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The University of Tennessee
BUDGET DOCUMENT
Fiscal Year 1987-88



Submitted to the Board of Trustees
Annual Meeting, 1987

THE UNIVERSITY OF TENNESSEE
June 1987

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TABLE OF CONTENTS

<u>SECTION</u>	<u>PAGE</u>
Budget Message	1
UNRESTRICTED CURRENT FUNDS	
Exhibit A - Budget Summary	5
Exhibit B - Budget Summary by Major Budget Entity	6
Exhibit C - Budgeted Expenditures & Transfers by Object Classifications	
Schedule 1 - Educational and General	13
Schedule 2 - Auxiliary Enterprises	19
Schedule 3 - Hospitals Funds	21
Exhibit D - Sources & Uses of Total Resources for FY 1987-88	23
Exhibit E - Sources & Uses of Increased Resources	24
APPENDICES	
I. Hospitals Funds	
Exhibit A - Summary of Revenues, Expenditures and Transfers	25
II. Auxiliary Enterprises Funds	
Exhibit A - Budget Summary	26
Exhibit B - Budget Summary by Major Budget Entity	27
III. Department of Athletics & Related Funds	
Exhibit A - Summary of Revenues, Expenditures and Transfers, Knoxville	30
Schedule A - Football Revenue, Knoxville	31
Exhibit B - Summary of Revenues, Expenditures and Transfers, Chattanooga	32
Exhibit C - Summary of Revenues, Expenditures and Transfers, Martin	33
IV. Schedule of Proposed Fee Revisions	34
V. Summary of State Appropriations	42
Notes to Exhibits, Schedules and Appendices	43

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

Board of Trustees
The University of Tennessee
Knoxville, Tennessee

Ladies and Gentlemen:

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

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

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

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

THE UNIVERSITY OF TENNESSEE
SUMMARY OF STATE APPROPRIATIONS
UNRESTRICTED CURRENT FUNDS

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

- (A) Does not include \$8,222,670 appropriated to UT institutions in FY 1985-86 for Centers of Excellence nor UT's portion of an additional \$10,000,000 endowment appropriated for Chairs of Excellence in 1985-86.
- (B) Does not include \$10,400,876 appropriated to UT institutions in FY 1986-87 for Centers of Excellence nor \$273,231 appropriated to UT institutions for programs in Undergraduate Excellence nor UT's portion of an additional \$15,000,000 endowment appropriated for Chairs of Excellence in 1986-87.
- (C) Does not include ~~\$7,652,600~~ ^{8,113,974} appropriated to UT institutions in FY 1987-88 for Centers of Excellence. There were no 1987-88 appropriations for Undergraduate Excellence nor Chairs of Excellence.
- (D) Includes \$51,500 in nonrecurring funds for the Reelfoot Lake Research Facility.
- (E) Includes \$50,000 in nonrecurring funds to complete the Agricultural Museum at Milan.

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

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

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

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

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

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

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

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

1. The budgets presented herein be adopted with the understanding that, should the General Assembly or the Department of Finance and Administration alter the 1987-88 appropriations or should changes in estimated resources require, the budgets will be modified accordingly so that expenditures will not exceed available resources.
2. The existing and previously approved fee and tuition schedules be readopted for 1987-88.
3. Any remaining balance of Current Funds be considered as a reserve for contingencies to be used to:
 - a. Employ additional staff where enrollment and reorganizational requirements warrant;
 - b. Increase operating appropriations of departments where changing conditions during the year necessitate additional funds;
 - c. Make salary adjustments for key personnel as may be necessary during the year in keeping with State salary guidelines; and
 - d. Improve physical facilities for academic and research departments as opportunities arise.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Edward J. Boling". The signature is fluid and cursive, with a large, stylized "B" and "J".

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 1986	Probable 1987	Proposed Budget 1988
UNRESTRICTED CURRENT REVENUES			
A. Education and General Funds			
1. Tuition and Fees	\$ 62,370,638	\$ 69,273,416	\$ 73,005,426
2. Federal Appropriations	11,427,169	10,768,729	11,079,358
3. State Appropriations	222,548,800	247,002,050	259,845,000
4. Local Appropriations	1,200,000	1,206,000	1,408,260
5. Federal Gifts, Grants & Contracts	9,080,090	8,557,341	8,495,551
6. State Gifts, Grants & Contracts	535,498	461,650	397,500
7. Local Gifts, Grants & Contracts	1,585,912	1,764,822	1,710,000
8. Private Gifts, Grants & Contracts	2,798,392	2,892,932	2,760,567
9. Endowment Income	78,086	63,000	60,000
10. Sales & Services of Educ. Act.	15,872,154	17,285,568	17,222,677
11. Other Sources	12,084,855	10,658,115	8,486,324
Total Educational & General Funds	\$339,581,594	\$369,933,623	\$384,470,663
B. Auxiliary Enterprises Funds	62,469,953	65,991,276	68,700,139
C. Hospitals Funds	119,630,176	136,730,857	146,805,649
TOTAL CURRENT REVENUES	\$521,681,723	\$572,655,756	\$599,976,451
UNRESTRICTED CURRENT EXPENDITURES & TRANSFERS			
A. Educational and General Funds			
1. Instruction	\$124,268,018	\$135,503,964	\$143,972,740
2. Research	17,479,498	20,154,078	19,261,972
3. Public Service	25,704,114	28,046,601	28,321,994
4. Academic Support	34,918,313	37,760,939	37,497,650
5. Student Services	16,792,189	19,120,167	19,189,068
6. Institutional Support	34,119,565	37,355,909	36,705,303
7. Staff Benefits	52,910,872	57,184,293	61,245,801
8. Operation & Maint. of Plant	29,747,098	32,191,961	32,907,830
9. Scholarships & Fellowships	4,788,200	5,911,051	6,409,939
Total E&G Expenditures	\$340,727,867	\$373,228,963	\$385,512,297
Mandatory Transfers (In)/Out	2,735,778	3,997,688	4,387,653
Non-Mandatory Transfers (In)/Out	(3,828,641)	(3,577,572)	(3,946,785)
Total Educational and General	\$339,635,004	\$373,649,079	\$385,953,165
B. Auxiliary Enterprises Funds			
Expenditures	\$ 54,179,275	\$ 57,384,081	\$ 59,234,267
Mandatory Transfers (In)/Out	5,146,593	5,087,956	6,212,439
Non-Mandatory Transfers (In)/Out	3,088,255	3,376,128	2,778,873
Total Auxiliary Enterprises	\$ 62,414,123	\$ 65,848,165	\$ 68,225,579
C. Hospitals Funds Expenditures & Transfers	116,578,740	129,990,990	142,998,859
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS	\$518,627,867	\$569,488,234	\$597,177,603
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS			
E&G Funds	\$ (53,410)	\$ (3,715,456)	\$ (1,482,502)
Auxiliary Enterprises Funds	55,830	143,111	474,560
Hospitals Funds	3,051,436	6,739,867	3,806,790
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	\$ 3,053,856	\$ 3,167,522	\$ 2,798,848

THE UNIVERSITY OF TENNESSEE

Budget Summary

EXHIBIT B

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

	Chattanooga			Knoxville			Martin		
	Actual 1986	Probable 1987	Proposed Budget 1988	Actual 1986	Probable 1987	Proposed Budget 1988	Actual 1986	Probable 1987	Proposed Budget 1988
UNRESTRICTED CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees	\$ 9,219,431	\$ 10,000,373	\$ 10,897,749	\$ 38,881,254	\$ 43,637,772	\$ 45,959,606	\$ 5,928,587	\$ 6,392,653	\$ 6,492,118
2. Federal Appropriations				40,955	40,955	40,955			
3. State Appropriations	19,567,900	22,205,000	22,897,000	94,632,300	104,356,000	109,209,000	15,697,500	17,352,500	18,003,000
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts	195,740	204,076	144,200	3,390,917	3,610,000	3,415,000	62,161	54,500	40,800
6. State Gifts, Grants & Contracts	8,734	5,500	5,500	409,693	325,000	300,000	4,559	2,000	2,000
7. Local Gifts, Grants & Contracts	400			12,421	15,000	10,000			
8. Private Gifts, Grants & Contracts	787,988	818,200	818,200	1,213,779	1,089,103	1,071,461	143,651	140,627	146,950
9. Endowment Income				41,544	41,000	40,000			
10. Sales & Services of Educ. Act.	1,489,553	1,824,146	1,673,277	3,327,766 ²	4,171,273 ²	4,043,967	550,768	575,728 ⁸	625,349
11. Other Sources	12,928	14,400	14,400	1,702,322 ²	892,450 ²	549,475	291,574	5,700	174,855
Total Educational & General Funds	\$ 31,282,674	\$ 35,071,695	\$ 36,450,326	\$ 143,652,951	\$ 158,178,553	\$ 164,639,464	\$ 22,678,800	\$ 24,523,708	\$ 25,485,072
B. Auxiliary Enterprises Funds	5,101,311	6,015,343	6,282,696	45,892,421	48,313,416	50,533,554	7,078,218	7,040,703	7,250,051
C. Hospitals Funds									
TOTAL CURRENT REVENUES	\$ 36,383,985	\$ 41,087,038	\$ 42,733,022	\$ 189,545,372	\$ 206,491,969	\$ 215,173,018	\$ 29,757,018	\$ 31,564,411	\$ 32,735,123
UNRESTRICTED CURRENT EXPENDITURES & TRANSFERS									
A. Educational and General Funds									
1. Instruction	\$ 11,871,661	\$ 13,385,474	\$ 13,663,639	\$ 62,989,640	\$ 67,916,814 ³	\$ 71,429,444	\$ 8,516,458	\$ 9,489,312	\$ 9,618,605 ⁹
2. Research	66,778	66,191	43,448	2,157,653	2,769,907	2,253,442	180,534	185,615	53,513
3. Public Service	195,666	229,271	231,566	3,410,105	3,783,909 ⁴	3,357,685 ⁶	373,039	260,698	212,841
4. Academic Support	2,832,940	3,672,370	3,520,002	16,987,418	18,728,240 ⁴	17,861,865 ⁶	2,165,765	2,238,663	2,478,074
5. Student Services	3,353,857	4,297,146	4,056,079	10,316,212	11,447,838 ⁵	11,553,857	2,136,686	2,246,999	2,384,340
6. Institutional Support	2,558,985	2,921,657	2,685,637	8,789,856	10,152,781 ⁵	9,869,588	1,665,038	1,800,237	1,804,463
7. Staff Benefits	4,775,963	5,194,907	5,775,289	22,019,719	23,928,800	25,348,800	4,027,828	4,316,281	4,526,171
8. Operation & Maint. of Plant	3,850,207	4,503,439	4,512,245 ¹	14,232,076	16,191,781	16,152,433	2,852,879	3,049,299	3,209,807 ¹⁰
9. Scholarships & Fellowships	1,034,604	1,180,027	1,415,303 ¹	2,870,980	3,595,320	3,701,450	699,610	884,298	1,055,576
Total E&G Expenditures	\$ 30,540,661	\$ 35,450,482	\$ 35,903,208	\$ 143,773,659	\$ 158,515,390	\$ 161,528,564	\$ 22,617,837	\$ 24,471,402	\$ 25,343,390
Mandatory Transfers (In)/Out	150,357	115,972	115,972	2,198,699	2,743,012	3,454,753	57,066		
Non-Mandatory Transfers (In)/Out	55,976	444,700	971,146	(2,467,272)	(1,028,252)	(343,853)	72,775	374,300	513,400
Total Educational and General	\$ 30,746,994	\$ 36,011,154	\$ 36,990,326	\$ 143,505,086	\$ 160,230,150	\$ 164,639,464	\$ 22,747,678	\$ 24,845,702	\$ 25,856,790
B. Auxiliary Enterprises Funds									
Expenditures	\$ 4,368,881	\$ 4,927,571	\$ 5,214,924	\$ 39,567,951	\$ 41,726,419	\$ 43,407,464 ⁷	\$ 6,389,589	\$ 6,413,961	\$ 6,527,201
Mandatory Transfers (In)/Out	568,991	732,628	864,491	3,609,283	3,514,573	4,497,336 ⁷	471,392	466,442	477,545
Non-Mandatory Transfers (In)/Out	280,141	255,144	123,281	2,340,246	3,012,690	2,540,912	46,274	132,278	113,587
Total Auxiliary Enterprises	\$ 5,218,013	\$ 5,915,343	\$ 6,202,696	\$ 45,517,480	\$ 48,253,682	\$ 50,445,712	\$ 6,907,255	\$ 7,012,681	\$ 7,118,333
C. Hospitals Funds Expenditures & Trans.									
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS	\$ 35,965,007	\$ 41,926,497	\$ 43,193,022	\$ 189,022,566	\$ 208,483,832	\$ 215,085,176	\$ 29,654,933	\$ 31,858,383	\$ 32,975,123
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS									
E&G Funds	\$ 535,680	\$ (939,459)	\$ (540,000)	\$ 147,865	\$ (2,051,597)	\$	\$ (68,878)	\$ (321,994)	\$ (371,718)
Auxiliary Enterprises Funds	(116,702)	100,000	80,000	374,941	59,734	87,842	170,963	28,022	131,718
Hospitals Funds									
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	\$ 418,978	\$ (839,459)	\$ (460,000)	\$ 522,806	\$ (1,991,863)	\$ 87,842	\$ 102,085	\$ (293,972)	\$ (240,000)

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

EXHIBIT B
(Cont.)

	Space Institute			UT Memphis-Other Specialized Units			College of Medicine Units		
	Actual 1986	Probable 1987	Proposed Budget 1988	Actual 1986	Probable 1987	Proposed Budget 1988	Actual 1986	Probable 1987	Proposed Budget 1988
UNRESTRICTED CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees	\$ 907,330	\$ 1,015,205	\$ 1,021,300	\$ 3,188,233	\$ 3,496,427	\$ 3,764,958	\$ 3,696,944	\$ 4,061,193	\$ 4,146,791
2. Federal Appropriations									
3. State Appropriations	2,696,300	3,177,000	3,481,000	29,564,200	33,491,000	35,522,000	20,380,000	22,289,000	24,182,000
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts	1,784,568	1,758,174	1,780,000	3,188,473	2,562,462	2,755,251			
6. State Gifts, Grants & Contracts	26			96,512	129,150	90,000			
7. Local Gifts, Grants & Contracts							1,568,073	1,749,822	1,700,000
8. Private Gifts, Grants & Contracts	97,497	141,751	144,000	347,796	412,300	292,500 ¹⁴			
9. Endowment Income									
10. Sales & Services of Educ. Act.				2,962,827	2,983,739	3,485,420 ¹⁵			
11. Other Sources	84,337	55,390	34,000	235,562	197,530	253,844			
Total Educational & General Funds	\$ 5,570,058	\$ 6,147,520	\$ 6,460,300	\$ 39,583,603	\$ 43,272,608	\$ 46,163,973	\$ 25,645,017	\$ 28,100,015	\$ 30,028,791
B. Auxiliary Enterprises Funds	159,036	160,855	163,000	4,238,967	4,460,959	4,470,838			
C. Hospitals Funds									
TOTAL CURRENT REVENUES	\$ 5,729,094	\$ 6,308,375	\$ 6,623,300	\$ 43,822,570	\$ 47,733,567	\$ 50,634,811	\$ 25,645,017	\$ 28,100,015	\$ 30,028,791
UNRESTRICTED CURRENT EXPENDITURES & TRANSFERS									
A. Educational and General Funds									
1. Instruction	\$ 1,375,928	\$ 1,456,676	\$ 1,803,838	\$ 8,977,209	\$ 9,788,414	\$ 11,740,242	\$ 20,334,077	\$ 22,002,384	\$ 23,609,610
2. Research	408,819	659,934	588,835	786,619	1,215,362	934,055			
3. Public Service				1,003,769	1,117,530	1,024,548			
4. Academic Support	1,660,355	1,051,351 ¹¹	1,151,607	7,156,654	7,320,876	7,936,964	1,649,020	1,753,958	1,662,465
5. Student Services	36,567	68,204	101,953 ¹²	948,867	1,059,980	1,092,839			
6. Institutional Support	772,081	835,387	982,298	5,535,288	5,397,040	5,567,181			50,133
7. Staff Benefits	679,860	718,194	827,251	6,432,508	7,065,552	7,674,863	3,952,308	4,444,023	4,752,977
8. Operation & Maint. of Plant	765,627	854,127	846,296	8,046,310	7,593,315	8,187,049			
9. Scholarships & Fellowships				183,006	251,406	237,610			
Total E&G Expenditures	\$ 5,699,237	\$ 5,643,873	\$ 6,302,078	\$ 39,070,230	\$ 40,809,475	\$ 44,395,351 ¹³	\$ 25,935,405	\$ 28,200,365	\$ 30,075,185
Mandatory Transfers (In)/Out				176,329	1,138,704	654,428			
Non-Mandatory Transfers (In)/Out	80,538	131,630	158,222	414,388	826,300	1,067,800			
Total Educational and General	\$ 5,779,775	\$ 5,775,503	\$ 6,460,300	\$ 39,660,947	\$ 42,774,479	\$ 46,117,579	\$ 25,935,405	\$ 28,200,365	\$ 30,075,185
B. Auxiliary Enterprises Funds									
Expenditures	\$ 188,749	\$ 175,445	\$ 180,705	\$ 3,664,105	\$ 4,140,685	\$ 3,903,973			
Mandatory Transfers (In)/Out	9,192	9,394	9,583	487,735	364,919	363,484			
Non-Mandatory Transfers (In)/Out	(38,905)	(23,984)	(27,288)	460,499		28,381			
Total Auxiliary Enterprises	\$ 159,036	\$ 160,855	\$ 163,000	\$ 4,612,339	\$ 4,505,604	\$ 4,295,838			
C. Hospitals Funds Expenditures & Trans.									
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS	\$ 5,938,811	\$ 5,936,358	\$ 6,623,300	\$ 44,273,286	\$ 47,280,083	\$ 50,413,417	\$ 25,935,405	\$ 28,200,365	\$ 30,075,185
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS									
E&G Funds	\$ (209,717)	\$ 372,017		\$ (77,344)	\$ 498,129	\$ 46,394	\$ (290,388)	\$ (100,350)	\$ (46,394)
Auxiliary Enterprises Funds				(373,372)	(44,645)	175,000			
Hospitals Funds									
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	\$ (209,717)	\$ 372,017	\$ 0	\$ (450,716)	\$ 453,484	\$ 221,394	\$ (290,388)	\$ (100,350)	\$ (46,394)

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

EXHIBIT B
(Cont.)

	Family Medicine Units			Total UT-Memphis			Agricultural Experiment Station		
	Actual 1986	Probable 1987	Proposed Budget 1988	Actual 1986	Probable 1987	Proposed Budget 1988	Actual 1986	Probable 1987	Proposed Budget 1988
UNRESTRICTED CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees				\$ 6,885,177	\$ 7,557,620	\$ 7,911,749			
2. Federal Appropriations							\$ 4,347,302	\$ 4,226,002	\$ 4,186,403
3. State Appropriations	\$ 2,432,400	\$ 2,621,000	\$ 2,897,000	52,376,600	58,401,000	62,601,000	10,238,600	11,850,000	12,817,000
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts	2,973	129		3,191,446	2,562,591	2,755,251	74,286	82,000	60,000
6. State Gifts, Grants & Contracts				96,512	129,150	90,000			
7. Local Gifts, Grants & Contracts	5,018			1,573,091	1,749,822	1,700,000			
8. Private Gifts, Grants & Contracts				347,796	412,300	292,500	3,384	62,400	62,400
9. Endowment Income									
10. Sales & Services of Educ. Act.	3,145,935	3,348,262	3,306,164	6,108,762	6,332,001	6,791,584	3,033,699	3,068,500	2,762,000
11. Other Sources	11,388	14,770		246,950	212,300	253,844	17,785	11,700	2,000
Total Educational & General Funds	\$ 5,597,714	\$ 5,984,161	\$ 6,203,164	\$ 70,826,334	\$ 77,356,784	\$ 82,395,928	\$ 17,715,056	\$ 19,300,602	\$ 19,889,803
B. Auxiliary Enterprises Funds				4,238,967	4,460,959	4,470,838			
C. Hospitals Funds									
TOTAL CURRENT REVENUES	\$ 5,597,714	\$ 5,984,161	\$ 6,203,164	\$ 75,065,301	\$ 81,817,743	\$ 86,866,766	\$ 17,715,056	\$ 19,300,602	\$ 19,889,803
UNRESTRICTED CURRENT EXPENDITURES & TRANSFERS									
A. Educational and General Funds									
1. Instruction	\$ 4,697,790	\$ 5,272,407	\$ 5,521,491	\$ 34,009,076	\$ 37,063,205	\$ 40,871,343			
2. Research				786,619	1,215,362	934,055	\$ 13,879,095	\$ 15,257,069	\$ 15,388,679
3. Public Service				1,003,769	1,117,530	1,024,548			
4. Academic Support				8,805,674	9,074,834	9,599,429	1,068	16,000	16,000
5. Student Services				948,867	1,059,980	1,092,839			
6. Institutional Support		6,354	6,354	5,535,288	5,403,394	5,623,668	944,996	1,122,215	1,132,044
7. Staff Benefits	611,758	611,355	636,019	10,996,574	12,120,930	13,063,859	2,880,575	3,127,014	3,391,880
8. Operation & Maint. of Plant				8,046,310	7,593,315	8,187,049			
9. Scholarships & Fellowships				183,006	251,406	237,610			
Total E&G Expenditures	\$ 5,309,548	\$ 5,890,116	\$ 6,163,864	\$ 70,315,183	\$ 74,899,956	\$ 80,634,400	\$ 17,705,734	\$ 19,522,298	\$ 19,928,603
Mandatory Transfers (In)/Out				176,329	1,138,704	654,428			
Non-Mandatory Transfers (In)/Out	11,301	32,600	39,300	425,689	858,900	1,107,100	109,007	116,300	156,200
Total Educational and General	\$ 5,320,849	\$ 5,922,716	\$ 6,203,164	\$ 70,917,201	\$ 76,897,560	\$ 82,395,928	\$ 17,814,741	\$ 19,638,598	\$ 20,084,803
B. Auxiliary Enterprises Funds									
Expenditures				\$ 3,664,105	\$ 4,140,685	\$ 3,903,973			
Mandatory Transfers (In)/Out				487,735	364,919	363,484			
Non-Mandatory Transfers (In)/Out				460,499		28,381			
Total Auxiliary Enterprises				\$ 4,612,339	\$ 4,505,604	\$ 4,295,838			
C. Hospitals Funds Expenditures & Trans.									
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS	\$ 5,320,849	\$ 5,922,716	\$ 6,203,164	\$ 75,529,540	\$ 81,403,164	\$ 86,691,766	\$ 17,814,741	\$ 19,638,598	\$ 20,084,803
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS									
E&G Funds	\$ 276,865	\$ 61,445		\$ (90,867)	\$ 459,224		\$ (99,685)	\$ (337,996)	\$ (195,000)
Auxiliary Enterprises Funds				(373,372)	(44,645)	175,000			
Hospitals Funds									
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	\$ 276,865	\$ 61,445	\$ 0	\$ (464,239)	\$ 414,579	\$ 175,000	\$ (99,685)	\$ (337,996)	\$ (195,000)

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

EXHIBIT B
(Cont.)

	Agricultural Extension Service			Veterinary Medicine			Institute for Public Service		
	Actual 1986	Probable 1987	Proposed Budget 1988	Actual 1986	Probable 1987	Proposed Budget 1988	Actual 1986	Probable 1987	Proposed Budget 1988
UNRESTRICTED CURRENT REVENUES									
A. Education and General Funds									
1. Tuition and Fees				\$ 548,859	\$ 669,793	\$ 722,904			
2. Federal Appropriations	\$ 7,038,912	\$ 6,501,772	\$ 6,852,000						
3. State Appropriations	13,004,300	15,095,750	15,806,000	6,737,400	7,625,000	8,305,000	\$ 1,740,900	\$ 2,108,800	\$ 2,033,000
4. Local Appropriations							60,000	60,000	60,000
5. Federal Gifts, Grants & Contracts				380,601	286,000	300,300			
6. State Gifts, Grants & Contracts							15,960		
7. Local Gifts, Grants & Contracts									
8. Private Gifts, Grants & Contracts				(317)	1,600		2,400		
9. Endowment Income									
10. Sales & Services of Educ. Act.	181,425	134,000	126,500	1,119,773	1,169,920	1,190,000			
11. Other Sources	668			24,633			208,975	199,500	10,250 ⁶
Total Educational & General Funds	\$ 20,225,305	\$ 21,731,522	\$ 22,784,500	\$ 8,810,949	\$ 9,752,313	\$ 10,518,204	\$ 2,028,235	\$ 2,368,300	\$ 2,103,250
B. Auxiliary Enterprises Funds									
C. Hospitals Funds									
TOTAL CURRENT REVENUES	\$ 20,225,305	\$ 21,731,522	\$ 22,784,500	\$ 8,810,949	\$ 9,752,313	\$ 10,518,204	\$ 2,028,235	\$ 2,368,300	\$ 2,103,250
UNRESTRICTED CURRENT EXPENDITURES & TRANSFERS									
A. Educational and General Funds									
1. Instruction				\$ 5,505,255	\$ 6,192,483	\$ 6,585,871			
2. Research									
3. Public Service	\$ 15,879,965	\$ 17,376,672	\$ 17,963,893				\$ 1,513,971	\$ 1,748,292	\$ 1,689,489 ¹⁶
4. Academic Support	140,538	156,078	119,025	2,241,563	2,724,523	2,645,034			
5. Student Services									
6. Institutional Support	1,256,563	1,364,182	1,396,915		13,363	14,100	264,552	258,830	127,473
7. Staff Benefits	3,051,222	2,889,317	3,175,073	1,089,518	1,156,006	1,207,499	310,548	347,364	310,741
8. Operation & Maint. of Plant									
9. Scholarships & Fellowships									
Total E&G Expenditures	\$ 20,328,288	\$ 21,786,249	\$ 22,654,906	\$ 8,836,336	\$ 10,086,375	\$ 10,452,504	\$ 2,089,071	\$ 2,354,486	\$ 2,127,703
Mandatory Transfers (In)/Out	48,080 ⁵⁴								
Non-Mandatory Transfers (In)/Out	113,500	198,400	180,800	50,081	49,500	65,700	25,600	66,600	82,806
Total Educational and General	\$ 20,489,868	\$ 21,984,649	\$ 22,835,706	\$ 8,886,417	\$ 10,135,875	\$ 10,518,204	\$ 2,114,671	\$ 2,421,086	\$ 2,210,509
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	\$ 20,489,868	\$ 21,984,649	\$ 22,835,706	\$ 8,886,417	\$ 10,135,875	\$ 10,518,204	\$ 2,114,671	\$ 2,421,086	\$ 2,210,509
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS									
E&G Funds	\$ (264,563)	\$ (253,127)	\$ (51,206)	\$ (75,468)	\$ (383,562)		\$ (86,436)	\$ (52,786)	\$ (107,259)
Auxiliary Enterprises Funds									
Hospitals Funds									
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	\$ (264,563)	\$ (253,127)	\$ (51,206)	\$ (75,468)	\$ (383,562)	\$ 0	\$ (86,436)	\$ (52,786)	\$ (107,259)

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

EXHIBIT B
(Cont.)

	Municipal Technical Advisory Service			County Technical Assistance Service			State-wide Continuing Education		
	Actual 1986	Probable 1987	Proposed Budget 1988	Actual 1986	Probable 1987	Proposed Budget 1988	Actual 1986	Probable 1987	Proposed Budget 1988
UNRESTRICTED CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees									
2. Federal Appropriations									
3. State Appropriations	\$ 776,100	\$ 892,000	\$ 878,000	\$ 573,200	\$ 638,000	\$ 629,000	\$ 1,468,300 ¹⁸	\$ 1,283,000	\$ 1,249,000
4. Local Appropriations	609,000	615,000	717,260	531,000	531,000	631,000 ¹⁷			
5. Federal Gifts, Grants & Contracts	371								
6. State Gifts, Grants & Contracts	15								
7. Local Gifts, Grants & Contracts									
8. Private Gifts, Grants & Contracts									
9. Endowment Income								19,451	34,056
10. Sales & Services of Educ. Act.							60,407	10,000	10,000
11. Other Sources				2,927	2,675	2,500	442,791	500,000	668,000 ¹⁶
Total Educational & General Funds	\$ 1,385,486	\$ 1,507,000	\$ 1,595,260	\$ 1,107,127	\$ 1,171,675	\$ 1,262,500	\$ 1,971,498	\$ 1,812,451	\$ 1,961,056
B. Auxiliary Enterprises Funds									
C. Hospitals Funds									
TOTAL CURRENT REVENUES	\$ 1,385,486	\$ 1,507,000	\$ 1,595,260	\$ 1,107,127	\$ 1,171,675	\$ 1,262,500	\$ 1,971,498	\$ 1,812,451	\$ 1,961,056
UNRESTRICTED CURRENT EXPENDITURES & TRANSFERS									
A. Educational and General Funds									
1. Instruction									
2. Research									
3. Public Service	\$ 1,029,878	\$ 1,195,537	\$ 1,255,956	\$ 1,018,117	\$ 1,021,326	\$ 1,116,144	\$ 1,279,604	\$ 1,313,366	\$ 1,469,872 ¹⁶
4. Academic Support	82,991	98,880	106,614						
5. Student Services									
6. Institutional Support	2,513	2,811	3,374	2,677	3,004	3,605	136,963	203,198	143,138
7. Staff Benefits	233,634	252,616	273,655	181,868	178,269	200,154	329,869	368,395	424,929
8. Operation & Maint. of Plant									
9. Scholarships & Fellowships									
Total E&G Expenditures	\$ 1,349,016	\$ 1,549,844	\$ 1,639,599	\$ 1,202,662	\$ 1,202,599	\$ 1,319,903	\$ 1,746,436	\$ 1,884,959	\$ 2,037,939
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out	2,900	9,200	11,600	2,900	9,200	7,400	162,021	41,500	19,694
Total Educational and General	\$ 1,351,916	\$ 1,559,044	\$ 1,651,199	\$ 1,205,562	\$ 1,211,799	\$ 1,327,303	\$ 1,908,457	\$ 1,926,459	\$ 2,057,633
B. Auxiliary Enterprises Funds									
Expenditures									
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out									
Total Auxiliary Enterprises									
C. Hospitals Funds Expenditures & Trans.									
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS	\$ 1,351,916	\$ 1,559,044	\$ 1,651,199	\$ 1,205,562	\$ 1,211,799	\$ 1,327,303	\$ 1,908,457	\$ 1,926,459	\$ 2,057,633
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS									
E&G Funds	\$ 33,570	\$ (52,044)	\$ (55,939)	\$ (98,435)	\$ (40,124)	\$ (64,803)	\$ 63,041	\$ (114,008)	\$ (96,577)
Auxiliary Enterprises Funds									
Hospitals Funds									
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	\$ 33,570	\$ (52,044)	\$ (55,939)	\$ (98,435)	\$ (40,124)	\$ (64,803)	\$ 63,041	\$ (114,008)	\$ (96,577)

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

EXHIBIT B
(Cont.)

	University-wide Administration			Total Educ. & General & Auxiliary Funds			Hospitals		
	Actual 1986	Probable 1987	Proposed Budget 1988	Actual 1986	Probable 1987	Proposed Budget 1988	Actual 1986	Probable 1987	Proposed Budget 1988
UNRESTRICTED CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees				\$ 62,370,638	\$ 69,273,416	\$ 73,005,426			
2. Federal Appropriations				11,427,169	10,768,729	11,079,358			
3. State Appropriations	\$ 3,039,400	\$ 2,018,000	\$ 1,937,000	222,548,800	247,002,050	259,845,000			
4. Local Appropriations				1,200,000	1,206,000	1,408,260			
5. Federal Gifts, Grants & Contracts				9,080,090	8,557,341	8,495,551			
6. State Gifts, Grants & Contracts				535,498	461,650	397,500			
7. Local Gifts, Grants & Contracts				1,585,912	1,764,822	1,710,000			
8. Private Gifts, Grants & Contracts	202,214	207,500	191,000	2,798,392	2,892,932	2,760,567			
9. Endowment Income	36,542	22,000	20,000	78,086	63,000	60,000			
10. Sales & Services of Educ. Act.				15,872,154	17,285,568	17,222,677			
11. Other Sources	9,048,965	8,764,000	6,777,000 ¹⁹	12,084,855	10,658,115	8,486,324			
Total Educational & General Funds	\$ 12,327,121	\$ 11,011,500	\$ 8,925,000	\$339,581,594	\$369,933,623	\$384,470,663			
B. Auxiliary Enterprises Funds				62,469,953	65,991,276	68,700,139			
C. Hospitals Funds							\$119,630,176	\$136,730,857	\$146,805,649
TOTAL CURRENT REVENUES	\$ 12,327,121	\$ 11,011,500	\$ 8,925,000	\$402,051,547	\$435,924,899	\$453,170,802	\$119,630,176	\$136,730,857	\$146,805,649
UNRESTRICTED CURRENT EXPENDITURES & TRANSFERS									
A. Educational and General Funds									
1. Instruction				\$124,268,018	\$135,503,964	\$143,972,740			
2. Research				17,479,498	20,154,078	19,261,972			
3. Public Service				25,704,114	28,046,601	28,321,994			
4. Academic Support				34,918,313	37,760,939	37,497,650			
5. Student Services				16,792,189	19,120,167	19,189,068			
6. Institutional Support	\$ 12,190,053	\$ 13,274,850	\$ 12,919,000	34,119,565	37,355,909	36,705,303			
7. Staff Benefits	2,333,694	2,586,200	2,720,500	52,910,872	57,184,293	61,245,801			
8. Operation & Maint. of Plant				29,747,098	32,191,961	32,907,830			
9. Scholarships & Fellowships				4,788,200	5,911,051	6,409,939			
Total E&G Expenditures	\$ 14,523,747	\$ 15,861,050	\$ 15,639,500 ²⁰	\$340,727,867	\$373,228,963	\$385,512,297			
Mandatory Transfers (In)/Out	105,247		162,500	2,735,778	3,997,688	4,387,653			
Non-Mandatory Transfers (In)/Out	(2,462,356)	(4,849,550)	(6,877,000) ²¹	(3,828,641)	(3,577,572)	(3,946,785)			
Total Educational and General	\$ 12,166,638	\$ 11,011,500	\$ 8,925,000	\$339,635,004	\$373,649,079	\$385,953,165			
B. Auxiliary Enterprises Funds									
Expenditures				\$ 54,179,275	\$ 57,384,081	\$ 59,234,267			
Mandatory Transfers (In)/Out				5,146,593	5,087,956	6,212,439			
Non-Mandatory Transfers (In)/Out				3,088,255	3,376,128	2,778,873			
Total Auxiliary Enterprises				\$ 62,414,123	\$ 65,848,165	\$ 68,225,579			
C. Hospitals Funds Expenditures & Trans.							\$116,578,740	\$129,990,990	\$142,998,859
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS	\$ 12,166,638	\$ 11,011,500	\$ 8,925,000	\$402,049,127	\$439,497,244	\$454,178,744	\$116,578,740	\$129,990,990	\$142,998,859
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS									
E&G Funds	\$ 160,483			\$ (53,410)	\$ (3,715,456)	\$ (1,482,502)			
Auxiliary Enterprises Funds				55,830	143,111	474,560			
Hospitals Funds							\$ 3,051,436	\$ 6,739,867	\$ 3,806,790
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	\$ 160,483	\$ 0	\$ 0	\$ 2,420	\$ (3,572,345)	\$ (1,007,942)	\$ 3,051,436	\$ 6,739,867	\$ 3,806,790

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

EXHIBIT B
(Cont.)

	Total University		
	Actual 1986	Probable 1987	Proposed Budget 1988
UNRESTRICTED CURRENT REVENUES			
A. Education and General Funds			
1. Tuition and Fees	\$ 62,370,638	\$ 69,273,416	\$ 73,005,426
2. Federal Appropriations	11,427,169	10,768,729	11,079,358
3. State Appropriations	222,548,800	247,002,050	259,845,000
4. Local Appropriations	1,200,000	1,206,000	1,408,260
5. Federal Gifts, Grants & Contracts	9,080,090	8,557,341	8,495,551
6. State Gifts, Grants & Contracts	535,498	461,650	397,500
7. Local Gifts, Grants & Contracts	1,585,912	1,764,822	1,710,000
8. Private Gifts, Grants & Contracts	2,798,392	2,892,932	2,760,567
9. Endowment Income	78,086	63,000	60,000
10. Sales & Services of Educ. Act.	15,872,154	17,285,568	17,222,677
11. Other Sources	12,084,855	10,658,115	8,486,324
Total Educational & General Funds	\$339,581,594	\$369,933,623	\$384,470,663
B. Auxiliary Enterprises Funds	62,469,953	65,991,276	68,700,139
C. Hospitals Funds	119,630,176	136,730,857	146,805,649
TOTAL CURRENT REVENUES	\$521,681,723	\$572,655,756	\$599,976,451
UNRESTRICTED CURRENT EXPENDITURES & TRANSFERS			
A. Educational and General Funds			
1. Instruction	\$124,268,018	\$135,503,964	\$143,972,740
2. Research	17,479,498	20,154,078	19,261,972
3. Public Service	25,704,114	28,046,601	28,321,994
4. Academic Support	34,918,313	37,760,939	37,497,650
5. Student Services	16,792,189	19,120,167	19,189,068
6. Institutional Support	34,119,565	37,355,909	36,705,303
7. Staff Benefits	52,910,872	57,184,293	61,245,801
8. Operation & Maint. of Plant	29,747,098	32,191,961	32,907,830
9. Scholarships & Fellowships	4,788,200	5,911,051	6,409,939
Total E&G Expenditures	\$340,727,867	\$373,228,963	\$385,512,297
Mandatory Transfers (In)/Out	2,735,778	3,997,688	4,387,653
Non-Mandatory Transfers (In)/Out	(3,828,641)	(3,577,572)	(3,946,785)
Total Educational and General	\$339,635,004	\$373,649,079	\$385,953,165
B. Auxiliary Enterprises Funds			
Expenditures	\$ 54,179,275	\$ 57,384,081	\$ 59,234,267
Mandatory Transfers (In)/Out	5,146,593	5,087,956	6,212,439
Non-Mandatory Transfers (In)/Out	3,088,255	3,376,128	2,778,873
Total Auxiliary Enterprises	\$ 62,414,123	\$ 65,848,165	\$ 68,225,579
C. Hospitals Funds Expenditures & Trans.	116,578,740	129,990,990	142,998,859
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS	\$518,627,867	\$569,488,234	\$597,177,603
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS			
E&G Funds	\$ (53,410)	\$ (3,715,456)	\$ (1,482,502)
Auxiliary Enterprises Funds	55,830	143,111	474,560
Hospitals Funds	3,051,436	6,739,867	3,806,790
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	\$ 3,053,856	\$ 3,167,522	\$ 2,798,848

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

EXHIBIT C
Schedule 1

	Chattanooga			Knoxville			Martin		
	Actual 1986	Probable 1987	Proposed Budget 1988	Actual 1986	Probable 1987	Proposed Budget 1988	Actual 1986	Probable 1987	Proposed Budget 1988
SALARIES AND WAGES									
11 Admin. & Professional Salaries	\$ 2,709,250	\$ 2,986,025	\$ 3,049,451	\$ 7,390,583	\$ 8,652,694	\$ 9,527,846 ²⁹	\$ 1,854,499	\$ 2,028,046	\$ 2,244,405 ³⁷
12 Academic Salaries	10,514,525	11,902,143	12,586,157	48,929,423	53,791,115	58,452,702	8,196,292	8,838,895	9,208,199
13 GTA, GA, GRA	160,262	206,840	122,400	5,445,761	5,919,543	5,663,625	121,538	115,427	108,767
Total Professional Salaries	\$ 13,384,037	\$ 15,095,008	\$ 15,758,008	\$ 61,765,767	\$ 68,363,352	\$ 73,644,173	\$ 10,172,329	\$ 10,982,368	\$ 11,561,371
15 Total Summer School	\$ 630,147	\$ 583,808	\$ 606,832	\$ 2,112,229	\$ 2,013,112	\$ 1,942,759	\$ 384,249	\$ 423,400	\$ 452,557
16 Clerical & Supporting-Salaried	\$ 2,260,535	\$ 2,590,605	\$ 2,781,987	\$ 12,340,612	\$ 13,657,845	\$ 14,662,328	\$ 1,499,092	\$ 1,640,723	\$ 1,742,211
14 Student Employees-Salaried	3,363	18,774	22,119	42,573	39,435	30,512	5,067	5,000	5,000
Total Non-Exempt Salaries	\$ 2,263,898	\$ 2,609,379	\$ 2,804,106	\$ 12,383,185	\$ 13,697,280	\$ 14,692,840	\$ 1,504,159	\$ 1,645,723	\$ 1,747,211
17 Clerical & Supporting-Hourly	\$ 1,674,268	\$ 1,550,393	\$ 1,580,092	\$ 8,024,131	\$ 8,425,627	\$ 8,858,473	\$ 1,589,252	\$ 1,684,695	\$ 1,695,921
18 Student Employees-Hourly	396,207	600,026	627,068	1,264,098	1,314,566	1,101,600	277,876	292,067	259,372
Total Biweekly Wages	\$ 2,070,475	\$ 2,150,419	\$ 2,207,160	\$ 9,288,229	\$ 9,740,193	\$ 9,960,073	\$ 1,867,128	\$ 1,976,762	\$ 1,955,293
TOTAL SALARIES AND WAGES	\$ 18,348,557	\$ 20,438,614	\$ 21,376,106	\$ 85,549,410	\$ 93,813,937	\$ 100,239,845	\$ 13,927,865	\$ 15,028,253	\$ 15,716,432
OPERATING & MISCELLANEOUS									
19 Non-Wage Payments				\$ 121,548	\$ 198,615	\$ 193,500	\$ 7,000	\$ 7,072	\$ 16,000
21 Staff Benefits-Required	\$ 3,491,820	\$ 3,748,246	\$ 4,146,926	16,131,540	17,501,260	18,299,310	2,821,389	3,047,147	3,164,734
22 Staff Benefits-Optional	876,123	993,834	1,092,363	3,685,803	4,094,835	4,287,192	679,586	691,412	830,580
31 Travel	522,547	594,836	589,696	2,064,176	2,398,817	1,947,284	630,721	567,183	491,978
32 Motor Vehicle Operations	85,144	91,011	88,611	454,847	503,319	490,783	52,794	78,878	76,965
33 Printing, Dup. & Binding	453,268	454,583	481,557	1,468,099	1,588,943	1,283,595	296,034	267,085	253,492
34 Utilities & Fuel	1,791,771	1,921,930	2,079,248	5,230,491	6,114,792	6,856,170	1,256,070	1,350,828	1,470,750
35 Communications	419,130	441,778	335,044	2,250,575	2,390,230	2,039,613	383,657	400,139	424,609
36 Maintenance & Repairs	264,837	360,863	265,340	3,148,504	3,103,199	2,567,635	114,858	168,053	170,357
37 Prof. Services & Memberships	469,525	420,894	394,256	2,360,839	2,530,563	1,685,028	174,088	154,276	160,062
38 Computer Services	197,395	227,323	255,750	5,199,900	5,122,396	5,069,462	(173)	7,135	3,190
39 Supplies	747,017	1,030,913	964,328	3,029,232	3,407,023	3,162,174	528,175	642,294	598,728
41 Rentals	33,377	78,039	72,981	628,875	1,157,113	640,765	24,897	17,177	79,031
42 Insurance & Interest	175,531	218,022	216,218	1,071,331	1,082,616	1,177,491	164,917	163,154	186,068
43 Awards	326,166 ²²	1,211,572	1,572,282	1,617,460 ³⁰	3,656,652	3,696,590	723,636	1,030,736 ³⁸	1,178,320
44 Grants & Subsidies	793,239 ²²	529,021 ²⁴	430,231	1,934,634 ³⁰	526,488	321,320	177,944	155,843 ³⁸	20,800
45 Mandatory Transfers	150,357	115,972	115,972	2,198,699	2,743,012	3,454,753 ³³	57,066		
46 Contractual & Special Services	1,044,876	1,312,659	813,960	490,333	1,586,186 ³⁴	973,418	711,325	755,160	646,079
47 Non-Mandatory Transfers	55,976	444,700	971,146	(2,467,272)	(1,028,252)	(343,853)	72,775	374,300	513,400
48 Service Department Credits	(575,225)	(285,903)	(246,903)	(151,698)	(567,004) ³⁵	(133,982)	(560,671)	(727,204)	(653,552) ³⁹
49 Other Expenditures	18,955	571,108	38,129	164,618	612,416	2,251,223 ³⁶	(185,576)	(105,963)	(92,129)
50-59 Stores for Resale		12,030		435,972	677,247	770,000	(12,745)		
Total Operating & Miscellaneous	\$ 11,341,829	\$ 14,493,431	\$ 14,677,135	\$ 51,068,506	\$ 59,400,466	\$ 60,689,471	\$ 8,117,767	\$ 9,044,705	\$ 9,539,462
EQUIPMENT & CAPITAL OUTLAY									
61 Equipment	\$ 321,725	\$ 464,684	\$ 937,085 ²⁸	\$ 2,667,975	\$ 3,010,624	\$ 917,025	\$ 278,549	\$ 403,554	\$ 254,677
62 Minor Equipment	186,532	30,145		677,108	621,969	128,743	102,203	61,085	30,673
63 Library Books	548,351	584,280	(28)	2,313,239	2,323,880	2,464,380	296,625	308,105	315,546
64 Livestock									
71 Land									
72 Buildings-Capital Outlay				1,228,848	1,059,274	200,000	24,669		
73 Improvements other than Buildings									
Total Equipment & Capital Outlay	\$ 1,056,608	\$ 1,079,109	\$ 937,085	\$ 6,887,170	\$ 7,015,747	\$ 3,710,148	\$ 702,046	\$ 772,744	\$ 600,896
TOTAL OPERATING	\$ 12,398,437	\$ 15,572,540	\$ 15,614,220	\$ 57,955,676	\$ 66,416,213	\$ 64,399,619	\$ 8,819,813	\$ 9,817,449	\$ 10,140,358
TOTAL EXPENDITURES & TRANSFERS	\$ 30,746,994	\$ 36,011,154	\$ 36,990,326	\$ 143,505,086	\$ 160,230,150	\$ 164,639,464	\$ 22,747,678	\$ 24,845,702	\$ 25,856,790

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

EXHIBIT C
Schedule 1
(Cont.)

	Space Institute			UT, Memphis-Other Specialized Units			College of Medicine Units		
	Actual 1986	Probable 1987	Proposed Budget 1988	Actual 1986	Probable 1987	Proposed Budget 1988	Actual 1986	Probable 1987	Proposed Budget 1988
SALARIES AND WAGES									
11 Admin. & Professional Salaries	\$ 514,717	\$ 586,651	\$ 702,791	\$ 2,588,284	\$ 3,120,979	\$ 3,697,502 ⁴⁴	\$ 16,531,992	\$ 18,585,621	\$ 20,461,952
12 Academic Salaries	1,594,444	1,626,773	1,767,565	10,314,153	11,618,133	13,604,954	179,255	177,261	255,000
13 GTA, GA, GRA	18,863	67,610	43,328	12,624	43,401	56,720			
Total Professional Salaries	\$ 2,128,024	\$ 2,281,034	\$ 2,513,684	\$ 12,915,061	\$ 14,782,513	\$ 17,359,176	\$ 16,711,247	\$ 18,762,882	\$ 20,716,952
15 Total Summer School									
16 Clerical & Supporting-Salaried	\$ 63,944	\$ 76,791	\$ 79,872	\$ 3,916,201	\$ 4,169,920	\$ 4,434,975	\$ 2,398,633	\$ 2,705,347	\$ 2,840,953
14 Student Employees-Salaried				2,967	3,995	3,360	1,191		
Total Non-Exempt Salaries	\$ 63,944	\$ 76,791	\$ 79,872	\$ 3,919,168	\$ 4,173,915	\$ 4,438,335	\$ 2,399,824	\$ 2,705,347	\$ 2,840,953
17 Clerical & Supporting-Hourly	\$ 556,325	\$ 594,680	\$ 575,473	\$ 4,533,149	\$ 4,823,907	\$ 5,014,595	\$ 273,824	\$ 305,084	\$ 314,313
18 Student Employees-Hourly	2,836	2,223	2,300	33,325	52,777	75,044	1,697	629	
Total Biweekly Wages	\$ 559,161	\$ 596,903	\$ 577,773	\$ 4,566,474	\$ 4,876,684	\$ 5,089,639	\$ 275,521	\$ 305,713	\$ 314,313
TOTAL SALARIES AND WAGES	\$ 2,751,129	\$ 2,954,728	\$ 3,171,329	\$ 21,400,703	\$ 23,833,112	\$ 26,887,150	\$ 19,386,592	\$ 21,773,942	\$ 23,872,218
OPERATING & MISCELLANEOUS									
19 Non-Wage Payments				\$ 2,703	\$ 2,425	\$ 20,720	\$ 3,425	\$ 13,644	\$ 79,290
21 Staff Benefits-Required	\$ 500,633	\$ 524,681	\$ 594,300	4,249,304	4,654,609	4,941,648	3,617,174	4,092,013	4,262,826
22 Staff Benefits-Optional	111,131	111,025	127,100	1,566,122	1,706,089	1,826,359			
31 Travel	132,052	134,440	141,550	351,490	423,858	405,860	221,614	203,494	154,550
32 Motor Vehicle Operations	22,548	27,287	29,550	77,871	95,714	90,576	3,840	3,070	2,000
33 Printing, Dup. & Binding	2,894	47,049	49,350	186,084	179,065	207,115	59,874	63,019	67,275
34 Utilities & Fuel	338,701	328,146	338,150	2,717,279	2,978,359	3,349,962			
35 Communications	203,897	190,125	198,600	267,434	325,452	354,416	302,049	302,117	234,882
36 Maintenance & Repairs	36,400	41,590	65,500	3,288,951	2,298,853	1,596,466 ⁴⁵	343,029	405,497	150,943
37 Prof. Services & Memberships	62,397	41,849	47,250 ⁴¹	594,961	499,749	368,395	167,218	625,598	380,859
38 Computer Services	201,004	172,455	271,019	15,923	22,182	(36,600)	10,491	12,458	51,385
39 Supplies	142,628	165,125	139,331	3,213,415	3,061,654	2,531,536	756,851	735,634	583,878
41 Rentals	32,728	61,163	66,000	264,349	217,065	188,937	304,259	296,085	651,050 ⁴⁹
42 Insurance & Interest	31,136	50,948	61,150	734,749 ⁴³	324,144	359,150	38,828	2,250	66,883
43 Awards		4,302	30,650	196,199	260,803	360,453	(35)		
44 Grants & Subsidies	1,058,316 ⁴²	617,151	701,619	30,399	10,972	33,411	60,829	40,436	2,000
45 Mandatory Transfers				176,329	1,138,704 ¹³	654,428			
46 Contractual & Special Services	69,325	93,753	97,780	1,164,189	1,618,416	2,623,578 ⁴⁶	(491,584)	(1,089,392)	(544,109) ⁵⁰
47 Non-Mandatory Transfers	80,538	131,630	158,222	414,388	826,300	1,067,800			
48 Service Department Credits	(72,063)	(50,618)	(52,000)	(3,724,154)	(3,907,282)	(2,580,779) ⁴⁷	(41,686)	33,045	40
49 Other Expenditures	1,462	3,441		40,765	(17,764)	37,333	9,725	14,335	7,000
50-59 Stores for Resale				356,670	363,617	354,916			
Total Operating & Miscellaneous	\$ 2,955,727	\$ 2,695,542	\$ 3,065,121	\$ 16,185,420	\$ 17,082,984	\$ 18,755,680	\$ 5,365,901	\$ 5,753,303	\$ 6,150,752
EQUIPMENT & CAPITAL OUTLAY									
61 Equipment	\$ 7,989	\$ 62,903	\$ 67,000	\$ 1,194,475	\$ 1,384,889	\$ 79,067	\$ 1,069,329 ⁴⁸	\$ 573,666	\$ 37,400
62 Minor Equipment	13,955	10,870	75,000	222,131	126,673	4,900	111,144	96,659	14,315
63 Library Books	50,975	51,460	81,850	375,887	346,821	390,782	2,439	2,795	500
64 Livestock									
71 Land									
72 Buildings-Capital Outlay				264,780					
73 Improvements other than Buildings				17,551					
Total Equipment & Capital Outlay	\$ 72,919	\$ 125,233	\$ 223,850	\$ 2,074,824	\$ 1,858,383	\$ 474,749	\$ 1,182,912	\$ 673,120	\$ 52,215
TOTAL OPERATING	\$ 3,028,646	\$ 2,820,775	\$ 3,288,971	\$ 18,260,244	\$ 18,941,367	\$ 19,230,429	\$ 6,548,813	\$ 6,426,423	\$ 6,202,967
TOTAL EXPENDITURES & TRANSFERS	\$ 5,779,775	\$ 5,775,503	\$ 6,460,300	\$ 39,660,947	\$ 42,774,479	\$ 46,117,579	\$ 25,935,405	\$ 28,200,365	\$ 30,075,185

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

EXHIBIT C
Schedule 1
(Cont.)

	Family Medicine Units			Total UT, Memphis			Agricultural Experiment Station		
	Actual 1986	Probable 1987	Proposed Budget 1988	Actual 1986	Probable 1987	Proposed Budget 1988	Actual 1986	Probable 1987	Proposed Budget 1988
SALARIES AND WAGES									
11 Admin. & Professional Salaries				\$ 2,588,284	\$ 3,120,979	\$ 3,697,502	\$ 686,995	\$ 784,230	\$ 842,233
12 Academic Salaries	\$ 2,965,467	\$ 3,427,518	\$ 3,675,255	29,811,612	33,631,272	37,742,161	5,450,300	6,584,282	6,912,371
13 GTA, GA, GRA				191,879	220,662	311,720	635,826	835,315	865,338
Total Professional Salaries	\$ 2,965,467	\$ 3,427,518	\$ 3,675,255	\$ 32,591,775	\$ 36,972,913	\$ 41,751,383	\$ 6,773,121	\$ 8,203,827	\$ 8,619,942
15 Total Summer School									
16 Clerical & Supporting-Salaried	\$ 498,967	\$ 581,909	\$ 627,207	\$ 6,813,801	\$ 7,457,176	\$ 7,903,135	\$ 2,660,145	\$ 3,192,194	\$ 3,312,561
14 Student Employees-Salaried				4,158	3,995	3,360			
Total Non-Exempt Salaries	\$ 498,967	\$ 581,909	\$ 627,207	\$ 6,817,959	\$ 7,461,171	\$ 7,906,495	\$ 2,660,145	\$ 3,192,194	\$ 3,312,561
17 Clerical & Supporting-Hourly	\$ 286,416	\$ 315,425	\$ 378,471	\$ 5,093,389	\$ 5,444,416	\$ 5,707,379	\$ 829,655	\$ 679,990	\$ 703,821
18 Student Employees-Hourly	510			35,532	53,406	75,044	219,405	196,840	214,940
Total Biweekly Wages	\$ 286,926	\$ 315,425	\$ 378,471	\$ 5,128,921	\$ 5,497,822	\$ 5,782,423	\$ 1,049,060	\$ 876,830	\$ 918,761
TOTAL SALARIES AND WAGES	\$ 3,751,360	\$ 4,324,852	\$ 4,680,933	\$ 44,538,655	\$ 49,931,906	\$ 55,440,301	\$ 10,482,326	\$ 12,272,851	\$ 12,851,264
OPERATING & MISCELLANEOUS									
19 Non-Wage Payments				\$ 6,128	\$ 16,069	\$ 100,010			
21 Staff Benefits-Required	\$ 414,450	\$ 412,305	\$ 478,440	8,280,928	9,158,927	9,682,914	\$ 2,007,915	\$ 2,154,421	\$ 2,318,668
22 Staff Benefits-Optional	158,404	154,410	108,710 ¹	1,724,526	1,860,499	1,935,069	534,760	565,400	656,936
31 Travel	55,549	63,150	78,710	628,653	690,502	639,120	298,557	341,800	331,100
32 Motor Vehicle Operations		250	250	81,711	99,034	92,826	15,658	21,600	24,900
33 Printing, Dup. & Binding	7,963	27,240	29,275	253,921	269,324	303,665	75,090	108,500	98,600
34 Utilities & Fuel	21,479	25,000	27,500	2,738,758	3,003,359	3,377,462	272,615	314,800	301,600
35 Communications	59,808	76,810	75,766	629,291	704,379	665,064	182,627	192,900	194,000
36 Maintenance & Repairs	43,628	68,850	41,603	3,675,608	2,773,200	1,789,012	369,722	307,200	310,500
37 Prof. Services & Memberships	146,888	167,000	51,350 ²	909,067	1,292,347	800,604	102,542	47,400	15,200
38 Computer Services	371	400	8,100	26,785	35,040	22,885	75,469	76,000	85,839
39 Supplies	149,300	184,575	143,076	4,119,566	3,981,863	3,258,490	1,905,460	2,180,157	2,018,487
41 Rentals	189,949	203,797	232,893	758,557	716,947	1,072,880	27,259	45,251	34,600
42 Insurance & Interest	211,035	131,164	133,164	984,612	457,558	559,197	111,709	92,195	107,763
43 Awards	213			196,377	260,803	360,453	250,691	193,086 ³	253,000
44 Grants & Subsidies				91,228	51,408	35,411	150,854	23,000	8,000
45 Mandatory Transfers				176,329	1,138,704	654,428			
46 Contractual & Special Services	(4,779)	(84,357)	(16,578)	667,826	444,667	2,062,891	(428,266)	(473,753)	(468,854)
47 Non-Mandatory Transfers	11,301	32,600	39,300	425,689	858,900	1,107,100	109,007	116,300	156,200
48 Service Department Credits				(3,765,840)	(3,874,237)	(2,580,739)	30		
49 Other Expenditures	4,630	8,420	28,277	55,120	4,991	72,610	(195,770)	17,200	28,000
50-59 Stores for Resale		3,000	3,000	356,670	366,617	357,916	241,918	248,127	237,500
Total Operating & Miscellaneous	\$ 1,470,189	\$ 1,474,614	\$ 1,462,836	\$ 23,021,510	\$ 24,310,901	\$ 26,369,268	\$ 6,107,847	\$ 6,571,584	\$ 6,712,039
EQUIPMENT & CAPITAL OUTLAY									
61 Equipment	\$ 86,410	\$ 120,000	\$ 55,395	\$ 2,350,214	\$ 2,078,555	\$ 171,862	\$ 782,857	\$ 794,163	\$ 521,500
62 Minor Equipment	12,890	3,000	2,500	346,165	226,332	21,715	54,795		
63 Library Books		250	1,500	378,326	349,866	392,782	16,000		
64 Livestock							165,613		
71 Land									
72 Buildings-Capital Outlay				264,780			168,690		
73 Improvements other than Buildings				17,551			36,613		
Total Equipment & Capital Outlay	\$ 99,300	\$ 123,250	\$ 59,395	\$ 3,357,036	\$ 2,654,753	\$ 586,359	\$ 1,224,568	\$ 794,163	\$ 521,500
TOTAL OPERATING	\$ 1,569,489	\$ 1,597,864	\$ 1,522,231	\$ 26,378,546	\$ 26,965,654	\$ 26,955,627	\$ 7,332,415	\$ 7,365,747	\$ 7,233,539
TOTAL EXPENDITURES & TRANSFERS	\$ 5,320,849	\$ 5,922,716	\$ 6,203,164	\$ 70,917,201	\$ 76,897,560	\$ 82,395,928	\$ 17,814,741	\$ 19,638,598	\$ 20,084,803

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

EXHIBIT C
Schedule 1
(Cont.)

	Agricultural Extension Service			Veterinary Medicine			Institute for Public Service		
	Actual 1986	Probable 1987	Proposed Budget 1988	Actual 1986	Probable 1987	Proposed Budget 1988	Actual 1986	Probable 1987	Proposed Budget 1988
SALARIES AND WAGES									
11 Admin. & Professional Salaries	\$ 324,387	\$ 336,219	\$ 342,542				\$ 193,366	\$ 179,888	\$ 73,386
12 Academic Salaries	11,654,237	12,412,033	13,093,972	\$ 3,411,534	\$ 3,747,591	\$ 4,396,182	748,119	813,428	857,175
13 GTA, GA, GRA	2,229	713		45,916	54,995	49,904	1,802	600	
Total Professional Salaries	\$ 11,980,853	\$ 12,748,965	\$ 13,436,514	\$ 3,457,450	\$ 3,802,586	\$ 4,446,086	\$ 943,287	\$ 993,916	\$ 930,561
15 Total Summer School									
16 Clerical & Supporting-Salaried	\$ 2,477,588	\$ 2,683,493	\$ 2,837,953	\$ 1,079,406	\$ 1,244,538	\$ 1,456,966	\$ 210,896	\$ 224,145	\$ 220,833
14 Student Employees-Salaried				34,400	36,120	98,038			
Total Non-Exempt Salaries	\$ 2,477,588	\$ 2,683,493	\$ 2,837,953	\$ 1,113,806	\$ 1,280,658	\$ 1,555,004	\$ 210,896	\$ 224,145	\$ 220,833
17 Clerical & Supporting-Hourly	\$ 123,250	\$ 102,465	\$ 99,138	\$ 169,785	\$ 167,804	\$ 249,217	\$ 1,891	\$ 8,784	\$ 12,059
18 Student Employees-Hourly	73,435	67,970	82,000	100,595	130,318	71,756	1,309	1,000	
Total Biweekly Wages	\$ 196,685	\$ 170,435	\$ 181,138	\$ 270,380	\$ 298,122	\$ 320,973	\$ 3,200	\$ 9,784	\$ 12,059
TOTAL SALARIES AND WAGES	\$ 14,655,126	\$ 15,602,893	\$ 16,455,605	\$ 4,841,636	\$ 5,381,366	\$ 6,322,063	\$ 1,157,383	\$ 1,227,845	\$ 1,163,453
OPERATING & MISCELLANEOUS									
19 Non-Wage Payments	\$ 7,440	\$ 3,600	\$ 7,200						
21 Staff Benefits-Required	1,717,975	1,813,469	2,024,715	\$ 840,590	\$ 871,400	\$ 900,190	\$ 233,095	\$ 266,037	\$ 232,121
22 Staff Benefits-Optional	768,820	884,000	948,428	176,746	193,000	210,000	47,940	47,105	45,179
31 Travel	1,183,272	1,235,963	1,108,800	119,928	117,700	127,200	106,218	131,831	127,675
32 Motor Vehicle Operations	1,626	3,000	3,000	15,367	13,200	14,000	27,904	22,758	26,000
33 Printing, Dup. & Binding	85,795	226,200	254,500	63,036	49,200	54,550	66,746	77,607	43,775
34 Utilities & Fuel	73,327	80,939	73,500	675,461	718,735	766,057		418	430
35 Communications	227,654	231,400	256,400	78,630	76,700	84,500	84,809	99,840	94,980
36 Maintenance & Repairs	32,042	148,612	98,100	397,538	501,551 ⁵⁵	435,134	24,112	25,635	22,960
37 Prof. Services & Memberships	9,658	5,200	5,200	27,860	12,700	13,000	52,750	44,903	38,890
38 Computer Services	25,681	12,410	35,000	12,332	7,600	6,400	1,564	8,919	9,300
39 Supplies	500,070	508,300	438,600	679,026	981,090	918,324	32,840	34,533	21,300
41 Rentals	(47,025)	39,200	37,300	8,654	7,200	5,600	49,009	52,180	55,810
42 Insurance & Interest	48,826	68,732	59,600	27,709	13,363	14,100	4,314	4,783	5,740
43 Awards	69			72			2,400		
44 Grants & Subsidies	185,237	206,516	204,516	83,490	279,705 ⁵⁶	186,487		63,087 ⁵⁷	
45 Mandatory Transfers	48,080 ⁵⁴								
46 Contractual & Special Services	578,358	590,377	637,642	194,925	194,269	200,569	133,809	135,930	240,090 ⁵⁸
47 Non-Mandatory Transfers	113,500	198,400	180,800	50,081	49,500	65,700	25,600	66,600	82,806
48 Service Department Credits				(661)			182		
49 Other Expenditures	5,335	3,980	6,800				(1,151)	15	
50-59 Stores for Resale	2,949	23							
Total Operating & Miscellaneous	\$ 5,568,689	\$ 6,260,321	\$ 6,380,101	\$ 3,450,784	\$ 4,086,913	\$ 4,001,811	\$ 892,141	\$ 1,082,181	\$ 1,047,056
EQUIPMENT & CAPITAL OUTLAY									
61 Equipment	\$ 128,769	\$ 54,833		\$ 462,488	\$ 634,596	\$ 164,330	\$ 51,306	\$ 99,139	
62 Minor Equipment	87,169	66,602		76,691	3,000		12,140	11,921	
63 Library Books				40,000	30,000	30,000	1,701		
64 Livestock									
71 Land									
72 Buildings-Capital Outlay	50,115			14,818					
73 Improvements other than Buildings									
Total Equipment & Capital Outlay	\$ 266,053	\$ 121,435		\$ 593,997	\$ 667,596	\$ 194,330	\$ 65,147	\$ 111,060	
TOTAL OPERATING	\$ 5,834,742	\$ 6,381,756	\$ 6,380,101	\$ 4,044,781	\$ 4,754,509	\$ 4,196,141	\$ 957,288	\$ 1,193,241	\$ 1,047,056
TOTAL EXPENDITURES & TRANSFERS	\$ 20,489,868	\$ 21,984,649	\$ 22,835,706	\$ 8,886,417	\$ 10,135,875	\$ 10,518,204	\$ 2,114,671	\$ 2,421,086	\$ 2,210,509

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

EXHIBIT C
Schedule 1
(Cont.)

	Municipal Technical Advisory Service			County Technical Assistance Service			State-wide Continuing Education		
	Actual 1986	Probable 1987	Proposed Budget 1988	Actual 1986	Probable 1987	Proposed Budget 1988	Actual 1986	Probable 1987	Proposed Budget 1988
SALARIES AND WAGES									
11 Admin. & Professional Salaries							\$ 88,623	\$ 96,252	\$ 75,559
12 Academic Salaries	\$ 721,767	\$ 827,532	\$ 900,739	\$ 608,293	\$ 609,785	\$ 709,916	624,619	668,136	819,149
13 GTA, GA, GRA							11,733	13,750	17,950
Total Professional Salaries	\$ 721,767	\$ 827,532	\$ 900,739	\$ 608,293	\$ 609,785	\$ 709,916	\$ 724,975	\$ 778,138	\$ 912,658
15 Total Summer School									
16 Clerical & Supporting-Salaried	\$ 148,206	\$ 121,102	\$ 153,843	\$ 100,198	\$ 90,313	\$ 95,196	\$ 300,410	\$ 260,110	\$ 265,570
14 Student Employees-Salaried									
Total Non-Exempt Salaries	\$ 148,206	\$ 121,102	\$ 153,843	\$ 100,198	\$ 90,313	\$ 95,196	\$ 300,410	\$ 260,110	\$ 265,570
17 Clerical & Supporting-Hourly	\$ 2,386	\$ 3,750	\$ 4,000	\$ 140			\$ 8,584	\$ 19,336	\$ 24,257
18 Student Employees-Hourly	5,039	3,400	5,000				31,986	18,871	17,422
Total Biweekly Wages	\$ 7,425	\$ 7,150	\$ 9,000	\$ 140			\$ 40,570	\$ 38,207	\$ 41,679
TOTAL SALARIES AND WAGES	\$ 877,398	\$ 955,784	\$ 1,063,582	\$ 708,631	\$ 700,098	\$ 805,112	\$ 1,065,955	\$ 1,076,455	\$ 1,219,907
OPERATING & MISCELLANEOUS									
19 Non-Wage Payments									
21 Staff Benefits-Required	\$ 173,746	\$ 188,195	\$ 202,447	\$ 127,974	\$ 127,875	\$ 143,022	\$ 237,226	\$ 269,467	\$ 316,760
22 Staff Benefits-Optional	38,657	42,861	46,078	31,496	25,696	31,564	52,956	52,106	54,755
31 Travel	72,535	85,972	91,500	61,603	66,300	70,100	31,931	28,150	23,850
32 Motor Vehicle Operations	9,110	7,529	7,000	29,719	29,800	33,500	9,114	7,364	4,925
33 Printing, Dup. & Binding	15,734	17,684	23,200	26,993	36,675	30,000	70,012	62,784	68,620
34 Utilities & Fuel							21,388	21,800	23,500
35 Communications	45,838	48,269	53,400	45,677	43,746	45,000	68,458	72,779	78,350
36 Maintenance & Repairs	10,472	12,427	16,000	8,075	5,488	7,500	31,364	20,903	17,050
37 Prof. Services & Memberships	9,979	76,350 ⁵⁹	51,000	10,741	12,900	15,000	47,439	32,997	26,421
38 Computer Services	1,749	2,396	4,000	858	500	1,000	1,464	175	1,624
39 Supplies	16,322	14,569	18,000	7,923	6,507	8,000	59,068	28,657 ⁶¹	31,867
41 Rentals	16,942	23,106	29,518	61,832	55,500	61,000	6,182	75,757	
42 Insurance & Interest	2,519	5,622	3,374	2,677	3,004	3,605	4,221	4,578	5,218
43 Awards									4,242
44 Grants & Subsidies	78								
45 Mandatory Transfers									
46 Contractual & Special Services	33,494	34,181	(9,000) ⁶⁰	52,642	60,860	55,000	(31,526)	42,734	103,100 ¹⁶
47 Non-Mandatory Transfers	2,900	9,200	11,600	2,900	9,200	7,400	162,021	41,500	19,694
48 Service Department Credits							(201,903)	(11,900)	(11,400)
49 Other Expenditures	35	558	1,000				54,575	230	300
50-59 Stores for Resale							45,750	67,000	67,850
Total Operating & Miscellaneous	\$ 450,110	\$ 568,919	\$ 549,117	\$ 471,110	\$ 484,051	\$ 511,691	\$ 669,740	\$ 817,081	\$ 836,726
EQUIPMENT & CAPITAL OUTLAY									
61 Equipment	\$ 5,563	\$ 19,449	\$ 25,500	\$ 10,108	\$ 20,995	\$ 3,000	\$ 161,257	\$ 25,611	\$ (500)
62 Minor Equipment	5,324	5,225	3,000	9,665	1,655	500	11,479	4,512	
63 Library Books	7,648	9,667	10,000	6,048	5,000	7,000	26	2,800	1,500
64 Livestock									
71 Land									
72 Buildings-Capital Outlay	5,873								
73 Improvements other than Buildings									
Total Equipment & Capital Outlay	\$ 24,408	\$ 34,341	\$ 38,500	\$ 25,821	\$ 27,650	\$ 10,500	\$ 172,762	\$ 32,923	\$ 1,000
TOTAL OPERATING	\$ 474,518	\$ 603,260	\$ 587,617	\$ 496,931	\$ 511,701	\$ 522,191	\$ 842,502	\$ 850,004	\$ 837,726
TOTAL EXPENDITURES & TRANSFERS	\$ 1,351,916	\$ 1,559,044	\$ 1,651,199	\$ 1,205,562	\$ 1,211,799	\$ 1,327,303	\$ 1,908,457	\$ 1,926,459	\$ 2,057,633

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

EXHIBIT C
Schedule 1
(Cont.)

	University-wide Administration			Total Educational and General Funds		
	Actual 1986	Probable 1987	Proposed Budget 1988	Actual 1986	Probable 1987	Proposed Budget 1988
SALARIES AND WAGES						
11 Admin. & Professional Salaries	\$ 4,867,048	\$ 5,511,808	\$ 5,692,326	\$ 21,217,752	\$ 24,282,792	\$ 26,248,041
12 Academic Salaries	1,500	517	40,652	122,266,665	135,453,502	147,486,940
13 GTA, GA, GRA	26,378	25,079	25,213	6,662,187	7,460,534	7,208,245
Total Professional Salaries	\$ 4,894,926	\$ 5,537,404	\$ 5,758,191	\$150,146,604	\$167,196,828	\$180,943,226
15 Total Summer School				\$ 3,126,625	\$ 3,020,320	\$ 3,002,148
16 Clerical & Supporting-Salaried	\$ 2,141,950	\$ 2,407,179	\$ 2,658,367	\$ 32,096,783	\$ 35,646,214	\$ 38,170,822
14 Student Employees-Salaried	870	500		90,431	103,824	159,029
Total Non-Exempt Salaries	\$ 2,142,820	\$ 2,407,679	\$ 2,658,367	\$ 32,187,214	\$ 35,750,038	\$ 38,329,851
17 Clerical & Supporting-Hourly	\$ 74,467	\$ 109,416	\$ 148,962	\$ 18,147,523	\$ 18,791,356	\$ 19,658,792
18 Student Employees-Hourly	131,844	168,200	140,058	2,540,162	2,848,887	2,596,560
Total Biweekly Wages	\$ 206,311	\$ 277,616	\$ 289,020	\$ 20,687,685	\$ 21,640,243	\$ 22,255,352
TOTAL SALARIES AND WAGES	\$ 7,244,057	\$ 8,222,699	\$ 8,705,578	\$206,148,128	\$227,607,429	\$244,530,577
OPERATING & MISCELLANEOUS						
19 Non-Wage Payments				\$ 142,116	\$ 225,356	\$ 316,710
21 Staff Benefits-Required	\$ 1,656,299	\$ 1,823,300	\$ 1,910,400	38,221,130	41,494,425	43,936,507
22 Staff Benefits-Optional	427,398	464,900	480,100	9,155,942	10,026,673	10,745,344
31 Travel	536,626	594,942	564,120	6,388,819	6,988,436	6,253,973
32 Motor Vehicle Operations	44,898	46,092	41,425	850,440	950,872	933,485
33 Printing, Dup. & Binding	520,863	643,959	437,591	3,398,485	3,849,593	3,382,495
34 Utilities & Fuel		5		12,398,582	13,855,752	15,286,867
35 Communications	589,225	644,276	598,689	5,209,468	5,536,561	5,068,249
36 Maintenance & Repairs	115,154	188,669	151,173	8,228,686	7,657,390	5,916,261
37 Prof. Services & Memberships	217,748	408,931	368,583	4,454,633	5,081,310	3,620,494
38 Computer Services	1,322,334	1,364,550	1,184,228	7,066,362	7,036,899	6,949,697
39 Supplies	304,516	321,147	285,165	12,071,843	13,302,178	11,862,794
41 Rentals	116,711	95,648	88,093	1,717,998	2,424,281	2,243,578
42 Insurance & Interest	95,952	102,000	119,700	2,725,454	2,266,575	2,519,224
43 Awards	50,209	50,250	45,000	3,167,080	6,407,401	7,140,537
44 Grants & Subsidies		6,125	7,925	4,475,020	2,458,344	1,916,309
45 Mandatory Transfers	105,247		183,838 ²⁰	2,735,778	3,997,688	4,408,991
46 Contractual & Special Services	388,312	452,533	585,762	3,905,433	5,229,556	5,938,437
47 Non-Mandatory Transfers	(2,462,356)	(4,849,550)	(6,877,000)	(3,828,641)	(3,577,572)	(3,946,785)
48 Service Department Credits	427,476		(9,250)	(4,900,373)	(5,516,866)	(3,687,826)
49 Other Expenditures	116,103	63,976	3,880	1,171,952	1,171,952	2,309,813
50-59 Stores for Resale				1,070,514	1,371,044	1,433,266
Total Operating & Miscellaneous	\$ 4,572,715	\$ 2,421,753	\$ 169,422	\$118,688,475	\$132,237,848	\$134,548,420
EQUIPMENT & CAPITAL OUTLAY						
61 Equipment	\$ 267,025	\$ 315,889	\$ 50,000	\$ 7,495,825	\$ 7,984,995	\$ 3,111,479
62 Minor Equipment	58,632	43,534		1,641,858	1,086,850	259,631
63 Library Books	97			3,659,036	3,665,058	3,303,058
64 Livestock				165,613		
71 Land						
72 Buildings-Capital Outlay	24,112	7,625		1,781,905	1,066,899	200,000
73 Improvements other than Buildings				54,164		
Total Equipment & Capital Outlay	\$ 349,866	\$ 367,048	\$ 50,000	\$ 14,798,401	\$ 13,803,802	\$ 6,874,168
TOTAL OPERATING	\$ 4,922,581	\$ 2,788,801	\$ 219,422	\$133,486,876	\$146,041,650	\$141,422,588
TOTAL EXPENDITURES & TRANSFERS	\$ 12,166,638	\$ 11,011,500	\$ 8,925,000	\$339,635,004	\$373,649,079	\$385,953,165

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

EXHIBIT C
Schedule 2

	Chattanooga			Knoxville			Martin		
	Actual 1986	Probable 1987	Proposed Budget 1988	Actual 1986	Probable 1987	Proposed Budget 1988	Actual 1986	Probable 1987	Proposed Budget 1988
SALARIES AND WAGES									
11 Admin. & Professional Salaries	\$ 192,490	\$ 209,051	\$ 222,818	\$ 2,927,664	\$ 2,852,999	\$ 2,896,425	\$ 221,802	\$ 220,245	\$ 239,144
12 Academic Salaries								(102)	
13 GTA, GA, GRA	347			83,729	98,506	138,681	1,758	22	7,200
Total Professional Salaries	\$ 192,837	\$ 209,051	\$ 222,818	\$ 3,011,393	\$ 2,951,505	\$ 3,035,106	\$ 223,560	\$ 220,165	\$ 246,344
15 Total Summer School									
16 Clerical & Supporting-Salaried	\$ 136,162	\$ 152,820	\$ 179,147	\$ 1,931,158	\$ 1,601,829	\$ 1,611,731	\$ 246,637	\$ 276,431	\$ 304,109
14 Student Employees-Salaried				551,753	603,606	568,892	23,447	22,633	13,410
Total Non-Exempt Salaries	\$ 136,162	\$ 152,820	\$ 179,147	\$ 2,482,911	\$ 2,205,435	\$ 2,180,623	\$ 270,084	\$ 299,064	\$ 317,519
17 Clerical & Supporting-Hourly	\$ 562,679	\$ 495,919	\$ 520,388	\$ 5,141,417	\$ 4,496,248	\$ 4,535,113	\$ 648,355	\$ 656,753	\$ 641,093
18 Student Employees-Hourly	127,958	275,020	314,433	1,717,907	1,633,247	1,637,136	446,464	354,092	430,766
Total Biweekly Wages	\$ 690,637	\$ 770,939	\$ 834,821	\$ 6,859,324	\$ 6,129,495	\$ 6,172,249	\$ 1,094,819	\$ 1,010,845	\$ 1,071,859
TOTAL SALARIES AND WAGES	\$ 1,019,636	\$ 1,132,810	\$ 1,236,786	\$ 12,353,628	\$ 11,286,435	\$ 11,387,978	\$ 1,588,463	\$ 1,530,074	\$ 1,635,722
OPERATING & MISCELLANEOUS									
19 Non-Wage Payments				\$ 33,370	\$ 39,694	\$ 41,740	\$ 112,957	\$ 121,210	\$ 102,195
21 Staff Benefits-Required	\$ 140,532	\$ 132,429	\$ 136,976	1,809,430	1,673,796	1,697,485	201,204	214,447	236,156
22 Staff Benefits-Optional	35,941	74,854	68,125	631,875	506,491	509,068	79,214	97,445	83,148
31 Travel	9,127	10,300	10,100	1,617,403	1,396,042	1,354,551	9,972	8,047	12,200
32 Motor Vehicle Operations	8,784	13,560	13,560	130,553	127,087	127,900	4,449	5,650	6,750
33 Printing, Dup. & Binding	22,588	29,250	29,750	530,146	571,999	616,274	10,160	15,870	15,350
34 Utilities & Fuel	445,544	537,576	537,476	2,819,379	3,011,927	3,070,952	838,740	786,138	830,380
35 Communications	104,409	114,637	110,637	1,139,068	1,112,460	1,160,243	364,988	353,477	333,500
36 Maintenance & Repairs	72,933	56,750	58,750	2,374,251	3,331,825	2,892,749	448,261	364,750	440,000
37 Prof. Services & Memberships	30,391	4,370	3,670	495,954	387,162	367,375	11,724	12,000	10,650
38 Computer Services		1,450	4,550	193,282	59,912	61,400	14,210	22,700	25,000
39 Supplies	70,537	73,375	71,305	1,867,822	1,418,769	1,641,311	279,970	227,582	274,055
41 Rentals	69,986	28,100	33,600	251,980	568,087	460,813	20,546	16,150	18,000
42 Insurance & Interest		600	600	594,875	315,267	450,328	77,580	78,450	79,350
43 Awards	35,641	44,030	44,030	1,359,635	1,285,645	1,611,970	26,059	41,300	41,000
44 Grants & Subsidies	(5,345)	500		(17,766)	1,000	3,185			
45 Mandatory Transfers	568,991	732,628	864,491	3,609,283	3,514,573	4,497,336	471,392	466,442	477,545
46 Contractual & Special Services	190,757	209,853	226,703	964,459	1,059,807	801,017	196,050	227,816	251,047
47 Non-Mandatory Transfers	280,141	255,144	123,281	2,340,246	3,012,690	2,540,912	46,274	132,278	113,587
48 Service Department Credits	(11,392)	(75,522)	(89,319)	(541,511)	(124,800)		(1,159)	(200)	(14,200)
49 Other Expenditures	44,292	47,600	63,600	417,588	2,548,363	2,787,442	132,759	202,575	90,498
50-59 Stores for Resale	2,045,899	2,435,700	2,646,049	9,664,795	10,321,307	10,673,172	1,922,883	1,895,000	1,887,500
Total Operating & Miscellaneous	\$ 4,159,755	\$ 4,727,184	\$ 4,957,934	\$ 32,286,117	\$ 36,139,103	\$ 37,367,223	\$ 5,268,233	\$ 5,289,127	\$ 5,313,711
EQUIPMENT & CAPITAL OUTLAY									
61 Equipment	\$ 28,179	\$ 52,019	\$ 7,976	\$ 468,596	\$ 597,515	\$ 1,562,311	\$ 20,773	\$ 73,745	\$ 96,500
62 Minor Equipment	10,443	3,330		232,893	230,629	128,200	29,786	50,049	13,500
63 Library Books									
64 Livestock									
71 Land									
72 Buildings-Capital Outlay				158,304					
73 Improvements other than Buildings				17,942				69,686	58,900
Total Equipment & Capital Outlay	\$ 38,622	\$ 55,349	\$ 7,976	\$ 877,735	\$ 828,144	\$ 1,690,511	\$ 50,559	\$ 193,480	\$ 168,900
TOTAL OPERATING	\$ 4,198,377	\$ 4,782,533	\$ 4,965,910	\$ 33,163,852	\$ 36,967,247	\$ 39,057,734	\$ 5,318,792	\$ 5,482,607	\$ 5,482,611
TOTAL EXPENDITURES & TRANSFERS	\$ 5,218,013	\$ 5,915,343	\$ 6,202,696	\$ 45,517,480	\$ 48,253,682	\$ 50,445,712	\$ 6,907,255	\$ 7,012,681	\$ 7,118,333

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

EXHIBIT C
Schedule 2
(Cont.)

	Space Institute			UT, Memphis-Other Specialized Units			Total Auxiliary Enterprises Funds		
	Actual 1986	Probable 1987	Proposed Budget 1988	Actual 1986	Probable 1987	Proposed Budget 1988	Actual 1986	Probable 1987	Proposed Budget 1988
SALARIES AND WAGES									
11 Admin. & Professional Salaries				\$ 248,384	\$ 258,632	\$ 274,665	\$ 3,590,340	\$ 3,540,927	\$ 3,633,052
12 Academic Salaries								(102)	
13 GTA, GA, GRA						6,300	85,834	98,528	152,181
Total Professional Salaries				\$ 248,384	\$ 258,632	\$ 280,965	\$ 3,676,174	\$ 3,639,353	\$ 3,785,233
15 Total Summer School									
16 Clerical & Supporting-Salaried				\$ 28,745	\$ 32,400	\$ 31,226	\$ 2,342,702	\$ 2,063,480	\$ 2,126,213
14 Student Employees-Salaried							575,200	626,239	582,302
Total Non-Exempt Salaries				\$ 28,745	\$ 32,400	\$ 31,226	\$ 2,917,902	\$ 2,689,719	\$ 2,708,515
17 Clerical & Supporting-Hourly	\$ 71,965	\$ 72,321	\$ 71,915	\$ 484,360	\$ 558,543	\$ 607,304	\$ 6,908,776	\$ 6,279,784	\$ 6,375,813
18 Student Employees-Hourly				17,591	19,538	29,684	2,309,920	2,281,897	2,412,019
Total Biweekly Wages	\$ 71,965	\$ 72,321	\$ 71,915	\$ 501,951	\$ 578,081	\$ 636,988	\$ 9,218,695	\$ 8,561,681	\$ 8,787,832
TOTAL SALARIES AND WAGES	<u>\$ 71,965</u>	<u>\$ 72,321</u>	<u>\$ 71,915</u>	<u>\$ 779,080</u>	<u>\$ 869,113</u>	<u>\$ 949,179</u>	<u>\$ 15,812,772</u>	<u>\$ 14,890,753</u>	<u>\$ 15,281,580</u>
OPERATING & MISCELLANEOUS									
19 Non-Wage Payments				\$ 146,327	\$ 160,904	\$ 143,935	\$ 146,327	\$ 160,904	\$ 143,935
21 Staff Benefits-Required	\$ 12,814	\$ 13,033	\$ 13,087	\$ 136,688	\$ 148,879	\$ 155,644	2,300,668	2,182,584	2,239,348
22 Staff Benefits-Optional	7,696	7,010	6,382	43,555	42,541	51,711	798,281	728,341	718,434
31 Travel		64	100	6,599	8,523	9,500	1,643,101	1,422,976	1,386,451
32 Motor Vehicle Operations	53	91	100	193	350	350	144,032	146,738	148,660
33 Printing, Dup. & Binding		36	50	824	1,540	1,830	563,718	618,695	663,254
34 Utilities & Fuel				263,357	218,771	221,470	4,367,020	4,554,412	4,660,278
35 Communications	1,476	1,002	50	276,462	275,091	281,780	1,886,403	1,856,667	1,886,210
36 Maintenance & Repairs	740	2,636	2,000	105,105	75,630	74,803	3,001,290	3,831,591	3,468,302
37 Prof. Services & Memberships	135			4,018	9,075	6,850	542,222	412,607	388,545
38 Computer Services				3,544	10,900	16,500	211,036	94,962	107,450
39 Supplies	4,975	919	958	127,691	124,556	130,738	2,350,995	1,845,201	2,118,367
41 Rentals	1,664	1,984	2,000	17,467	29,940	27,926	361,643	644,261	542,339
42 Insurance & Interest	1,425	1,640	1,950	28,576	18,583	20,500	702,456	414,540	552,728
43 Awards				174			1,421,509	1,370,975	1,697,000
44 Grants & Subsidies				1,230	438	2,000	(21,881)	1,938	5,185
45 Mandatory Transfers	9,192	9,394	9,583	487,735	364,919	363,484	5,146,593	5,087,956	6,212,439
46 Contractual & Special Services	9			(71,418)	38,811	39,800	1,279,857	1,536,287	1,318,567
47 Non-Mandatory Transfers	(38,905)	(23,984)	(27,288)	460,499		28,381	3,088,255	3,376,128	2,778,873
48 Service Department Credits				(2,571)	(57,509)	(57,128)	(556,633)	(258,031)	(160,647)
49 Other Expenditures			9,613	2,376	64	1,300	597,015	2,798,602	2,952,453
50-59 Stores for Resale	85,020	72,785	72,500	1,876,695	2,126,279	1,913,920	15,595,292	16,851,071	17,193,141
Total Operating & Miscellaneous	<u>\$ 86,294</u>	<u>\$ 86,610</u>	<u>\$ 91,085</u>	<u>\$ 3,768,799</u>	<u>\$ 3,437,381</u>	<u>\$ 3,291,359</u>	<u>\$ 45,569,198</u>	<u>\$ 49,679,405</u>	<u>\$ 51,021,312</u>
EQUIPMENT & CAPITAL OUTLAY									
61 Equipment	\$ 777	\$ 1,924		\$ 51,606	\$ 151,990	\$ 48,000	\$ 569,931	\$ 877,193	\$ 1,714,787
62 Minor Equipment				12,854	47,120	7,300	285,976	331,128	149,000
63 Library Books									
64 Livestock									
71 Land									
72 Buildings-Capital Outlay							158,304		
73 Improvements other than Buildings							17,942	69,686	58,900
Total Equipment & Capital Outlay	<u>\$ 777</u>	<u>\$ 1,924</u>		<u>\$ 64,460</u>	<u>\$ 199,110</u>	<u>\$ 55,300</u>	<u>\$ 1,032,153</u>	<u>\$ 1,278,007</u>	<u>\$ 1,922,687</u>
TOTAL OPERATING	<u>\$ 87,071</u>	<u>\$ 88,534</u>	<u>\$ 91,085</u>	<u>\$ 3,833,259</u>	<u>\$ 3,636,491</u>	<u>\$ 3,346,659</u>	<u>\$ 46,601,351</u>	<u>\$ 50,957,412</u>	<u>\$ 52,943,999</u>
TOTAL EXPENDITURES & TRANSFERS	<u>\$ 159,036</u>	<u>\$ 160,855</u>	<u>\$ 163,000</u>	<u>\$ 4,612,339</u>	<u>\$ 4,505,604</u>	<u>\$ 4,295,838</u>	<u>\$ 62,414,123</u>	<u>\$ 65,848,165</u>	<u>\$ 68,225,579</u>

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

EXHIBIT C
Schedule 3

	Memorial Hospital			William F. Bowld Hospital		
	Actual 1986	Probable 1987	Proposed Budget 1988	Actual 1986	Probable 1987	Proposed Budget 1988
SALARIES AND WAGES						
11 Admin. & Professional Salaries	\$ 9,976,492	\$ 10,742,916	\$ 12,674,325	\$ 2,121,306	\$ 2,098,647	\$ 2,188,280
12 Academic Salaries			80,106	561,590	606,700	
13 GTA, GA, GRA						
Total Professional Salaries	\$ 9,976,492	\$ 10,742,916	\$ 12,754,431	\$ 2,682,896	\$ 2,705,347	\$ 2,188,280
15 Total Summer School						
16 Clerical & Supporting-Salaried	\$ 100,437	\$ 74,704	\$ 52,245	\$ 60,401	\$ 29,776	\$ 24,982
14 Student Employees-Salaried	64,672	73,200	112,450			
Total Non-Exempt Salaries	\$ 165,109	\$ 147,904	\$ 164,695	\$ 60,401	\$ 29,776	\$ 24,982
17 Clerical & Supporting-Hourly	\$ 29,197,945	\$ 32,194,829	\$ 36,508,777	\$ 5,520,354	\$ 5,826,341	\$ 6,299,572
18 Student Employees-Hourly	45,585		93,818	6,785	18,126	20,236
Total Biweekly Wages	\$ 29,243,530	\$ 32,194,829	\$ 36,602,595	\$ 5,527,139	\$ 5,844,467	\$ 6,319,808
TOTAL SALARIES AND WAGES	\$ 39,385,131	\$ 43,085,649	\$ 49,521,721	\$ 8,270,436	\$ 8,579,590	\$ 8,533,070
OPERATING & MISCELLANEOUS						
19 Non-Wage Payments		\$ 101,671				
21 Staff Benefits-Required	\$ 6,851,565	7,240,973	\$ 8,621,028	\$ 1,426,058	\$ 1,500,528	\$ 1,524,005
22 Staff Benefits-Optional	1,904,259	2,107,878	2,287,638	315,227	318,640	321,987
31 Travel	282,726	238,670	452,403	23,238	31,212	46,540
32 Motor Vehicle Operations	112,804	118,854	177,631	5,055	5,399	6,110
33 Printing, Dup. & Binding	168,624	198,027	235,004	20,005	36,504	40,590
34 Utilities & Fuel	2,805,290	2,957,555	2,976,024	513,327	648,315	648,770
35 Communications	355,276	359,877	558,657	193,741	192,579	199,650
36 Maintenance & Repairs	2,045,009	2,429,473	1,104,234	511,011	300,708	872,940
37 Prof. Services & Memberships	3,935,197	4,204,313	4,684,744	476,955	425,705	530,080
38 Computer Services	898,340	1,138,991	1,149,960	96,355	91,392	121,740
39 Supplies	5,974,383	7,708,005	7,415,655	1,295,398	1,234,163	1,693,650
41 Rentals	617,969	559,213	593,106	493,860	442,145	445,900
42 Insurance & Interest	1,692,859	1,404,523	1,849,132	738,487	508,300	413,400
43 Awards	8,275	7,096	8,840	371	6,775	6,780
44 Grants & Subsidies				6,378	265	
45 Mandatory Transfers	8,736,665	8,687,844	8,330,667	208,510	204,000	602,000
46 Contractual & Special Services	1,064,138	1,260,246	3,830,251	2,775,966	3,486,788	3,410,217
47 Non-Mandatory Transfers	1,576,878	1,459,500	709,800	549,187	126,500	1,486,100
48 Service Department Credits	(671,367)	11,629	(93,180)	(32,175)	(904,920)	(904,920)
49 Other Expenditures	135,520	44,850	70,546	858,604	1,688,709	1,688,720
50-59 Stores for Resale	13,228,339	17,796,800	18,103,940	2,514,818	3,657,633	3,864,330
Total Operating & Miscellaneous	\$ 51,722,749	\$ 60,035,988	\$ 63,066,080	\$ 12,990,376	\$ 14,001,462	\$ 17,018,589
EQUIPMENT & CAPITAL OUTLAY						
61 Equipment	\$ 3,637,184	\$ 3,001,047	\$ 4,053,500	\$ (219)	\$ 1,050,000	\$ 500,000
62 Minor Equipment	161,768	176,241	278,762	21,786	46,022	15,510
63 Library Books	2,079	3,674	11,177	221	450	450
64 Livestock						
71 Land						
72 Buildings-Capital Outlay	327,054					
73 Improvements other than Buildings	60,175	10,867				
Total Equipment & Capital Outlay	\$ 4,188,260	\$ 3,191,829	\$ 4,343,439	\$ 21,788	\$ 1,096,472	\$ 515,960
TOTAL OPERATING	\$ 55,911,009	\$ 63,227,817	\$ 67,409,519	\$ 13,012,164	\$ 15,097,934	\$ 17,534,549
TOTAL EXPENDITURES & TRANSFERS	\$ 95,296,140	\$ 106,313,466	\$ 116,931,240	\$ 21,282,600	\$ 23,677,524	\$ 26,067,619

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

EXHIBIT C
Schedule 3
(Cont.)

	Total Hospital Funds			Total University		
	Actual 1986	Probable 1987	Proposed Budget 1988	Actual 1986	Probable 1987	Proposed Budget 1988
SALARIES AND WAGES						
11 Admin. & Professional Salaries	\$ 12,097,798	\$ 12,841,563	\$ 14,862,605	\$ 36,905,890	\$ 40,665,282	\$ 44,743,698
12 Academic Salaries	561,590	606,700	80,106	122,828,255	136,060,100	147,567,046
13 GTA, GA, GRA				6,748,021	7,559,062	7,360,426
Total Professional Salaries	\$ 12,659,388	\$ 13,448,263	\$ 14,942,711	\$166,482,166	\$184,284,444	\$199,671,170
15 Total Summer School				\$ 3,126,625	\$ 3,020,320	\$ 3,002,148
16 Clerical & Supporting-Salaried	\$ 160,838	\$ 104,480	\$ 77,227	\$ 34,600,323	\$ 37,814,174	\$ 40,374,262
14 Student Employees-Salaried	64,672	73,200	112,450	730,303	803,263	853,781
Total Non-Exempt Salaries	\$ 225,510	\$ 177,680	\$ 189,677	\$ 35,330,626	\$ 38,617,437	\$ 41,228,043
17 Clerical & Supporting-Hourly	\$ 34,718,299	\$ 38,021,170	\$ 42,808,349	\$ 59,774,598	\$ 63,092,310	\$ 68,842,954
18 Student Employees-Hourly	52,370	18,126	114,054	4,902,452	5,148,910	5,122,633
Total Biweekly Wages	\$ 34,770,669	\$ 38,039,296	\$ 42,922,403	\$ 64,677,049	\$ 68,241,220	\$ 73,965,587
TOTAL SALARIES AND WAGES	\$ 47,655,567	\$ 51,665,239	\$ 58,054,791	\$269,616,467	\$294,163,421	\$317,866,948
OPERATING & MISCELLANEOUS						
19 Non-Wage Payments		\$ 101,671		\$ 288,443	\$ 487,931	\$ 460,645
21 Staff Benefits-Required	\$ 8,277,623	8,741,501	\$ 10,145,033	48,799,421	52,418,510	56,320,888
22 Staff Benefits-Optional	2,219,486	2,426,518	2,609,625	12,173,709	13,181,532	14,073,403
31 Travel	305,964	269,882	498,943	8,337,884	8,681,294	8,139,367
32 Motor Vehicle Operations	117,859	124,253	183,741	1,112,331	1,221,863	1,265,886
33 Printing, Dup. & Binding	188,629	234,531	275,594	4,150,832	4,702,819	4,321,343
34 Utilities & Fuel	3,318,617	3,605,870	3,624,794	20,084,219	22,016,034	23,571,939
35 Communications	549,017	552,456	758,307	7,644,888	7,945,684	7,712,766
36 Maintenance & Repairs	2,556,020	2,730,181	1,977,174	13,785,996	14,219,162	11,361,737
37 Prof. Services & Memberships	4,412,152	4,630,018	5,214,824	9,409,007	10,123,935	9,223,863
38 Computer Services	994,695	1,230,383	1,271,700	8,272,093	8,362,244	8,328,847
39 Supplies	7,269,781	8,942,168	9,109,305	21,692,619	24,089,547	23,090,466
41 Rentals	1,111,829	1,001,358	1,039,006	3,191,470	4,069,900	3,824,923
42 Insurance & Interest	2,431,346	1,912,823	2,262,532	5,859,256	4,593,938	5,334,484
43 Awards	8,646	13,871	15,620	4,597,235	7,792,247	8,853,157
44 Grants & Subsidies	6,378	265		4,459,517	2,460,547	1,921,494
45 Mandatory Transfers	8,945,175	8,891,844	8,932,667	16,827,546	17,977,488	19,554,097
46 Contractual & Special Services	3,840,104	4,747,034	7,240,468	9,025,394	11,512,877	14,497,472
47 Non-Mandatory Transfers	2,126,065	1,586,000	2,195,900	1,385,679	1,384,556	1,027,988
48 Service Department Credits	(703,542)	(893,169)	(998,100)	(6,160,548)	(6,668,066)	(4,846,573)
49 Other Expenditures	994,124	1,733,559	1,759,266	1,624,845	5,704,113	7,021,532
50-59 Stores for Resale	15,743,157	21,454,433	21,968,270	32,408,963	39,676,548	40,594,677
Total Operating & Miscellaneous	\$ 64,713,125	\$ 74,037,450	\$ 80,084,669	\$228,970,798	\$255,954,703	\$265,654,401
EQUIPMENT & CAPITAL OUTLAY						
61 Equipment	\$ 3,636,965	\$ 4,051,047	\$ 4,553,500	\$ 11,702,721	\$ 12,913,235	\$ 9,379,766
62 Minor Equipment	183,554	222,263	294,272	2,111,388	1,640,241	702,903
63 Library Books	2,300	4,124	11,627	3,661,336	3,669,182	3,314,685
64 Livestock				165,613		
71 Land						
72 Buildings-Capital Outlay	327,054			2,267,263	1,066,899	200,000
73 Improvements other than Buildings	60,175	10,867		132,281	80,553	58,900
Total Equipment & Capital Outlay	\$ 4,210,048	\$ 4,288,301	\$ 4,859,399	\$ 20,040,602	\$ 19,370,110	\$ 13,656,254
TOTAL OPERATING	\$ 68,923,173	\$ 78,325,751	\$ 84,944,068	\$249,011,400	\$275,324,813	\$279,310,655
TOTAL EXPENDITURES & TRANSFERS	\$116,578,740	\$129,990,990	\$142,998,859	\$518,627,867	\$569,488,234	\$597,177,603

THE UNIVERSITY OF TENNESSEE
UNRESTRICTED CURRENT FUNDS
SOURCES AND USES OF TOTAL RESOURCES
AS BUDGETED FOR FISCAL YEAR ENDING JUNE 30, 1988

Exhibit D

USES OF RESOURCES

BUDGETED RESOURCES BY SOURCE

	Amount	%
State Appropriations	\$259,845,000	43.3%
Tuition and Fees	73,005,000	12.2
Sales of Auxilliary Enterprises	68,700,000	11.4
Sales & Svcs. of Educ. Activities	17,223,000	2.9
Gifts, Grants and Contracts	13,364,000	2.2
Federal Appropriations	11,079,000	1.8
Hospitals	146,806,000	24.5
All Other Resources	9,954,000	1.7
TOTAL	\$599,976,000	100.0%

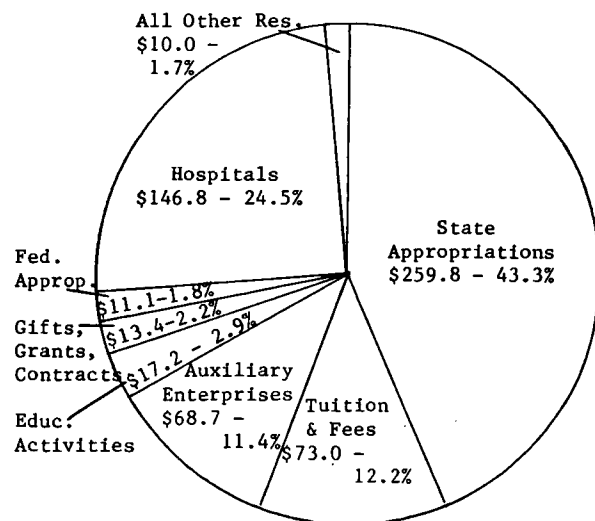
By Expenditure Function

	Amount	%
Instruction and Acad. Support	\$181,470,000	30.2%
Auxiliary Enterprises	68,226,000	11.4
Staff Benefits	61,246,000	10.2
Institutional Support	36,705,000	6.1
Operation and Maint. of Plant	32,908,000	5.5
Public Service	28,322,000	4.7
Research	19,262,000	3.2
Hospitals	146,806,000	24.5
Student Services, Scholarships & Fellowships, & Other	25,031,000	4.2
TOTAL	\$599,976,000	100.0%

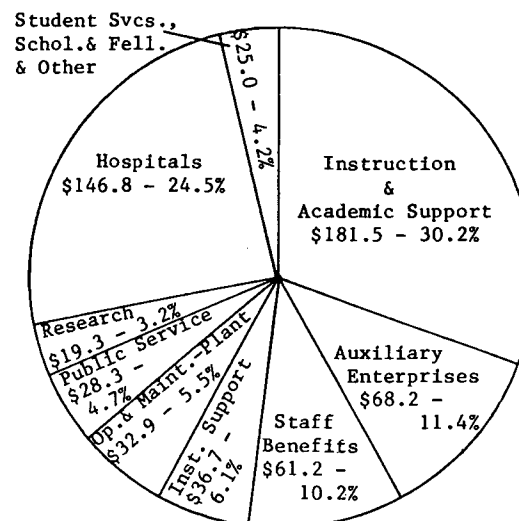
By Type Of Expenditure

	Amount	%
Professional Salaries	\$202,673,000	33.8%
Clerical & Supporting Salaries and Wages	114,694,000	19.1
Operating and Miscellaneous, Equipment and Capital Outlay	282,609,000	47.1
TOTAL	\$599,976,000	100.0%

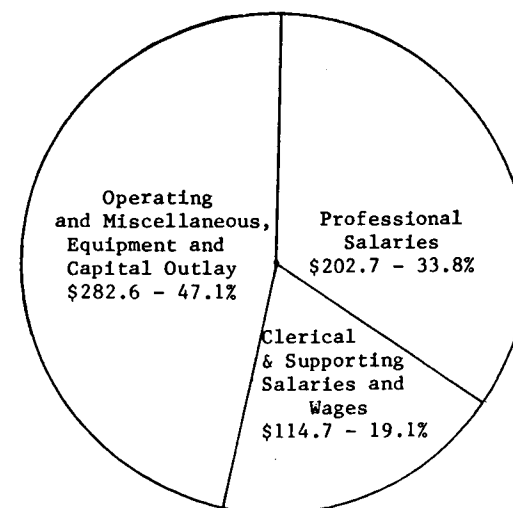
(In Millions of Dollars)



(In Millions of Dollars)



(In Millions of Dollars)



THE UNIVERSITY OF TENNESSEE
UNRESTRICTED CURRENT FUNDS
SOURCES AND USES OF INCREASED RESOURCES
PROPOSED BUDGET FOR FY 1987-88 OVER PROBABLE FOR FY 1986-87

Exhibit E

USES OF INCREASED RESOURCES

INCREASED RESOURCES BY SOURCE

	Amount	%
State Appropriations	\$ 12,843,000	47.0%
Tuition and Fees	3,732,000	13.7
Sales of Auxiliary Enterprises	2,709,000	9.9
Hospitals	10,075,000	36.9
All Other Sources	(2,039,000)	(7.5)

By Expenditure Function

	Amount	%
Instruction and Academic Support	\$ 8,205,000	30.0%
Staff Benefits	4,062,000	14.9
Auxiliary Enterprises	2,378,000	8.7
Institutional Support, Public Service, Research, Student Services, Scholarships and Fellowships and Other	1,884,000	6.9
Operation & Maintenance of Plant	716,000	2.6
Hospitals	10,075,000	36.9

By Type of Expenditure

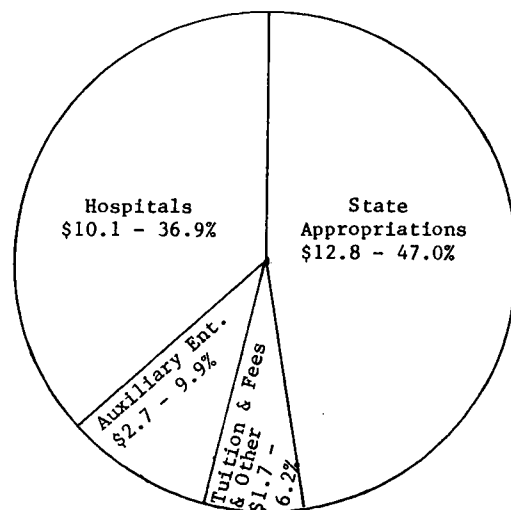
	Amount	%
Salaries and Wages	\$ 23,204,000	84.9%
Operating and Other	4,116,000	15.1

TOTAL \$ 27,320,000 100.0%

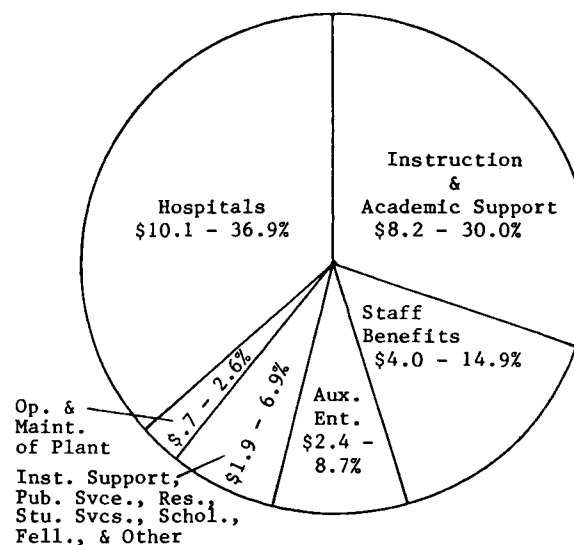
TOTAL \$ 27,320,000 100.0%

TOTAL \$ 27,320,000 100.0%

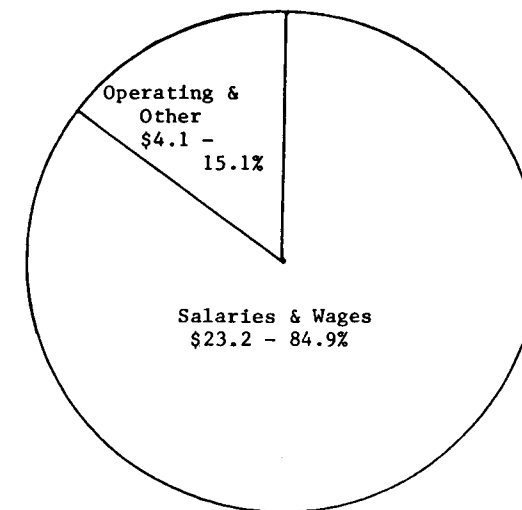
(In Millions of Dollars)



(In Millions of Dollars)



(In Millions of Dollars)



Appendices

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

APPENDIX I
Exhibit A

	Memorial Hospital			William F. Bowld Hospital		
	Actual 1986	Probable 1987	Proposed Budget 1988	Actual 1986	Probable 1987	Proposed Budget 1988
REVENUES						
Services to Patients	\$ 93,279,745	\$107,103,708	\$115,520,145	\$ 24,980,589	\$ 28,644,000	\$ 28,896,600
Auxiliary Enterprises	3,313,464	3,206,882	3,542,489	379,872	335,000	375,500
Grants and Contracts	2,289					
Other Services	478,190	977,767	1,550,615	(2,803,973)	(3,536,500)	(3,079,700)
Total Revenues	<u>\$ 97,073,688</u>	<u>\$111,288,357</u>	<u>\$120,613,249</u>	<u>\$ 22,556,488</u>	<u>\$ 25,442,500</u>	<u>\$ 26,192,400</u>
EXPENDITURES						
Public Service			(a) \$ 549,799			
Institutional Support			4,394,195			
Operation & Maintenance of Plant			8,053,577			
Auxiliary Enterprises	\$ 1,324,066	\$ 1,198,622	2,573,295	\$ 368,393	\$ 352,182	\$ 386,117
Administration	7,710,287	8,055,547	11,946,955	2,789,008	2,710,825	2,918,486
Nursing Division	18,118,354	21,368,430	22,294,848	3,518,131	3,606,195	3,583,125
Ancillary Services-General	5,532,947	7,265,173	7,737,764	60,991	66,680	73,383
Ancillary Services-Patient Care	32,786,288	37,698,857	39,479,524	7,827,898	8,245,196	8,409,503
Outpatient Services	4,340,302	4,436,441	5,859,671	311,350	817,540	759,497
General Services	7,110,352	9,303,508	1,000,000	2,762,126	3,681,203	4,244,135
Other Expenses	8,060,001	6,839,544	4,001,145	2,361,421	3,154,703	2,936,473
Renal Services				525,585	712,500	668,800
Total Expenditures	<u>\$ 84,982,597</u>	<u>\$ 96,166,122</u>	<u>\$107,890,773</u>	<u>\$ 20,524,903</u>	<u>\$ 23,347,024</u>	<u>\$ 23,979,519</u>
MANDATORY TRANSFERS (IN)/OUT	8,736,665	8,687,844	8,330,667	208,510	204,000	602,000
NON-MANDATORY TRANSFERS (IN)/OUT	1,576,878	1,459,500	709,800	549,187	126,500	1,486,100
TOTAL EXPENDITURES & TRANSFERS	<u>\$ 95,296,140</u>	<u>\$106,313,466</u>	<u>\$116,931,240</u>	<u>\$ 21,282,600</u>	<u>\$ 23,677,524</u>	<u>\$ 26,067,619</u>
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES AND TRANSFERS	\$ 1,777,548	\$ 4,974,891	\$ 3,682,009	\$ 1,273,888	\$ 1,764,976	\$ 124,781
Fund Balance at Beginning of Year	22,916,269	24,693,817	29,668,708	(713,141)	560,747	2,325,723
Fund Balance at End of Year	<u>\$ 24,693,817</u>	<u>\$ 29,668,708</u>	<u>\$ 33,350,717</u>	<u>\$ 560,747</u>	<u>\$ 2,325,723</u>	<u>\$ 2,450,504</u>

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

THE UNIVERSITY OF TENNESSEE
Budget Summary
Auxiliary Enterprises Funds

APPENDIX II
Exhibit A

	Actual 1986	Probable 1987	Proposed Budget 1988
REVENUES			
Housing	\$ 18,110,342	\$ 19,036,949	\$ 19,030,510
Food Service	13,225,223	13,995,909	14,984,458
Bookstores	13,056,749	14,555,702	14,741,007
Parking Authorities	2,832,948	2,943,056	3,129,691
Athletics	13,371,228	13,565,994	14,902,161
Other Auxiliary Enterprises	1,873,463	1,893,666	1,912,312
Total Revenues	<u>\$ 62,469,953</u>	<u>\$ 65,991,276</u>	<u>\$ 68,700,139</u>
EXPENDITURES			
Housing	\$ 14,271,765	\$ 14,907,666	\$ 15,169,112
Food Service	12,623,466	13,577,677	14,198,123
Bookstores	12,214,389	13,615,777	13,724,536
Parking Authorities	2,273,926	2,413,854	2,448,473
Athletics	11,401,760	11,268,202	12,105,710
Other Auxiliary Enterprises	1,393,969	1,600,905	1,588,313
Total Expenditures	<u>\$ 54,179,275</u>	<u>\$ 57,384,081</u>	<u>\$ 59,234,267</u>
MANDATORY TRANSFERS (IN)/OUT			
Housing	\$ 2,727,023	\$ 2,830,589	\$ 3,032,245
Food Service	248,222	276,047	276,047
Bookstores	69,326	69,700	69,700
Parking Authorities	628,521	635,071	633,636
Athletics	1,126,739	1,055,813	1,981,000
Other Auxiliary Enterprises	346,762	220,736	219,811
Total Mandatory Transfers	<u>\$ 5,146,593</u>	<u>\$ 5,087,956</u>	<u>\$ 6,212,439</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND MANDATORY TRANSFERS	<u>\$ 3,144,085</u>	<u>\$ 3,519,239</u>	<u>\$ 3,253,433</u>
NON-MANDATORY TRANSFERS (IN)/OUT			
Housing	\$ 1,187,503	\$ 1,389,738	\$ 1,068,545
Food Service	249,105	342,390	236,447
Bookstores	956,203	534,000	555,500
Parking Authorities	163,851	35,000	43,381
Athletics	411,500	1,000,000	800,000
Other Auxiliary Enterprises	120,093	75,000	75,000
Total Non-Mandatory Transfers	<u>\$ 3,088,255</u>	<u>\$ 3,376,128</u>	<u>\$ 2,778,873</u>
TOTAL EXPENDITURES & TRANSFERS	<u>\$ 62,414,123</u>	<u>\$ 65,848,165</u>	<u>\$ 68,225,579</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS	<u>\$ 55,830</u>	<u>\$ 143,111</u>	<u>\$ 474,560</u>

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

APPENDIX II
Exhibit B

	Chattanooga			Knoxville		
	Actual 1986	Probable 1987	Proposed Budget 1988	Actual 1986	Probable 1987	Proposed Budget 1988
REVENUES						
Housing	\$ 1,369,997	\$ 1,521,277	\$ 1,531,706	\$ 12,851,547	\$ 13,691,217	\$ 13,543,923
Food Service	1,511,050	1,645,747	1,637,562	8,938,448	9,658,930	10,291,058
Bookstores	1,978,875	2,534,613	2,797,993	7,541,361	8,134,000	8,330,000
Parking Authorities	241,389	313,706	315,435	2,042,919	2,075,000	2,259,000
Athletics				13,371,228	13,565,994	14,902,161
Other Auxiliary Enterprises				1,146,918	1,188,275	1,207,412
Total Revenues	<u>\$ 5,101,311</u>	<u>\$ 6,015,343</u>	<u>\$ 6,282,696</u>	<u>\$ 45,892,421</u>	<u>\$ 48,313,416</u>	<u>\$ 50,533,554</u>
EXPENDITURES						
Housing	\$ 915,807	\$ 883,255	\$ 893,684	\$ 9,982,277	\$ 10,709,261	\$ 10,895,945
Food Service	1,316,125	1,461,819	1,491,134	8,460,324	9,200,890	9,664,794
Bookstores	1,995,760	2,402,413	2,648,293	6,947,469	7,603,690	7,740,465
Parking Authorities	141,189	180,084	181,813	1,812,229	1,829,986	1,883,986
Athletics				11,401,760	11,268,202	12,105,710
Other Auxiliary Enterprises				963,892	1,114,390	1,116,564
Total Expenditures	<u>\$ 4,368,881</u>	<u>\$ 4,927,571</u>	<u>\$ 5,214,924</u>	<u>\$ 39,567,951</u>	<u>\$ 41,726,419</u>	<u>\$ 43,407,464</u>
MANDATORY TRANSFERS (IN)/OUT						
Housing	\$ 281,366	\$ 417,878	\$ 549,741	\$ 1,950,366	\$ 1,921,542	\$ 1,980,043
Food Service	123,105	146,428	146,428	125,117	129,619	129,619
Bookstores	69,326	69,700	69,700			
Parking Authorities	95,194	98,622	98,622	372,514	375,014	375,014
Athletics				1,126,739	1,055,813	1,981,000
Other Auxiliary Enterprises				34,547	32,585	31,660
Total Mandatory Transfers	<u>\$ 568,991</u>	<u>\$ 732,628</u>	<u>\$ 864,491</u>	<u>\$ 3,609,283</u>	<u>\$ 3,514,573</u>	<u>\$ 4,497,336</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND MANDATORY TRANSFERS						
Housing	\$ 172,824	\$ 220,144	\$ 88,281	\$ 918,904	\$ 1,060,414	\$ 667,935
Food Service	71,820	37,500		353,007	328,421	496,645
Bookstores	(86,211)	62,500	80,000	593,892	530,310	589,535
Parking Authorities	5,006	35,000	35,000	(141,824)	(130,000)	
Athletics				842,729	1,241,979	815,451
Other Auxiliary Enterprises				148,479	41,300	59,188
Total Excess (Deficit) of Rev. Over Expend. & Mand. Transf.	<u>\$ 163,439</u>	<u>\$ 355,144</u>	<u>\$ 203,281</u>	<u>\$ 2,715,187</u>	<u>\$ 3,072,424</u>	<u>\$ 2,628,754</u>
NON-MANDATORY TRANSFERS (IN)OUT						
Housing	\$ 180,859	\$ 220,144	\$ 88,281	\$ 951,388	\$ 1,052,529	\$ 846,030
Food Service	(2,883)			293,641	360,161	269,882
Bookstores	70,845			563,624	525,000	550,000
Parking Authorities	31,320	35,000	35,000			
Athletics				411,500	1,000,000	800,000
Other Auxiliary Enterprises				120,093	75,000	75,000
Total Non-Mandatory Transfers	<u>\$ 280,141</u>	<u>\$ 255,144</u>	<u>\$ 123,281</u>	<u>\$ 2,340,246</u>	<u>\$ 3,012,690</u>	<u>\$ 2,540,912</u>
TOTAL EXPENDITURES & TRANSFERS	<u>\$ 5,218,013</u>	<u>\$ 5,915,343</u>	<u>\$ 6,202,696</u>	<u>\$ 45,517,480</u>	<u>\$ 48,253,682</u>	<u>\$ 50,445,712</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS						
Housing	\$ (8,035)			\$ (32,484)	\$ 7,885	\$ (178,095)
Food Service	74,703	37,500		59,366	(31,740)	226,763
Bookstores	(157,056)	62,500	80,000	30,268	5,310	39,535
Parking Authorities	(26,314)			(141,824)	(130,000)	
Athletics				431,229	241,979	15,451
Other Auxiliary Enterprises				28,386	(33,700)	(15,812)
Total Excess (Deficit) of Rev. Over Expenditures & Transfers	<u>\$ (116,702)</u>	<u>\$ 100,000</u>	<u>\$ 80,000</u>	<u>\$ 374,941</u>	<u>\$ 59,734</u>	<u>\$ 87,842</u>

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

APPENDIX II
Exhibit B
(Cont.)

	Martin			Space Institute		
	Actual 1986	Probable 1987	Proposed Budget 1988	Actual 1986	Probable 1987	Proposed Budget 1988
REVENUES						
Housing	\$ 3,275,757	\$ 3,221,500	\$ 3,283,147	\$ 37,866	\$ 38,445	\$ 38,300
Food Service	2,135,755	2,094,987	2,316,892	75,923	76,245	76,200
Bookstores	1,320,520	1,394,500	1,349,012	45,247	46,165	48,500
Parking Authorities	108,633	105,000	90,000			
Athletics						
Other Auxiliary Enterprises	237,553	224,716	211,000			
Total Revenues	\$ 7,078,218	\$ 7,040,703	\$ 7,250,051	\$ 159,036	\$ 160,855	\$ 163,000
EXPENDITURES						
Housing	\$ 2,798,468	\$ 2,747,883	\$ 2,753,312	\$ 19,692	\$ 18,969	\$ 28,070
Food Service	2,171,728	2,070,266	2,269,814	117,576	110,311	109,635
Bookstores	1,205,401	1,286,607	1,252,276	51,481	46,165	43,000
Parking Authorities	29,381	115,869	85,799			
Athletics						
Other Auxiliary Enterprises	184,611	193,336	166,000			
Total Expenditures	\$ 6,389,589	\$ 6,413,961	\$ 6,527,201	\$ 188,749	\$ 175,445	\$ 180,705
MANDATORY TRANSFERS (IN)/OUT						
Housing	\$ 471,392	\$ 466,442	\$ 477,545	\$ 9,192	\$ 9,394	\$ 9,583
Food Service						
Bookstores						
Parking Authorities						
Athletics						
Other Auxiliary Enterprises						
Total Mandatory Transfers	\$ 471,392	\$ 466,442	\$ 477,545	\$ 9,192	\$ 9,394	\$ 9,583
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND MANDATORY TRANSFERS						
Housing	\$ 5,897	\$ 7,175	\$ 52,290	\$ 8,982	\$ 10,082	\$ 647
Food Service	(35,973)	24,721	47,078	(41,653)	(34,066)	(33,435)
Bookstores	115,119	107,893	96,736	(6,234)		5,500
Parking Authorities	79,252	(10,869)	4,201			
Athletics						
Other Auxiliary Enterprises	52,942	31,380	45,000			
Total Excess (Deficit) of Rev. Over Expend. & Mand. Transf.	\$ 217,237	\$ 160,300	\$ 245,305	\$ (38,905)	\$ (23,984)	\$ (27,288)
NON-MANDATORY TRANSFERS (IN)OUT						
Housing	\$ 46,274	\$ 106,983	\$ 113,587	\$ 8,982	\$ 10,082	\$ 647
Food Service		16,295		(41,653)	(34,066)	(33,435)
Bookstores		9,000		(6,234)		5,500
Parking Authorities						
Athletics						
Other Auxiliary Enterprises						
Total Non-Mandatory Transfers	\$ 46,274	\$ 132,278	\$ 113,587	\$ (38,905)	\$ (23,984)	\$ (27,288)
TOTAL EXPENDITURES & TRANSFERS	\$ 6,907,255	\$ 7,012,681	\$ 7,118,333	\$ 159,036	\$ 160,855	\$ 163,000
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS						
Housing	\$ (40,377)	\$ (99,808)	\$ (61,297)			
Food Service	(35,973)	8,426	47,078			
Bookstores	115,119	98,893	96,736			
Parking Authorities	79,252	(10,869)	4,201			
Athletics						
Other Auxiliary Enterprises	52,942	31,380	45,000			
Total Excess (Deficit) of Rev. Over Expenditures & Transfers	\$ 170,963	\$ 28,022	\$ 131,718	\$ 0	\$ 0	\$ 0

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

APPENDIX II
Exhibit B
(Cont.)

	UT, Memphis-Other Specialized Units			Total Auxiliary Enterprises		
	Actual 1986	Probable 1987	Proposed Budget 1988	Actual 1986	Probable 1987	Proposed Budget 1988
REVENUES						
Housing	\$ 575,175	\$ 564,510	\$ 633,434	\$ 18,110,342	\$ 19,036,949	\$ 19,030,510
Food Service	564,047	520,000	662,746	13,225,223	13,995,909	14,984,458
Bookstores	2,170,746	2,446,424	2,215,502	13,056,749	14,555,702	14,741,007
Parking Authorities	440,007	449,350	465,256	2,832,948	2,943,056	3,129,691
Athletics				13,371,228	13,565,994	14,902,161
Other Auxiliary Enterprises	488,992	480,675	493,900	1,873,463	1,893,666	1,912,312
Total Revenues	<u>\$ 4,238,967</u>	<u>\$ 4,460,959</u>	<u>\$ 4,470,838</u>	<u>\$ 62,469,953</u>	<u>\$ 65,991,276</u>	<u>\$ 68,700,139</u>
EXPENDITURES						
Housing	\$ 555,521	\$ 548,298	\$ 598,101	\$ 14,271,765	\$ 14,907,666	\$ 15,169,112
Food Service	557,713	734,391	662,746	12,623,466	13,577,677	14,198,123
Bookstores	2,014,278	2,276,902	2,040,502	12,214,389	13,615,777	13,724,536
Parking Authorities	291,127	287,915	296,875	2,273,926	2,413,854	2,448,473
Athletics				11,401,760	11,268,202	12,105,710
Other Auxiliary Enterprises	245,466	293,179	305,749	1,393,969	1,600,905	1,588,313
Total Expenditures	<u>\$ 3,664,105</u>	<u>\$ 4,140,685</u>	<u>\$ 3,903,973</u>	<u>\$ 54,179,275</u>	<u>\$ 57,384,081</u>	<u>\$ 59,234,267</u>
MANDATORY TRANSFERS (IN)/OUT						
Housing	\$ 14,707	\$ 15,333	\$ 15,333	\$ 2,727,023	\$ 2,830,589	\$ 3,032,245
Food Service				248,222	276,047	276,047
Bookstores				69,326	69,700	69,700
Parking Authorities	160,813	161,435	160,000	628,521	635,071	633,636
Athletics				1,126,739	1,055,813	1,981,000
Other Auxiliary Enterprises	312,215	188,151	188,151	346,762	220,736	219,811
Total Mandatory Transfers	<u>\$ 487,735</u>	<u>\$ 364,919</u>	<u>\$ 363,484</u>	<u>\$ 5,146,593</u>	<u>\$ 5,087,956</u>	<u>\$ 6,212,439</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND MANDATORY TRANSFERS						
Housing	\$ 4,947	\$ 879	\$ 20,000	\$ 1,111,554	\$ 1,298,694	\$ 829,153
Food Service	6,334	(214,391)		353,535	142,185	510,288
Bookstores	156,468	169,522	175,000	773,034	870,225	946,771
Parking Authorities	(11,933)		8,381	(69,499)	(105,869)	47,582
Athletics	0			842,729	1,241,979	815,451
Other Auxiliary Enterprises	(68,689)	(655)		132,732	72,025	104,188
Total Excess (Deficit) of Rev. Over Expend. & Mand. Transf.	<u>\$ 87,127</u>	<u>\$ (44,645)</u>	<u>\$ 203,381</u>	<u>\$ 3,144,085</u>	<u>\$ 3,519,239</u>	<u>\$ 3,253,433</u>
NON-MANDATORY TRANSFERS (IN)OUT						
Housing			\$ 20,000	\$ 1,187,503	\$ 1,389,738	\$ 1,068,545
Food Service				249,105	342,390	236,447
Bookstores	\$ 327,968			956,203	534,000	555,500
Parking Authorities	132,531		8,381	163,851	35,000	43,381
Athletics				411,500	1,000,000	800,000
Other Auxiliary Enterprises				120,093	75,000	75,000
Total Non-Mandatory Transfers	<u>\$ 460,499</u>	<u>\$ 0</u>	<u>\$ 28,381</u>	<u>\$ 3,088,255</u>	<u>\$ 3,376,128</u>	<u>\$ 2,778,873</u>
TOTAL EXPENDITURES & TRANSFERS	<u>\$ 4,612,339</u>	<u>\$ 4,505,604</u>	<u>\$ 4,295,838</u>	<u>\$ 62,414,123</u>	<u>\$ 65,848,165</u>	<u>\$ 68,225,579</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS						
Housing	\$ 4,947	\$ 879		\$ (75,949)	\$ (91,044)	\$ (239,392)
Food Service	6,334	(214,391)		104,430	(200,205)	273,841
Bookstores	(171,500)	169,522	\$ 175,000	(183,169)	336,225	391,271
Parking Authorities	(144,464)			(233,350)	(140,869)	4,201
Athletics				431,229	241,979	15,451
Other Auxiliary Enterprises	(68,689)	(655)		12,639	(2,975)	29,188
Total Excess (Deficit) of Rev. Over Expenditures & Transfers	<u>\$ (373,372)</u>	<u>\$ (44,645)</u>	<u>\$ 175,000</u>	<u>\$ 55,830</u>	<u>\$ 143,111</u>	<u>\$ 474,560</u>

THE UNIVERSITY OF TENNESSEE
Knoxville

Summary of Revenues, Expenditures and Transfers
Department of Athletics

	Actual 1986	Probable 1987	Proposed Budget 1988

REVENUES			
Football (See Schedule A)	\$ 6,460,562	\$ 5,907,881	\$ 6,260,661
Broadcasting and TV Football	983,361	1,093,000	860,000
Basketball Games and Broadcasting	1,073,111	1,010,000	1,430,000
SEC Bowls and SEC Distribution	270,727	252,000	250,000
Athletic Recreation Facilities	3,000	2,500	2,500
Gifts for Grants-in-Aid	1,520,706	2,092,863	2,320,000
Varsity Inn (Cash Receipts)	103,934	30,000	
Concessions, Prog. & T-Club Souvenirs	1,158,544	1,445,000 a	1,750,000
Sports Camp	226,118	258,750	247,000
Sky Boxes		500,000	840,000
Other Sports		42,000	23,000
Special Events		30,000	
Interest and Other Revenue	1,571,165	902,000 a	919,000
Total Revenues	<u>\$ 13,371,228</u>	<u>\$ 13,565,994</u>	<u>\$ 14,902,161</u>
=====			
EXPENDITURES AND TRANSFERS			
Sports Program	\$ 5,534,954	\$ 5,367,496	\$ 5,793,839
Administration	2,422,618	2,669,057	2,502,446
Welfare of Athletes	854,943	924,934	501,341
Other Projects	903,791	779,047	833,003
Physical Plant	815,089	625,421	667,987
Extraordinary Maintenance	147,822	265,000	894,000
Concessions and Programs	500,899	408,583	687,844
Sports Camp	221,644	228,664	225,250
Total Expenditures	<u>\$ 11,401,760</u>	<u>\$ 11,268,202</u>	<u>\$ 12,105,710</u>
MANDATORY TRANSFERS (IN)/OUT	1,126,739	1,055,813	1,981,000
NON-MANDATORY TRANSFERS (IN)/OUT	411,500	1,000,000	800,000
TOTAL EXPENDITURES AND TRANSFERS	<u>\$ 12,939,999</u>	<u>\$ 13,324,015</u>	<u>\$ 14,886,710</u>
=====			
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS	\$ 431,229	\$ 241,979	\$ 15,451
Balance or (Deficit) at Beginning of Year	447,891	879,120	1,121,099
Balance or (Deficit) at End of Year	<u>\$ 879,120</u>	<u>\$ 1,121,099</u>	<u>\$ 1,136,550</u>
=====			

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

APPENDIX III
Schedule A

THE UNIVERSITY OF TENNESSEE
Knoxville

Football Revenue

	Actual 1986	Probable 1987	Proposed Budget 1988
Alabama	\$ 401,803	\$ 1,107,934 *	\$ 425,000
Army		1,091,810 *	
Auburn	1,027,152 *	195,000	1,150,000 *
Boston College			250,000
California			1,050,000 *
Colorado State			1,200,000 *
Florida	150,000		
Georgia Tech	1,037,074 *	150,000	1,150,000 *
Kentucky	175,000	1,108,890 *	175,000
Louisville			1,000,000 *
Memphis State	190,000	1,062,399 *	
Mississippi State		1,154,726 *	150,000
Mississippi	967,533 *	142,838	1,100,000 *
New Mexico		1,216,226 *	
Rutgers	936,254 *		
Texas-El Paso		992,247 *	
UCLA	1,165,050 *		
Vanderbilt	1,090,747 *	160,000	1,150,000 *
Wake Forest	941,550 *		
Sugar Bowl	857,450		
Liberty Bowl		510,885	
Orange and White Game	(11,063)		
Undistributed Season Tickets	1,283 +	9,240 +	
Total Gross Revenue	\$ 8,929,833	\$ 8,902,195	\$ 8,800,000
Less: Payments to Visiting Team	1,457,787	1,879,811	1,406,000
Amusement Tax	596,598	644,417	666,670
Sales Tax	414,886	470,086	466,669
TOTAL	\$ 6,460,562 =====	\$ 5,907,881 =====	\$ 6,260,661 =====

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

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

THE UNIVERSITY OF TENNESSEE
Chattanooga

Summary of Revenues, Expenditures and Transfers
Department of Athletics

	Actual 1986	Probable 1987	Proposed Budget 1988
REVENUES			
General Funds	\$ 659,213	\$ 820,967	\$ 823,544
Football	276,414	247,917	262,275
Basketball	249,721	259,883	201,375
Wrestling	426	13,645	2,500
Women's Sports	18,647	23,461	6,000
Gifts	604,284	685,000	685,000
Advertising and Program Sales	27,112	47,000	47,000
Concessions	30,000	35,000	35,000
Student Fees	225,170	239,535	255,800
Other Revenue	87,941	23,500	23,500
Total Revenues	<u>\$ 2,178,928</u>	<u>\$ 2,395,908</u>	<u>\$ 2,341,994</u>
EXPENDITURES			
Men's Sports Program	\$ 826,344	\$ 875,919	\$ 811,342
Women's Sports Program	128,213	146,028	129,096
Administration	230,561	246,723	249,732
Sports-Information	32,366	37,173	36,124
Sports-Medical	70,660	76,256	76,556
Sports-Security	9,240	6,000	6,000
Tutoring	42,295	52,967	47,359
Training	38,062	39,434	40,499
Grants-in-Aid (Men)	653,841	735,787	747,059
Grants-in-Aid (Women)	108,605	132,619	151,225
Advertising	28,373	37,000	37,000
Awards	10,368	10,002	10,002
Total Expenditures	<u>\$ 2,178,928</u>	<u>\$ 2,395,908</u>	<u>\$ 2,341,994</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

THE UNIVERSITY OF TENNESSEE
Martin

Summary of Revenues, Expenditures and Transfers
Department of Athletics

	Actual 1986	Probable 1987	Proposed Budget 1988
REVENUES			
General Funds	\$ 989,012	\$ 1,051,191	\$ 1,046,896
Football	56,094	48,477	52,546
Basketball	59,142	61,838	71,463
Women's Athletics	4,249	4,374	18,584
Athletic Gifts	49,386	50,000	55,000
Student Fees	288,574	305,963	321,838
Total Revenues	<u>\$ 1,446,457</u>	<u>\$ 1,521,843</u>	<u>\$ 1,566,327</u>
EXPENDITURES			
Men's Sports Program	\$ 498,033	\$ 470,232	\$ 473,024
Women's Sports Program	128,744	128,777	138,100
Men's Administration	239,755	256,937	236,010
Women's Administration	66,144	70,450	66,775
Grants-in-Aid (Men)	404,661	481,014	488,623
Grants-in-Aid (Women)	83,620	88,433	139,795
Staff Benefits (Insurance and Unemployment Compensation)	25,500	26,000	24,000
Total Expenditures	<u>\$ 1,446,457</u>	<u>\$ 1,521,843</u>	<u>\$ 1,566,327</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

APPENDIX IV

	MARTIN		KNOXVILLE, SPACE INSTITUTE, SOCIAL WORK (EXCLUDES KNOXVILLE COLLEGE OF LAW)	
			Present Rate	Proposed Rate
	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	\$391.00*	\$418.00*	\$376.00	\$403.00
- Graduate	488.00*	522.00*	470.00	503.00
TUITION - (additional for out-of-state students)	811.00	868.00	811.00	868.00
NOTE: In lieu of the above charge for tuition and/or maintenance fee, part-time students may elect to pay fees computed by the quarter hour credit (or audit) at the rates shown below, total charges not to exceed the regular maintenance fee for in-state students or the maintenance fee plus tuition for out-of-state students.				
Undergraduate Students:				
In-State				
Per qtr. hr. or fraction thereof	33.00*	35.00*	44.00	47.00
Minimum Charge	99.00	105.00	132.00	141.00
Out-of-State				
Per qtr. hr. or fraction thereof	101.00*	107.00*	101.00	108.00
Minimum Charge	303.00	321.00	303.00	324.00
Graduate				
In-State				
Per qtr. hr. or fraction thereof	54.00*	58.00*	68.00	73.00
Minimum Charge	162.00	174.00	204.00	219.00
Out-of-State				
Per qtr. hr. or fraction thereof	145.00*	154.00*	148.00	159.00
Minimum Charge	435.00	462.00	444.00	477.00
<u>UNIVERSITY PROGRAMS & SERVICES FEE</u>				
All Undergraduate & Graduate Students taking in excess of 8 quarter hours.				
Student Activity Service Fee	**	**	36.00	36.00
Debt Service Fee	**	**	12.00	12.00
Health Services Fee	None	None	17.00	17.00
Total			\$ 65.00+	\$ 65.00+
Part-time students taking 8 quarter hours or less++				
Rate per quarter hour	None	None	4.00	4.00
Minimum Charge	None	None	12.00	12.00
Summer Rate-Program & Services Fee	None	None	45.00+	52.00***+

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

** Included in Maintenance Fee.

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

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

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

APPENDIX IV
(IV-2)

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

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

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

Law Students

In-State		
Per Semester hr. or fraction thereof	115.00	123.00
Minimum Charge	230.00	246.00
Out-of-State		
Per Semester hr. or fraction thereof	234.00	251.00
Minimum Charge	468.00	502.00

UNIVERSITY PROGRAMS & SERVICES FEE

All Law Students taking in excess
of 8 semester hours

Student Activity Service Fee	54.00	54.00
Debt Service Fee	18.00	18.00
Health Services Fee	25.00	25.00
Total	\$ 97.00	\$ 97.00

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

Rate per semester hour	6.00	6.00
Minimum Charge	12.00	12.00

Summer Rate - Program & Service Fee 45.00 52.00

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

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

	CHATTANOOGA	
	Present Rate Per Semester	Proposed Rate Per Semester
University fees are determined by the Board of Trustees and are subject to change without notice. The general fees in effect are as follows:		
<u>MAINTENANCE FEE</u> - Undergraduate	\$ 549.00*	\$ 584.00*
- Graduate	713.00*	760.00*
<u>TUITION</u> - (additional for out-of-state students)	1,216.00	1,302.00
NOTE: In lieu of the above charge for tuition and/or maintenance fee, part-time students may elect to pay fees computed by the semester hour credit (or audit) at the rates shown below, total charges not to exceed the regular maintenance fee for in-state students or the maintenance fee plus tuition for out-of-state students.		
Undergraduate Students:		
In-State		
Per semester hour or fraction thereof	54.00*	58.00*
Minimum charge	108.00	116.00
Out-of-State		
Per semester hour or fraction thereof	148.00*	159.00*
Minimum charge	296.00	318.00
Graduate Students		
In-State		
Per semester hour or fraction thereof	90.00*	96.00*
Minimum charge	180.00	192.00
Out-of-State		
Per semester hour or fraction thereof	215.00*	230.00*
Minimum Charge	430.00	460.00
Contract Rate Per Hour	30.00	32.00
Individual Education Program (IEP)	30.00	32.00
Activity Fee:		
Full-Time - Maximum	28.00	30.00
Part-Time Per Semester Hour**	3.00	3.00

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

APPENDIX IV

(IV-4)

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

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

* See NOTE on next page.

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

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

Quarterly Hour Rates

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

APPENDIX IV
(IV-6)

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

Other Fees

	UT, MEMPHIS	
	<u>Present Rate</u>	<u>Proposed Rate</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)	75.00	75.00

APPENDIX IV

(IV-8)

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

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

CONTINUING EDUCATION	
Present Rate	Proposed Rate
<u>Per Course</u>	<u>Per Course</u>
	(B)

Correspondence Fees

Quarter Hour Courses:

2 quarter hours	\$ 64.00	\$ 68.00
3 quarter hours	96.00	102.00
4 quarter hours	128.00	136.00

Semester Hour Courses: (for UT Chattanooga)

1 semester hour	48.00	51.00
2 semester hours	96.00	102.00
3 semester hours	144.00	153.00

DISABLED/ELDERLY PERSONS UNDER TENNESSEE CODE 49-3251	
<u>Present Rate</u>	<u>Proposed Rate</u>

Services Fees

Courses for Credit

Per Quarter Hour	\$ 5.00	\$ 5.00
Maximum Fee Per Quarter	50.00	50.00
Per Semester Hour	7.50	7.50
Maximum Fee Per Semester	75.00	75.00

Audit Courses

No Charge	No Charge
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- (A) Veterinary Medicine at The University of Tennessee is unique from other Veterinary colleges in that annual fees are based on four quarters per year rather than three.
- (B) Rates effective July 1, 1987.

THE UNIVERSITY OF TENNESSEE
SUMMARY OF STATE APPROPRIATIONS
UNRESTRICTED CURRENT FUNDS

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

- (A) Does not include \$8,222,670 appropriated to UT institutions in FY 1985-86 for Centers of Excellence nor UT's portion of an additional \$10,000,000 endowment appropriated for Chairs of Excellence in 1985-86.
- (B) Does not include \$10,400,876 appropriated to UT institutions in FY 1986-87 for Centers of Excellence nor \$273,231 appropriated to UT institutions for programs in Undergraduate Excellence nor UT's portion of an additional \$15,000,000 endowment appropriated for Chairs of Excellence in 1986-87.
- (C) Does not include ~~\$7,652,600~~ ^{8,113,974} appropriated to UT institutions in FY 1987-88 for Centers of Excellence. There were no 1987-88 appropriations for Undergraduate Excellence nor Chairs of Excellence.
- (D) Includes \$51,500 in nonrecurring funds for the Reelfoot Lake Research Facility.
- (E) Includes \$50,000 in nonrecurring funds to complete the Agricultural Museum at Milan.

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

1. Reflects an increase in fee waivers for students because of rate increases and increased minority scholarships.
2. Includes above average conference activity.
3. FY 1986-87 expenditures are higher than 1987-88 due to a larger portion of research incentive funds allocated from indirect cost recovery revenue.
4. Increase in FY 1986-87 includes College of Business support from additional revenues generated by management Development Program and increased expenditures for academic computing and computer purchases.
5. Includes \$460,000 increase in liability insurance and \$118,505 for an Internal Audit office previously budgeted as part of the University-wide systems charge.
6. Reflects a decline in conference activity.
7. Includes first time debt service of \$275,000 for the Assembly Center and Arena, and \$600,000 for the Neyland Stadium sky boxes.
8. The decline in "Other Sources" revenue in FY 1986-87 was due to an accounting change and including conference revenue in Tuition and Fees rather than "Other Sources" revenues. Likewise, expenditures corresponding to the conference revenue were also changed to being included in Instruction rather than in Public Service. It was decided to return to the former accounting procedure for the 1987-88 budget.
9. Reflects only the base operating budget for the Research Office. Initially research project expenditures are not separately identified but are included with the department's instructional budget. They are transferred to the research function later in the year as the research projects are identified.
10. Reflects increase of approximately \$65,000 in new institutional scholarships, an additional \$60,000 of athletic grants-in-aid and \$25,000 to cover fee increases in FY 1987-88.
11. Reflects an increase in salary recoveries from research contracts.
12. Reflects a change in accounting whereby some former institutional support positions have been classified as student service positions.
13. FY 1986-87 includes a \$500,000 variable payment for computer equipment. For FY 1987-88 the specific amount of payment for the computer equipment has not been determined and will be reallocated from other budgeted funds at a later date.

NOTES Continued

14. Private grant funding is expected to be less in FY 1987-88.
15. Includes special function labs revenue of \$413,774, which was treated as expense recovery in FY 1986-87.
16. Reflects movement of the Critical Care program from IPS to Continuing Education effective with the 1987-88 fiscal year.
17. The increased revenue is a result of action by the Legislature in FY 1987-88 whereby local appropriations for both MTAS and CTAS were changed from a fixed amount each year to a percentage of total local government appropriations.
18. Reflects additional one-time appropriation for radio tower and additional equipment.
19. Reflects anticipated decline in interest income.
20. Represents debt service on Administrative Services Building.
21. Reflects increased recovery from campuses and units primarily from State appropriations allocated to those entities for University-wide administration support.
22. In FY 1985-86, athletic scholarships were charged under object code 44, Grants and Subsidies, in error. It should have been charged to object code 43, Awards.
23. Increase due to one-time major maintenance in FY 1986-87 only.
24. Reflects one-time allocation in FY 1986-87 for undergraduate excellence programs.
25. In FY 1986-87, object code 49 includes contingency funding for program adjustments that will be allocated later in the year.
26. \$150,000 in telephone equipment was erroneously budgeted in object code 47, Non-Mandatory Transfers, and will be adjusted after July 1 back to Communications Expenditures.
27. In addition to the \$150,000 in telephone equipment mentioned in item 26 above, there is also included in object code 47 systems charge increases and new funding for the Centennial development program.
28. Library books in the amount of \$593,000 are budgeted in object code 61 in FY 1987-88 instead of object code 63, Library Books. This will be corrected after July 1.

NOTES Continued

29. Includes ten new positions related to the Student Academic Management System and three positions established when the campus assumed responsibility for an Internal Audit staff.
30. In FY 1985-86, object 44, Grants and Subsidies, was erroneously charged with \$1,276,588 which should have been charged to object 43, Awards.
31. Reflects a significant reduction in the Student Academic Management System (SAMS) as well as some reductions in other areas.
32. Includes \$250,000 matching for the Pilot Chair of Excellence in Management.
33. Includes \$800,000 new debt service for equipment purchased on a line of credit.
34. FY 1986-87 expenditures are larger than the other years shown because of funding for the Student Academic Management Systems (SAMS).
35. Includes a one-time recovery due to reorganization of the Center for computer Integrated Engineering.
36. Includes contingency funding for program adjustments that will be allocated later in the year.
37. Reflects add-back of several unfilled positions in addition to normal raises awarded to filled positions.
38. Includes matching funds for Centers of Excellence and undergraduate excellence programs.
39. Recoveries in object code 49, Other Expenditures, reflect ad sales from yearbook, student newspaper, and Vanguard Theater.
40. Reflects accounting change to specifically identify all printing costs. Previously, costs had been charged to other object codes, primarily object code 39, Supplies.
41. Reflects increase in computer services.
42. Reflects the absorption of contract cost over-runs as cost sharing.
43. FY 1985-86 reflects conversion from commercial insurance to Court of Claims with a portion of the premium to establish reserves. This is a one-time occurrence.
44. Includes raises of \$125,970, longevity increase of \$26,827 and funding for new and continued previously budgeted unfilled positions of over \$400,000.

NOTES Continued

45. Reflects anticipated decline in maintenance projects.
46. Includes \$271,000 increase for Basic Medical Science instruction and \$712,000 in program adjustments to be allocated later in the year.
47. There is a change in budgetary procedure from previous years in that \$800,000 in renovation expenditures is now recovered under object codes 36 and 39, Maintenance and Supplies, rather than object 48, Service Department Credits.
48. FY 1985-86 was a building year for equipment in Basic Medical Science.
49. Reflects \$400,000 rental applicable to Pathology move to Baptist Hospital.
50. Reflects decrease of \$139,500 in estimated recovery for CEC-Knoxville and increases of estimated expenses of \$140,000 for outside psychiatric faculty services and \$300,000 in program adjustment to be allocated later in the year.
51. Reflects reduction in estimated expense in Group Hospitalization insurance.
52. Reflects an under budgeted expense. This will be adjusted later in the year.
53. Reflects an underestimate of Graduate Research Assistants stipend for FY 1986-87. Actual expense will be closer to \$250,000.
54. This is a correcting entry to move previously deposited funds to the correct account in Restricted Funds.
55. Reflects expense for completion of maintenance on Veterinary Hospital that was a carry-over from FY 1985-86.
56. Includes funds for Center of Excellence matching.
57. Represents a DOD Grant in FY 1986-87.
58. Reflects additional funds of \$20,000 for academic support, \$20,000 for computer up-grade and \$64,000 for special projects yet to be determined.
59. Reflects costs associated with special studies (computer, Public Safety, and Personnel) on behalf of cities.
60. Reflects recoveries from Environmental Protection Agency grants and Waste-water grants.
61. Reflects one-time access fee to locate equipment on WBIR TV tower.

NOTES Continued

- 62. In FY 1985-86, recoveries for Auxiliary Enterprises administration accounts were shown as Service Department credits, object code 48. In FY 1986-87, the recoveries were applied directly to the specific object codes. This applies to object codes 16, 17, and 38.
- 63. Reflects major renovation on patient rooms.
- 64. Reflects reduction of long-term debt for FY 1987-88.

