



1987

FY 1987 Original Budget Document

University of Tennessee

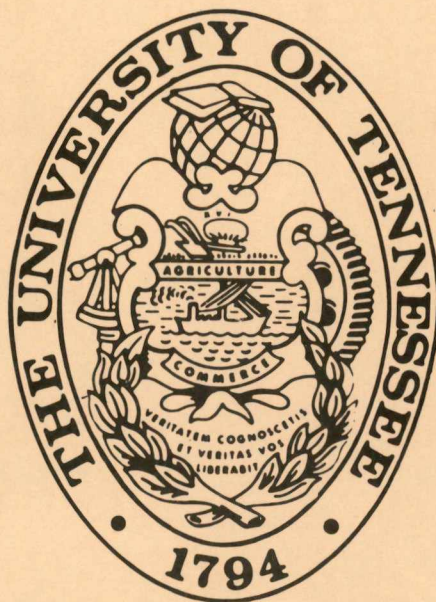
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The University of Tennessee
BUDGET DOCUMENT
Fiscal Year 1986-87



Submitted to the Board of Trustees
Annual Meeting, 1986

THE UNIVERSITY OF TENNESSEE
June 1986

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THE UNIVERSITY OF TENNESSEE
Office of the President
June 19, 1986

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 1986-87. 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, 1986 through June 30, 1987. These budgets were prepared in accordance with provisions set forth in the 1986 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 1984-85, 1985-86 and 1986-87 fiscal years are presented in the "Summary of State Appropriations" on page 2 of this letter.

In reviewing these budgets, please note that they reflect a \$24.3 million or 10.9 percent increase in basic direct State appropriations for the coming fiscal year. This increase, plus the estimated \$4.4 million increase in other revenues, including the previously approved increases in student fees as set forth in Appendix IV, will provide some \$28.7 million in new Educational and General (E&G) funds. These new E&G funds together with an estimated \$7.2 million increase in revenues from Auxiliary Enterprises and Hospitals brings the total increase in funds for the University to \$35.9 million for the 1986-87 fiscal year.

These additional funds will permit the University to fund salary increases for faculty and staff, hire additional new staff where warranted, provide increases in operating and equipment budgets, meet the anticipated increases in retirement and Social Security costs, and cover the increase in costs relative to the Longevity Pay Program.

For UT's faculty and staff, the overall average increase in salaries will be 5.6 percent. For faculty, the average increase is 5.8 percent; for non-exempt (clerical and supporting personnel), 5.9 percent; and for administrative personnel, 5.0 percent. In addition to these increases, the

**THE UNIVERSITY OF TENNESSEE
SUMMARY OF STATE APPROPRIATIONS
UNRESTRICTED CURRENT FUNDS**

<u>Distribution</u>	<u>Actual 1985 Appropriation</u>	<u>Actual 1986 Appropriation</u>	<u>1987 Appropriation</u>
UT Chattanooga	\$ 18,094,500	\$ 19,528,000	\$ 22,161,000
UT Knoxville	86,688,500	94,259,000	103,943,000
UT Martin	14,494,800	15,663,000	17,314,500
UT Space Institute	2,515,700	2,690,000	3,170,000
UT, Memphis			
Other Specialized Units	\$ 27,200,300	\$ 29,438,000	\$ 33,352,000
College of Medicine Units	19,333,000	20,366,000	22,274,000
Family Medicine Units	2,289,300	2,391,000	2,575,000
Total UT, Memphis	<u>\$ 48,822,600</u>	<u>\$ 52,195,000</u>	<u>\$ 58,201,000</u>
Agricultural Experiment Station	9,113,300	10,201,000	11,808,000
Agricultural Extension Service	11,619,200	12,983,000	15,022,750
Veterinary Medicine	6,462,300	6,732,000	7,619,000
Institute for Public Service	1,587,200	1,739,000	2,106,800
Municipal Technical Adv. Service	711,200	775,000	891,000
County Technical Asst. Service	530,600	572,000	637,000
Continuing Education	1,051,000	1,467,000	1,282,000
University-wide Administration	2,795,500	2,998,000	1,972,000
 Total State Appropriations	 <u>\$204,486,400</u>	 <u>\$221,802,000</u>	 <u>\$246,128,050</u>

Longevity Pay for faculty and staff has been increased for 1986-87 from \$85 per year of eligible service to \$90 per year and the maximum payment has been increased from \$1,445 to \$1,620.

In addition to the \$24.3 million increase in basic State appropriations, the 1986 General Assembly appropriated \$21.6 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 \$10.4 million. The funds necessary to meet the matching requirement on UT's share are set aside in these budgets.

Also, the State appropriation for higher education again includes one-time funds for the Chairs of Excellence endowment program. The 1986-87 appropriation is \$15.0 million and is shared equally by UT and State Board of Regents institutions. UT's \$7.5 million 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. Included in the UT portion is \$2.5 million for UT, Memphis for five Chairs of Excellence in Pediatrics.

The State budget for 1986-87 also includes a much needed \$10.0 million special appropriation for equipment for higher education institutions. However, this appropriation is contingent upon the availability of sufficient State surplus as of June 30, 1986. As instructed by the Tennessee Higher Education Commission, these funds have not been included in the amounts shown herein. When the funds are received, they are to be used for the purchase of undergraduate teaching equipment and equipment for high priority graduate and research programs. The University's share of this appropriation is \$4,566,000. These funds will aid greatly in overcoming the equipment deficit which resulted during several years of inadequate funding.

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

Although the Gramm-Rudman-Hollings Act of 1985 has had only a negligible impact on the University's resources for 1986-87, it is anticipated that the effect of this legislation will be more pronounced in future years.

The Unrestricted Current Funds budget for Educational and General activities and Auxiliary Enterprises, as presented herein, calls for expenditures and transfers totaling \$430,545,347. The proposed expenditures and transfers exceed the budgeted revenues by \$628,753. 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

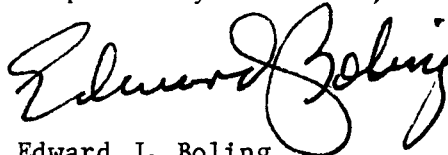
Department of Athletics accounts for \$63,635,420 or 14.8 percent of the combined Unrestricted Current Funds budget for Educational and General activities and Auxiliary Enterprises.

The Memorial Research Center and Hospital at Knoxville, the William F. Bowld Hospital in Memphis, and the UT Knoxville Department of Athletics are self-supporting operations and their budgets are presented as appendices to the Budget Document. The UTK Department of Athletics is supported primarily by revenues from gate receipts, gifts from outside donors, and concessions. The Memorial Hospital and Bowld Hospital are supported by income from patient care activities. The financial problems experienced by the Bowld Hospital in the past have, in recent years, been alleviated and it is anticipated that the Hospital will close the 1985-86 fiscal year with a profit.

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 1986-87 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 1986-87.
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

THE UNIVERSITY OF TENNESSEE
Budget Summary

Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers

	Actual 1985	Probable 1986	Proposed Budget 1987
UNRESTRICTED CURRENT REVENUES			
A. Educational and General Funds			
1. Tuition and Fees	\$ 57,524,075	\$ 62,469,346	\$ 68,041,389
2. Federal Appropriations	11,018,340	11,096,229	10,986,154
3. State Appropriations	204,486,400	221,802,000	246,128,050
4. Local Appropriations	1,200,000	1,200,000	1,200,000
5. Federal Gifts, Grants & Contracts	8,100,232	8,699,477	7,712,741
6. State Gifts, Grants & Contracts	255,703	562,833	222,000
7. Local Gifts, Grants & Contracts	1,272,571	1,734,618	1,510,000
8. Private Gifts, Grants & Contracts	2,774,360	2,995,785	2,656,918
9. Endowment Income	69,392	51,700	47,000
10. Sales & Services of Educ. Act.	16,305,213	15,280,716	16,596,184
11. Other Sources	12,631,947	11,088,792	10,633,815
Total Educational & General Funds	<u>\$315,638,233</u>	<u>\$336,981,496</u>	<u>\$365,734,251</u>
B. Auxiliary Enterprises Funds	60,442,924	62,311,897	64,182,343
C. Hospitals Funds	110,319,624	119,456,444	124,788,030
TOTAL CURRENT REVENUES	<u>\$486,400,781</u>	<u>\$518,749,837</u>	<u>\$554,704,624</u>
UNRESTRICTED CURRENT EXPENDITURES & TRANSFERS			
A. Educational and General Funds			
1. Instruction	\$116,241,658	\$125,012,404	\$135,990,646
2. Research	16,935,575	18,042,842	18,566,779
3. Public Service	24,049,808	25,741,289	27,737,088
4. Academic Support	31,612,290	34,641,397	35,126,989
5. Student Services	14,336,014	16,918,589	18,792,371
6. Institutional Support	29,917,330	34,137,145	37,346,923
7. Staff Benefits	48,358,684	52,473,559	57,566,431
8. Operation & Maint. of Plant	28,161,866	30,261,041	30,804,985
9. Scholarships & Fellowships	5,188,279	4,685,423	5,786,468
Total E&G Expenditures	<u>\$314,801,504</u>	<u>\$341,913,689</u>	<u>\$367,718,680</u>
Mandatory Transfers (In)/Out	1,377,341	2,831,318	3,064,734
Non-Mandatory Transfers (In)/Out	(1,139,272)	(3,972,150)	(3,873,487)
Total Educational and General	<u>\$315,039,573</u>	<u>\$340,772,857</u>	<u>\$366,909,927</u>
B. Auxiliary Enterprises Funds			
Expenditures	\$ 52,605,477	\$ 54,611,035	\$ 56,300,614
Mandatory Transfers (In)/Out	4,886,016	5,172,888	5,177,035
Non-Mandatory Transfers (In)/Out	3,096,724	2,118,054	2,157,771
Total Auxiliary Enterprises	<u>\$ 60,588,217</u>	<u>\$ 61,901,977</u>	<u>\$ 63,635,420</u>
C. Hospitals Funds			
Expenditures	\$ 99,582,776	\$101,121,180	\$111,029,554
Mandatory Transfers (In)/Out	6,073,703	8,455,205	8,891,844
Non-Mandatory Transfers (In)/Out	4,271,051	3,798,900	2,688,000
Total Hospitals	<u>\$109,927,530</u>	<u>\$113,375,285</u>	<u>\$122,609,398</u>
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS	<u>\$485,555,320</u>	<u>\$516,050,119</u>	<u>\$553,154,745</u>
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS			
E&G Funds	\$ 598,660	\$ (3,791,361)	\$ (1,175,676)
Auxiliary Enterprises Funds	(145,293)	409,920	546,923
Hospitals Funds	392,094	6,081,159	2,178,632
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	<u>\$ 845,461</u>	<u>\$ 2,699,718</u>	<u>\$ 1,549,879</u>

THE UNIVERSITY OF TENNESSEE

Budget Summary

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

Actual 1985, Probable 1986 and Proposed Budget 1987

Exhibit B

	Chattanooga			Knoxville			Martin		
	Actual 1985	Probable 1986	Proposed Budget 1987	Actual 1985	Probable 1986	Proposed Budget 1987	Actual 1985	Probable 1986	Proposed Budget 1987
UNRESTRICTED CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees	\$ 7,970,060	\$ 9,248,188	\$10,324,737	\$ 36,293,445	\$ 38,843,324	\$ 42,159,638	\$ 5,544,617	\$ 5,977,100	\$ 6,309,885
2. Federal Appropriations				40,955	40,955	40,955			
3. State Appropriations	18,094,500	19,528,000	22,161,000	86,688,500	94,259,000	103,943,000	14,494,800	15,663,000	17,314,500
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts	174,903	207,912	155,200	3,435,782	3,326,500	3,290,000	59,312	58,000	40,800
6. State Gifts, Grants & Contracts	15,675	4,803		164,727	450,000	150,000	2,214	3,000	2,000
7. Local Gifts, Grants & Contracts	3,998	400		12,301	10,000	10,000			
8. Private Gifts, Grants & Contracts	697,349	847,772	791,200	1,218,708	1,102,432	1,118,468	275,312	158,950 ⁴	153,950 ⁴
9. Endowment Income				35,539	36,000	37,000			
10. Sales & Services of Educ. Act.	1,407,316	1,378,373	1,411,050	4,110,132 ¹	3,579,303	3,997,800	559,759	548,059	616,547
11. Other Sources	8,378	14,000	14,400	1,001,987 ²	944,450	952,500	203,715	222,606	174,855
Total Educational & General Funds	\$28,372,179	\$31,229,448	\$34,857,587	\$133,002,076	\$142,591,964	\$155,699,361	\$21,139,729	\$22,630,715	\$24,612,537
B. Auxiliary Enterprises Funds	4,838,408	5,164,281	6,030,097	43,829,639	45,518,027	46,030,365	7,451,786	7,328,368	7,669,149
C. Hospitals Funds									
TOTAL CURRENT REVENUES	\$33,210,587	\$36,393,729	\$40,887,684	\$176,831,715	\$188,109,991	\$201,729,726	\$28,591,515	\$29,959,083	\$32,281,686
UNRESTRICTED CURRENT EXPENDITURES & TRANSFERS									
A. Educational and General Funds									
1. Instruction	\$10,905,845	\$11,923,124	\$13,333,634	\$ 58,599,236	\$ 63,765,632	\$ 67,805,081	\$ 8,235,713	\$ 8,660,331	\$ 9,556,541
2. Research	76,349	66,967	43,448	2,172,881	2,413,297	2,217,741	104,771	106,489	58,954
3. Public Service	203,657	195,655	213,040	3,344,247	3,571,043	3,855,141	401,280	395,540	352,808
4. Academic Support	2,541,230	3,053,398	3,357,926	15,337,249	16,865,232	16,636,321	2,200,759	2,215,940	2,378,514
5. Student Services	3,251,536	3,437,215	3,687,567	8,044,131	10,369,506	11,777,994	2,049,041	2,123,573	2,267,321
6. Institutional Support	2,178,752	2,561,529	2,711,332	7,740,571	8,909,335	9,116,742	1,618,424	1,692,670	1,716,206
7. Staff Benefits	4,297,726	4,765,247	5,278,925	20,290,050	22,040,800	24,350,291	3,670,379	3,968,364	4,319,633
8. Operation & Maint. of Plant	3,712,380	4,042,283	4,537,432	13,519,618	14,090,925	15,103,392	2,663,862	2,903,011	3,092,633
9. Scholarships & Fellowships	898,380	1,110,996	1,386,666	3,560,688	2,685,939	3,288,058	604,664	694,963	872,844
Total E&G Expenditures	\$28,065,855	\$31,156,414	\$34,549,970	\$132,608,671	\$144,711,709	\$154,150,761	\$21,548,893	\$22,760,881	\$24,615,454
Mandatory Transfers (In)/Out	130,277	150,563	115,972	1,073,356 ³	2,426,632 ³	2,743,012 ³	15,295		
Non-Mandatory Transfers (In)/Out	23,717	139,500	606,645	(1,753,430) ³	(2,660,275) ³	(1,194,412) ³	(489,773)	117,400	274,300
Total Educational and General Expenditures	\$28,219,849	\$31,446,477	\$35,272,587	\$131,928,597	\$144,478,066	\$155,699,361	\$21,074,415	\$22,878,281	\$24,889,754
B. Auxiliary Enterprises Funds	\$ 4,061,774	\$ 4,328,332	\$ 4,942,325	\$ 38,108,240	\$ 40,000,685	\$ 40,506,794	\$ 6,827,746	\$ 6,513,947	\$ 6,955,267
Mandatory Transfers (In)/Out	542,613	621,900	732,628	3,526,294	3,677,552	3,669,420	435,430	478,451	400,468
Non-Mandatory Transfers (In)/Out	253,058	66,435	255,144	2,153,668	2,006,638	1,731,410	566,605	74,554	184,697
Total Auxiliary Enterprises Expenditures	\$ 4,857,445	\$ 5,016,667	\$ 5,930,097	\$ 43,788,202	\$ 45,684,875	\$ 45,907,624	\$ 7,829,781	\$ 7,066,952	\$ 7,540,432
C. Hospitals Funds Expenditures & Trans.									
TOTAL UNRESTRICTED CURRENT EXPENDITURES AND TRANSFERS	\$33,077,294	\$36,463,144	\$41,202,684	\$175,716,799	\$190,162,941	\$201,606,985	\$28,904,196	\$29,945,233	\$32,430,186
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS									
E&G Funds	\$ 152,330	\$ (217,029)	\$ (415,000)	\$ 1,073,479	\$ (1,886,102)		\$ 65,314	\$ (247,566)	\$ (277,217)
Auxiliary Enterprises Funds	(19,037)	147,614	100,000	41,437	(166,848)	\$ 122,741	(377,995)	261,416	128,717
Hospitals Funds									
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	\$ 133,293	\$ (69,415)	\$ (315,000)	\$ 1,114,916	\$ (2,052,950)	\$ 122,741	\$ (312,681)	\$ 13,850	\$ (148,500)

THE UNIVERSITY OF TENNESSEE

Budget Summary

Exhibit B
(Cont.)

Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1985, Probable 1986 and Proposed Budget 1987

	Space Institute			UT, Memphis - Other Specialized Units			College of Medicine Units		
	Actual 1985	Probable 1986	Proposed Budget 1987	Actual 1985	Probable 1986	Proposed Budget 1987	Actual 1985	Probable 1986	Proposed Budget 1987
UNRESTRICTED CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees	\$ 789,976	\$ 940,000	\$ 1,045,600	\$ 2,883,367	\$ 3,185,743	\$ 3,503,100	\$ 3,564,885	\$ 3,721,721	\$ 4,016,562
2. Federal Appropriations									
3. State Appropriations	2,515,700	2,690,000	3,170,000	27,200,300	29,438,000	33,352,000	19,333,000	20,366,000	22,274,000
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts	1,485,516	1,634,500	1,522,100	2,584,405	3,026,884	2,259,341			
6. State Gifts, Grants & Contracts	4,531	25		48,409	95,005	70,000			
7. Local Gifts, Grants & Contracts							1,252,265	1,720,059 ⁶	1,500,000
8. Private Gifts, Grants & Contracts	154,633	83,700	88,000	302,851	315,231	302,400	3,820		
9. Endowment Income									
10. Sales & Services of Educ. Act.				3,086,544	2,760,978	3,243,945			
11. Other Sources	163,965	71,575	71,600	383,523	203,242	223,190			
Total Educational & General Funds	\$ 5,114,321	\$ 5,419,800	\$ 5,897,300	\$36,489,399	\$39,025,083	\$42,953,976	\$24,153,970	\$25,807,780	\$27,790,562
B. Auxiliary Enterprises Funds	198,746	145,200	143,100	4,124,345	4,156,021	4,309,632			
C. Hospitals Funds									
TOTAL CURRENT REVENUES	\$ 5,313,067	\$ 5,565,000	\$ 6,040,400	\$40,613,744	\$43,181,104	\$47,263,608	\$24,153,970	\$25,807,780	\$27,790,562
UNRESTRICTED CURRENT EXPENDITURES & TRANSFERS									
A. Educational and General Funds									
1. Instruction	\$ 1,213,294	\$ 1,258,050	\$ 1,384,677	\$ 8,272,951	\$ 8,891,056	\$10,555,556	\$19,779,404	\$20,519,562	\$22,233,070
2. Research	397,792	400,500	500,000	939,204	837,268	870,822			
3. Public Service				1,006,838	979,329	989,447			
4. Academic Support	1,534,309	1,514,950	1,114,843 ⁵	5,846,414	6,787,852	7,185,254	1,548,329	1,635,359	1,631,340
5. Student Services	34,520	36,025	39,454	956,786	952,270	1,020,035			
6. Institutional Support	706,739	922,150	923,743	4,390,524	4,985,634	6,699,912			
7. Staff Benefits	589,766	655,350	683,600	5,833,074	6,342,239	6,928,562	3,719,943	3,879,695	4,088,529
8. Operation & Maint. of Plant	714,884	764,300	800,467	7,551,122	8,460,522	7,271,061			
9. Scholarships & Fellowships				124,547	193,525	238,900			
Total E&G Expenditures	\$ 5,191,304	\$ 5,551,325	\$ 5,446,784	\$34,921,460	\$38,429,695	\$41,759,549	\$25,047,676	\$26,034,616	\$27,952,939
Mandatory Transfers (In)/Out				127,194	206,043	205,750			
Non-Mandatory Transfers (In)/Out	25,352	74,275	140,380	(72,556)	259,200	826,300			
Total Educational and General	\$ 5,216,656	\$ 5,625,600	\$ 5,587,164	\$34,976,098	\$38,894,938	\$42,791,599	\$25,047,676	\$26,034,616	\$27,952,939
B. Auxiliary Enterprises Funds									
Expenditures	\$ 212,238	\$ 170,592	\$ 176,980	\$ 3,395,479	\$ 3,597,479	\$ 3,719,248			
Mandatory Transfers (In)/Out	9,245	9,583	9,600	372,434	385,402	364,919			
Non-Mandatory Transfers (In)/Out	(2,400)	(34,975)	(43,480)	125,793	5,402	30,000			
Total Auxiliary Enterprises	\$ 219,083	\$ 145,200	\$ 143,100	\$ 3,893,706	\$ 3,988,283	\$ 4,114,167			
C. Hospitals Funds Expenditures & Trans.									
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS	\$ 5,435,739	\$ 5,770,800	\$ 5,730,264	\$38,869,804	\$42,883,221	\$46,905,766	\$25,047,676	\$26,034,616	\$27,952,939
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS									
E&G Funds	\$ (102,335)	\$ (205,800)	\$ 310,136	\$ 1,513,301	\$ 130,145	\$ 162,377	\$ (893,706)	\$ (226,836)	\$ (162,377)
Auxiliary Enterprises Funds	(20,337)			230,639	167,738	195,465			
Hospitals Funds									
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	\$ (122,672)	\$ (205,800)	\$ 310,136	\$ 1,743,940	\$ 297,883	\$ 357,842	\$ (893,706)	\$ (226,836)	\$ (162,377)

THE UNIVERSITY OF TENNESSEE
Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1985, Probable 1986 and Proposed Budget 1987

Exhibit B
(Cont.)

	Family Medicine Units			Total UT, Memphis			Agricultural Experiment Station		
	Actual 1985	Probable 1986	Proposed Budget 1987	Actual 1985	Probable 1986	Proposed Budget 1987	Actual 1985	Probable 1986	Proposed Budget 1987
UNRESTRICTED CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees				\$ 6,448,252	\$ 6,907,464	\$ 7,519,662			
2. Federal Appropriations							\$ 4,450,790	\$ 4,279,061	\$ 4,230,082
3. State Appropriations	\$ 2,289,300	\$ 2,391,000	\$ 2,575,000	48,822,600	52,195,000	58,201,000	9,113,300	10,201,000	11,808,000
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts	3,980	2,881	2,500	2,588,385	3,029,765	2,261,841	65,383	82,000	82,000
6. State Gifts, Grants & Contracts				48,409	95,005	70,000	3,731		
7. Local Gifts, Grants & Contracts	4,007	4,159		1,256,272	1,724,218	1,500,000			
8. Private Gifts, Grants & Contracts				306,671	315,231	302,400	17,839	2,400	2,400
9. Endowment Income									
10. Sales & Services of Educ. Act.	2,433,506	2,706,153	3,151,592	5,520,050	5,467,131	6,395,537	3,186,617	3,062,000	2,937,000
11. Other Sources	46,121	12,875	12,000	429,644	216,117	235,190	5,665	10,000	10,000
Total Educational & General Funds	\$ 4,776,914	\$ 5,117,068	\$ 5,741,092	\$65,420,283	\$69,949,931	\$76,485,630	\$16,843,325	\$17,636,461	\$19,069,482
B. Auxiliary Enterprises Funds				4,124,345	4,156,021	4,309,632			
C. Hospitals Funds									
TOTAL CURRENT REVENUES	\$ 4,776,914	\$ 5,117,068	\$ 5,741,092	\$69,544,628	\$74,105,952	\$80,795,262	\$16,843,325	\$17,636,461	\$19,069,482
UNRESTRICTED CURRENT EXPENDITURES & TRANSFERS									
A. Educational and General Funds									
1. Instruction	\$ 4,127,382	\$ 4,417,731	\$ 5,088,283	\$32,179,737	\$33,828,349	\$37,876,909			
2. Research				939,204	837,268	870,822	\$13,244,578	\$14,218,321	\$14,875,814
3. Public Service				1,006,838	979,329	989,447			
4. Academic Support				7,394,743	8,423,211	8,816,594		16,000	16,000
5. Student Services				956,786	952,270	1,020,035			
6. Institutional Support		3,600	6,354	4,390,524	4,989,234	6,706,266	897,653	955,342	1,030,354
7. Staff Benefits	542,421	589,370	613,855	10,095,438	10,811,304	11,630,946	2,639,665	2,794,733	3,191,014
8. Operation & Maint. of Plant				7,551,122	8,460,522	7,271,061			
9. Scholarships & Fellowships				124,547	193,525	238,900			
Total E&G Expenditures	\$ 4,669,803	\$ 5,010,701	\$ 5,708,492	\$64,638,939	\$69,475,012	\$75,420,980	\$16,781,896	\$17,984,396	\$19,113,182
Mandatory Transfers (In)/Out				127,194	206,043	205,750			
Non-Mandatory Transfers (In)/Out	141,200	10,200	32,600	68,644	269,400	858,900	48,147	101,100	116,300
Total Educational and General	\$ 4,811,003	\$ 5,020,901	\$ 5,741,092	\$64,834,777	\$69,950,455	\$76,485,630	\$16,830,043	\$18,085,496	\$19,229,482
B. Auxiliary Enterprises Funds									
Expenditures				\$ 3,395,479	\$ 3,597,479	\$ 3,719,248			
Mandatory Transfers (In)/Out				372,434	385,402	364,919			
Non-Mandatory Transfers (In)/Out				125,793	5,402	30,000			
Total Auxiliary Enterprises				\$ 3,893,706	\$ 3,988,283	\$ 4,114,167			
C. Hospitals Funds Expenditures & Trans.									
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS	\$ 4,811,003	\$ 5,020,901	\$ 5,741,092	\$68,728,483	\$73,938,738	\$80,599,797	\$16,830,043	\$18,085,496	\$19,229,482
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS									
E&G Funds	\$ (34,089)	\$ 96,167		\$ 585,506	\$ (524)		\$ 13,282	\$ (449,035)	\$ (160,000)
Auxiliary Enterprises Funds				230,639	167,738	\$ 195,465			
Hospitals Funds									
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	\$ (34,089)	\$ 96,167	\$ -0-	\$ 816,145	\$ 167,214	\$ 195,465	\$ 13,282	\$ (449,035)	\$ (160,000)

THE UNIVERSITY OF TENNESSEE
Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1985, Probable 1986 and Proposed Budget 1987

Exhibit B
(Cont.)

	Agricultural Extension Service			Veterinary Medicine			Institute for Public Service		
	Actual 1985	Probable 1986	Proposed Budget 1987	Actual 1985	Probable 1986	Proposed Budget 1987	Actual 1985	Probable 1986	Proposed Budget 1987
UNRESTRICTED CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees				\$ 477,725	\$ 553,270	\$ 681,867			
2. Federal Appropriations	\$ 6,526,595	\$ 6,776,213	\$ 6,715,117						
3. State Appropriations	11,619,200	12,983,000	15,022,750	6,462,300	6,732,000	7,619,000	\$ 1,587,200	\$ 1,739,000	\$ 2,106,800
4. Local Appropriations							60,000	60,000	60,000
5. Federal Gifts, Grants & Contracts				290,892	360,800	360,800	59		
6. State Gifts, Grants & Contracts							16,416	10,000	
7. Local Gifts, Grants & Contracts									
8. Private Gifts, Grants & Contracts				5,248			10,220		
9. Endowment Income									
10. Sales & Services of Educ. Act.	454,369	196,500	134,000	1,005,282	1,014,250	1,096,150			
11. Other Sources	495			27,762			218,137	188,744	213,970
Total Educational & General Funds	<u>\$18,600,659</u>	<u>\$19,955,713</u>	<u>\$21,871,867</u>	<u>\$ 8,269,209</u>	<u>\$ 8,660,320</u>	<u>\$ 9,757,817</u>	<u>\$ 1,892,032</u>	<u>\$ 1,997,744</u>	<u>\$ 2,380,770</u>
B. Auxilliary Enterprises Funds									
C. Hospitals Funds									
TOTAL CURRENT REVENUES	<u>\$18,600,659</u>	<u>\$19,955,713</u>	<u>\$21,871,867</u>	<u>\$ 8,269,209</u>	<u>\$ 8,660,320</u>	<u>\$ 9,757,817</u>	<u>\$ 1,892,032</u>	<u>\$ 1,997,744</u>	<u>\$ 2,380,770</u>
UNRESTRICTED CURRENT EXPENDITURES & TRANSFERS									
A. Educational and General Funds									
1. Instruction				\$ 5,107,833	\$ 5,576,918	\$ 6,033,804			
2. Research									
3. Public Service	\$14,676,454	\$15,742,441	\$17,083,688				\$ 1,289,860	\$ 1,499,801	\$ 1,729,545
4. Academic Support	374,874	155,778	152,777	2,163,845	2,308,303	2,553,584			
5. Student Services									
6. Institutional Support	1,113,254	1,278,829	1,362,145			13,363	242,431	266,965	345,106
7. Staff Benefits	2,797,126	3,016,959	3,295,809	963,271	1,024,834	1,107,566	276,792	306,624	362,890
8. Operation & Maint. of Plant									
9. Scholarships & Fellowships									
Total E&G Expenditures	<u>\$18,961,708</u>	<u>\$20,194,007</u>	<u>\$21,894,419</u>	<u>\$ 8,234,949</u>	<u>\$ 8,910,055</u>	<u>\$ 9,708,317</u>	<u>\$ 1,809,083</u>	<u>\$ 2,073,390</u>	<u>\$ 2,437,541</u>
Mandatory Transfers (In)/Out		48,080 ⁷							
Non-Mandatory Transfers (In)/Out	23,800	46,600	148,400	113,611	15,500	49,500	8,800	25,600	66,600
Total Educational and General	<u>\$18,985,508</u>	<u>\$20,288,687</u>	<u>\$22,042,819</u>	<u>\$ 8,348,560</u>	<u>\$ 8,925,555</u>	<u>\$ 9,757,817</u>	<u>\$ 1,817,883</u>	<u>\$ 2,098,990</u>	<u>\$ 2,504,141</u>
B. Auxilliary Enterprises Funds									
Expenditures									
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out									
Total Auxilliary Enterprises									
C. Hospitals Funds Expenditures & Trans.									
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS	<u>\$18,985,508</u>	<u>\$20,288,687</u>	<u>\$22,042,819</u>	<u>\$ 8,348,560</u>	<u>\$ 8,925,555</u>	<u>\$ 9,757,817</u>	<u>\$ 1,817,883</u>	<u>\$ 2,098,990</u>	<u>\$ 2,504,141</u>
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS									
E&G Funds	\$ (384,849)	\$ (332,974)	\$ (170,952)	\$ (79,351)	\$ (265,235)		\$ 74,149	\$ (101,246)	\$ (123,371)
Auxilliary Enterprises Funds									
Hospitals Funds									
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	<u>\$ (384,849)</u>	<u>\$ (332,974)</u>	<u>\$ (170,952)</u>	<u>\$ (79,351)</u>	<u>\$ (265,235)</u>	<u>\$ -0-</u>	<u>\$ 74,149</u>	<u>\$ (101,246)</u>	<u>\$ (123,371)</u>

THE UNIVERSITY OF TENNESSEE
Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1985, Probable 1986 and Proposed Budget 1987

Exhibit B
(Cont.,)

	Municipal Technical Advisory Service			County Technical Assistance Service			State-wide Continuing Education		
	Actual 1985	Probable 1986	Proposed Budget 1987	Actual 1985	Probable 1986	Proposed Budget 1987	Actual 1985	Probable 1986	Proposed Budget 1987
UNRESTRICTED CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees									
2. Federal Appropriations									
3. State Appropriations	\$ 711,200	\$ 775,000	\$ 891,000	\$ 530,600	\$ 572,000	\$ 637,000	\$ 1,051,000	\$ 1,467,000	\$ 1,282,000
4. Local Appropriations	609,000	609,000	609,000	531,000	531,000	531,000			
5. Federal Gifts, Grants & Contracts									
6. State Gifts, Grants & Contracts									
7. Local Gifts, Grants & Contracts									
8. Private Gifts, Grants & Contracts									
9. Endowment Income									
10. Sales & Services of Educ. Act.							61,688	35,100	8,100
11. Other Sources				2,657	3,300	1,800	392,978	440,000	456,000
Total Educational & General Funds	\$ 1,320,200	\$ 1,384,000	\$ 1,500,000	\$ 1,064,257	\$ 1,106,300	\$ 1,169,800	\$ 1,505,666	\$ 1,942,100	\$ 1,746,100
B. Auxiliary Enterprises Funds									
C. Hospitals Funds									
TOTAL CURRENT REVENUES	<u>\$ 1,320,200</u>	<u>\$ 1,384,000</u>	<u>\$ 1,500,000</u>	<u>\$ 1,064,257</u>	<u>\$ 1,106,300</u>	<u>\$ 1,169,800</u>	<u>\$ 1,505,666</u>	<u>\$ 1,942,100</u>	<u>\$ 1,746,100</u>
UNRESTRICTED CURRENT EXPENDITURES & TRANSFERS									
A. Educational and General Funds									
1. Instruction									
2. Research									
3. Public Service	\$ 1,082,130	\$ 1,048,856	\$ 1,195,473	\$ 924,881	\$ 1,033,359	\$ 1,049,097	\$ 1,120,461	\$ 1,275,265	\$ 1,268,849
4. Academic Support	65,281	88,585	100,430						
5. Student Services									
6. Institutional Support		2,493	2,811		2,677	3,004	129,667	136,095	249,851
7. Staff Benefits	231,531	236,137	255,657	155,682	179,947	197,792	248,269	345,960	372,308
8. Operation & Maint. of Plant									
9. Scholarships & Fellowships									
Total E&G Expenditures	\$ 1,378,942	\$ 1,376,071	\$ 1,554,371	\$ 1,080,563	\$ 1,215,983	\$ 1,249,893	\$ 1,498,397	\$ 1,757,320	\$ 1,891,008
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out	1,400	2,900	9,200	800	2,900	9,200	4,200	163,076	41,500
Total Educational and General	<u>\$ 1,380,342</u>	<u>\$ 1,378,971</u>	<u>\$ 1,563,571</u>	<u>\$ 1,081,363</u>	<u>\$ 1,218,883</u>	<u>\$ 1,259,093</u>	<u>\$ 1,502,597</u>	<u>\$ 1,920,396</u>	<u>\$ 1,932,508</u>
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	<u>\$ 1,380,342</u>	<u>\$ 1,378,971</u>	<u>\$ 1,563,571</u>	<u>\$ 1,081,363</u>	<u>\$ 1,218,883</u>	<u>\$ 1,259,093</u>	<u>\$ 1,502,597</u>	<u>\$ 1,920,396</u>	<u>\$ 1,932,508</u>
EXCESS (DEFICIT) CURRENT REVENUES OVER									
CURRENT EXPENDITURES AND TRANSFERS									
E&G Funds	\$ (60,142)	\$ 5,029	\$ (63,571)	\$ (17,106)	\$ (112,583)	\$ (89,293)	\$ 3,069	\$ 21,704	\$ (186,408)
Auxiliary Enterprises Funds									
Hospitals Funds									
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES	<u>\$ (60,142)</u>	<u>\$ 5,029</u>	<u>\$ (63,571)</u>	<u>\$ (17,106)</u>	<u>\$ (112,583)</u>	<u>\$ (89,293)</u>	<u>\$ 3,069</u>	<u>\$ 21,704</u>	<u>\$ (186,408)</u>
OVER CURRENT EXPENDITURES AND TRANSFERS									

THE UNIVERSITY OF TENNESSEE
Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1985, Probable 1986 and Proposed Budget 1987

Exhibit B
(Cont.)

	University-wide Administration			Total Educ. & Gen. & Auxiliary Funds			Hospitals		
	Actual 1985	Probable 1986	Proposed Budget 1987	Actual 1985	Probable 1986	Proposed Budget 1987	Actual 1985	Probable 1986	Proposed Budget 1987
UNRESTRICTED CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees				\$ 57,524,075	\$ 62,469,346	\$ 68,041,389			
2. Federal Appropriations				11,018,340	11,096,229	10,986,154			
3. State Appropriations	\$ 2,795,500	\$ 2,998,000	\$ 1,972,000 ⁸	204,486,400	221,802,000	246,128,050			
4. Local Appropriations				1,200,000	1,200,000	1,200,000			
5. Federal Gifts, Grants & Contracts				8,100,232	8,699,477	7,712,741			
6. State Gifts, Grants & Contracts				255,703	562,833	222,000			
7. Local Gifts, Grants & Contracts				1,272,571	1,734,618	1,510,000			
8. Private Gifts, Grants & Contracts	88,380	485,300	200,500	2,774,360	2,995,785	2,656,918			
9. Endowment Income	33,853	15,700	10,000	69,392	51,700	47,000			
10. Sales & Services of Educ. Act.				16,305,213	15,280,716	16,596,184			
11. Other Sources	10,176,564	8,978,000 ⁹	8,503,500 ⁹	12,631,947	11,088,792	10,633,815			
Total Educational & General Funds	\$13,094,297	\$12,477,000	\$10,686,000	\$315,638,233	\$336,981,496	\$365,734,251			
B. Auxiliary Enterprises Funds				60,442,924	62,311,897	64,182,343			
C. Hospitals Funds							\$110,319,624	\$119,456,444	\$124,788,030
TOTAL CURRENT REVENUES	\$13,094,297	\$12,477,000	\$10,686,000	\$376,081,157	\$399,293,393	\$429,916,594	\$110,319,624	\$119,456,444	\$124,788,030
UNRESTRICTED CURRENT EXPENDITURES & TRANSFERS									
A. Educational and General Funds									
1. Instruction				\$116,241,658	\$125,012,404	\$135,990,646			
2. Research				16,935,575	18,042,842	18,566,779			
3. Public Service				24,049,808	25,741,289	27,737,088			
4. Academic Support				31,612,290	34,641,397	35,126,989			
5. Student Services				14,336,014	16,918,589	18,792,371			
6. Institutional Support	\$10,899,315	\$12,419,826	\$13,166,000	29,917,330	34,137,145	37,346,923			
7. Staff Benefits	2,102,989	2,327,300	2,520,000	48,358,684	52,473,559	57,566,431			
8. Operation & Maint. of Plant				28,161,866	30,261,041	30,804,985			
9. Scholarships & Fellowships				5,188,279	4,685,423	5,786,468			
Total E&G Expenditures	\$13,002,304	\$14,747,126	\$15,686,000	\$314,801,504	\$341,913,689	\$367,718,680			
Mandatory Transfers (In)/Out	31,219			1,377,341	2,831,318	3,064,734			
Non-Mandatory Transfers (In)/Out	785,460	(2,270,126)	(5,000,000) ⁹	(1,139,272)	(3,972,150)	(3,873,487)			
Total Educational and General	\$13,818,983	\$12,477,000	\$10,686,000	\$315,039,573	\$340,772,857	\$366,909,927			
B. Auxiliary Enterprises Funds									
Expenditures				\$ 52,605,477	\$ 54,611,035	\$ 56,300,614			
Mandatory Transfers (In)/Out				4,886,016	5,172,888	5,177,035			
Non-Mandatory Transfers (In)/Out				3,096,724	2,118,054	2,157,771			
Total Auxiliary Enterprises				\$ 60,588,217	\$ 61,901,977	\$ 63,635,420			
C. Hospitals Funds Expenditures & Trans.							\$109,927,530	\$113,375,285	\$122,609,398
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS	\$13,818,983	\$12,477,000	\$10,686,000	\$375,627,790	\$402,674,834	\$430,545,347	\$109,927,530	\$113,375,285	\$122,609,398
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS									
E&G Funds	\$ (724,686)			\$ 598,660	\$ (3,791,361)	\$ (1,175,676)			
Auxiliary Enterprises Funds				(145,293)	409,920	546,923			
Hospitals Funds							\$ 392,094	\$ 6,081,159	\$ 2,178,632
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	\$ (724,686)	\$ -0-	\$ -0-	\$ 453,367	\$ (3,381,441)	\$ (628,753)	\$ 392,094	\$ 6,081,159	\$ 2,178,632

THE UNIVERSITY OF TENNESSEE
Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1985, Probable 1986 and Proposed Budget 1987

Exhibit B
(Cont.)

	Total University		
	Actual 1985	Probable 1986	Proposed Budget 1987
<u>UNRESTRICTED CURRENT REVENUES</u>			
A. Educational and General Funds			
1. Tuition and Fees	\$ 57,524,075	\$ 62,469,346	\$ 68,041,389
2. Federal Appropriations	11,018,340	11,096,229	10,986,154
3. State Appropriations	204,486,400	221,802,000	246,128,050
4. Local Appropriations	1,200,000	1,200,000	1,200,000
5. Federal Gifts, Grants & Contracts	8,100,232	8,699,477	7,712,741
6. State Gifts, Grants & Contracts	255,703	562,833	222,000
7. Local Gifts, Grants & Contracts	1,272,571	1,734,618	1,510,000
8. Private Gifts, Grants & Contracts	2,774,360	2,995,785	2,656,918
9. Endowment Income	69,392	51,700	47,000
10. Sales & Services of Educ. Act.	16,305,213	15,280,716	16,596,184
11. Other Sources	12,631,947	11,088,792	10,633,815
Total Educational & General Funds	<u>\$315,638,233</u>	<u>\$336,981,496</u>	<u>\$365,734,251</u>
B. Auxiliary Enterprises Funds	60,442,924	62,311,897	64,182,343
C. Hospitals Funds	110,319,624	119,456,444	124,788,030
TOTAL CURRENT REVENUES	<u>\$486,400,781</u>	<u>\$518,749,837</u>	<u>\$554,704,624</u>
<u>UNRESTRICTED CURRENT EXPENDITURES & TRANSFERS</u>			
A. Educational and General Funds			
1. Instruction	\$116,241,658	\$125,012,404	\$135,990,646
2. Research	16,935,575	18,042,842	18,566,779
3. Public Service	24,049,808	25,741,289	27,737,088
4. Academic Support	31,612,290	34,641,397	35,126,989
5. Student Services	14,336,014	16,918,589	18,792,371
6. Institutional Support	29,917,330	34,137,145	37,346,923
7. Staff Benefits	48,358,684	52,473,559	57,566,431
8. Operation & Maint. of Plant	28,161,866	30,261,041	30,804,985
9. Scholarships & Fellowships	5,188,279	4,685,423	5,786,468
Total E&G Expenditures	<u>\$314,801,504</u>	<u>\$341,913,689</u>	<u>\$367,718,680</u>
Mandatory Transfers (In)/Out	1,377,341	2,831,318	3,064,734
Non-Mandatory Transfers (In)/Out	<u>(1,139,272)</u>	<u>(3,972,150)</u>	<u>(3,873,487)</u>
Total Educational and General	<u>\$315,039,573</u>	<u>\$340,772,857</u>	<u>\$366,909,927</u>
B. Auxiliary Enterprises Funds			
Expenditures	\$ 52,605,477	\$ 54,611,035	\$ 56,300,614
Mandatory Transfers (In)/Out	4,886,016	5,172,888	5,177,035
Non-Mandatory Transfers (In)/Out	<u>3,096,724</u>	<u>2,118,054</u>	<u>2,157,771</u>
Total Auxiliary Enterprises	<u>\$ 60,588,217</u>	<u>\$ 61,901,977</u>	<u>\$ 63,635,420</u>
C. Hospitals Funds Expenditures & Trans.	109,927,530	113,375,285	122,609,398
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS	<u>\$485,555,320</u>	<u>\$516,050,119</u>	<u>\$553,154,745</u>
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS			
E&G Funds	\$ 598,660	\$ (3,791,361)	\$ (1,175,676)
Auxiliary Enterprises Funds	(145,293)	409,920	546,923
Hospitals Funds	<u>392,094</u>	<u>6,081,159</u>	<u>2,178,632</u>
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	<u>\$ 845,461</u>	<u>\$ 2,699,718</u>	<u>\$ 1,549,879</u>

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1985, Probable 1986 and Proposed Budget 1987

Exhibit C
Schedule 1

	Chattanooga			Knoxville			Martin		
	Actual 1985	Probable 1986	Proposed Budget 1987	Actual 1985	Probable 1986	Proposed Budget 1987	Actual 1985	Probable 1986	Proposed Budget 1987
SALARIES AND WAGES									
11 Admin. & Professional Salaries	\$ 2,386,377	\$ 2,665,835	\$ 2,863,375	\$ 6,348,004	\$ 7,500,913	\$ 8,665,155	\$ 1,672,485	\$ 1,850,859	\$ 2,089,144
12 Academic Salaries	9,414,741	10,688,650	11,924,108	45,320,263	49,409,221	55,497,570	7,531,572	8,256,811	8,996,641
13 GTA, GA, GRA	172,294	157,300	122,400	5,040,980	5,489,185	5,376,808	128,854	126,199	124,117
Total Professional Salaries	<u>\$11,973,412</u>	<u>\$13,511,785</u>	<u>\$14,909,883</u>	<u>\$ 56,709,247</u>	<u>\$ 62,399,319</u>	<u>\$ 69,539,533</u>	<u>\$ 9,332,911</u>	<u>\$10,233,869</u>	<u>\$11,209,902</u>
15 Total Summer School	\$ 540,702	\$ 382,989	\$ 578,156	\$ 1,910,489	\$ 2,075,173	\$ 1,905,988	\$ 368,012	\$ 382,145	\$ 434,540
16 Clerical & Supporting-Salaried	\$ 2,035,427	\$ 2,357,669	\$ 2,559,415	\$ 11,199,214	\$ 12,303,344	\$ 13,660,672	\$ 1,384,024	\$ 1,489,225	\$ 1,622,952
14 Student Employees-Salaried	8,806	1,142	43,285	35,241	41,065	27,779	5,468	5,000	5,000
Total Non-Exempt Salaries	<u>\$ 2,044,233</u>	<u>\$ 2,358,811</u>	<u>\$ 2,602,700</u>	<u>\$ 11,234,455</u>	<u>\$ 12,344,409</u>	<u>\$ 13,688,451</u>	<u>\$ 1,389,492</u>	<u>\$ 1,494,225</u>	<u>\$ 1,627,952</u>
17 Clerical & Supporting-Hourly	\$ 1,611,557	\$ 1,468,093	\$ 1,573,332	\$ 7,598,842	\$ 8,140,358	\$ 8,519,373	\$ 1,467,605	\$ 1,602,181	\$ 1,698,482
18 Student Employees-Hourly	400,244	638,272	646,026	1,166,462	1,255,924	1,116,088	291,877	265,358	241,291
Total Biweekly Wages	<u>\$ 2,011,801</u>	<u>\$ 2,106,365</u>	<u>\$ 2,219,358</u>	<u>\$ 8,765,304</u>	<u>\$ 9,396,282</u>	<u>\$ 9,635,461</u>	<u>\$ 1,759,482</u>	<u>\$ 1,867,539</u>	<u>\$ 1,939,773</u>
TOTAL SALARIES AND WAGES	<u>\$16,570,148</u>	<u>\$18,359,950</u>	<u>\$20,310,097</u>	<u>\$ 78,619,495</u>	<u>\$ 86,215,183</u>	<u>\$ 94,769,433</u>	<u>\$12,849,897</u>	<u>\$13,977,778</u>	<u>\$15,212,167</u>
OPERATING & MISCELLANEOUS									
19 Non-Wage Payments	\$ (2,550)			\$ 126,126	\$ 54,628	\$ 170,500	\$ 8,400	\$ 7,700	\$ 12,600
21 Staff Benefits-Required	3,141,681	\$ 3,476,024	\$ 3,808,104	14,880,638	16,102,246	17,441,227	2,583,114	2,784,937	2,972,647
22 Staff Benefits-Optional	831,412	887,387	977,834	3,447,730	3,767,773	4,365,291	700,840	719,428	793,986
31 Travel	518,393	505,606	580,796	2,076,704	2,055,107	1,878,991	424,911	578,410	489,629
32 Motor Vehicle Operations	85,232	87,415	93,761	418,808	407,638	493,142	62,863	78,606	76,265
33 Printing, Dup. & Binding	411,110	458,400	472,039	1,088,293	1,314,994	1,189,878	282,767	247,572	249,789
34 Utilities & Fuel	1,715,465	1,791,200	2,022,830	5,184,152	5,415,611	6,125,280	1,208,616	1,306,188	1,405,810
35 Communications	433,738	431,030	341,227 ¹⁰	2,061,193	2,133,152	1,977,190	379,183	395,332	393,298
36 Maintenance & Repairs	204,703	232,279	274,535	3,274,877	2,810,416	2,461,720	92,290	102,683	214,470
37 Prof. Services & Memberships	354,806	310,228	363,252	1,299,174	2,275,335	2,495,368	130,509	172,804	125,083
38 Computer Services	23,783	196,519	228,950	3,961,708	4,819,326	4,622,956	(721)	2,271	12,096
39 Supplies	756,091	845,492	963,401	2,839,724	2,807,927	2,618,933	639,095	654,232	838,969
41 Rentals	44,327	79,620	72,683	634,354	495,883	673,504	94,206	23,056	35,895
42 Insurance & Interest	79,224	102,567	193,082	257,000	970,092	697,814 ¹¹	95,455	166,015	184,278
43 Awards	877,324	1,130,724	1,395,601	3,614,780	2,656,838	3,314,573	637,963	796,698	1,085,242
44 Grants & Subsidies	170,355	279,961	437,000	618,132	596,158 ¹²	193,119	396,477	11,000	9,500
45 Mandatory Transfers	130,277	150,563	115,972	1,073,356	2,426,632	2,743,012	15,295		
46 Contractual & Special Services	1,025,388	1,119,266	1,023,208	71,882	906,269	1,153,401	782,371	775,001	676,382
47 Non-Mandatory Transfers	23,717	139,500	606,645 ¹⁰	(1,753,430) ³	(2,660,275) ³	(1,194,412) ³	(489,773)	117,400	274,300
48 Service Department Credits	(360,121)	(518,712)	(577,079)	(11,491)	(125,939)	(151,264)	(515,600)	(659,660)	(714,640)
49 Other Expenditures	6,660	296,083	631,564	67,438	647,301	1,911,380 ¹³	(178,096)	(83,899)	(85,181)
50-59 Stores for Resale		8,800		954,068	621,510	727,008	(14,472)	(9,157)	
Total Operating & Miscellaneous	<u>\$10,471,015</u>	<u>\$12,009,952</u>	<u>\$14,025,405</u>	<u>\$ 46,185,216</u>	<u>\$ 50,498,622</u>	<u>\$ 55,908,611</u>	<u>\$ 7,335,693</u>	<u>\$ 8,186,617</u>	<u>\$ 9,050,418</u>
EQUIPMENT & CAPITAL OUTLAY									
61 Equipment	\$ 443,195	\$ 509,079	\$ 937,085	\$ 3,147,785	\$ 3,681,176	\$ 2,193,018	\$ 522,024	\$ 333,662	\$ 284,066
62 Minor Equipment	203,628	11,116		531,502	430,289	172,341	100,272	80,069	36,730
63 Library Books	531,863	556,380		2,158,660	2,284,177	2,010,958	266,529	300,155	306,373
64 Livestock									
71 Land									
72 Buildings-Capital Outlay				1,248,019	1,368,619	645,000			
73 Improvements other than Buildings				37,920					
Total Equipment & Capital Outlay	<u>\$ 1,178,686</u>	<u>\$ 1,076,575</u>	<u>\$ 937,085</u>	<u>\$ 7,123,886</u>	<u>\$ 7,764,261</u>	<u>\$ 5,021,317</u>	<u>\$ 888,825</u>	<u>\$ 713,886</u>	<u>\$ 627,169</u>
TOTAL OPERATING	<u>\$11,649,701</u>	<u>\$13,086,527</u>	<u>\$14,962,490</u>	<u>\$ 53,309,102</u>	<u>\$ 58,262,883</u>	<u>\$ 60,929,928</u>	<u>\$ 8,224,518</u>	<u>\$ 8,900,503</u>	<u>\$ 9,677,587</u>
TOTAL EXPENDITURES & TRANSFERS	<u>\$28,219,849</u>	<u>\$31,446,477</u>	<u>\$35,272,587</u>	<u>\$131,928,597</u>	<u>\$144,478,066</u>	<u>\$155,699,361</u>	<u>\$21,074,415</u>	<u>\$22,878,281</u>	<u>\$24,889,754</u>

THE UNIVERSITY OF TENNESSEE
 Unrestricted Educational and General Funds Expenditures by Object Classification
 Actual 1985, Probable 1986 and Proposed Budget 1987

EXHIBIT C
 Schedule 1
 (Cont.)

	Space Institute			UT, Memphis-Other Specialized Units			College of Medicine Units		
	Actual 1985	Probable 1986	Proposed Budget 1987	Actual 1985	Probable 1986	Proposed Budget 1987	Actual 1985	Probable 1986	Proposed Budget 1987
SALARIES AND WAGES									
11 Admin. & Professional Salaries	\$ 440,750	\$ 513,239	\$ 559,503	\$ 2,428,583	\$ 2,580,860	\$ 3,045,974			
12 Academic Salaries	1,336,332	1,470,959	1,465,079	9,439,294	10,331,869	12,317,138	\$16,024,992	\$16,555,671	\$19,416,784
13 GTA, GA, GRA	82,173	19,400	12,500	20,295	13,215	33,000	153,579	179,483	196,000
Total Professional Salaries	\$ 1,859,255	\$ 2,003,598	\$ 2,037,082	\$11,888,172	\$12,925,944	\$15,396,112	\$16,178,571	\$16,735,154	\$19,612,784
15 Total Summer School									
16 Clerical & Supporting-Salaried	\$ 54,869	\$ 62,400	\$ 76,541	\$ 3,400,473	\$ 3,908,915	\$ 4,462,276	\$ 2,222,984	\$ 2,432,034	\$ 2,652,575
14 Student Employees-Salaried				5,377	4,675	3,360	2,650		2,400
Total Non-Exempt Salaries	\$ 54,869	\$ 62,400	\$ 76,541	\$ 3,405,850	\$ 3,913,590	\$ 4,465,636	\$ 2,225,634	\$ 2,432,034	\$ 2,654,975
17 Clerical & Supporting-Hourly	\$ 535,571	\$ 580,211	\$ 524,521	\$ 4,203,396	\$ 4,576,939	\$ 4,383,551	\$ 246,326	\$ 280,202	\$ 301,472
18 Student Employees-Hourly	5,576	1,500	1,000	18,076	34,992	51,724	1,308	4,288	
Total Biweekly Wages	\$ 541,147	\$ 581,711	\$ 525,521	\$ 4,221,472	\$ 4,611,931	\$ 4,435,275	\$ 247,634	\$ 284,490	\$ 301,472
TOTAL SALARIES AND WAGES	\$ 2,455,271	\$ 2,647,709	\$ 2,639,144	\$19,515,494	\$21,451,465	\$24,297,023	\$18,651,839	\$19,451,678	\$22,569,231
OPERATING & MISCELLANEOUS									
19 Non-Wage Payments				\$ 24,959	\$ 600	\$ 20,720	\$ 10,440	\$ 3,106	\$ 5,604
21 Staff Benefits-Required	\$ 430,156	\$ 477,500	\$ 485,500	3,810,899	4,181,545	4,508,891	3,435,842	3,557,259	3,733,289
22 Staff Benefits-Optional	98,308	113,450	118,000	1,509,009	1,610,752	1,811,821			
31 Travel	180,964	130,675	130,950	319,649	348,721	336,577	180,388	194,748	155,000
32 Motor Vehicle Operations	21,524	17,200	18,500	80,069	77,940	88,908	3,850	5,000	2,000
33 Printing, Dup. & Binding	5,313	4,175	4,300	177,053	190,163	200,553	63,529	71,666	67,275
34 Utilities & Fuel	308,032	326,675	342,800	2,719,184	2,788,659	3,109,969			
35 Communications	194,357	192,651	201,900	362,300	221,565	222,450	286,850	290,574	236,762
36 Maintenance & Repairs	19,263	41,600	41,700	2,314,636	3,613,825	1,498,006 ¹⁴	250,833	307,183 ¹⁷	150,943
37 Prof. Services & Memberships	62,399	67,625	67,800	428,663	446,830	364,131	109,919	467,389	380,569
38 Computer Services	211,750	160,640	160,700	(87,722)	(10,867)	11,636	11,162	13,251	13,500
39 Supplies	167,928	278,125	240,090	2,812,057	2,555,325	2,287,720	620,134	663,919	597,480
41 Rentals	36,070	36,350	36,300	232,728	252,826	196,758	252,140	292,567	272,050
42 Insurance & Interest	19,987	20,275	22,400	330,013	475,266	445,173	8,847	3,595	16,750
43 Awards				134,253	209,476	260,800	1,941	(90)	
44 Grants & Subsidies	735,413	946,800	835,700	89,298	34,343	46,978	42,728	42,555	2,000
45 Mandatory Transfers				127,194	206,043	205,750			
46 Contractual & Special Services	49,153	79,850	79,900	1,181,046	1,102,897	2,980,495 ¹⁵	(24,485)	(823,152)	(308,769)
47 Non-Mandatory Transfers	25,352	74,275	140,380	(72,556)	259,200	826,300			
48 Service Department Credits	(76,711)	(66,400)	(53,400)	(2,974,113)	(3,266,765)	(2,176,009)	(31,845)	(31,205)	40
49 Other Expenditures	1,940	1,475	1,500	73,503	6,571	23,275	26,190	23,589	7,000
50-59 Stores for Resale	284			376,456	353,619	352,816			
Total Operating & Miscellaneous	\$ 2,491,462	\$ 2,902,941	\$ 2,875,020	\$13,968,578	\$15,658,534	\$17,623,718	\$ 5,248,463	\$ 5,081,954	\$ 5,331,493
EQUIPMENT & CAPITAL OUTLAY									
61 Equipment	\$ 208,443	\$ 8,250	\$ 8,300	\$ 925,459	\$ 1,179,776	\$ 467,533 ¹⁶	\$ 1,035,097 ¹⁷	\$ 1,379,673 ¹⁷	\$ 10,000
62 Minor Equipment	14,833	14,000	6,900	100,142	219,281	22,543	111,062	120,175	41,715
63 Library Books	34,829	52,700	57,800	277,143	382,082	380,782	1,215	1,136	500
64 Livestock									
71 Land									
72 Buildings-Capital Outlay	11,818			63,362					
73 Improvements other than Buildings				125,920	3,800				
Total Equipment & Capital Outlay	\$ 269,923	\$ 74,950	\$ 73,000	\$ 1,492,026	\$ 1,784,939	\$ 870,858	\$ 1,147,374	\$ 1,500,984	\$ 52,215
TOTAL OPERATING	\$ 2,761,385	\$ 2,977,891	\$ 2,948,020	\$15,460,604	\$17,443,473	\$18,494,576	\$ 6,395,837	\$ 6,582,938	\$ 5,383,708
TOTAL EXPENDITURES & TRANSFERS	\$ 5,216,656	\$ 5,625,600	\$ 5,587,164	\$34,976,098	\$38,894,938	\$42,791,599	\$25,047,676	\$26,034,616	\$27,952,939

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1985, Probable 1986 and Proposed Budget 1987

Exhibit C
Schedule 1
(Cont.)

	Family Medicine Units			Total UT, Memphis			Agricultural Experiment Station		
	Actual 1985	Probable 1986	Proposed Budget 1987	Actual 1985	Probable 1986	Proposed Budget 1987	Actual 1985	Probable 1986	Proposed Budget 1987
SALARIES AND WAGES									
11 Admin. & Professional Salaries				\$ 2,428,583	\$ 2,580,860	\$ 3,045,974	\$ 586,921	\$ 703,466	\$ 784,230
12 Academic Salaries	\$ 2,740,126	\$ 2,972,866	\$ 3,368,812	28,204,412	29,860,406	35,102,734	4,922,590	5,547,667	6,597,408
13 GTA, GA, GRA				173,874	192,698	229,000	639,492	750,065	817,515
Total Professional Salaries	\$ 2,740,126	\$ 2,972,866	\$ 3,368,812	\$30,806,869	\$32,633,964	\$38,377,708	\$ 6,149,003	\$ 7,001,198	\$ 8,199,153
15 Total Summer School									
16 Clerical & Supporting-Salaried	\$ 434,489	\$ 515,219	\$ 539,607	\$ 6,057,946	\$ 6,856,168	\$ 7,654,458	\$ 2,490,397	\$ 3,036,347	\$ 3,161,691
14 Student Employees-Salaried				8,027	4,675	5,760	4,052		10,000
Total Non-Exempt Salaries	\$ 434,489	\$ 515,219	\$ 539,607	\$ 6,065,973	\$ 6,860,843	\$ 7,660,218	\$ 2,494,449	\$ 3,036,347	\$ 3,171,691
17 Clerical & Supporting-Hourly	\$ 268,677	\$ 276,158	\$ 323,249	\$ 4,718,399	\$ 5,133,299	\$ 5,008,272	\$ 744,807	\$ 638,945	\$ 679,990
18 Student Employees-Hourly				19,384	39,280	51,724	203,802	181,484	187,780
Total Biweekly Wages	\$ 268,677	\$ 276,158	\$ 323,249	\$ 4,737,783	\$ 5,172,579	\$ 5,059,996	\$ 948,609	\$ 820,429	\$ 867,770
TOTAL SALARIES AND WAGES	\$ 3,443,292	\$ 3,764,243	\$ 4,231,668	\$41,610,625	\$44,667,386	\$51,097,922	\$ 9,592,061	\$10,857,974	\$12,238,614
OPERATING & MISCELLANEOUS									
19 Non-Wage Payments				\$ 35,399	\$ 3,706	\$ 26,324			
21 Staff Benefits-Required	\$ 378,612	\$ 399,900	\$ 405,805	7,625,353	8,138,704	8,647,985	\$ 1,840,533	\$ 1,869,900	\$ 2,138,421
22 Staff Benefits-Optional	134,136	150,815	163,410	1,643,145	1,761,567	1,975,231	522,649	598,286	645,400
31 Travel	46,131	56,864	77,710	546,168	600,333	569,287	266,764	273,500	321,800
32 Motor Vehicle Operations			250	83,919	82,940	91,158	18,687	27,400	21,600
33 Printing, Dup. & Binding	5,845	19,166	31,275	246,427	280,995	299,103	70,052	75,300	75,500
34 Utilities & Fuel	21,501	25,000	27,500	2,740,685	2,813,659	3,137,469	296,084	307,800	314,800
35 Communications	53,914	62,723	75,766	703,064	574,862	534,978	161,938	180,300	190,400
36 Maintenance & Repairs	44,938	40,011	41,103	2,610,407	3,961,019	1,690,052	329,095	318,666	312,200
37 Prof. Services & Memberships	152,640	163,993	51,350 ¹⁸	691,222	1,078,212	796,050	15,736	114,750	47,400
38 Computer Services	50,021	1,400	9,000	(26,539)	3,784	34,136	98,198	58,800	76,000
39 Supplies	117,991	125,693	138,076	3,550,182	3,344,937	3,023,276	1,954,492	2,408,006	2,042,125
41 Rentals	126,548	196,079	232,393	611,416	741,472	701,201	19,486	29,900	35,500
42 Insurance & Interest	74,145	77,910	131,164	413,005	556,771	593,087	23,471	27,300	92,195
43 Awards				136,194	209,386	260,800	221,802	253,000	253,000
44 Grants & Subsidies	1,299			133,325	76,898	48,978	171,893	22,735	23,000
45 Mandatory Transfers				127,194	206,043	205,750			
46 Contractual & Special Services	(38,795)	(173,056)	8,600 ¹⁸	1,117,766	106,689	2,680,326	(373,232)	(592,980)	(465,473)
47 Non-Mandatory Transfers	141,200	10,200	32,600	68,644	269,400	858,900	48,147	101,100	116,300
48 Service Department Credits				(3,005,958)	(3,297,970)	(2,175,969)			
49 Other Expenditures	2,865	7,460	28,277	102,558	37,620	58,552	(45,371)	18,112	17,200
50-59 Stores for Resale	1,420			377,876	353,619	352,816	294,016	296,609	245,000
Total Operating & Miscellaneous	\$ 1,314,411	\$ 1,164,158	\$ 1,454,279	\$20,531,452	\$21,904,646	\$24,409,490	\$ 5,934,440	\$ 6,388,484	\$ 6,502,368
EQUIPMENT & CAPITAL OUTLAY									
61 Equipment	\$ 47,905	\$ 81,300	\$ 52,895	\$ 2,008,461	\$ 2,640,749	\$ 530,428	\$ 858,557	\$ 782,038	\$ 488,500
62 Minor Equipment	5,395	11,200	1,000	216,599	350,656	65,258	51,398	25,000	
63 Library Books			1,250	278,358	383,218	382,532	16,000		
64 Livestock							161,864		
71 Land								32,000	
72 Buildings-Capital Outlay				63,362			197,435		
73 Improvements other than Buildings				125,920	3,800		18,288		
Total Equipment & Capital Outlay	\$ 53,300	\$ 92,500	\$ 55,145	\$ 2,692,700	\$ 3,378,423	\$ 978,218	\$ 1,303,542	\$ 839,038	\$ 488,500
TOTAL OPERATING	\$ 1,367,711	\$ 1,256,658	\$ 1,509,424	\$23,224,152	\$25,283,069	\$25,387,708	\$ 7,237,982	\$ 7,227,522	\$ 6,990,868
TOTAL EXPENDITURES & TRANSFERS	\$ 4,811,003	\$ 5,020,901	\$ 5,741,092	\$64,834,777	\$69,950,455	\$76,485,630	\$16,830,043	\$18,085,496	\$19,229,482

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1985, Probable 1986 and Proposed Budget 1987

Exhibit C
Schedule 1
(Cont.)

	Agricultural Extension Service			Veterinary Medicine			Institute for Public Service		
	Actual 1985	Probable 1986	Proposed Budget 1987	Actual 1985	Probable 1986	Proposed Budget 1987	Actual 1985	Probable 1986	Proposed Budget 1987
SALARIES AND WAGES									
11 Admin. & Professional Salaries	\$ 344,976	\$ 347,789	\$ 345,684				\$ 173,816	\$ 193,430	\$ 222,681
12 Academic Salaries	10,652,121	11,497,901	13,125,895	\$ 2,996,304	\$ 3,397,351	\$ 4,106,772	626,408	759,567	946,950 ²⁰
13 GTA, GA, GRA		1,968		42,587	46,158	54,995	1,175		
Total Professional Salaries	<u>\$10,997,097</u>	<u>\$11,847,658</u>	<u>\$13,471,579</u>	<u>\$ 3,038,891</u>	<u>\$ 3,443,509</u>	<u>\$ 4,161,767</u>	<u>\$ 801,399</u>	<u>\$ 952,997</u>	<u>\$ 1,169,631</u>
15 Total Summer School									
16 Clerical & Supporting-Salaried	\$ 2,326,309	\$ 2,478,729	\$ 2,717,671	\$ 994,656	\$ 1,095,227	\$ 1,239,998	\$ 185,076	\$ 215,721	\$ 232,979
14 Student Employees-Salaried	777			30,138	34,400	36,120			
Total Non-Exempt Salaries	<u>\$ 2,327,086</u>	<u>\$ 2,478,729</u>	<u>\$ 2,717,671</u>	<u>\$ 1,024,794</u>	<u>\$ 1,129,627</u>	<u>\$ 1,276,118</u>	<u>\$ 185,076</u>	<u>\$ 215,721</u>	<u>\$ 232,979</u>
17 Clerical & Supporting-Hourly	\$ 112,699	\$ 118,495	\$ 76,000	\$ 156,704	\$ 161,992	\$ 165,344	\$ 3,473	\$ 1,175	\$ 7,500
18 Student Employees-Hourly	65,298	72,500	76,000	98,802	94,057	124,301	2,317	2,000	1,691
Total Biweekly Wages	<u>\$ 177,997</u>	<u>\$ 190,995</u>	<u>\$ 152,000</u>	<u>\$ 255,506</u>	<u>\$ 256,049</u>	<u>\$ 289,645</u>	<u>\$ 5,790</u>	<u>\$ 3,175</u>	<u>\$ 9,191</u>
TOTAL SALARIES AND WAGES	<u>\$13,502,180</u>	<u>\$14,517,382</u>	<u>\$16,341,250</u>	<u>\$ 4,319,191</u>	<u>\$ 4,829,185</u>	<u>\$ 5,727,530</u>	<u>\$ 992,265</u>	<u>\$ 1,171,893</u>	<u>\$ 1,411,801</u>
OPERATING & MISCELLANEOUS									
19 Non-Wage Payments	\$ 12,480	\$ 8,400	\$ 3,600						
21 Staff Benefits-Required	1,595,175	1,672,621	1,771,170	\$ 743,193	\$ 788,600	\$ 835,660	\$ 204,374	\$ 228,000	\$ 277,602
22 Staff Benefits-Optional	733,615	778,700	870,400	163,651	162,457	180,300	49,659	51,070	51,066
31 Travel	1,091,194	1,042,700	1,048,527	110,875	109,900	117,700	85,062	95,633	126,000
32 Motor Vehicle Operations	2,221	3,000	3,000	18,640	20,000	13,200	25,443	26,351	28,500
33 Printing, Dup. & Binding	64,937	112,410	115,500	63,642	50,600	49,200	46,856	40,476	52,800
34 Utilities & Fuel	100,062	75,530	75,500	634,099	640,942	718,735			
35 Communications	196,770	212,690	223,340	91,224	83,850	76,700	83,071	80,146	99,600
36 Maintenance & Repairs	151,566	140,595	148,700	400,073	363,576	399,454	21,537	21,274	22,600
37 Prof. Services & Memberships	9,374	10,850	10,700	11,564	9,300	12,700	39,100	39,574	37,225
38 Computer Services	152,608	25,000	36,000	11,127	7,600	7,600	9,148	13,164	17,750
39 Supplies	373,429	549,613	351,000	763,187	803,596	906,001	26,292	33,244	30,050
41 Rentals	36,649	34,000	33,900	10,672	8,200	7,200	40,799	43,609	45,750
42 Insurance & Interest	19,657	17,685	70,332	18,549		13,363	36	4,263	4,783
43 Awards	1,236	70					2,606	2,400	
44 Grants & Subsidies	39,457	181,875	181,900	113,097	136,405	279,705 ¹⁹	10,542		332
45 Mandatory Transfers		48,080							
46 Contractual & Special Services	533,255	607,750	550,100	186,839	177,896	188,269	103,228	150,443	194,882
47 Non-Mandatory Transfers	23,800	46,600	148,400	113,611	15,500	49,500	8,800	25,600	66,600
48 Service Department Credits									
49 Other Expenditures	4,498	3,872		(368)			22		
50-59 Stores for Resale	3,649	3,000							
Total Operating & Miscellaneous	<u>\$ 5,145,632</u>	<u>\$ 5,575,041</u>	<u>\$ 5,642,069</u>	<u>\$ 3,453,675</u>	<u>\$ 3,378,422</u>	<u>\$ 3,855,287</u>	<u>\$ 756,575</u>	<u>\$ 855,247</u>	<u>\$ 1,055,540</u>
EQUIPMENT & CAPITAL OUTLAY									
61 Equipment	\$ 184,400	\$ 118,852	\$ 59,500	\$ 471,098	\$ 644,948	\$ 145,000	\$ 53,367	\$ 59,275	\$ 29,200
62 Minor Equipment	117,059	77,412		74,596	43,000		15,676	10,575	7,600
63 Library Books				30,000	30,000	30,000		2,000	
64 Livestock									
71 Land									
72 Buildings-Capital Outlay	13,707								
73 Improvements other than Buildings	22,530								
Total Equipment & Capital Outlay	<u>\$ 337,696</u>	<u>\$ 196,264</u>	<u>\$ 59,500</u>	<u>\$ 575,694</u>	<u>\$ 717,948</u>	<u>\$ 175,000</u>	<u>\$ 69,043</u>	<u>\$ 71,850</u>	<u>\$ 36,800</u>
TOTAL OPERATING	<u>\$ 5,483,328</u>	<u>\$ 5,771,305</u>	<u>\$ 5,701,569</u>	<u>\$ 4,029,369</u>	<u>\$ 4,096,370</u>	<u>\$ 4,030,287</u>	<u>\$ 825,618</u>	<u>\$ 927,097</u>	<u>\$ 1,092,340</u>
TOTAL EXPENDITURES & TRANSFERS	<u>\$18,985,508</u>	<u>\$20,288,687</u>	<u>\$22,042,819</u>	<u>\$ 8,348,560</u>	<u>\$ 8,925,555</u>	<u>\$ 9,757,817</u>	<u>\$ 1,817,883</u>	<u>\$ 2,098,990</u>	<u>\$ 2,504,141</u>

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1985, Probable 1986 and Proposed Budget 1987

Exhibit C
Schedule 1
(Cont.)

	Municipal Technical Advisory Serv.			County Technical Asst. Service			State-wide Continuing Education		
	Actual 1985	Probable 1986	Proposed Budget 1987	Actual 1985	Probable 1986	Proposed Budget 1987	Actual 1985	Probable 1986	Proposed Budget 1987
SALARIES AND WAGES									
11 Admin. & Professional Salaries							\$ 81,899	\$ 88,623	\$ 131,373
12 Academic Salaries	\$ 733,452	\$ 739,145	\$ 828,213	\$ 533,423	\$ 608,039	\$ 680,150	510,417	621,381	640,735
13 GTA, GA, GRA	(89)						3,820	11,851	18,500
Total Professional Salaries	\$ 733,363	\$ 739,145	\$ 828,213	\$ 533,423	\$ 608,039	\$ 680,150	\$ 596,136	\$ 721,855	\$ 790,608
15 Total Summer School									
16 Clerical & Supporting-Salaried	\$ 127,498	\$ 152,604	\$ 160,394	\$ 91,273	\$ 101,788	\$ 108,107	\$ 273,365	\$ 299,365	\$ 253,625
14 Student Employees-Salaried									
Total Non-Exempt Salaries	\$ 127,498	\$ 152,604	\$ 160,394	\$ 91,273	\$ 101,788	\$ 108,107	\$ 273,365	\$ 299,365	\$ 253,625
17 Clerical & Supporting-Hourly	\$ 2,746	\$ 5,895	\$ 3,500		\$ 361		\$ 11,989	\$ 8,776	\$ 18,831
18 Student Employees-Hourly	8,577	7,374	9,360	\$ 147			28,352	32,924	24,290
Total Biweekly Wages	\$ 11,323	\$ 13,269	\$ 12,860	\$ 147	\$ 361		\$ 40,341	\$ 41,700	\$ 43,121
TOTAL SALARIES AND WAGES	\$ 872,184	\$ 905,018	\$ 1,001,467	\$ 624,843	\$ 710,188	\$ 788,257	\$ 909,842	\$ 1,062,920	\$ 1,087,354
OPERATING & MISCELLANEOUS									
19 Non-Wage Payments									
21 Staff Benefits-Required	\$ 172,354	\$ 174,690	\$ 191,980	\$ 112,703	\$ 127,969	\$ 140,126	\$ 177,675	\$ 251,042	\$ 275,887
22 Staff Benefits-Optional	40,108	39,100	40,763	26,829	29,920	32,968	40,894	53,395	49,643
31 Travel	68,143	67,001	86,400	44,514	59,998	55,000	28,136	31,833	28,850
32 Motor Vehicle Operations	14,766	9,015	9,450	32,489	31,500	28,700	4,069	11,333	10,350
33 Printing, Dup. & Binding	35,143	13,770	12,600	27,294	26,650	25,950	61,011	61,777	60,600
34 Utilities & Fuel							14,109	19,500	23,500
35 Communications	48,706	49,275	50,600	51,950	52,000	51,300	65,020	101,718 ²¹	75,260 ²¹
36 Maintenance & Repairs	5,817	10,001	11,000	4,964	7,204	6,000	20,944	35,672	35,000
37 Prof. Services & Memberships	10,669	12,203	13,850	10,523	11,181	11,785	36,471	44,957	34,900
38 Computer Services	2,475	1,539	2,500	1,765	1,285	1,500	3,300	1,585	1,775
39 Supplies	17,889	22,361	19,800	11,126	9,748	7,000	41,332	71,760	19,969
41 Rentals	16,375	17,331	25,500	49,304	69,500	55,678	1,178	12,910	64,703 ²²
42 Insurance & Interest		2,493	2,811		2,677	3,004		2,841	3,198
43 Awards									
44 Grants & Subsidies							(18,000)		
45 Mandatory Transfers									
46 Contractual & Special Services	15,343	26,960	34,000	52,754	51,103	40,000	4,808	52,642	69,872
47 Non-Mandatory Transfers	1,400	2,900	9,200	800	2,900	9,200	4,200	163,076	41,500
48 Service Department Credits							(120,338)	(357,705) ²¹	(16,200) ²¹
49 Other Expenditures	339			723			332	642	200
50-59 Stores for Resale							83,183	51,129	54,000
Total Operating & Miscellaneous	\$ 449,527	\$ 448,639	\$ 510,454	\$ 427,738	\$ 483,635	\$ 468,211	\$ 448,324	\$ 610,107	\$ 833,007
EQUIPMENT & CAPITAL OUTLAY									
61 Equipment	\$ 40,163	\$ 10,831	\$ 35,150	\$ 22,474	\$ 11,887	\$ 2,625	\$ 123,684	\$ 227,087	\$ 8,000 ²³
62 Minor Equipment	9,088	6,148	6,500	3,201	7,763		13,418	20,282	2,947
63 Library Books	9,380	8,335	10,000	3,107	5,410		1,465		1,200
64 Livestock									
71 Land									
72 Buildings-Capital Outlay							5,864		
73 Improvements other than Buildings									
Total Equipment & Capital Outlay	\$ 58,631	\$ 25,314	\$ 51,650	\$ 28,782	\$ 25,060	\$ 2,625	\$ 144,431	\$ 247,369	\$ 12,147
TOTAL OPERATING	\$ 508,158	\$ 473,953	\$ 562,104	\$ 456,520	\$ 508,695	\$ 470,836	\$ 592,755	\$ 857,476	\$ 845,154
TOTAL EXPENDITURES & TRANSFERS	\$ 1,380,342	\$ 1,378,971	\$ 1,563,571	\$ 1,081,363	\$ 1,218,883	\$ 1,259,093	\$ 1,502,597	\$ 1,920,396	\$ 1,932,508

THE UNIVERSITY OF TENNESSEE
 Unrestricted Educational and General Funds Expenditures by Object Classification
 Actual 1985, Probable 1986 and Proposed Budget 1987

Exhibit C
 Schedule 1
 (Cont.)

	University-wide Administration			Total Educ. & General Funds		
	Actual 1985	Probable 1986	Proposed Budget 1987	Actual 1985	Probable 1986	Proposed Budget 1987
<u>SALARIES AND WAGES</u>						
11 Admin. & Professional Salaries	\$ 4,208,033	\$ 5,000,393	\$ 5,582,330	\$ 18,671,844	\$ 21,445,407	\$ 24,289,449
12 Academic Salaries				112,782,035	122,857,098	139,912,255
13 GTA, GA, GRA	12,021	28,863	30,005	6,297,181	6,823,687	6,785,840
Total Professional Salaries	\$ 4,220,054	\$ 5,029,256	\$ 5,612,335	\$137,751,060	\$151,126,192	\$170,987,544
15 Total Summer School				\$ 2,819,203	\$ 2,840,307	\$ 2,918,684
16 Clerical & Supporting-Salaried	\$ 1,977,265	\$ 2,212,493	\$ 2,454,605	\$ 29,197,319	\$ 32,661,080	\$ 35,903,108
14 Student Employees-Salaried	(580)	953		91,929	87,235	127,944
Total Non-Exempt Salaries	\$ 1,976,685	\$ 2,213,446	\$ 2,454,605	\$ 29,289,248	\$ 32,748,315	\$ 36,031,052
17 Clerical & Supporting-Hourly	\$ 63,092	\$ 94,920	\$ 97,459	\$ 17,027,484	\$ 17,954,701	\$ 18,372,604
18 Student Employees-Hourly	124,964	116,374	155,186	2,415,802	2,707,047	2,634,737
Total Biweekly Wages	\$ 188,056	\$ 211,294	\$ 252,645	\$ 19,443,286	\$ 20,661,748	\$ 21,007,341
TOTAL SALARIES AND WAGES	\$ 6,384,795	\$ 7,453,996	\$ 8,319,585	\$189,302,797	\$207,376,562	\$230,944,621
<u>OPERATING & MISCELLANEOUS</u>						
19 Non-Wage Payments				\$ 179,855	\$ 74,434	\$ 213,024
21 Staff Benefits-Required	\$ 1,514,827	\$ 1,646,700	\$ 1,760,400	35,021,776	37,738,933	40,746,709
22 Staff Benefits-Optional	384,237	426,700	461,600	8,683,077	9,389,233	10,562,482
31 Travel	501,324	508,105	565,063	5,943,152	6,058,801	5,998,993
32 Motor Vehicle Operations	42,081	47,911	49,711	830,742	850,309	937,357
33 Printing, Dup. & Binding	573,728	629,225	598,470	2,976,573	3,316,344	3,205,729
34 Utilities & Fuel		5	5	12,201,304	12,697,110	14,166,729
35 Communications	530,676	586,202	637,064	5,000,870	5,073,208	4,852,857
36 Maintenance & Repairs	137,763	153,278	241,308	7,273,299	8,198,263	5,858,739
37 Prof. Services & Memberships	256,940	354,729	410,509	2,928,487	4,501,748	4,426,622
38 Computer Services	996,387	1,378,050	1,431,850	5,444,989	6,669,563	6,633,813
39 Supplies	276,116	293,958	311,397	11,416,883	12,122,999	11,372,011
41 Rentals	248,256	89,421	93,621	1,843,092	1,681,252	1,881,435
42 Insurance & Interest	7,588	81,250	102,050	933,972	1,954,229	1,982,397
43 Awards	43,159	50,750	53,000	5,535,064	5,099,866	6,362,216
44 Grants & Subsidies	5,000	8,265	10,125	2,375,691	2,260,097	2,019,359
45 Mandatory Transfers	31,219			1,377,341	2,831,318	3,064,734
46 Contractual & Special Services	571,884	637,821	544,820	4,141,439	4,098,710	6,769,687
47 Non-Mandatory Transfers	785,460	(2,270,126)	(5,000,000) ⁹	(1,139,272)	(3,972,150)	(3,873,487)
48 Service Department Credits	(41,056)	(10,000)	(11,000)	(4,131,275)	(5,036,386)	(3,699,552)
49 Other Expenditures	83,490	7,327	6,422	44,165	928,533	2,541,637
50-59 Stores for Resale				1,698,604	1,325,510	1,378,824
Total Operating & Miscellaneous	\$ 6,949,079	\$ 4,619,571	\$ 2,266,415	\$110,579,828	\$117,861,924	\$127,402,295
<u>EQUIPMENT & CAPITAL OUTLAY</u>						
61 Equipment	\$ 390,298	\$ 355,047	\$ 100,000	\$ 8,473,949	\$ 9,382,881	\$ 4,820,872
62 Minor Equipment	53,059	24,598		1,404,329	1,100,908	298,276
63 Library Books				3,330,191	3,622,375	2,798,863
64 Livestock				161,864		
71 Land					32,000	
72 Buildings-Capital Outlay	41,752	23,788		1,581,957	1,392,407	645,000
73 Improvements other than Buildings				204,658	3,800	
Total Equipment & Capital Outlay	\$ 485,109	\$ 403,433	\$ 100,000	\$ 15,156,948	\$ 15,534,371	\$ 8,563,011
TOTAL OPERATING	\$ 7,434,188	\$ 5,023,004	\$ 2,366,415	\$125,736,776	\$133,396,295	\$135,965,306
TOTAL EXPENDITURES & TRANSFERS	\$13,818,983	\$12,477,000	\$10,686,000	\$315,039,573	\$340,772,857	\$366,909,927

THE UNIVERSITY OF TENNESSEE
Auxiliary Enterprises Funds Expenditures by Object Classification
Actual 1985, Probable 1986 and Proposed Budget 1987

Exhibit C
Schedule 2

	Chattanooga			Knoxville			Martin		
	Actual 1985	Probable 1986	Proposed Budget 1987	Actual 1985	Probable 1986	Proposed Budget 1987	Actual 1985	Probable 1986	Proposed Budget 1987
SALARIES AND WAGES									
11 Admin. & Professional Salaries	\$ 242,030	\$ 206,193	\$ 205,621	\$ 2,537,855	\$ 2,476,592	\$ 2,650,551	\$ 192,333	\$ 218,926	\$ 235,335
12 Academic Salaries									
13 GTA, GA, GRA				82,698	50,814	48,758	457	2,119	7,200
Total Professional Salaries	\$ 242,030	\$ 206,193	\$ 205,621	\$ 2,620,553	\$ 2,527,406	\$ 2,699,309	\$ 192,790	\$ 221,045	\$ 242,535
15 Total Summer School									
16 Clerical & Supporting-Salaried	\$ 98,789	\$ 108,832	\$ 150,441	\$ 1,855,654 ²⁴	\$ 1,487,875	\$ 1,498,577	\$ 251,898	\$ 245,968	\$ 253,813
14 Student Employees-Salaried				517,345	537,764	535,611	20,358	23,835	12,300
Total Non-Exempt Salaries	\$ 98,789	\$ 108,832	\$ 150,441	\$ 2,372,999	\$ 2,025,639	\$ 2,034,188	\$ 272,256	\$ 269,803	\$ 266,113
17 Clerical & Supporting-Hourly	\$ 555,993	\$ 479,813	\$ 488,932	\$ 4,944,692 ²⁴	\$ 4,414,648	\$ 4,388,938	\$ 595,708	\$ 648,432	\$ 718,542
18 Student Employees-Hourly	110,990	197,060	285,433	1,728,183	1,713,604	1,669,995	528,718	395,400	384,000
Total Biweekly Wages	\$ 666,983	\$ 676,873	\$ 774,365	\$ 6,672,875	\$ 6,128,252	\$ 6,058,933	\$ 1,124,426	\$ 1,043,832	\$ 1,102,542
TOTAL SALARIES AND WAGES	\$ 1,007,802	\$ 991,898	\$ 1,130,427	\$11,666,427	\$10,681,297	\$10,792,430	\$ 1,589,472	\$ 1,534,680	\$ 1,611,190
OPERATING & MISCELLANEOUS									
19 Non-Wage Payments				\$ 38,166	\$ 40,031	\$ 39,540	\$ 116,374	\$ 112,560	\$ 102,195
21 Staff Benefits-Required	\$ 146,977	\$ 128,357	\$ 132,016	1,650,636	1,535,114	1,635,656	186,864	190,595	211,120
22 Staff Benefits-Optional	40,367	70,170	71,485	630,868	528,977	503,996	80,098	77,095	84,900
31 Travel	4,844	8,772	10,300	1,588,633	1,469,443	1,140,650	5,045	10,615	12,600
32 Motor Vehicle Operations	9,336	9,920	13,560	127,493	104,078	127,210	6,113	6,200	7,050
33 Printing, Dup. & Binding	18,817	17,250	29,250	517,651	527,483	524,000	11,580	13,150	17,350
34 Utilities & Fuel	398,295	439,717	537,476	2,748,660	2,834,062	3,014,894	829,073	798,900	812,900
35 Communications	99,640	107,830	108,637	1,132,674	1,141,126	1,124,464	338,686	362,646	353,146
36 Maintenance & Repairs	73,618	258,357	56,750	2,331,131	2,853,659	2,859,695	475,780	453,180	554,861
37 Prof. Services & Memberships	3,489	2,845	3,670	425,707	453,098	280,538	8,955	11,120	10,650
38 Computer Services	13,580		1,450	151,519 ²⁴	68,548	71,000	13,580	14,300	16,300
39 Supplies	74,792	69,200	73,375	1,580,655	1,445,372	1,296,865	303,732	292,500	340,855
41 Rentals	19,240	23,950	28,100	394,839	533,347	556,433	51,766	22,818	27,900
42 Insurance & Interest		200	600	168,661	220,853	269,036	17,936	36,262	64,500
43 Awards	26,883	35,445	44,030	1,153,108	156,577 ²⁵	1,349,300	29,980	37,800	41,000
44 Grants & Subsidies				(16,401)	1,025	1,000			
45 Mandatory Transfers	542,613	621,900	732,628	3,526,294	3,677,552	3,669,420	435,430	478,451	400,468
46 Contractual & Special Services	154,197	219,973	225,703	823,045	786,262	874,077	379,085	258,139	195,202
47 Non-Mandatory Transfers	253,058	66,435	255,144	2,153,668	2,006,638	1,731,410	566,605	74,554	184,697
48 Service Department Credits	(54,966)	(73,956)	(75,522)	(521,382) ²⁴			(501)	(12,200)	
49 Other Expenditures	43,934	56,029	63,600	460,798	2,079,494	2,175,120	30,203	128,390	194,677
50-59 Stores for Resale	1,955,920	1,921,003	2,439,799	10,283,256	11,909,765 ²⁵	10,792,815	2,210,934	2,074,990	2,063,000
Total Operating & Miscellaneous	\$ 3,824,634	\$ 3,983,397	\$ 4,752,051	\$31,349,679	\$34,372,504	\$34,037,119	\$ 6,097,318	\$ 5,442,065	\$ 5,695,371
EQUIPMENT & CAPITAL OUTLAY									
61 Equipment	\$ 10,540	\$ 41,372	\$ 47,619	\$ 286,574	\$ 427,506	\$ 846,975	\$ 59,369	\$ 23,601	\$ 137,971
62 Minor Equipment	14,469			140,616	203,568	231,100	48,597	30,150	48,000
63 Library Books									
64 Livestock									
71 Land									
72 Buildings-Capital Outlay				261,911					
73 Improvements other than Buildings				82,995			35,025	36,456	47,900
Total Equipment & Capital Outlay	\$ 25,009	\$ 41,372	\$ 47,619	\$ 772,096	\$ 631,074	\$ 1,078,075	\$ 142,991	\$ 90,207	\$ 233,871
TOTAL OPERATING	\$ 3,849,643	\$ 4,024,769	\$ 4,799,670	\$32,121,775	\$35,003,578	\$35,115,194	\$ 6,240,309	\$ 5,532,272	\$ 5,929,242
TOTAL EXPENDITURES & TRANSFERS	\$ 4,857,445	\$ 5,016,667	\$ 5,930,097	\$43,788,202	\$45,684,875	\$45,907,624	\$ 7,829,781	\$ 7,066,952	\$ 7,540,432

THE UNIVERSITY OF TENNESSEE
Auxiliary Enterprises Funds Expenditures by Object Classification
Actual 1985, Probable 1986 and Proposed Budget 1987

Exhibit C
Schedule 2
(Cont.)

	Space Institute			UT, Memphis-Other Specialized Units			Total Auxiliary Enterprises Funds		
	Actual 1985	Probable 1986	Proposed Budget 1987	Actual 1985	Probable 1986	Proposed Budget 1987	Actual 1985	Probable 1986	Proposed Budget 1987
SALARIES AND WAGES									
11 Admin. & Professional Salaries	\$ 832			\$ 203,688	\$ 250,666	\$ 269,473	\$ 3,176,738	\$ 3,152,377	\$ 3,360,980
12 Academic Salaries									
13 GTA, GA, GRA							83,155	52,933	55,958
Total Professional Salaries	\$ 832			\$ 203,688	\$ 250,666	\$ 269,473	\$ 3,259,893	\$ 3,205,310	\$ 3,416,938
15 Total Summer School									
16 Clerical & Supporting-Salaried				\$ 33,111	\$ 28,602	\$ 29,806	\$ 2,239,452	\$ 1,871,277	\$ 1,932,637
14 Student Employees-Salaried							537,703	561,599	547,911
Total Non-Exempt Salaries				\$ 33,111	\$ 28,602	\$ 29,806	\$ 2,777,155	\$ 2,432,876	\$ 2,480,548
17 Clerical & Supporting-Hourly	\$ 72,630	\$ 68,150	\$ 68,823	\$ 396,971	\$ 506,753	\$ 552,324	\$ 6,565,994	\$ 6,117,796	\$ 6,217,559
18 Student Employees-Hourly				3,063	15,253	19,838	2,370,954	2,321,317	2,359,266
Total Biweekly Wages	\$ 72,630	\$ 68,150	\$ 68,823	\$ 400,034	\$ 522,006	\$ 572,162	\$ 8,936,948	\$ 8,439,113	\$ 8,576,825
TOTAL SALARIES AND WAGES	\$ 73,462	\$ 68,150	\$ 68,823	\$ 636,833	\$ 801,274	\$ 871,441	\$ 14,973,996	\$ 14,077,299	\$ 14,474,311
OPERATING & MISCELLANEOUS									
19 Non-Wage Payments							\$ 154,540	\$ 152,591	\$ 141,735
21 Staff Benefits-Required	\$ 12,462	\$ 12,050	\$ 12,184	\$ 113,238	\$ 136,398	\$ 149,255	2,110,177	2,002,514	2,140,231
22 Staff Benefits-Optional	6,609	7,567	7,673	36,890	41,215	45,377	794,832	725,024	713,431
31 Travel	30			6,954	8,493	9,900	1,605,506	1,497,323	1,173,450
32 Motor Vehicle Operations	96	50		295	350	350	143,333	120,598	148,170
33 Printing, Dup. & Binding				398	1,186	1,050	548,446	559,069	571,650
34 Utilities & Fuel				179,287	204,600	218,370	4,155,315	4,277,279	4,583,640
35 Communications	1,204	1,200	1,200	233,880	264,572	279,166	1,806,084	1,877,374	1,866,613
36 Maintenance & Repairs	420	625		108,724	71,771	91,500	2,989,673	3,637,592	3,562,806
37 Prof. Services & Memberships	225			1,285	1,685	1,475	439,661	468,748	296,333
38 Computer Services				4,129	3,830	4,700	182,808	86,678	93,450
39 Supplies	1,662	4,350	4,400	78,538	123,796	103,547	2,039,379	1,935,218	1,819,042
41 Rentals	2,029	1,400	1,400	(23,212)	13,126	27,826	444,662	594,641	641,659
42 Insurance & Interest	455			5,312	8,850	9,500	192,364	266,165	343,636
43 Awards				207	174		1,210,178	229,996	1,434,330
44 Grants & Subsidies				1,887	435	1,000	(14,514)	1,460	2,000
45 Mandatory Transfers				372,434	385,402	364,919	4,886,016	5,172,888	5,177,035
46 Contractual & Special Services	9,245	9,583	9,600	37,703	25,740	39,130	1,394,030	1,290,139	1,334,112
47 Non-Mandatory Transfers	(2,400)	(34,975)	(43,480)	125,793	5,402	30,000	3,096,724	2,118,054	2,157,771
48 Service Department Credits				(2,331)	(4,000)	(67,786)	(579,180)	(90,156)	(143,308)
49 Other Expenditures				1,650	1,521	1,225	536,585	2,265,434	2,434,622
50-59 Stores for Resale	113,584	74,375	72,000	1,934,927	1,836,272	1,884,392	16,498,621	17,816,405	17,252,006
Total Operating & Miscellaneous	\$ 145,621	\$ 76,250	\$ 64,977	\$ 3,217,988	\$ 3,130,818	\$ 3,194,896	\$ 44,635,240	\$ 47,005,034	\$ 47,744,414
EQUIPMENT & CAPITAL OUTLAY									
61 Equipment		\$ 800	\$ 9,300	\$ 24,117	\$ 42,894	\$ 43,500	\$ 380,600	\$ 536,173	\$ 1,085,365
62 Minor Equipment				14,768	12,697	4,130	218,450	246,415	283,230
63 Library Books					600	200		600	200
64 Livestock									
71 Land									
72 Buildings-Capital Outlay							261,911		
73 Improvements other than Buildings							118,020	36,456	47,900
Total Equipment & Capital Outlay		\$ 800	\$ 9,300	\$ 38,885	\$ 56,191	\$ 47,830	\$ 978,981	\$ 819,644	\$ 1,416,695
TOTAL OPERATING	\$ 145,621	\$ 77,050	\$ 74,277	\$ 3,256,873	\$ 3,187,009	\$ 3,242,726	\$ 45,614,221	\$ 47,824,678	\$ 49,161,109
TOTAL EXPENDITURES & TRANSFERS	\$ 219,083	\$ 145,200	\$ 143,100	\$ 3,893,706	\$ 3,988,283	\$ 4,114,167	\$ 60,588,217	\$ 61,901,977	\$ 63,635,420

THE UNIVERSITY OF TENNESSEE
 Hospitals Funds Expenditures by Object Classification
 Memorial Hospital and William F. Bowld Hospital
 Actual 1985, Probable 1986 and Proposed Budget 1987

Exhibit C
 Schedule 3

	Memorial Hospital			William F. Bowld Hospital		
	Actual 1985	Probable 1986	Proposed Budget 1987	Actual 1985	Probable 1986	Proposed Budget 1987
<u>SALARIES AND WAGES</u>						
11 Admin. & Professional Salaries	\$ 9,080,617	\$ 9,801,978	\$ 10,707,346	\$ 2,593,226	\$ 2,101,370	\$ 2,158,003
12 Academic Salaries					560,000	604,800
13 GTA, GA, GRA						
Total Professional Salaries	<u>\$ 9,080,617</u>	<u>\$ 9,801,978</u>	<u>\$ 10,707,346</u>	<u>\$ 2,593,226</u>	<u>\$ 2,661,370</u>	<u>\$ 2,762,803</u>
15 Total Summer School						
16 Clerical & Supporting-Salaried	\$ 104,443	\$ 117,539	\$ 74,704	\$ 90,541	\$ 77,979	\$ 40,463
14 Student Employees-Salaried	34,410	6,000	30,000			
Total Non-Exempt Salaries	<u>\$ 138,853</u>	<u>\$ 123,539</u>	<u>\$ 104,704</u>	<u>\$ 90,541</u>	<u>\$ 77,979</u>	<u>\$ 40,463</u>
17 Clerical & Supporting-Hourly	\$28,258,045	\$29,785,490	\$ 31,267,462	\$ 5,632,121	\$ 5,430,349	\$ 6,128,216
18 Student Employees-Hourly	26,737			2,345	8,935	8,935
Total Biweekly Wages	<u>\$28,284,782</u>	<u>\$29,785,490</u>	<u>\$ 31,267,462</u>	<u>\$ 5,634,466</u>	<u>\$ 5,439,284</u>	<u>\$ 6,137,151</u>
TOTAL SALARIES AND WAGES	<u>\$37,504,252</u>	<u>\$39,711,007</u>	<u>\$ 42,079,512</u>	<u>\$ 8,318,233</u>	<u>\$ 8,178,633</u>	<u>\$ 8,940,417</u>
<u>OPERATING & MISCELLANEOUS</u>						
19 Non-Wage Payments			\$ 101,671			
21 Staff Benefits-Required	\$ 6,471,939	\$ 6,549,683	7,059,869	\$ 1,345,755	\$ 1,403,144	\$ 1,442,888
22 Staff Benefits-Optional	1,925,584	1,983,165	2,067,633	348,076	331,489	325,636
31 Travel	247,676	233,820	238,670	25,421	29,348	28,848
32 Motor Vehicle Operations	85,994	89,652	118,854	5,621	4,433	4,433
33 Printing, Dup. & Binding	150,174	155,410	198,027	32,512	33,255	35,405
34 Utilities & Fuel	2,627,321	2,819,328	2,957,555	633,763	648,667	648,667
35 Communications	366,304	347,874	359,111	199,972	182,373	172,245
36 Maintenance & Repairs	2,931,986	1,736,539	2,702,499	280,704	526,350	285,761
37 Prof. Services & Memberships	3,338,881	3,923,402	4,204,313	491,344	255,017	255,017
38 Computer Services	747,690	897,942	1,138,991	120,453	119,026	71,414
39 Supplies	5,282,329	5,493,026	5,915,754	1,027,229	1,163,956	980,634
41 Rentals	563,186	605,822	559,213	521,149	572,488	572,488
42 Insurance & Interest	792,359	1,393,640	1,404,523	1,002,346	525,045	460,545
43 Awards	231	9,882	7,096	372	495	495
44 Grants & Subsidies				1,583		
45 Mandatory Transfers	5,967,079	8,253,078	8,687,844	106,624	202,127	204,000
46 Contractual & Special Services	1,720,734	474,638 ²⁶	1,258,846	3,202,551	2,525,737	2,877,666
47 Non-Mandatory Transfers	3,708,357	1,644,200	1,459,500	562,694	2,154,700	1,228,500
48 Service Department Credits	(2,054,909)	(648) ²⁷	(571) ²⁷	(25,574)	(898,304)	(898,304)
49 Other Expenditures	157,972	44,106	44,850	1,525,684	1,521,719	1,306,628
50-59 Stores for Resale	11,727,119	12,991,487	14,460,461	2,819,244	3,052,607	2,971,726
Total Operating & Miscellaneous	<u>\$46,758,006</u>	<u>\$49,646,046</u>	<u>\$ 54,944,709</u>	<u>\$14,227,523</u>	<u>\$14,353,672</u>	<u>\$12,974,692</u>
<u>EQUIPMENT & CAPITAL OUTLAY</u>						
61 Equipment	\$ 1,453,404	\$ 474,048	\$ 3,001,047		\$ 546,095	\$ 462,300
62 Minor Equipment	962,922	150,829	176,241	\$ 52,130	32,152	15,489
63 Library Books	958	2,553	3,674		450	450
64 Livestock						
71 Land						
72 Buildings-Capital Outlay	478,078					
73 Improvements other than Buildings	172,024		10,867		279,800	
Total Equipment & Capital Outlay	<u>\$ 3,067,386</u>	<u>\$ 627,430</u>	<u>\$ 3,191,829</u>	<u>\$ 52,130</u>	<u>\$ 858,497</u>	<u>\$ 478,239</u>
TOTAL OPERATING	<u>\$49,825,392</u>	<u>\$50,273,476</u>	<u>\$ 58,136,538</u>	<u>\$14,279,653</u>	<u>\$15,212,169</u>	<u>\$13,452,931</u>
TOTAL EXPENDITURES & TRANSFERS	<u>\$87,329,644</u>	<u>\$89,984,483</u>	<u>\$100,216,050</u>	<u>\$22,597,886</u>	<u>\$23,390,802</u>	<u>\$22,393,348</u>

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1985, Probable 1986 and Proposed Budget 1987

Exhibit C
Schedule 3
(Cont.)

	Total Hospitals Funds			Total University		
	Actual 1985	Probable 1986	Proposed Budget 1987	Actual 1985	Probable 1986	Proposed Budget 1987
SALARIES AND WAGES						
11 Admin. & Professional Salaries	\$ 11,673,843	\$ 11,903,348	\$ 12,865,349	\$ 33,522,425	\$ 36,501,132	\$ 40,515,778
12 Academic Salaries		560,000	604,800	112,782,035	123,417,098	140,517,055
13 GTA, GA, GRA				6,380,336	6,876,620	6,841,798
Total Professional Salaries	<u>\$ 11,673,843</u>	<u>\$ 12,463,348</u>	<u>\$ 13,470,149</u>	<u>\$152,684,796</u>	<u>\$166,794,850</u>	<u>\$187,874,631</u>
15 Total Summer School				<u>\$ 2,819,203</u>	<u>\$ 2,840,307</u>	<u>\$ 2,918,684</u>
16 Clerical & Supporting-Salaried	\$ 194,984	\$ 195,518	\$ 115,167	\$ 31,631,755	\$ 34,727,875	\$ 37,950,912
14 Student Employees-Salaried	34,410	6,000	30,000	664,042	654,834	705,855
Total Non-Exempt Salaries	<u>\$ 229,394</u>	<u>\$ 201,518</u>	<u>\$ 145,167</u>	<u>\$ 32,295,797</u>	<u>\$ 35,382,709</u>	<u>\$ 38,656,767</u>
17 Clerical & Supporting-Hourly	\$ 33,890,166	\$ 35,215,839	\$ 37,395,678	\$ 57,483,644	\$ 59,288,336	\$ 61,985,841
18 Student Employees-Hourly	29,082	8,935	8,935	4,815,838	5,037,299	5,002,938
Total Biweekly Wages	<u>\$ 33,919,248</u>	<u>\$ 35,224,774</u>	<u>\$ 37,404,613</u>	<u>\$ 62,299,482</u>	<u>\$ 64,325,635</u>	<u>\$ 66,988,779</u>
TOTAL SALARIES AND WAGES	<u>\$ 45,822,485</u>	<u>\$ 47,889,640</u>	<u>\$ 51,019,929</u>	<u>\$250,099,278</u>	<u>\$269,343,501</u>	<u>\$296,438,861</u>
OPERATING & MISCELLANEOUS						
19 Non-Wage Payments			\$ 101,671	\$ 334,395	\$ 227,025	\$ 456,430
21 Staff Benefits-Required	\$ 7,817,694	\$ 7,952,827	8,502,757	44,949,647	47,694,274	51,389,697
22 Staff Benefits-Optional	2,273,660	2,314,654	2,393,269	11,751,569	12,428,911	13,669,182
31 Travel	273,097	263,168	267,518	7,821,755	7,819,292	7,439,961
32 Motor Vehicle Operations	91,615	94,085	123,287	1,065,690	1,064,992	1,208,794
33 Printing, Dup. & Binding	182,686	188,665	233,432	3,707,705	4,064,078	4,010,811
34 Utilities & Fuel	3,261,084	3,467,995	3,606,222	19,617,703	20,442,384	22,356,591
35 Communications	566,276	530,247	531,356	7,373,230	7,480,829	7,250,826
36 Maintenance & Repairs	3,212,690	2,262,889	2,988,260	13,475,662	14,098,744	12,409,805
37 Prof. Services & Memberships	3,830,225	4,178,419	4,459,330	7,198,373	9,148,915	9,182,285
38 Computer Services	868,143	1,016,968	1,210,405	6,495,940	7,773,209	7,937,668
39 Supplies	6,309,558	6,656,982	6,896,388	19,765,820	20,715,199	20,087,441
41 Rentals	1,084,335	1,178,310	1,131,701	3,372,089	3,454,203	3,654,795
42 Insurance & Interest	1,794,705	1,918,685	1,865,068	2,921,041	4,139,079	4,191,101
43 Awards	603	10,377	7,591	6,745,845	5,340,239	7,804,137
44 Grants & Subsidies	1,583			2,362,760	2,261,557	2,021,359
45 Mandatory Transfers	6,073,703	8,455,205	8,891,844	12,337,060	16,459,411	17,133,613
46 Contractual & Special Services	4,923,285	3,000,375	4,136,512	10,458,754	8,389,224	12,240,311
47 Non-Mandatory Transfers	4,271,051	3,798,900	2,688,000	6,228,503	1,944,804	972,284
48 Service Department Credits	(2,080,483)	(898,952)	(898,875)	(6,790,938)	(6,025,494)	(4,741,735)
49 Other Expenditures	1,683,656	1,565,825	1,351,478	2,264,406	4,759,792	6,327,737
50-59 Stores for Resale	14,546,363	16,044,094	17,432,187	32,743,588	35,186,009	36,063,017
Total Operating & Miscellaneous	<u>\$ 60,985,529</u>	<u>\$ 63,999,718</u>	<u>\$ 67,919,401</u>	<u>\$216,200,597</u>	<u>\$228,866,676</u>	<u>\$243,066,110</u>
EQUIPMENT & CAPITAL OUTLAY						
61 Equipment	\$ 1,453,404	\$ 1,020,143	\$ 3,463,347	\$ 10,307,953	\$ 10,939,197	\$ 9,369,584
62 Minor Equipment	1,015,052	182,981	191,730	2,637,831	1,530,304	773,236
63 Library Books	958	3,003	4,124	3,331,149	3,625,978	2,803,187
64 Livestock				161,864		
71 Land					32,000	
72 Buildings-Capital Outlay	478,078			2,321,946	1,392,407	645,000
73 Improvements other than Buildings	172,024	279,800	10,867	494,702	320,056	58,767
Total Equipment & Capital Outlay	<u>\$ 3,119,516</u>	<u>\$ 1,485,927</u>	<u>\$ 3,670,068</u>	<u>\$ 19,255,445</u>	<u>\$ 17,839,942</u>	<u>\$ 13,649,774</u>
TOTAL OPERATING	<u>\$ 64,105,045</u>	<u>\$ 65,485,645</u>	<u>\$ 71,589,469</u>	<u>\$235,456,042</u>	<u>\$246,706,618</u>	<u>\$256,715,884</u>
TOTAL EXPENDITURES & TRANSFERS	<u>\$109,927,530</u>	<u>\$113,375,285</u>	<u>\$122,609,398</u>	<u>\$485,555,320</u>	<u>\$516,050,119</u>	<u>\$553,154,745</u>

THE UNIVERSITY OF TENNESSEE
UNRESTRICTED CURRENT FUNDS
SOURCES AND USES OF TOTAL RESOURCES
AS BUDGETED FOR FISCAL YEAR ENDING JUNE 30, 1987

Exhibit D

USES OF RESOURCES

BUDGETED RESOURCES BY SOURCE

	Amount	%
State Appropriations	\$246,128,000	44.4%
Tuition and Fees	68,041,000	12.3
Sales of Auxilliary Enterprises	64,182,000	11.5
Sales & Svcs. of Educ. Activities	16,596,000	3.0
Gifts, Grants and Contracts	12,102,000	2.2
Federal Appropriations	10,986,000	2.0
Hospitals	124,788,000	22.5
All Other Resources	11,882,000	2.1
TOTAL	\$554,705,000	100.0%

By Expenditure Function

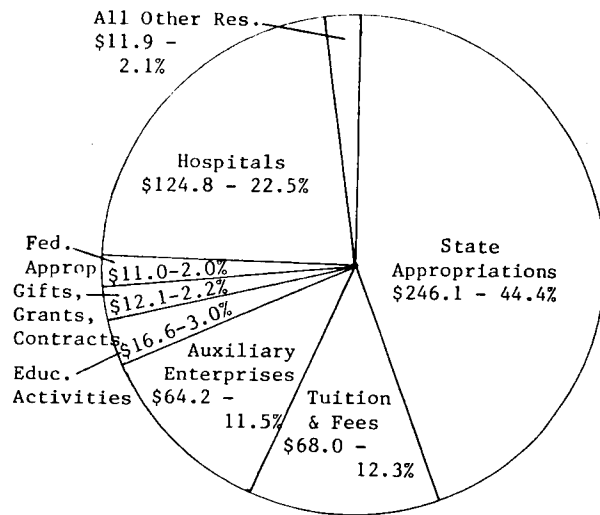
	Amount	%
Instruction and Acad. Support	\$171,118,000	30.8%
Auxiliary Enterprises	63,635,000	11.5
Staff Benefits	57,566,000	10.4
Institutional Support	37,347,000	6.7
Operation and Maint. of Plant	30,805,000	5.6
Public Service	27,737,000	5.0
Research	18,567,000	3.3
Hospitals	124,788,000	22.5
Student Services, Scholarships & Fellowships, & Other	23,142,000	4.2
TOTAL	\$554,705,000	100.0%

By Type Of Expenditure

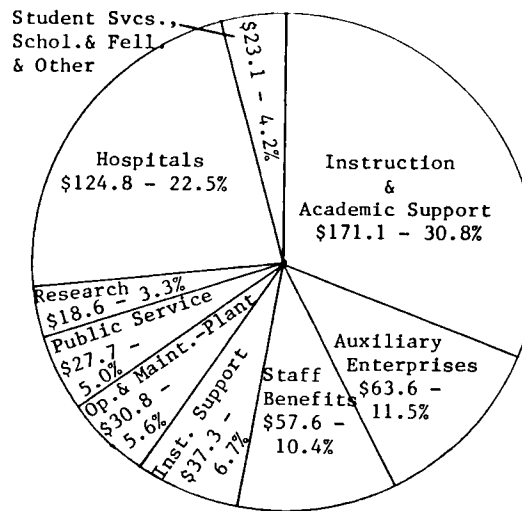
	Amount	%
Professional Salaries	\$190,793,000	34.4%
Clerical & Supporting Salaries and Wages	105,646,000	19.0
Operating and Miscellaneous	244,616,000	44.1
Equipment and Capital Outlay	13,650,000	2.5
TOTAL	\$554,705,000	100.0%

-23-

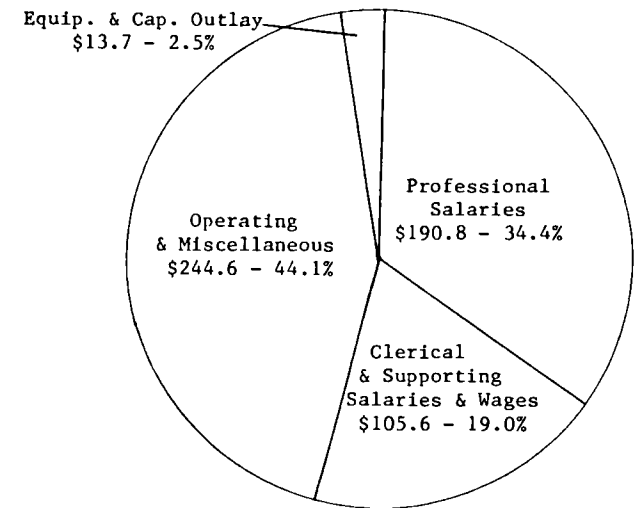
(In Millions of Dollars)



(In Millions of Dollars)



(In Millions of Dollars)



THE UNIVERSITY OF TENNESSEE
 UNRESTRICTED CURRENT FUNDS
 SOURCES AND USES OF INCREASED RESOURCES
 PROPOSED BUDGET FOR FY 1986-87 OVER PROBABLE FOR FY 1985-86

USES OF INCREASED RESOURCES

INCREASED RESOURCES BY SOURCE

	Amount	%
Tuition and Fees	\$ 5,572,000	15.5%
State Appropriations	24,326,000	67.7
Sales of Auxiliary Enterprises	1,870,000	5.2
Hospitals	5,332,000	14.8
All Other Sources	(1,145,000)	(3.2)
TOTAL	\$ 35,955,000	100.0%

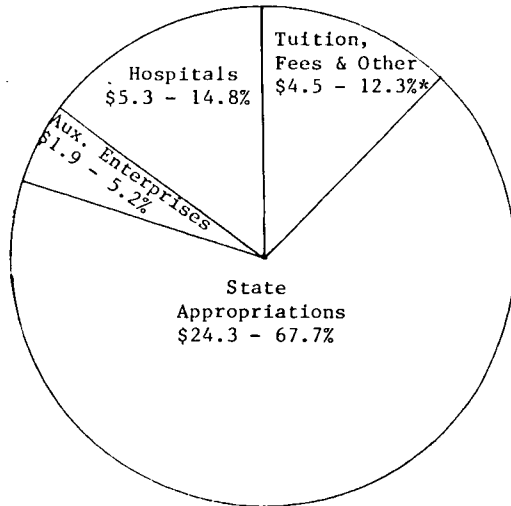
By Expenditure Function

	Amount	%
Instruction	\$ 10,978,000	30.5%
Staff Benefits	5,093,000	14.2
Institutional Support	3,210,000	8.9
Public Service	1,996,000	5.5
Operation & Maintenance of Plant	544,000	1.5
Research	524,000	1.5
Academic Support	486,000	1.4
Student Services, Scholarships and Fellowships, Misc. Exp. & Transfers	6,059,000	16.9
Auxiliary Enterprises	1,733,000	4.8
Hospitals	5,332,000	14.8
TOTAL	\$ 35,955,000	100.0%

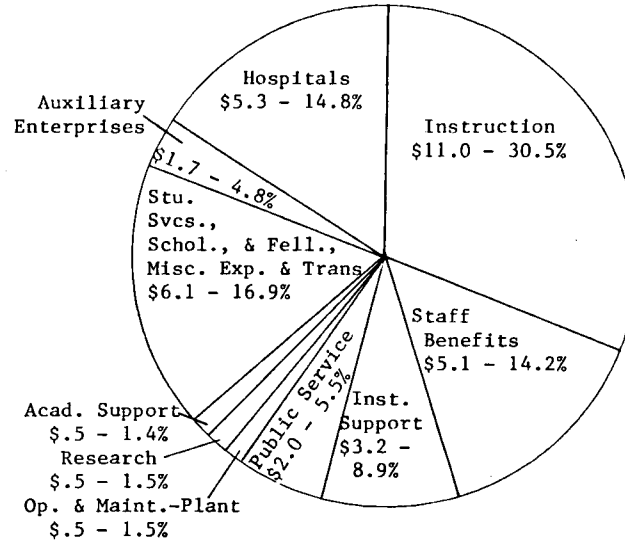
By Type of Expenditure

	Amount	%
Salaries and Wages	\$ 26,751,000	74.4%
Operating and Other	9,204,000	25.6
TOTAL	\$ 35,955,000	100.0%

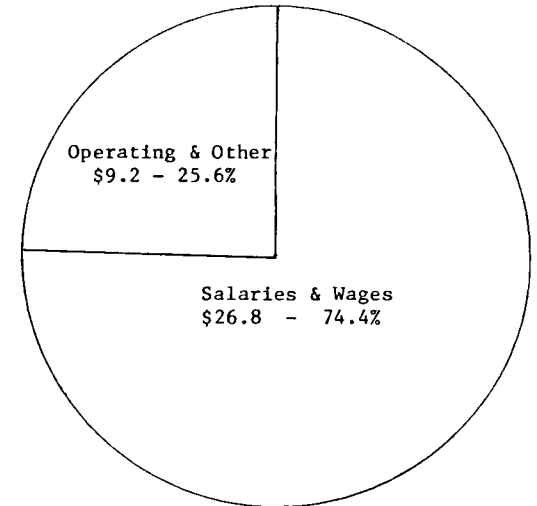
(In Millions of Dollars)



(In Millions of Dollars)



(In Millions of Dollars)



*Tuition & Fees \$5.6 15.5%
 Other Sources (1.1) (3.2%)
 Net Increase \$4.5 12.3%

(Represents net gain from Tuition & Fees after off-setting loss in other revenues.)

Appendices

THE UNIVERSITY OF TENNESSEE
Budget Summary
Statement of Hospitals Funds Revenues, Expenditures and Transfers
Memorial Hospital and William F. Bowld Hospital
Actual 1985, Probable 1986 and Proposed Budget 1987

Appendix I
Exhibit A

	Memorial Hospital			William F. Bowld Hospital		
	Actual 1985	Probable 1986	Proposed Budget 1987	Actual 1985	Probable 1986	Proposed Budget 1987
REVENUES						
Services to Patients	\$83,628,142	\$92,299,103	\$ 98,654,673	\$25,730,942	\$25,965,506	\$25,384,000
Auxiliary Enterprises	2,826,755	3,278,067	3,099,128	368,226	365,351	365,300
Other Services	665,739	466,999	466,929	(2,900,180)	(2,918,582)	(3,182,000)
Total Revenues	<u>\$87,120,636</u>	<u>\$96,044,169</u>	<u>\$102,220,730</u>	<u>\$23,198,988</u>	<u>\$23,412,275</u>	<u>\$22,567,300</u>
EXPENDITURES						
Administration	\$ 7,098,787	\$ 7,205,349	\$ 7,769,428	\$ 2,723,742	\$ 2,949,224	\$ 2,766,353
Nursing Division	18,350,658	19,004,912	20,049,178	4,090,909	3,398,327	3,683,933
Ancillary Services-General	4,974,722	5,483,659	7,241,390	56,394	66,031	67,860
Ancillary Services-Patient Care	30,078,089	32,112,835	33,925,104	8,161,981	8,428,514	7,896,673
Outpatient Services	3,788,739	4,002,146	4,267,894	201,723	228,835	252,056
General Services	6,120,743	6,854,379	8,847,559	2,430,271	2,812,801	3,046,369
Renal Services				665,010	456,795	432,605
Offsite Patient Care						
Auxiliary Enterprises	1,152,479	1,108,220	1,131,795	338,758	367,163	367,163
Other Expenses	<u>6,089,991</u>	<u>4,315,705</u>	<u>6,836,358</u>	<u>3,259,780</u>	<u>2,326,285</u>	<u>2,447,836</u>
Total Expenditures	<u>\$77,654,208</u>	<u>\$80,087,205</u>	<u>\$ 90,068,706</u>	<u>\$21,928,568</u>	<u>\$21,033,975</u>	<u>\$20,960,848</u>
MANDATORY TRANSFERS (IN)/OUT	5,967,079	8,253,078	8,687,844	106,624	202,127	204,000
NON-MANDATORY TRANSFERS (IN)/OUT	3,708,357	1,644,200	1,459,500	562,694	2,154,700	1,228,500
TOTAL EXPENDITURES & TRANSFERS	<u>\$87,329,644</u>	<u>\$89,984,483</u>	<u>\$100,216,050</u>	<u>\$22,597,886</u>	<u>\$23,390,802</u>	<u>\$22,393,348</u>
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES AND TRANSFERS	\$ (209,008)	\$ 6,059,686	\$ 2,004,680	\$ 601,102	\$ 21,473	\$ 173,952
Fund Balance at Beginning of Year	<u>23,125,277</u>	<u>22,916,269</u>	<u>28,975,955</u>	<u>(1,314,243)</u>	<u>(713,141)</u>	<u>(691,668)</u>
Fund Balance at End of Year	<u>\$22,916,269</u>	<u>\$28,975,955</u>	<u>\$ 30,980,635</u>	<u>\$ (713,141)</u>	<u>\$ (691,668)</u>	<u>\$ (517,716)</u>

THE UNIVERSITY OF TENNESSEE
Budget Summary
Auxiliary Enterprises Funds

	Actual 1985	Probable 1986	Proposed Budget 1987
REVENUES			
Housing	\$17,820,176	\$18,066,906	\$18,929,425
Food Service	13,063,950	13,731,923	14,631,285
Bookstores	13,904,385	13,108,863	13,788,916
Parking Authorities	2,778,187	2,851,350	2,904,272
Athletics	11,073,485	12,837,951	12,127,520
Other Auxiliary Enterprises ^a	1,802,741	1,714,904	1,800,925
Total Revenues	<u>\$60,442,924</u>	<u>\$62,311,897</u>	<u>\$64,182,343</u>
EXPENDITURES			
Housing	\$13,530,722	\$14,016,564	\$15,005,211
Food Service	12,562,019	13,262,572	13,677,260
Bookstores	12,904,152	12,081,804	13,138,652
Parking Authorities	2,125,334	2,214,384	2,354,201
Athletics	10,096,667	11,613,283	10,728,084
Other Auxiliary Enterprises ^a	1,386,583	1,422,428	1,397,206
Total Expenditures	<u>\$52,605,477</u>	<u>\$54,611,035</u>	<u>\$56,300,614</u>
MANDATORY TRANSFERS (IN)/OUT			
Housing	\$ 2,734,144	\$ 2,888,052	\$ 2,834,630
Food Service	216,848	233,456	276,047
Bookstores	68,982	69,700	69,700
Parking Authorities	623,316	645,770	635,071
Athletics	1,007,852	1,100,851	1,140,851
Other Auxiliary Enterprises ^a	234,874	235,059	220,736
Total Mandatory Transfers	<u>\$ 4,886,016</u>	<u>\$ 5,172,888</u>	<u>\$ 5,177,035</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND MANDATORY TRANSFERS			
	<u>\$ 2,951,431</u>	<u>\$ 2,527,974</u>	<u>\$ 2,704,694</u>
NON-MANDATORY TRANSFERS (IN)/OUT			
Housing	\$ 1,445,894	\$ 1,216,147	\$ 1,246,025
Food Service	734,390	182,412	267,746
Bookstores	687,398	706,500	534,000
Parking Authorities	241,635	5,402	35,000
Athletics	(32,686)	(12,500)	
Other Auxiliary Enterprises	20,093	20,093	75,000
Total Non-Mandatory Transfers	<u>\$ 3,096,724</u>	<u>\$ 2,118,054</u>	<u>\$ 2,157,771</u>
TOTAL EXPENDITURES & TRANSFERS			
	<u>\$60,588,217</u>	<u>\$61,901,977</u>	<u>\$63,635,420</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS			
	<u>\$ (145,293)</u>	<u>\$ 409,920</u>	<u>\$ 546,923</u>

^aIncludes 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 1985, Probable 1986, and Proposed Budget 1987

	Chattanooga			Knoxville		
	Actual 1985	Probable 1986	Proposed Budget 1987	Actual 1985	Probable 1986	Proposed Budget 1987
REVENUES						
Housing	\$ 1,259,730	\$ 1,369,280	\$ 1,521,277	\$12,849,418	\$12,826,526	\$13,222,385
Food Service	1,397,119	1,706,378	1,917,501	8,711,551	9,010,555	9,601,656
Bookstores	1,914,782	1,821,623	2,277,613	8,141,751	7,725,000	7,900,000
Parking Authorities	266,777	267,000	313,706	1,973,241	2,060,000	2,080,000
Athletics				11,073,485	12,837,951	12,127,520
Other Auxiliary Enterprises				1,080,193	1,057,995	1,098,804
Total Revenues	\$ 4,838,408	\$ 5,164,281	\$ 6,030,097	\$43,829,639	\$45,518,027	\$46,030,365
EXPENDITURES						
Housing	\$ 786,124	\$ 945,490	\$ 883,255	\$ 9,541,687	\$ 9,795,042	\$10,529,251
Food Service	1,305,150	1,512,541	1,476,573	8,283,351	8,782,020	9,131,974
Bookstores	1,808,349	1,701,923	2,402,413	7,576,570	7,120,100	7,364,263
Parking Authorities	162,151	168,378	180,084	1,649,253	1,720,372	1,824,986
Athletics				10,096,667	11,613,283	10,728,084
Other Auxiliary Enterprises				960,712	969,868	928,236
Total Expenditures	\$ 4,061,774	\$ 4,328,332	\$ 4,942,325	\$38,108,240	\$40,000,685	\$40,506,794
MANDATORY TRANSFERS (IN)/OUT						
Housing	\$ 288,548	\$ 349,741	\$ 417,878	\$ 1,986,130	\$ 2,034,944	\$ 1,991,351
Food Service	91,127	103,837	146,428	125,721	129,619	129,619
Bookstores	68,982	69,700	69,700			
Parking Authorities	93,956	98,622	98,622	369,038	378,628	375,014
Athletics				1,007,852	1,100,851	1,140,851
Other Auxiliary Enterprises				37,553	33,510	32,585
Total Mandatory Transfers	\$ 542,613	\$ 621,900	\$ 732,628	\$ 3,526,294	\$ 3,677,552	\$ 3,669,420
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND MANDATORY TRANSFERS						
Housing	\$ 185,058	\$ 74,049	\$ 220,144	\$ 1,321,601	\$ 996,540	\$ 701,783
Food Service	842	90,000	294,500	302,479	98,916	340,063
Bookstores	37,451	50,000	(194,500)	565,181	604,900	535,737
Parking Authorities	10,670		35,000	(45,050)	(39,000)	(120,000)
Athletics				(31,034)	123,817	258,585
Other Auxiliary Enterprises				81,928	54,617	137,983
Total Excess (Deficit) of Revenues Over Expenditures & Mand. Transf.	\$ 234,021	\$ 214,049	\$ 355,144	\$ 2,195,105	\$ 1,839,790	\$ 1,854,151
NON-MANDATORY TRANSFERS (IN)/OUT						
Housing	\$ 191,765	\$ 26,435	\$ 220,144	\$ 1,154,241	\$ 1,131,553	\$ 836,479
Food Service	8,929	40,000		380,691	169,992	294,931
Bookstores	42,953			531,451	697,500	525,000
Parking Authorities	9,411		35,000	99,878		
Athletics				(32,686)	(12,500)	
Other Auxiliary Enterprises				20,093	20,093	75,000
Total Non-Mandatory Transfers	\$ 253,058	\$ 66,435	\$ 255,144	\$ 2,153,668	\$ 2,006,638	\$ 1,731,410
TOTAL EXPENDITURES & TRANSFERS	\$ 4,857,445	\$ 5,016,667	\$ 5,930,097	\$43,788,202	\$45,684,875	\$45,907,624
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS						
Housing	\$ (6,707)	\$ 47,614		\$ 167,360	\$ (135,013)	\$ (134,696)
Food Service	(8,087)	50,000	294,500	(78,212)	(71,076)	45,132
Bookstores	(5,502)	50,000	(194,500)	33,730	(92,600)	10,737
Parking Authorities	1,259			(144,928)	(39,000)	(120,000)
Athletics				1,652	136,317	258,585
Other Auxiliary Enterprises				61,835	34,524	62,983
Total Excess (Deficit) of Revenues Over Expenditures & Transfers	\$ (19,037)	\$ 147,614	\$ 100,000	\$ 41,437	\$ (166,848)	\$ 122,741

THE UNIVERSITY OF TENNESSEE
Statement of Auxilliary Enterprises Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1985, Probable 1986, and Proposed Budget 1987

	Martin			Space Institute		
	Actual 1985	Probable 1986	Proposed Budget 1987	Actual 1985	Probable 1986	Proposed Budget 1987
REVENUES						
Housing	\$ 3,310,397	\$ 3,267,182	\$ 3,482,417	\$ 34,667	\$ 36,350	\$ 36,350
Food Service	2,300,261	2,380,700	2,485,704	84,818	64,400	64,400
Bookstores	1,473,331	1,361,000	1,382,582	79,261	44,450	42,350
Parking Authorities	136,808	99,500	90,000			
Athletics						
Other Auxilliary Enterprises	230,989	219,986	228,446			
Total Revenues	\$ 7,451,786	\$ 7,328,368	\$ 7,669,149	\$ 198,746	\$ 145,200	\$ 143,100
EXPENDITURES						
Housing	\$ 2,885,027	\$ 2,720,462	\$ 2,984,666	\$ 17,870	\$ 17,867	\$ 26,750
Food Service	2,290,670	2,304,481	2,398,809	115,800	108,275	107,880
Bookstores	1,375,407	1,241,462	1,298,346	78,568	44,450	42,350
Parking Authorities	100,862	73,556	90,000			
Athletics						
Other Auxilliary Enterprises	175,780	173,986	183,446			
Total Expenditures	\$ 6,827,746	\$ 6,513,947	\$ 6,955,267	\$ 212,238	\$ 170,592	\$ 176,980
MANDATORY TRANSFERS (IN)/OUT						
Housing	\$ 435,430	\$ 478,451	\$ 400,468	\$ 9,245	\$ 9,583	\$ 9,600
Food Service						
Bookstores						
Parking Authorities						
Athletics						
Other Auxilliary Enterprises						
Total Mandatory Transfers	\$ 435,430	\$ 478,451	\$ 400,468	\$ 9,245	\$ 9,583	\$ 9,600
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND MANDATORY TRANSFERS						
Housing	\$ (10,060)	\$ 68,269	\$ 97,283	\$ 7,552	\$ 8,900	\$ (43,480)
Food Service	9,591	76,219	86,895	(30,982)	(43,875)	(43,480)
Bookstores	97,924	119,538	84,236	693		
Parking Authorities	35,946	25,944				
Athletics						
Other Auxilliary Enterprises	55,209	46,000	45,000			
Total Excess (Deficit) of Revenues Over Expenditures & Mand. Transf.	\$ 188,610	\$ 335,970	\$ 313,414	\$ (22,737)	\$ (34,975)	\$ (43,480)
NON-MANDATORY TRANSFERS (IN)/OUT						
Housing	\$ 50,593	\$ 49,259	\$ 159,402	\$ 7,552	\$ 8,900	\$ (43,480)
Food Service	349,631	16,295	16,295	(9,952)	(43,875)	(43,480)
Bookstores	34,035	9,000	9,000			
Parking Authorities	132,346					
Athletics						
Other Auxilliary Enterprises						
Total Non-Mandatory Transfers	\$ 566,605	\$ 74,554	\$ 184,697	\$ (2,400)	\$ (34,975)	\$ (43,480)
TOTAL EXPENDITURES & TRANSFERS	\$ 7,829,781	\$ 7,066,952	\$ 7,540,432	\$ 219,083	\$ 145,200	\$ 143,100
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS						
Housing	\$ (60,653)	\$ 19,010	\$ (62,119)			
Food Service	(340,040)	59,924	70,600	(21,030)		
Bookstores	63,889	110,538	75,236	693		
Parking Authorities	(96,400)	25,944				
Athletics						
Other Auxilliary Enterprises	55,209	46,000	45,000			
Total Excess (Deficit) of Revenues Over Expenditures & Transfers	\$ (377,995)	\$ 261,416	\$ 128,717	\$ (20,337)	\$ -0-	\$ -0-

THE UNIVERSITY OF TENNESSEE
Statement of Auxiliary Enterprises Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1985, Probable 1986, and Proposed Budget 1987

	UT, Memphis-Other Specialized Units			Total Auxiliary Enterprises		
	Actual 1985	Probable 1986	Proposed Budget 1987	Actual 1985	Probable 1986	Proposed Budget 1987
REVENUES						
Housing	\$ 365,964	\$ 567,568	\$ 666,996	\$17,820,176	\$18,066,906	\$18,929,425
Food Service	570,201	569,890	562,024	13,063,950	13,731,923	14,631,285
Bookstores	2,295,260	2,156,790	2,186,371	13,904,385	13,108,863	13,788,916
Parking Authorities	401,361	424,850	420,566	2,778,187	2,851,350	2,904,272
Athletics				11,073,485	12,837,951	12,127,520
Other Auxiliary Enterprises	491,559	436,923	473,675	1,802,741	1,714,904	1,800,925
Total Revenues	\$ 4,124,345	\$ 4,156,021	\$ 4,309,632	\$60,442,924	\$62,311,897	\$64,182,343
EXPENDITURES						
Housing	\$ 300,014	\$ 537,703	\$ 581,289	\$13,530,722	\$14,016,564	\$15,005,211
Food Service	567,048	555,255	562,024	12,562,019	13,262,572	13,677,260
Bookstores	2,065,258	1,973,869	2,031,280	12,904,152	12,081,804	13,138,652
Parking Authorities	213,068	252,078	259,131	2,125,334	2,214,384	2,354,201
Athletics				10,096,667	11,613,283	10,728,084
Other Auxiliary Enterprises	250,091	278,574	285,524	1,386,583	1,422,428	1,397,206
Total Expenditures	\$ 3,395,479	\$ 3,597,479	\$ 3,719,248	\$52,605,477	\$54,611,035	\$56,300,614
MANDATORY TRANSFERS (IN)/OUT						
Housing	\$ 14,791	\$ 15,333	\$ 15,333	\$ 2,734,144	\$ 2,888,052	\$ 2,834,630
Food Service				216,848	233,456	276,047
Bookstores				68,982	69,700	69,700
Parking Authorities	160,322	168,520	161,435	623,316	645,770	635,071
Athletics				1,007,852	1,100,851	1,140,851
Other Auxiliary Enterprises	197,321	201,549	188,151	234,874	235,059	220,736
Total Mandatory Transfers	\$ 372,434	\$ 385,402	\$ 364,919	\$ 4,886,016	\$ 5,172,888	\$ 5,177,035
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND MANDATORY TRANSFERS						
Housing	\$ 51,159	\$ 14,532	\$ 70,374	\$ 1,555,310	\$ 1,162,290	\$ 1,089,584
Food Service	3,153	14,635		285,083	235,895	677,978
Bookstores	230,002	182,921	155,091	931,251	957,359	580,564
Parking Authorities	27,971	4,252		29,537	(8,804)	(85,000)
Athletics				(31,034)	123,817	258,585
Other Auxiliary Enterprises	44,147	(43,200)		181,284	57,417	182,983
Total Excess (Deficit) of Revenues Over Expenditures & Mand. Transf.	\$ 356,432	\$ 173,140	\$ 225,465	\$ 2,951,431	\$ 2,527,974	\$ 2,704,694
NON-MANDATORY TRANSFERS (IN)/OUT						
Housing	\$ 41,743		\$ 30,000	\$ 1,445,894	\$ 1,216,147	\$ 1,246,025
Food Service	5,091			734,390	182,412	267,746
Bookstores	78,959			687,398	706,500	534,000
Parking Authorities		\$ 5,402		241,635	5,402	35,000
Athletics				(32,686)	(12,500)	
Other Auxiliary Enterprises				20,093	20,093	75,000
Total Non-Mandatory Transfers	\$ 125,793	\$ 5,402	\$ 30,000	\$ 3,096,724	\$ 2,118,054	\$ 2,157,771
TOTAL EXPENDITURES & TRANSFERS	\$ 3,893,706	\$ 3,988,283	\$ 4,114,167	\$60,588,217	\$61,901,977	\$63,635,420
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS						
Housing	\$ 9,416	\$ 14,532	\$ 40,374	\$ 109,416	\$ (53,857)	\$ (156,441)
Food Service	(1,938)	14,635		(449,307)	53,483	410,232
Bookstores	151,043	182,921	155,091	243,853	250,859	46,564
Parking Authorities	27,971	(1,150)		(212,098)	(14,206)	(120,000)
Athletics				1,652	136,317	258,585
Other Auxiliary Enterprises	44,147	(43,200)		161,191	37,324	107,983
Total Excess (Deficit) of Revenues Over Expenditures & Transfers	\$ 230,639	\$ 167,738	\$ 195,465	\$ (145,293)	\$ 409,920	\$ 546,923

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

	Actual 1985	Probable 1986	Proposed Budget 1987
<u>REVENUES</u>			
Football (See Schedule A)	\$ 5,792,527	\$ 6,449,771	\$ 5,067,520
Broadcasting and TV Football	587,320	992,322	690,000
Basketball Games and Broadcasting	969,043	946,771	940,000
SEC Bowls and SEC Distribution	196,255	225,000	225,000
Athletic Recreation Facilities	2,250	3,000	3,000
Gifts for Grants-in-Aid	802,886	1,284,435	2,120,000
Varsity Inn (Cash Receipts)	117,525	100,000	50,000
Concessions and Programs	1,043,204	1,035,060	1,095,000
Sports Camp	229,113	232,183	260,000
Interest and Other Revenue	1,213,545	1,569,409	1,647,000
Special Events - Other Sports	119,817		30,000
Total Revenues	<u>\$11,073,485</u>	<u>\$12,837,951</u>	<u>\$12,127,520</u>
<u>EXPENDITURES AND MANDATORY TRANSFERS</u>			
Sports Program	\$ 4,821,956	\$ 5,343,213	\$ 5,009,988
Administration	1,967,602	2,406,232	2,420,655
Welfare of Athletes	853,805	931,289	781,463
Other Projects	722,305	1,040,771	690,920
Physical Plant	764,505	778,568	628,020
Extraordinary Maintenance	184,810	400,000	425,000
Concessions and Programs	500,329	511,196	537,013
Sports Camp	244,770	202,014	235,025
Football Exhibition Game	36,585		
Total Expenditures	<u>\$10,096,667</u>	<u>\$11,613,283</u>	<u>\$10,728,084</u>
<u>MANDATORY TRANSFERS (IN)/OUT</u>	1,007,852	1,100,851	1,140,851
<u>NON-MANDATORY TRANSFERS (IN)/OUT</u>	(32,686)	(12,500)	
TOTAL EXPENDITURES AND TRANSFERS	<u>\$11,071,833</u>	<u>\$12,701,634</u>	<u>\$11,868,935</u>
<u>EXCESS (DEFICIT) OF REVENUES OVER</u>			
<u>EXPENDITURES AND TRANSFERS</u>	\$ 1,652	\$ 136,317	\$ 258,585
Balance or (Deficit) at Beginning of Year	446,239	447,891	584,208
Balance or (Deficit) at End of Year	<u>\$ 447,891</u>	<u>\$ 584,208</u>	<u>\$ 842,793</u>

Appendix III
Schedule A

THE UNIVERSITY OF TENNESSEE
Knoxville
Football Revenue

	<u>Actual 1985</u>	<u>Probable 1986</u>	<u>Proposed Budget 1987</u>
Alabama	\$ 1,022,102*	\$ 401,803	\$ 1,095,000*
Army	965,296*		980,000*
Auburn	195,000	1,027,151*	195,000
Florida	1,033,192*	150,000	
Georgia Tech	150,000	1,037,074*	150,000
Kentucky	1,073,203*	175,000	1,100,000*
Memphis State	1,031,772*	187,931	1,000,000*
Mississippi State			1,000,000*
Mississippi	126,214	967,533*	160,000
New Mexico			1,240,000*
Rutgers		936,254*	
Texas-El Paso			980,000*
UCLA		1,165,050*	
Utah	997,787*		
Vanderbilt	160,000	1,090,748*	160,000
Wake Forest		941,550*	
Washington State	1,053,813*		
Sugar Bowl		836,740	
Sun Bowl	361,077		
Orange and White Game	8,451		
Undistributed Season Tickets	<u>(961)^o</u>	<u>2,208^o</u>	
Total Gross Revenue	\$ 8,176,946	\$ 8,919,042	\$ 8,060,000
Less: Payments to Visiting Team	1,662,390	1,457,787	1,918,000
Amusement Tax	624,197	596,598	442,430
Sales Tax	<u>97,832</u>	<u>414,886</u>	<u>632,050</u>
TOTAL	<u>\$ 5,792,527</u>	<u>\$ 6,449,771</u>	<u>\$ 5,067,520</u>

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

^o 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 1985	Probable 1986	Proposed Budget 1987
<u>REVENUES</u>			
General Funds	\$ 677,916	\$ 762,330	\$ 902,319
Football	287,033	268,804	262,275
Basketball	234,238	223,106	201,375
Wrestling	2,075	2,000	2,500
Women's Sports	17,249	16,309	6,000
Gifts	585,049	685,000	685,000
Advertising and Program Sales	8,128	47,000	47,000
Concessions	28,082	30,000	35,000
Student Fees	134,754	134,754	134,754
Other Revenue	81,439	16,328	23,500
Total Revenues	<u>\$ 2,055,963</u>	<u>\$ 2,185,631</u>	<u>\$ 2,299,723</u>
<u>EXPENDITURES</u>			
Men's Sports Program	\$ 768,334	\$ 755,355	\$ 786,044
Women's Sports Program	126,033	116,056	123,322
Administration	244,129	253,285	234,921
Sports-Information	55,455	18,643	36,124
Sports-Medical	61,645	85,268	76,106
Sports-Security	8,244	9,000	6,000
Tutoring	32,555	39,888	52,921
Training	43,606	38,198	38,999
Grants-in-Aid (Men)	582,278	689,421	747,059
Grants-in-Aid (Women)	94,181	138,680	151,225
Advertising	23,707	31,835	37,000
Awards	15,796	10,002	10,002
Total Expenditures	<u>\$ 2,055,963</u>	<u>\$ 2,185,631</u>	<u>\$ 2,299,723</u>
<u>EXCESS (DEFICIT) OF REVENUES OVER</u>			
<u>EXPENDITURES AND TRANSFERS</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

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

	<u>Actual 1985</u>	<u>Probable 1986</u>	<u>Proposed Budget 1987</u>
<u>REVENUES</u>			
General Funds	\$ 840,578	\$ 937,916	\$ 1,035,803
Football	67,675	57,552	69,500
Basketball	65,009	59,044	66,500
Women's Athletics	4,642	4,248	18,584
Athletic Gifts	60,916	60,000	55,000
Student Fees	286,105	288,382	321,672
Total Revenues	<u>\$ 1,324,925</u>	<u>\$ 1,407,142</u>	<u>\$ 1,567,059</u>
<u>EXPENDITURES</u>			
Men's Sports Program	\$ 468,240	\$ 459,849	\$ 468,402
Women's Sports Program	119,275	128,871	131,610
Men's Administration	226,195	242,448	249,617
Women's Administration	60,204	68,753	65,436
Grants-in-Aid (Men)	361,067	397,040	482,798
Grants-in-Aid (Women)	66,010	84,681	143,696
Staff Benefits (Insurance and Unemployment Compensation)	23,934	25,500	25,500
Total Expenditures	<u>\$ 1,324,925</u>	<u>\$ 1,407,142</u>	<u>\$ 1,567,059</u>
<u>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

THE UNIVERSITY OF TENNESSEE
Schedule of Proposed Fee Revisions
To be Effective Summer Quarter, 1986

	Knoxville, Space Institute, Social Work (Excludes Knoxville College of Law)			
	Martin			
	Present Rate Per Quarter	Proposed Rate Per Quarter	Present Rate Per Quarter	Proposed 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	\$346.00*	\$391.00* ^{12.0}	\$319.00	\$376.00 ^{17.8}
- Graduate	432.00*	488.00* ^{13.0}	398.00	470.00 ^{12.1}
TUITION - (additional for out-of-state students)	718.00	811.00 ^{13.0}	718.00	811.00 ^{13.0}

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	29.00*	33.00*	38.00	44.00
Minimum Charge	87.00	99.00	114.00	132.00
Out-of-State				
Per qtr. hr. or fraction thereof	89.00*	101.00*	88.00	101.00
Minimum Charge	267.00	303.00	264.00	303.00
Graduate				
In-State				
Per qtr. hr. or fraction thereof	48.00*	54.00*	58.00	68.00
Minimum Charge	144.00	162.00	174.00	204.00
Out-of-State				
Per qtr. hr. or fraction thereof	128.00*	145.00*	129.00	148.00
Minimum Charge	384.00	435.00	387.00	444.00

UNIVERSITY PROGRAMS & SERVICES FEE

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

Student Activity Service Fee	**	**	30.00	36.00***
Debt Service Fee	**	**	11.00	12.00***
Health Services Fee	None	None	15.00	17.00***
Total			\$ 56.00+	\$ 65.00+***
Part-time students taking 8 quarter hours or less++				
Rate per quarter hour	None	None	3.00	4.00***
Minimum Charge	None	None	9.00	12.00***
Summer Rate-Program & Services Fee	None	None	45.00+	45.00+

* The maintenance fee in 1985-86 includes \$25 Debt Service Fee and \$9 Student Activity Fee per quarter. The maintenance fee in 1986-87 includes \$25 Debt Service Fee and \$10 Student Activity Fee per quarter. Quarter hour rates include \$2 Debt Service Fee and \$1 Student Activity Fee per quarter in both 85-86 and 86-87.

** Included in Maintenance Fee.

***Effective Fall Quarter, 1986.

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

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

THE UNIVERSITY OF TENNESSEE
Schedule of Proposed Fee Revisions
To be Effective Summer Term, 1986

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

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

College of Law

Maintenance Fee		
Fall and Spring Semesters	\$ 670.00	\$ 790.00 ^{18.0}
Summer Term	447.00	527.00 ^{18.0}
Tuition (additional for out-of-state students)		
Fall and Spring Semesters	1,076.00	1,216.00 ^{13.9%}
Summer Term	718.00	811.00

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

Law Students

In-State		
Per Semester hr. or fraction thereof	98.00	115.00
Minimum Charge	196.00	230.00
Out-of-State		
Per Semester hr. or fraction thereof	203.00	234.00
Minimum Charge	406.00	468.00

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 or 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.

THE UNIVERSITY OF TENNESSEE
Schedule of Proposed Fee Revisions
To be Effective First Summer Term, 1986 (May 5, 1986)

	Chattanooga	
	Present Rate Per Semester	Proposed Rate Per Semester
University fees are determined by the Board of Trustees and are subject to change with- out notice. The general fees in effect are as follows:		
<u>MAINTENANCE FEE</u> - Undergraduate	\$ 480.00*	\$ 549.00*
- Graduate	625.00*	713.00*
<u>TUITION</u> - (additional for out-of-state students)	1,073.00	1,216.00
NOTE: In lieu of the above charge for tuition and/or maintenance fee, part-time students may elect to pay fees computed by the semester hour credit (or audit) at the rates shown below, total charges not to exceed the regular maintenance fee for in-state students or the maintenance fee plus tuition for out-of-state students.		
Undergraduate Students:		
In-State		
Per semester hour or fraction thereof	47.00*	54.00*
Minimum charge	94.00	108.00
Out-of-State		
Per semester hour or fraction thereof	130.00*	148.00*
Minimum charge	260.00	296.00
Graduate Students		
In-State		
Per semester hour or fraction thereof	79.00*	90.00*
Minimum Charge	158.00	180.00
Out-of-State		
Per semester hour or fraction thereof	190.00*	215.00*
Minimum Charge	380.00	430.00
Contract Rate Per Hour	27.00	30.00
Individual Education Program (IEP)	27.00	30.00
Activity Fee:		
Full-Time - Maximum	25.00	28.00
Part-Time Per Semester Hour**	2.00	3.00

*The maintenance fee in 1985-86 includes \$33 debt service fee per semester. The maintenance fee in 1986-87 includes \$44 debt service fee per semester. Semester hour rates include \$3 debt service fee in 1985-86 and \$4 debt service fee in 1986-87.

**The part-time rate for activity fee represents a correction to the 1985-86 fee which should have been initially established at \$3 per hour.

THE UNIVERSITY OF TENNESSEE
Schedule of Proposed Fee Revisions
To be Effective Summer Quarter 1986

	UT, Memphis	
	Present Rate Per Quarter	Proposed Rate Per Quarter
Graduate School Medical Sciences		
Maintenance Fee	\$ 383.00	\$ 433.00
Non-Resident Tuition	717.00	13% 810.00
College of Allied Health Sciences		
Medical Technology		
Maintenance Fee	286.00	323.00
Non-Resident Tuition	717.00	810.00
Cytotechnology		
Maintenance Fee	286.00	323.00
Non-Resident Tuition	717.00	810.00
Dental Hygiene		
Maintenance Fee	286.00	323.00
Non-Resident Tuition	717.00	810.00
Medical Records Administration		
Maintenance Fee	286.00	323.00
Non-Resident Tuition	717.00	810.00
Physical Therapy		
Maintenance Fee	286.00	323.00
Non-Resident Tuition	717.00	810.00
College of Medicine		
Maintenance Fee	1,540.00*	1,771.00*
Non-Resident Tuition	928.00*	1,049.00*
College of Dentistry		
Undergraduate & Graduate		
Maintenance Fee	1,036.00	13 1,171.00
Non-Resident Tuition	928.00	1,049.00
College of Pharmacy		
Undergraduate		
Maintenance Fee	547.00	618.00
Non-Resident Tuition	717.00	810.00
Graduate-Doctor of Pharmacy		
Maintenance Fee	604.00	683.00
Non-Resident Tuition	717.00	810.00
Graduate-Doctor of Pharmacy, 4-Year Program		
Maintenance Fee	726.00	820.00
Non-Resident Tuition	717.00	810.00

* See NOTE on next page.

Appendix IV
(IV-5)

	<u>Present Rate</u>	<u>Proposed Rate</u>
College of Nursing		
Undergraduate		
Maintenance Fee	286.00	323.00
Non-Resident Tuition	717.00	810.00
Graduate		
Maintenance Fee	726.00	820.00
Non-Resident Tuition	717.00	810.00

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

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

Quarterly Hour Rates

	<u>Present Rate</u>	<u>Proposed Rate</u>
Graduate School Medical Sciences		
Resident Rate per Quarter Hour	\$ 57.00	\$ 64.00
Non-Resident Rate per Quarter Hour	116.00	131.00
Minimum Charge Resident	171.00	192.00
Minimum Charge Non-Resident	348.00	393.00
College of Allied Health Sciences		
Medical Technology		
Resident Rate per Quarter Hour	35.00	40.00
Non-Resident Rate per Quarter Hour	78.00	88.00
Minimum Charge Resident	105.00	120.00
Minimum Charge Non-Resident	234.00	264.00
Cytotechnology		
Resident Rate per Quarter Hour	35.00	40.00
Non-Resident Rate per Quarter Hour	78.00	88.00
Minimum Charge Resident	105.00	120.00
Minimum Charge Non-Resident	234.00	264.00
Dental Hygiene		
Resident Rate per Quarter Hour	35.00	40.00
Non-Resident Rate per Quarter Hour	78.00	88.00
Minimum Charge Resident	105.00	120.00
Minimum Charge Non-Resident	234.00	264.00

Appendix IV
(IV-6)

	<u>Present Rate</u>	<u>Proposed Rate</u>
Medical Records Administration		
Resident Rate per Quarter Hour	\$ 35.00	\$ 40.00
Non-Resident Rate per Quarter Hour	78.00	88.00
Minimum Charge Resident	105.00	120.00
Minimum Charge Non-Resident	234.00	264.00
Physical Therapy		
Resident Rate per Quarter Hour	35.00	40.00
Non-Resident Rate per Quarter Hour	78.00	88.00
Minimum Charge Resident	105.00	120.00
Minimum Charge Non-Resident	234.00	264.00
College of Medicine		
Resident Rate per Quarter Hour	154.00	177.00
Non-Resident Rate per Quarter Hour	226.00	255.00
Minimum Charge Resident	462.00	531.00
Minimum Charge Non-Resident	678.00	765.00
College of Dentistry		
Undergraduate & Graduate		
Resident Rate per Quarter Hour	104.00	118.00
Non-Resident Rate per Quarter Hour	213.00	241.00
Minimum Charge Resident	312.00	354.00
Minimum Charge Non-Resident	639.00	723.00
College of Pharmacy		
Undergraduate		
Resident Rate per Quarter Hour	60.00	68.00
Non-Resident Rate per Quarter Hour	121.00	137.00
Minimum Charge Resident	180.00	204.00
Minimum Charge Non-Resident	363.00	411.00
Graduate Doctor of Pharmacy		
Resident Rate per Quarter Hour	66.00	75.00
Non-Resident Rate per Quarter Hour	121.00	137.00
Minimum Charge Resident	198.00	225.00
Minimum Charge Non-Resident	363.00	411.00
Graduate Doctor of Pharmacy, 4-Year Program		
Resident Rate per Quarter Hour	76.00	86.00
Non-Resident Rate per Quarter Hour	153.00	173.00
Minimum Charge Resident	228.00	258.00
Minimum Charge Non-Resident	459.00	519.00

Appendix IV
(IV-7)

	<u>Present Rate</u>	<u>Proposed Rate</u>
College of Nursing		
Undergraduate		
Resident Rate per Quarter Hour	\$ 35.00	\$ 40.00
Non-Resident Rate per Quarter Hour	78.00	88.00
Minimum Charge Resident	105.00	120.00
Minimum Charge Non-Resident	234.00	264.00
Graduate		
Resident Rate per Quarter Hour	76.00	86.00
Non-Resident Rate per Quarter Hour	153.00	173.00
Minimum Charge Resident	228.00	258.00
Minimum Charge Non-Resident	459.00	519.00
<u>Other Fees</u>		
University Services and Program Fees per Quarter (All Students)	25.00	25.00
Microscope Fees per Quarter	25.00	25.00
Student Health Fees per Quarter (All Students)	30.00	30.00
Student Health Insurance Fee per Quarter (Optional)	66.50	66.50

THE UNIVERSITY OF TENNESSEE
Schedule of Proposed Fee Revisions
To be Effective Summer Quarter 1986

	College of Veterinary Medicine (A)	
	<u>Present Rate</u>	<u>Proposed Rate</u>
	<u>Per Quarter</u>	<u>Per Quarter</u>
University Fees are determined by the Board of Trustees and are subject to change without notice. The general fees in effect are as follows:		
MAINTENANCE FEE - Undergraduate	\$706.00	13 ⁰⁰ \$798.00
TUITION - (additional for out-of-state students)	718.00	811.00
UNIVERSITY PROGRAMS & SERVICES FEE - Academic Year	56.00	56.00
- Summer Rate	45.00	45.00

	Continuing Education	
	<u>Present Rate</u>	<u>Proposed Rate</u>
	<u>Per Course</u>	<u>Per Course</u>
		(B)
<u>Correspondence Fees</u>		
Quarter Hour Courses:		
2 quarter hours	\$ 58.00	\$ 64.00
3 quarter hours	87.00	96.00
4 quarter hours	116.00	128.00
Semester Hour Courses: (for UT Chattanooga)		
1 semester hour	44.00	48.00
2 semester hours	87.00	96.00
3 semester hours	131.00	144.00

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

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

(B) Rates effective July 1, 1986.

Appendix V
Appropriations

THE UNIVERSITY OF TENNESSEE
SUMMARY OF STATE APPROPRIATIONS
UNRESTRICTED CURRENT FUNDS

<u>Distribution</u>	<u>Actual 1985</u> <u>Appropriation</u> (A)	<u>Actual 1986</u> <u>Appropriation</u> (B)	<u>1987</u> <u>Appropriation</u> (C)
UT Chattanooga	\$ 18,094,500	\$ 19,528,000	\$ 22,161,000
UT Knoxville	86,688,500	94,259,000	103,943,000
UT Martin	14,494,800	15,663,000	17,314,500
UT Space Institute	2,515,700	2,690,000	3,170,000
UT, Memphis			
Other Specialized Units	\$ 27,200,300	\$ 29,438,000	\$ 33,352,000
College of Medicine Units	19,333,000	20,366,000	22,274,000
Family Medicine Units	2,289,300	2,391,000	2,575,000
Total UT, Memphis	<u>\$ 48,822,600</u>	<u>\$ 52,195,000</u>	<u>\$ 58,201,000</u>
Agricultural Experiment Station	9,113,300	10,201,000	11,808,000
Agricultural Extension Service	11,619,200	12,983,000	15,022,750
Veterinary Medicine	6,462,300	6,732,000	7,619,000
Institute for Public Service	1,587,200	1,739,000	2,106,800
Municipal Technical Adv. Service	711,200	775,000	891,000
County Technical Asst. Service	530,600	572,000	637,000
Continuing Education	1,051,000	1,467,000	1,282,000
University-wide Administration	2,795,500	2,998,000	1,972,000
 Total State Appropriations	 <u>\$204,486,400</u>	 <u>\$221,802,000</u>	 <u>\$246,128,050</u>

- (A) 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.
- (B) Does not include \$8,222,670 appropriated to UT Institutions in FY 1985-86 for Centers of Excellence nor UT's portion of an additional \$10,000,000 endowment appropriated for Chairs of Excellence in 1985-86. A total of \$15,266,000 has been recommended for the Centers of Excellence for 1985-86.
- (C) Does not include appropriation for Centers of Excellence nor UT's portion of an additional \$15,000,000 endowment appropriated for Chairs of Excellence for 1986-87. A total of \$21,666,000 has been recommended for the Centers of Excellence for 1986-87. UT's share of the \$21,666,000 is expected to be \$10,401,000.

THE UNIVERSITY OF TENNESSEE
Unrestricted Current Funds
Notes to Exhibits, Schedules and Appendices
Fiscal Years 1985, 1986 and 1987

1. Reflects one-time cost for Teacher Career Ladder Program in FY 1984-85.
2. Includes above average conference activity.
3. The activities of Telephone Services and Computer Center revolving accounts reflect transfer of funds from the revolving account balances to the Educational and General balance as non-mandatory transfers and from E & G balance to the Debt Retirement funds as mandatory transfers.
4. Reflects a decrease because a private contract with Japan was not renewed.
5. Reflects an increase in salary recoveries from research contracts.
6. Varies from year to year depending on actual cost of administration of City of Memphis Hospital and operation of emergency room.
7. This is a correcting entry to move previously deposited funds to the correct account in Restricted funds.
8. Reflects redistribution of State appropriation for retirement and Social Security funding from University-wide Administration to other UT entities.
9. Reflects increased recovery from campuses and units primarily for State appropriations allocated to those entities for University-wide Administration support.
10. After the budget was finalized, it was discovered that \$161,945 for telephone equipment was budgeted in object code 47 in error. It will be switched to object 35 on first revision of the budget.
11. FY 1986-87 expense is lower because of anticipated funds for insurance from the State.
12. Includes anticipated \$250,000 payment from Management Development Programs in support of establishing a Chair of Excellence in Management.
13. Includes program adjustment to be allocated later in the year.
14. Reflects anticipated decline in maintenance projects.
15. Includes \$1,030,454 program adjustment to be allocated later in the year.
16. Reflects initial estimate of available funds for equipment purchases in FY 1986-87. Equipment purchases will be larger if savings in other areas are realized.

NOTES Continued

17. FY 1984-85 and FY 1985-86 were building years for equipment in Basic Medical Science.
18. After the budget was finalized, it was discovered that an expenditure recovery was applied to object 37 instead of object 46. It will be corrected later in the budget process.
19. Includes money for Center of Excellence matching.
20. Increase in FY 1986-87 academic salaries is due to the addition of four new positions and the full year's salary of prior year positions funded for only part of the year in FY 1985-86.
21. In FY 1985-86 recoveries were not recorded against object code 35 but were shown as Service Department credits in object code 48. In FY 1986-87 there is a different method of accounting with the closed circuit network and a large portion of Center for Educational Video and Photography being accounted for as a clearing account.
22. Includes program adjustment funds to support a lease agreement with Channel 10 for a radio tower.
23. FY 1985-86 reflects one-time money for special equipment needs. FY 1986-87 reflects a reduction of closed circuit TV to a clearing account and the elimination of the one-time money.
24. In FY 1984-85, recoveries for Auxiliary Enterprises administration accounts were shown as service department credits object 48. In FY 1985-86 and FY 1986-87, the recoveries were applied directly to the specific object codes. This applies to objects 16, 17 and 38.
25. Reflects a change of accounting for FY 1985-86 only whereby awards, for administrative purposes, were budgeted in the Stores for Resale object code.
26. Probable FY 1985-86 object code 46 is understated by approximately \$500,000 because of expenditures incorrectly allocated to Family Practice, Knoxville and CEC Knoxville. Accounting will be corrected prior to 85-86 fiscal year-end.
27. 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.

