ 4,339,123	$ 4,450,790		$ 4,450,790	$ 4,392,077		$ 4,392,077
3. State Appropriations	5,787,500	$ 1,614,398	7,401,898	9,113,300		9,113,300	10,201,000		10,201,000
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts	33,137	508,584	541,721	65,383	$ 614,400	679,783	55,000	$ 700,000	755,000
6. State Gifts, Grants & Contracts	3,533	88,558	92,091	3,731	(19,621)	(15,890)		50,000	50,000
7. Local Gifts, Grants & Contracts									
8. Private Gifts, Grants & Contracts	9,877	564,417	574,294	17,839	519,760	537,599	2,400	520,000	522,400
9. Endowment Income		22,199	22,199		14,215	14,215		14,200	14,200
10. Sales & Services of Educ. Act.	3,112,944		3,112,944	3,186,617		3,186,617	3,062,000		3,062,000
11. Other Sources	70,428		70,428	5,665		5,665	10,000		10,000
Total Educational & General Funds	$13,356,542	$ 2,798,156	$16,154,698	$16,843,325	$ 1,128,754	$17,972,079	$17,722,477	$ 1,284,200	$19,006,677
B. Auxiliary Enterprises Funds									
TOTAL CURRENT REVENUES	$13,356,542	$ 2,798,156	$16,154,698	$16,843,325	$ 1,128,754	$17,972,079	$17,722,477	$ 1,284,200	$19,006,677
CURRENT EXPENDITURES AND TRANSFERS									
A. Educational and General Funds									
1. Instruction		$ 3,340	$ 3,340						
2. Research	$11,747,097	1,027,950	12,775,047	$13,244,578	$ 1,038,398	$14,282,976	$14,587,937	$ 1,259,200	$15,847,137
3. Public Service		109,608	109,608		66,917	66,917			
4. Academic Support		5,586	5,586		734	734	16,000		16,000
5. Student Services	594,631	37,274	631,905	897,653		897,653	1,028,342		1,028,342
6. Institutional Support	782,262	1,614,398	2,396,660	2,639,665	22,705	2,662,370	2,794,733	25,000	2,819,733
7. Staff Benefits									
8. Operation & Maint. of Plant									
9. Scholarships & Fellowships									
Total E&G Expenditures	$13,123,990	$ 2,798,156	$15,922,146	$16,781,896	$ 1,128,754	$17,910,650	$18,427,012	$ 1,284,200	$19,711,212
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out	18,035		18,035	48,147		48,147	52,500		52,500
Total Educational and General	$13,142,025	$ 2,798,156	$15,940,181	$16,830,043	$ 1,128,754	$17,958,797	$18,479,512	$ 1,284,200	$19,763,712
B. Auxiliary Enterprises Funds									
Expenditures									
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out									
Total Auxiliary Enterprises									
TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS	$13,142,025	$ 2,798,156	$15,940,181	$16,830,043	$ 1,128,754	$17,958,797	$18,479,512	$ 1,284,200	$19,763,712
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS									
E&G Funds	$ 214,517		$ 214,517	$ 13,282		$ 13,282	$ (757,035)		$ (757,035)
Auxiliary Enterprises Funds									
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	$ 214,517	$ -0-	$ 214,517	$ 13,282	$ -0-	$ 13,282	$ (757,035)	$ -0-	$.(757,035)

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

Appendix VI
Schedule A-7

	Actual 1984			Actual 1985			Revised Budget 1986		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees									
2. Federal Appropriations	$ 7,030,891		$ 7,030,891	$ 6,526,595		$ 6,526,595	$ 6,975,807		$ 6,975,807
3. State Appropriations	9,243,800	$ 422,968	9,666,768	11,619,200		11,619,200	12,983,000		12,983,000
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts		2,969,575	2,969,575		$ 3,218,777	3,218,777		$ 3,250,000	3,250,000
6. State Gifts, Grants & Contracts		125,827	125,827		60,609	60,609		61,000	61,000
7. Local Gifts, Grants & Contracts		471,633	471,633		697,417	697,417		700,000	700,000
8. Private Gifts, Grants & Contracts		686,131	686,131		767,981	767,981		770,000	770,000
9. Endowment Income		3,015	3,015		3,447	3,447		4,000	4,000
10. Sales & Services of Educ. Act.	428,699		428,699	454,369		454,369	196,500		196,500
11. Other Sources	30		30	495		495			
Total Educational & General Funds	$16,703,420	$ 4,679,149	$21,382,569	$18,600,659	$ 4,748,231	$23,348,890	$20,155,307	$ 4,785,000	$24,940,307
B. Auxiliary Enterprises Funds									
TOTAL CURRENT REVENUES	$16,703,420	$ 4,679,149	$21,382,569	$18,600,659	$ 4,748,231	$23,348,890	$20,155,307	$ 4,785,000	$24,940,307
CURRENT EXPENDITURES AND TRANSFERS									
A. Educational and General Funds									
1. Instruction		$ 291,409	$ 291,409						
2. Research		524	524						
3. Public Service	$13,031,416	3,927,541	16,958,957	$14,676,454	$ 4,699,686	$19,376,140	$16,412,846	$ 4,737,000	$21,149,846
4. Academic Support	333,202		333,202	374,874		374,874	160,355		160,355
5. Student Services									
6. Institutional Support	867,338	36,707	904,045	1,113,254	39,520	1,152,774	1,206,962	39,000	1,245,962
7. Staff Benefits	2,086,524	422,968	2,509,492	2,797,126	9,025	2,806,151	2,911,433	9,000	2,920,433
8. Operation & Maint. of Plant									
9. Scholarships & Fellowships									
Total E&G Expenditures	$16,318,480	$ 4,679,149	$20,997,629	$18,961,708	$ 4,748,231	$23,709,939	$20,691,596	$ 4,785,000	$25,476,596
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out	87,700		87,700	23,800		23,800	66,900		66,900
Total Educational and General	$16,406,180	$ 4,679,149	$21,085,329	$18,985,508	$ 4,748,231	$23,733,739	$20,758,496	$ 4,785,000	$25,543,496
B. Auxiliary Enterprises Funds									
Expenditures									
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out									
Total Auxiliary Enterprises									
TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS	$16,406,180	$ 4,679,149	$21,085,329	$18,985,508	$ 4,748,231	$23,733,739	$20,758,496	$ 4,785,000	$25,543,496
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS									
E&G Funds	$ 297,240		$ 297,240	$ (384,849)		$ (384,849)	$ (603,189)		$ (603,189)
Auxiliary Enterprises Funds									
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	$ 297,240	$ -0-	$ 297,240	$ (384,849)	$ -0-	$ (384,849)	$ (603,189)	$ -0-	$ (603,189)

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

Appendix VI
Schedule A-8

	Actual 1984			Actual 1985			Revised Budget 1986		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees	$ 378,475		$ 378,475	$ 477,725		$ 477,725	$ 560,330		$ 560,330
2. Federal Appropriations									
3. State Appropriations	4,828,900	$ 644,468	5,473,368	6,462,300	$ 158,572	6,620,872	6,732,000	$ 291,789	7,023,789
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts	173,746	368,082	541,828	290,892	533,145	824,037	235,858	550,000	785,858
6. State Gifts, Grants & Contracts									
7. Local Gifts, Grants & Contracts									
8. Private Gifts, Grants & Contracts	37,097	87,075	124,172	5,248	160,890	166,138		170,000	170,000
9. Endowment Income		22,626	22,626		23,333	23,333		25,000	25,000
10. Sales & Services of Educ. Act.	895,163		895,163	1,005,282		1,005,282	920,000		920,000
11. Other Sources	41,395		41,395	27,762		27,762			
Total Educational & General Funds	$ 6,354,776	$ 1,122,251	$ 7,477,027	$ 8,269,209	$ 875,940	$ 9,145,149	$ 8,448,188	$ 1,036,789	$ 9,484,977
B. Auxiliary Enterprises Funds									
TOTAL CURRENT REVENUES	$ 6,354,776	$ 1,122,251	$ 7,477,027	$ 8,269,209	$ 875,940	$ 9,145,149	$ 8,448,188	$ 1,036,789	$ 9,484,977
CURRENT EXPENDITURES AND TRANSFERS									
A. Educational and General Funds									
1. Instruction	$ 4,250,266	$ 14,398	$ 4,264,664	$ 5,107,833	$ 10,259	$ 5,118,092	$ 5,416,292	$ 10,000	$ 5,426,292
2. Research		413,463	413,463		648,725	648,725		689,389	689,389
3. Public Service		2,464	2,464		3,510	3,510		3,500	3,500
4. Academic Support	1,765,034	20,800	1,785,834	2,163,845	179,517	2,343,362	2,252,305	300,000	2,552,305
5. Student Services									
6. Institutional Support		1,348	1,348		5,913	5,913		5,900	5,900
7. Staff Benefits	186,779	644,468	831,247	963,271		963,271	1,024,834		1,024,834
8. Operation & Maint. of Plant									
9. Scholarships & Fellowships		25,310	25,310		28,016	28,016		28,000	28,000
Total E&G Expenditures	$ 6,202,079	$ 1,122,251	$ 7,324,330	$ 8,234,949	$ 875,940	$ 9,110,889	$ 8,693,431	$ 1,036,789	$ 9,730,220
Mandatory Transfers (In)/Out	165		165						
Non-Mandatory Transfers (In)/Out	1,715		1,715	113,611		113,611	22,300		22,300
Total Educational and General	$ 6,203,959	$ 1,122,251	$ 7,326,210	$ 8,348,560	$ 875,940	$ 9,224,500	$ 8,715,731	$ 1,036,789	$ 9,752,520
B. Auxiliary Enterprises Funds									
Expenditures									
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out									
Total Auxiliary Enterprises									
TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS	$ 6,203,959	$ 1,122,251	$ 7,326,210	$ 8,348,560	$ 875,940	$ 9,224,500	$ 8,715,731	$ 1,036,789	$ 9,752,520
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS									
E&G Funds	$ 150,817		$ 150,817	$ (79,351)		$ (79,351)	$ (267,543)		$ (267,543)
Auxiliary Enterprises Funds									
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	$ 150,817	$ -0-	$ 150,817	$ (79,351)	$ -0-	$ (79,351)	$ (267,543)	$ -0-	$ (267,543)

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 1984			Actual 1985			Revised Budget 1986		
	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	$ 1,178,000 $	201,528 $	1,379,528	$ 1,587,200		$ 1,587,200	$ 1,739,000		$ 1,739,000
4. Local Appropriations	60,000		60,000	60,000		60,000	60,000		60,000
5. Federal Gifts, Grants & Contracts	737	7,390	8,127	59 $	590	649		$ 46,821	46,821
6. State Gifts, Grants & Contracts	24,875	174,287	199,162	16,416	146,975	163,391	10,000	143,241	153,241
7. Local Gifts, Grants & Contracts									
8. Private Gifts, Grants & Contracts	3,020	54,779	57,799	10,220	40,728	50,948			
9. Endowment Income									
10. Sales & Services of Educ. Act.									
11. Other Sources	181,615		181,615	218,137		218,137	216,871		216,871
Total Educational & General Funds	$ 1,448,247 $	437,984 $	1,886,231	$ 1,892,032 $	188,293 $	2,080,325	$ 2,025,871 $	190,062 $	2,215,933
B. Auxiliary Enterprises Funds									
TOTAL CURRENT REVENUES	$ 1,448,247 $	437,984 $	1,886,231	$ 1,892,032 $	188,293 $	2,080,325	$ 2,025,871 $	190,062 $	2,215,933
CURRENT EXPENDITURES AND TRANSFERS									
A. Educational and General Funds									
1. Instruction									
2. Research									
3. Public Service	$ 1,244,066 $	235,598 $	1,479,664	$ 1,289,860 $	180,630 $	1,470,490	$ 1,601,873 $	190,062 $	1,791,935
4. Academic Support									
5. Student Services									
6. Institutional Support	204,610	858	205,468	242,431	232	242,663	299,803		299,803
7. Staff Benefits	67,682	201,528	269,210	276,792	7,431	284,223	311,174		311,174
8. Operation & Maint. of Plant									
9. Scholarships & Fellowships									
Total E&G Expenditures	$ 1,516,358 $	437,984 $	1,954,342	$ 1,809,083 $	188,293 $	1,997,376	$ 2,212,850 $	190,062 $	2,402,912
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out	22,600		22,600	8,800			36,800		
Total Educational and General	$ 1,538,958 $	437,984 $	1,976,942	$ 1,817,883 $	188,293 $	1,997,376	$ 2,249,650 $	190,062 $	2,402,912
B. Auxiliary Enterprises Funds									
Expenditures									
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out									
Total Auxiliary Enterprises									
TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS	$ 1,538,958 $	437,984 $	1,976,942	$ 1,817,883 $	188,293 $	2,006,176	$ 2,249,650 $	190,062 $	2,439,712
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS									
E&G Funds	$ (90,711)		$ (90,711)	$ 74,149		$ 74,149	$ (223,779)		$ (223,779)
Auxiliary Enterprises Funds									
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	$ (90,711)$	-0- $	(90,711)	$ 74,149 $	-0- $	74,149	$ (223,779)$	-0- $	(223,779)

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 1984			Actual 1985			Revised Budget 1986		
	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	$ 430,900	$ 153,426	$ 584,326	$ 711,200		$ 711,200	$ 775,000		$ 775,000
4. Local Appropriations	609,000		609,000	609,000		609,000	609,000		609,000
5. Federal Gifts, Grants & Contracts									
6. State Gifts, Grants & Contracts					$ 147,169	147,169		$ 274,800	274,800
7. Local Gifts, Grants & Contracts									
8. Private Gifts, Grants & Contracts									
9. Endowment Income									
10. Sales & Services of Educ. Act.									
11. Other Sources									
Total Educational & General Funds	$ 1,039,900	$ 153,426	$ 1,193,326	$ 1,320,200	$ 147,169	$ 1,467,369	$ 1,384,000	$ 274,800	$ 1,658,800
B. Auxiliary Enterprises Funds									
TOTAL CURRENT REVENUES	$ 1,039,900	$ 153,426	$ 1,193,326	$ 1,320,200	$ 147,169	$ 1,467,369	$ 1,384,000	$ 274,800	$ 1,658,800
CURRENT EXPENDITURES AND TRANSFERS									
A. Educational and General Funds									
1. Instruction									
2. Research									
3. Public Service	$ 974,157		$ 974,157	$ 1,082,130	$ 147,169	$ 1,229,299	$ 1,093,451	$ 274,800	$ 1,368,251
4. Academic Support				65,281		65,281	90,425		90,425
5. Student Services									
6. Institutional Support									
7. Staff Benefits	49,812	$ 153,426	203,238	231,531		231,531	254,197		254,197
8. Operation & Maint. of Plant									
9. Scholarships & Fellowships									
Total E&G Expenditures	$ 1,023,969	$ 153,426	$ 1,177,395	$ 1,378,942	$ 147,169	$ 1,526,111	$ 1,438,073	$ 274,800	$ 1,712,873
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out	4,100		4,100	1,400		1,400	4,100		4,100
Total Educational and General	$ 1,028,069	$ 153,426	$ 1,181,495	$ 1,380,342	$ 147,169	$ 1,527,511	$ 1,442,173	$ 274,800	$ 1,716,973
B. Auxiliary Enterprises Funds									
Expenditures									
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out									
Total Auxiliary Enterprises									
TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS	$ 1,028,069	$ 153,426	$ 1,181,495	$ 1,380,342	$ 147,169	$ 1,527,511	$ 1,442,173	$ 274,800	$ 1,716,973
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS									
E&G Funds	$ 11,831		$ 11,831	$ (60,142)		$ (60,142)	$ (58,173)		$ (58,173)
Auxiliary Enterprises Funds									
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	$ 11,831	$ -0-	$ 11,831	$ (60,142)	$ -0-	$ (60,142)	$ (58,173)	$ -0-	$ (58,173)

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 1984			Actual 1985			Revised Budget 1986		
	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	$ 347,100	$ 88,370	$ 435,470	$ 530,600		$ 530,600	$ 572,000		$ 572,000
4. Local Appropriations	531,000		531,000	531,000		531,000	532,500		532,500
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 & Services of Educ. Act.									
11. Other Sources	2,071		2,071	2,657		2,657	1,800		1,800
Total Educational & General Funds	$ 880,171	$ 88,370	$ 968,541	$ 1,064,257		$ 1,064,257	$ 1,106,300		$ 1,106,300
B. Auxiliary Enterprises Funds									
TOTAL CURRENT REVENUES	$ 880,171	$ 88,370	$ 968,541	$ 1,064,257		$ 1,064,257	$ 1,106,300		$ 1,106,300
CURRENT EXPENDITURES AND TRANSFERS									
A. Educational and General Funds									
1. Instruction									
2. Research									
3. Public Service	$ 762,483		$ 762,483	$ 924,881		$ 924,881	$ 1,117,568		$ 1,117,568
4. Academic Support									
5. Student Services									
6. Institutional Support									
7. Staff Benefits	32,877	$ 88,370	121,247	155,682		155,682	191,018		191,018
8. Operation & Maint. of Plant									
9. Scholarships & Fellowships									
Total E&G Expenditures	$ 795,360	$ 88,370	$ 883,730	$ 1,080,563		$ 1,080,563	$ 1,308,586		$ 1,308,586
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out	2,900		2,900	800		800	4,100		4,100
Total Educational and General	$ 798,260	$ 88,370	$ 886,630	$ 1,081,363		$ 1,081,363	$ 1,312,686		$ 1,312,686
B. Auxiliary Enterprises Funds									
Expenditures									
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out									
Total Auxiliary Enterprises									
TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS	$ 798,260	$ 88,370	$ 886,630	$ 1,081,363	$ -0-	$ 1,081,363	$ 1,312,686	$ -0-	$ 1,312,686
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS									
E&G Funds	$ 81,911		$ 81,911	$ (17,106)		$ (17,106)	$ (206,386)		$ (206,386)
Auxiliary Enterprises Funds									
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	$ 81,911	$ -0-	$ 81,911	$ (17,106)	$ -0-	$ (17,106)	$ (206,386)	$ -0-	$ (206,386)

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 1984			Actual 1985			Revised Budget 1986		
	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	$ 724,200	$ 158,237	$ 882,437	$ 1,051,000		$ 1,051,000	$ 1,467,000		$ 1,467,000
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts		11,831	11,831		$ (874)	(874)			
6. State Gifts, Grants & Contracts		1,836	1,836						
7. Local Gifts, Grants & Contracts		3,089	3,089						
8. Private Gifts, Grants & Contracts		78,393	78,393		109,183	109,183		$ 106,312	106,312
9. Endowment Income									
10. Sales & Services of Educ. Act.	25,576		25,576	61,688		61,688	26,500		26,500
11. Other Sources	351,893		351,893	392,978		392,978	375,000		375,000
Total Educational & General Funds	$ 1,101,669	$ 253,386	$ 1,355,055	$ 1,505,666	$ 108,309	$ 1,613,975	$ 1,868,500	$ 106,312	$ 1,974,812
B. Auxiliary Enterprises Funds									
TOTAL CURRENT REVENUES	$ 1,101,669	$ 253,386	$ 1,355,055	$ 1,505,666	$ 108,309	$ 1,613,975	$ 1,868,500	$ 106,312	$ 1,974,812
CURRENT EXPENDITURES AND TRANSFERS									
A. Educational and General Funds									
1. Instruction									
2. Research									
3. Public Service	$ 860,304	$ 92,060	$ 952,364	$ 1,120,461	$ 108,309	$ 1,228,770	$ 1,618,235	$ 106,312	$ 1,724,547
4. Academic Support									
5. Student Services									
6. Institutional Support	108,622	3,089	111,711	129,667		129,667	158,535		158,535
7. Staff Benefits	66,120	158,237	224,357	248,269		248,269	272,930		272,930
8. Operation & Maint. of Plant									
9. Scholarships & Fellowships									
Total E&G Expenditures	$ 1,035,046	$ 253,386	$ 1,288,432	$ 1,498,397	$ 108,309	$ 1,606,706	$ 2,049,700	$ 106,312	$ 2,156,012
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out	(26,600)		(26,600)	4,200		4,200	12,000		12,000
Total Educational and General	$ 1,008,446	$ 253,386	$ 1,261,832	$ 1,502,597	$ 108,309	$ 1,610,906	$ 2,061,700	$ 106,312	$ 2,168,012
B. Auxiliary Enterprises Funds									
Expenditures									
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out									
Total Auxiliary Enterprises									
TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS	$ 1,008,446	$ 253,386	$ 1,261,832	$ 1,502,597	$ 108,309	$ 1,610,906	$ 2,061,700	$ 106,312	$ 2,168,012
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS									
E&G Funds	$ 93,223		$ 93,223	$ 3,069		$ 3,069	$ (193,200)		$ (193,200)
Auxiliary Enterprises Funds									
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	$ 93,223	$ -0-	$ 93,223	$ 3,069	$ -0-	$ 3,069	$ (193,200)	$ -0-	$ (193,200)

THE UNIVERSITY OF TENNESSEE

Summary of Current Funds Revenues, Expenditures and Transfers

Unrestricted and Restricted

University-wide Administration

Appendix VI

Schedule A-13

	Actual 1984			Actual 1985			Revised Budget 1986		
	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	$ 1,131,200	$ 1,326,336	$ 2,457,536	$ 2,795,500		$ 2,795,500	$ 2,998,000		$ 2,998,000
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts									
6. State Gifts, Grants & Contracts									
7. Local Gifts, Grants & Contracts									
8. Private Gifts, Grants & Contracts	142,707	45,090	187,797	88,380	$ 71,058	159,438	197,000	$ 106,312	303,312
9. Endowment Income	26,023	7,041	33,064	33,853	2,004	35,857	12,500		12,500
10. Sales & Services of Educ. Act.									
11. Other Sources	7,413,287		7,413,287	10,176,564		10,176,564	9,069,500		9,069,500
Total Educational & General Funds	$ 8,713,217	$ 1,378,467	$10,091,684	$13,094,297	$ 73,062	$13,167,359	$12,277,000	$ 106,312	$12,383,312
B. Auxiliary Enterprises Funds									
TOTAL CURRENT REVENUES	$ 8,713,217	$ 1,378,467	$10,091,684	$13,094,297	$ 73,062	$13,167,359	$12,277,000	$ 106,312	$12,383,312
CURRENT EXPENDITURES AND TRANSFERS									
A. Educational and General Funds									
1. Instruction									
2. Research									
3. Public Service									
4. Academic Support									
5. Student Services									
6. Institutional Support	$ 9,294,448	$ 52,131	$ 9,346,579	$10,899,315	$ 73,062	$10,972,377	$12,127,000	$ 106,312	$12,233,312
7. Staff Benefits	505,221	1,326,336	1,831,557	2,102,989		2,102,989	2,300,000		2,300,000
8. Operation & Maint. of Plant									
9. Scholarships & Fellowships									
Total E&G Expenditures	$ 9,799,669	$ 1,378,467	$11,178,136	$13,002,304	$ 73,062	$13,075,366	$14,427,000	$ 106,312	$14,533,312
Mandatory Transfers (In)/Out				31,219		31,219			
Non-Mandatory Transfers (In)/Out	(1,336,535)		(1,336,535)	785,460		785,460	(2,199,135)		(2,199,135)
Total Educational and General	$ 8,463,134	$ 1,378,467	$ 9,841,601	$13,818,983	$ 73,062	$13,892,045	$12,227,865	$ 106,312	$12,334,177
B. Auxiliary Enterprises Funds									
Expenditures									
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out									
Total Auxiliary Enterprises									
TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS	$ 8,463,134	$ 1,378,467	$ 9,841,601	$13,818,983	$ 73,062	$13,892,045	$12,227,865	$ 106,312	$12,334,177
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS									
E&G Funds	$ 250,083		$ 250,083	$ (724,686)		$ (724,686)	$ 49,135		$ 49,135
Auxiliary Enterprises Funds									
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	$ 250,083	$ -0-	$ 250,083	$ (724,686)	$ -0-	$ (724,686)	$ 49,135	$ -0-	$ 49,135

THE UNIVERSITY OF TENNESSEE

Summary of Current Funds Revenues, Expenditures and Transfers

Unrestricted and Restricted

Memorial Hospital

Appendix VI

Schedule A-14

	Actual 1984			Actual 1985			Revised Budget 1986		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
REVENUES									
Services to Patients	$63,780,973		$63,780,973	$83,628,142		$83,628,142	$80,535,180		$80,535,180
Gifts, Grants and Contracts		$ 1,579,866	1,579,866		$ 2,012,303	2,012,303		$ 2,072,423	2,072,423
Auxiliary Enterprises	2,684,968		2,684,968	2,826,755		2,826,755	2,794,000		2,794,000
Other Sources	1,177,350		1,177,350	665,739		665,739	576,000		576,000
TOTAL REVENUES	$67,643,291	$ 1,579,866	$69,223,157	$87,120,636	$ 2,012,303	$89,132,939	$83,905,180	$ 2,072,423	$85,977,603
EXPENDITURES									
Administration	$ 6,146,753		$ 6,146,753	$ 7,098,787		$ 7,098,787	$ 6,148,630		$ 6,148,630
Nursing Division	16,490,292		16,490,292	18,350,658		18,350,658	18,966,792		18,966,792
Ancillary Services - General	3,467,512		3,467,512	4,974,722		4,974,722	5,569,809		5,569,809
Ancillary Services - Patient Care	25,335,042		25,335,042	30,078,089		30,078,089	28,319,400		28,319,400
Outpatient Services	2,357,501		2,357,501	3,788,739		3,788,739	4,121,554		4,121,554
General Services	5,341,709		5,341,709	6,120,743		6,120,743	6,537,996		6,537,996
Other Expenditures	4,580,576	$ 1,579,866	6,160,442	6,089,991	$ 2,012,303	8,102,294	3,175,793	$ 2,072,423	5,248,216
Auxiliary Enterprises	1,197,986		1,197,986	1,152,479		1,152,479	1,102,684		1,102,684
Total Expenditures	$64,917,371	$ 1,579,866	$66,497,237	$77,654,208	$ 2,012,303	$79,666,511	$73,942,658	$ 2,072,423	$76,015,081
Mandatory Transfers (In)/Out	466,567		466,567	5,967,079		5,967,079	8,106,039		8,106,039
Non-Mandatory Transfers (In)/Out	3,019,298		3,019,298	3,708,357		3,708,357	1,707,200		1,707,200
Total Expenditures and Transfers	$68,403,236	$ 1,579,866	$69,983,102	$87,329,644	$ 2,012,303	$89,341,947	$83,755,897	$ 2,072,423	$85,828,320
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS	$ (759,945)		$ (759,945)	$ (209,008)		$ (209,008)	$ 149,283		$ 149,283
Fund Balance at Beginning of Year	23,885,222		23,885,222	22,125,277		23,125,277	22,916,269		22,916,269
Fund Balance at End of Year	$23,125,277	$ -0-	$23,125,277	$21,916,269	$ -0-	$22,916,269	$23,065,552	$ -0-	$23,065,552

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 1984			Actual 1985			Revised Budget 1986		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
REVENUES									
Services to Patients	$26,703,078		$26,703,078	$25,730,942		$25,730,942	$27,258,200		$27,258,200
Gifts, Grants and Contracts		$ 146,441	146,441		$ 121	121		$ 120	120
Auxiliary Enterprises	329,491		329,491	368,226		368,226	361,100		361,100
Other Sources	(4,622,895)		(4,622,895)	(2,900,180)		(2,900,180)	(1,751,400)		(1,751,400)
TOTAL REVENUES	$22,409,674	$ 146,441	$22,556,115	$23,198,988	$ 121	$23,199,109	$25,867,900	$ 120	$25,868,020
EXPENDITURES									
Administration	$ 2,348,952		$ 2,348,952	$ 2,723,742		$ 2,723,742	$ 3,026,566		$ 3,026,566
Nursing Division	3,774,983		3,774,983	4,090,909		4,090,909	3,787,959		3,787,959
Ancillary Services - General	49,067		49,067	56,394		56,394	61,782		61,782
Ancillary Services - Patient Care	7,313,524		7,313,524	8,161,981		8,161,981	8,083,165		8,083,165
Outpatient Services	182,460		182,460	201,723		201,723	398,699		398,699
General Services	2,395,314		2,395,314	2,430,271		2,430,271	2,671,058		2,671,058
Renal Services	1,278,928		1,278,928	665,010		665,010	627,625		627,625
Offsite Patient Care	511,667		511,667						
Other Expenditures	3,803,947	$ 146,441	3,950,388	3,259,780	$ 121	3,259,901	3,091,457	$ 120	3,091,577
Auxiliary Enterprises	301,105		301,105	338,758		338,758	402,647		402,647
Total Expenditures	$21,959,947	$ 146,441	$22,106,388	$21,928,568	$ 121	$21,928,689	$22,150,958	$ 120	$22,151,078
Mandatory Transfers (In)/Out	104,259		104,259	106,624		106,624	106,000		106,000
Non-Mandatory Transfers (In)/Out	411,941		411,941	562,694		562,694	3,057,000		3,057,000
Total Expenditures and Transfers	$22,476,147	$ 146,441	$22,622,588	$22,597,886	$ 121	$22,598,007	$25,313,958	$ 120	$25,314,078
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS	$ (66,473)		$ (66,473)	$ 601,102		$ 601,102	$ 553,942		$ 553,942
Fund Balance at Beginning of Year	(1,247,770)		(1,247,770)	(1,314,243)		(1,314,243)	(713,141)		(713,141)
Fund Balance at End of Year	$(1,314,243)	$ -0-	$(1,314,243)	$ (713,141)	$ -0-	$ (713,141)	$ (159,199)	$ -0-	$ (159,199)

THE UNIVERSITY OF TENNESSEE
Unrestricted Current Funds
Notes to Exhibits, Schedules and Appendices
Fiscal Years 1984, 1985 and 1986

1. Excludes appropriation for the University's share of Social Security and retirement costs. Effective in FY 1984-85, these amounts were appropriated back to the UT institutions.

2. Major portion of the increase due to distribution of FY 1984-85 year-end savings.

3. Includes above average conference activity.

4. Reflects one-time cost for Teacher Career Ladder Program in FY 1984-85.

5. Reflects minor construction projects budgeted after July 1.

6. Decrease in Bookstore due to student enrollment decline and Athletics due to football Bowl game not budgeted.

7. Reflects one-time computer sales in FY 1984-85.

8. Reflects a decrease because a private contract with Japan will not be renewed.

9. Includes money for Center of Excellence matching.

10. Includes $200,000 retroactive payments for Indirect Cost Recoveries.

11. Includes various accounts in Actual FY 1984-85 that are not budgeted.

12. Reflects additional expenditures in Cancer Clinic.

13. Reflects additional anticipated maintenance expense of approximately $800,000.

14. All accounts in Sales and Services of Educational Activities have been transferred to UTCHS units.

15. Includes $120,000 FY 1984-85 year-end surplus to be allocated to various departments.

16. Reflects a reduction in cow testing costs.

17. Reflects reduced level of interest income in FY 1985-86 as compared to FY 1984-85.

18. Reflects change in System charge as a result of anticipated decline in interest income in FY 1985-86.

NOTES Continued

19. Increase in Scholarships and Fellowships reflect increase in fee rates.

20. Object code 47 includes $238,514 in telephone equipment on Original FY 1985-86 Budget that was transferred to object code 35 on the FY 1985-86 Revised Budget.

21. Prior years' error in distribution of Computer Center costs.

22. Increase in Grants-in-Aid and Scholarships.

23. Non-service fellowship stipends were classified as non-wage payments in FY 1984-85 and as Awards in FY 1985-86.

24. Reduction reflects impact of removing non-recurring travel from original budget. As available, funds will be added during the year from reallocation of program adjustment accounts.

25. Reflects anticipated decline in maintenance projects.

26. Varies from year-to-year based on service provided from outside sources; offset is budgeted on salary lines.

27. Reflects a change in accounting.

28. Includes program adjustment to be allocated later in the year.

29. Reflects minor construction projects budgeted after July 1, and some shifting of maintenance and repairs budget to buildings - Capital Outlay budget.

30. Includes one-time matching expense for Chair of Excellence.

31. Since FY 1984, a change in accounting procedures charges most of GRA's expenditures to grant cost sharing expenses which appear under object 44 rather than object 13.

32. Past expenditures include mostly Co-op students who were not paid under sponsored research grants. None anticipated for 1985-86.

33. There is no budget for GTA, GA, GRA in FY 1985-86.

34. Money budgeted in object code 19, Non-Wage Payments, in Original Budget FY 1985-86.

35. Library nursing building will be fully occupied in FY 1985-86; therefore, an increase in utilities and fuel.

36. Reflects a general reduction in telephone lines and line charges applicable to data transmissions.

NOTES Continued

37. Reflects computer charges for retroactive patient billing for Family Practice units.

38. On original FY 1985-86 Budget, $43,668 should have been in object code 16 instead of object code 14 - was corrected in FY 1985-86 Revised Budget.

39. There are no Student Employees - Hourly budgeted in FY 1985-86.

40. Included in UTCHS units.

41. Reflects $250,000 in recoveries for professional services at LeBonheur.

42. Increase reflects cost to establish scientific laboratory equipment for two new department heads.

43. Reflects cost of one-time professional services in FY 1984-85 which will not continue in FY 1985-86.

44. Decrease in Computer Services expense reflects savings from a new in-house system.

45. Reflects higher rental cost for Family Practice units since moving into a new building.

46. Actual FY 1984-85 reflects $136,000 year-end recovery for Family Medicine - Knoxville resident support.

47. For land to be purchased at the Highland Rim Experiment Station.

48. Reflects one-time State appropriation of $70,000 for development of county officials certificate training programs which will be utilized under the Center for Government Training Program.

49. Reflects an increase in rental space in Nashville from $4.15 per square foot to $9.50 per square foot.

50. Reflects a conservative amount for recoveries for Television Services.

51. In reorganization, two positions transferred from Auxiliary Enterprise funds to Education and General funds.

52. Reflects non-recurring maintenance and repair costs for dormitories in FY 1985-86.

53. Actual expenditures for Auxiliary Enterprise administrative accounts are closed out at year-end to the other accounts in each area. Expenditures in salaries and various operating object codes are offset by service department credits.

NOTES Continued

54. Awards, for administrative purposes, are budgeted in the Stores for Resale object code for FY 1985-86.

55. Reflects a reduction in Athletic contractual service expenditures in FY 1985-86 and a one-time renovation project in dining halls during FY 1984-85.

56. Reflects a decrease in travel because of removing expenses of the football bowl game.

57. Reflects anticipated expenditures for Goodman House dorm renovation.

58. Includes $250,000 in switching equipment and one-time installation costs that will not recur in FY 1985-86.

59. FY 1984-85 included initial cost of supplying new patient tower which will not be required in FY 1985-86.

60. Includes $2.9 million one-time transfer for debt retirement in FY 1984-85 not required in FY 1985-86.

61. The Hospital no longer has inter-divisional cost recoveries, such as housekeeping services, etc. Expenses are now budgeted directly to appropriate object codes in control accounts.

62. Includes $3.0 million transfer to repay hospital loan.