

THE UNIVERSITY OF TENNESSEE

Operating Budget
Fiscal Year 2025-26



THE UNIVERSITY OF
TENNESSEE
SYSTEM

FINANCE AND ADMINISTRATION
System Budget and Planning

THE UNIVERSITY OF TENNESSEE

UT Chattanooga

UT Knoxville

UT Space Institute

UT Institute of Agriculture

AgResearch - Extension - College of Veterinary Medicine

UT Martin

UT Health Science Center

UT Institute for Public Service

Municipal Technical Advisory Service

County Technical Assistance Service

Tennessee Language Center

UT Southern

UT System Administration

The University of Tennessee is a statewide system of higher education with campuses in Knoxville, Chattanooga, Martin, Memphis and Pulaski; the UT Space Institute in Tullahoma; the UT Institute of Agriculture with a presence in every Tennessee county; and the statewide Institute for Public Service. The UT system manages Oak Ridge National Laboratory through its UT-Battelle partnership; enrolls almost 59,000 students statewide; produces over 13,000 new graduates every year; and represents more than 445,000 alumni around the world.

The University of Tennessee

FY 2025-26 Operating Budget

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Message from the Chief Financial Officer

Fiscal Year 2025-26 is expected to be another favorable year for University of Tennessee finance and operations. Major highlights include:

- A \$58 million (6.6%) increase in state appropriations including:
 - Formula funding growth generated by productivity gains at UT Knoxville, UT Chattanooga, and UT Martin,
 - New operating funds needed for UT Southern to respond to remarkable enrollment gains experienced since joining the UT system,
 - Support for UT Knoxville's American Civics Institute,
 - A new local government planning program at the Institute for Public Service and non-recurring funds for its Law Enforcement Innovation Center,
 - Partial funding for a 2.6% salary pool, and
 - One-time funds to upgrade medical instructional equipment at the Health Science Center and College of Veterinary Medicine.
- Modest adjustments to tuition and fee rates, well below the allowable range set by the Tennessee Higher Education Commission (THEC). Proposed increases to tuition and mandatory fees for in-state undergraduate students are:
 - Knoxville: 0.5%
 - Health Science Center: 1.0% to 4.0%
 - Martin: 2.5%
 - Chattanooga: 3.0%
 - Southern: 3.1%

Total operating revenues are \$3.7 billion, up 5.3% from the current year. This includes \$2.4 billion for basic educational and general (E&G) operations, \$445 million for auxiliary enterprises, and \$888 million from restricted grants, contracts, gifts, and endowments.

Unrestricted E&G revenues will increase \$151 million (6.7%) driven primarily by tuition and fees and state appropriations. UT Knoxville and UT Southern expect continued strong enrollment growth which will add revenues and operating costs. Significant revenue gains are expected from online programs, professional program fees, and out-of-state students.

Projected enrollment gains combined with proposed fee adjustments are expected to generate \$91 million for the unfunded portion of the FY26 salary pool, educational programs, faculty hires and promotions, institutionally-funded student aid, campus operations, and general operating inflation. Section C of this document includes an explanation of each proposed change and detailed schedules showing every Board-approved fee.

Auxiliary enterprise revenues are expected to grow by \$40 million (9.9%). Most of this growth is from UT Knoxville athletics, followed by bookstores and parking services.

Grants, contracts, gifts, and endowments provide \$888 million, funding 55% of student aid, 54% of research activity, and 49% of UT's public service to Tennessee citizens, communities, and businesses. The overall scope of these activities is expected to dip slightly (0.4%), reflecting uncertainty in the current funding environment.

The following document presents the details of the university's proposed FY 2025-26 operating budget, including proposed tuition and fees for each campus and institute.

Respectfully,

David L. Miller

David L. Miller

Senior Vice President & Chief Financial Officer

University of Tennessee FY 2025-26 Proposed Budget

Overview

Current operating revenue budgets for the University of Tennessee system (UT) proposed for fiscal year 2025-26 (FY26) are \$3.7 billion, up 5.3% from the current year. This includes \$2.9 billion in unrestricted educational and general (E&G) and auxiliary enterprise revenues and \$888 million of revenues from restricted funds.

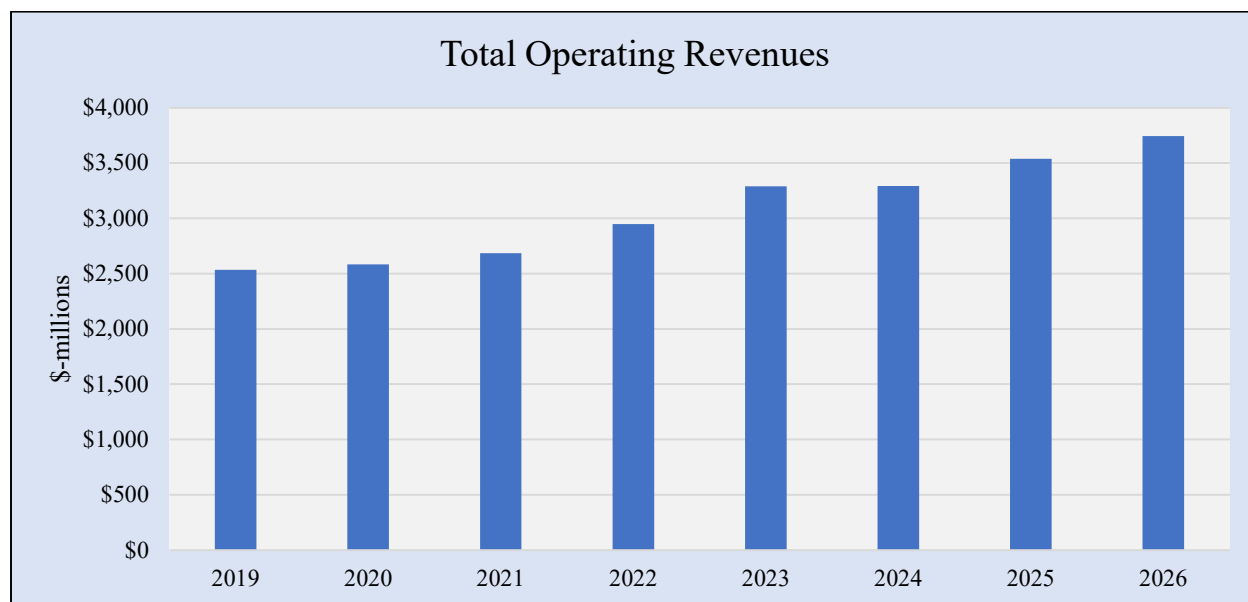
FY26 Operating Revenues by Fund Group

Fund Group	FY25	FY26	\$-change	%
Unrestricted E&G	\$ 2,256,406,950	\$ 2,407,848,120	\$151,441,170	6.7%
Unrestricted Auxiliaries	405,201,418	445,304,748	50,267,738	12.4%
Subtotal: Unrestricted	\$ 2,661,608,368	\$ 2,853,152,868	\$191,544,500	7.2%
Restricted Funds	891,787,142	888,419,757	5,617,364	0.6%
Total Revenues	\$ 3,553,395,510	\$ 3,741,572,625	\$188,177,115	5.3%

Unrestricted E&G funds support the core operations of the university. They are funded primarily through tuition and student fees, state appropriations, and other unrestricted revenues including grants and contracts, federal and local appropriations, sales and services, and investment income.

Auxiliaries are self-supporting enterprises that provide services to students, faculty, and staff such as housing, bookstores, food services, and UT Knoxville (UTK) athletics. They complement the core operations of each campus and are vital components of student life and campus culture.

Restricted funds include grants, contracts, gifts, and endowments. These are the major revenue sources for research, scholarships, and fellowships.



University of Tennessee FY 2025-26 Proposed Budget

Current Operating Revenues

FY26 Operating Revenues

By Unit and Source	Unrestricted E&G	Unrestricted Auxiliaries	Restricted Funds	Total Revenues
Knoxville	\$ 1,521,964,185	\$ 396,949,421	\$ 422,508,565	\$ 2,341,422,171
Health Science Center	384,241,426	4,151,808	324,749,998	\$713,143,232
Chattanooga	234,362,161	28,693,756	79,785,511	\$342,841,428
Martin	129,417,863	12,093,195	41,525,777	\$183,036,835
Public Service	37,823,213		11,485,221	\$49,308,434
Southern	20,481,755	3,416,568	6,664,685	\$30,563,008
System Administration	79,557,517		1,700,000	\$81,257,517
Total Revenues	\$ 2,407,848,120	\$ 445,304,748	\$ 888,419,757	\$ 3,741,572,625
Tuition & Fees	1,199,029,735			1,199,029,735
State Appropriations	937,663,100		16,411,586	954,074,686
Grants & Contracts	73,157,647		769,095,743	842,253,390
Sales & Services	78,042,187			78,042,187
Other	119,955,451	445,304,748	102,912,428	668,172,627
Total Revenues	\$ 2,407,848,120	\$ 445,304,748	\$ 888,419,757	\$ 3,741,572,625

Each unit has a unique blend of revenue sources based on the nature of its operations. Knoxville has a relatively high percentage of revenues from auxiliaries due to athletics and the size and complexity of its housing, dining, and parking operations. The Health Science Center derives 45% its funding from restricted funds compared to 16% for the rest of the UT system. Most units expect revenue growth during FY26. The Institute for Public Service and UT Southern received large appropriations increases. System Administration will see a drop in state contract revenues.

Operating Revenue Changes by Major Unit

By Unit	FY25	FY26	\$-change	%
Knoxville	\$ 2,195,013,777	\$ 2,341,422,171	\$ 146,408,394	6.7%
Health Science Center	692,468,115	713,143,232	20,675,117	3.0%
Chattanooga	333,333,050	342,841,428	9,508,378	2.9%
Martin	176,143,582	183,036,835	6,893,253	3.9%
Public Service	44,437,485	49,308,434	4,870,949	11.0%
Southern	27,098,789	30,563,008	3,464,219	12.8%
System Administration	84,900,712	81,257,517	(3,643,195)	(4.3%)
Total Revenues	\$ 3,553,395,510	\$ 3,741,572,625	\$ 188,177,115	5.3%

University of Tennessee FY 2025-26 Proposed Budget

Current Operating Expenses

FY26 operating expense and transfer budgets total \$3.74 billion. The relative share of total funding allocated to each function is characteristic of long-term allocations; UT's expenditure profile is very stable across time. The largest expenditure categories include instruction (27%), scholarships and fellowships (13%), research (12%), academic support (12%), and auxiliary enterprises (11%). Unrestricted revenues will fund 80% of the total. Restricted funding from grants, contracts, gifts, and endowments will fund the rest, providing significant levels of support for some functions: 54% of research, 55% of scholarships and fellowships, 49% of public service, and 21% of instruction.

FY26 Operating Expenditures and Transfers

By Functional Area	Unrestricted	Restricted	Total
Instruction	\$ 755,804,585	\$ 197,499,416	\$ 953,304,001
Research	195,711,634	228,156,363	423,867,997
Public Service	130,479,112	127,710,767	258,189,879
Academic Support	342,298,707	71,635,798	413,934,505
Student Services	158,472,584	4,081,627	162,554,211
Institutional Support	283,752,950	9,978,221	293,731,171
Operation & Maintenance of Plant	232,724,841	556,149	233,280,990
Scholarships & Fellowships	199,341,602	248,541,416	447,883,018
Auxiliary Operations	393,271,795	260,000	393,531,795
Total Expenses	\$ 2,691,857,810	\$ 888,419,757	\$ 3,580,277,567
Transfers for Debt Service	87,872,179		87,872,179
Non-Mandatory Transfers	72,752,272		72,752,272
Expenses & Transfers	\$ 2,852,482,261	\$ 888,419,757	\$ 3,740,902,019

Over half of the \$164 million budgeted as transfers will fund debt service related to construction of non-academic buildings, residence halls, parking structures, and UTK athletics facilities. The figure shown for non-mandatory transfers is the net total of dozens of transfers to and from other fund groups related to managing long term reserves for the renewal or replacement of equipment, institutional match requirements for construction projects, strategic initiatives, and future contingencies. It also includes transfers of \$12.3 million out of the university's consolidated investment pool to fund payments to the UT Foundation and \$28.7 million from campus and institute revenues to partially fund university administrative functions managed by System Administration.

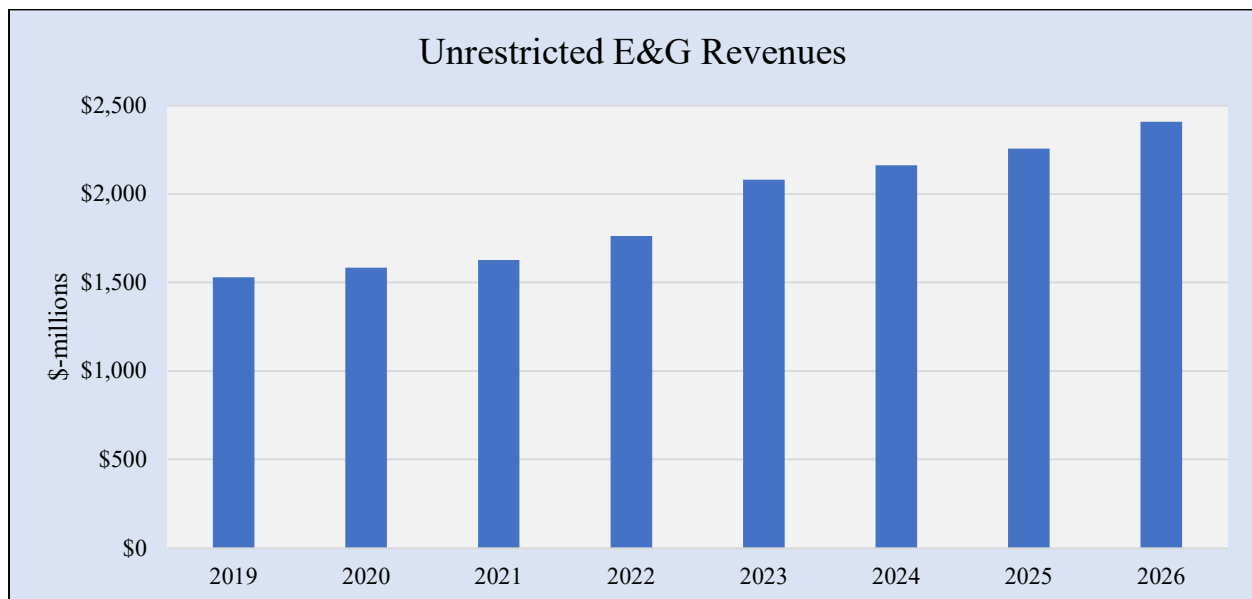
University of Tennessee FY 2025-26 Proposed Budget

Unrestricted Educational and General (E&G) Revenues

Revenue budgets for core E&G operations were adjusted up by 6.7%. UT Southern (UTS) and the Institute of Public Service (IPS) show the largest percentage gains due to major infusions state funding to offset record setting enrollment growth at UTS and fund a new program at IPS. Tuition and fee revenues account for 50% of total revenues and 60% of the overall revenue growth; state appropriations make up 39% of total revenues and 38% of the revenue increase.

Unrestricted E&G Revenues

By Unit and Source	FY25	FY26	\$-change	%
Knoxville	\$ 1,412,849,901	\$ 1,521,964,185	\$ 109,114,284	7.7%
Health Science Center	366,224,813	384,241,426	18,016,613	4.9%
Chattanooga	227,313,158	234,362,161	7,049,003	3.1%
Martin	123,012,610	129,417,863	6,405,253	5.2%
Public Service	\$33,417,970	\$37,823,213	4,405,243	13.2%
Southern	17,387,786	20,481,755	3,093,969	17.8%
System Administration	\$76,200,712	\$79,557,517	3,356,805	4.4%
Total	\$ 2,256,406,950	\$ 2,407,848,120	\$ 151,441,170	6.7%
Tuition & Fees	\$ 1,107,660,289	\$ 1,199,029,735	\$ 91,369,446	8.2%
State Appropriations	879,617,652	937,663,100	58,045,448	6.6%
Other Revenues	269,129,009	271,155,285	2,026,276	0.8%
Total	\$ 2,256,406,950	\$ 2,407,848,120	\$ 151,441,170	6.7%



University of Tennessee FY 2025-26 Proposed Budget

Unrestricted E&G Revenues – Tuition & Fees

Budgeted tuition and fee revenues are up \$91.4 million (8.2%). Campuses expect this growth to result from three factors: projected system-wide enrollment growth of 4.5%, growth in professional programs that generally charge higher fees (required due to higher per-student costs), and tuition and fee changes proposed for FY26. Section C of this document includes an explanation of each proposed fee change including projected revenue gains and how campuses plan to use the funds. It also includes detailed schedules of tuition and mandatory fees for all programs at each campus.

Tuition & Fee Revenues

By Unit and Fee Type	FY25	FY26	\$-change	%
Knoxville	\$ 795,544,550	\$ 874,593,475	\$ 79,048,925	9.9%
Chattanooga	136,793,219	141,364,622	4,571,403	3.3%
Health Science Center	95,682,476	97,493,997	1,811,521	1.9%
Martin	69,063,683	73,950,136	4,886,453	7.1%
Southern	10,576,361	11,627,505	1,051,144	9.9%
Total	\$ 1,107,660,289	\$ 1,199,029,735	\$ 91,369,446	8.2%
Maintenance Fee	\$ 671,107,906	\$ 719,574,766	\$ 48,466,860	7.2%
Out-of-State Tuition	221,762,840	245,187,308	23,424,468	10.6%
Programs & Services Fee	112,487,411	117,074,029	4,586,618	4.1%
Non-Credit Courses	6,263,711	7,787,512	1,523,801	24.3%
Other Student Fees	96,038,421	109,406,120	13,367,699	13.9%
Total	\$ 1,107,660,289	\$ 1,199,029,735	\$ 91,369,446	8.2%

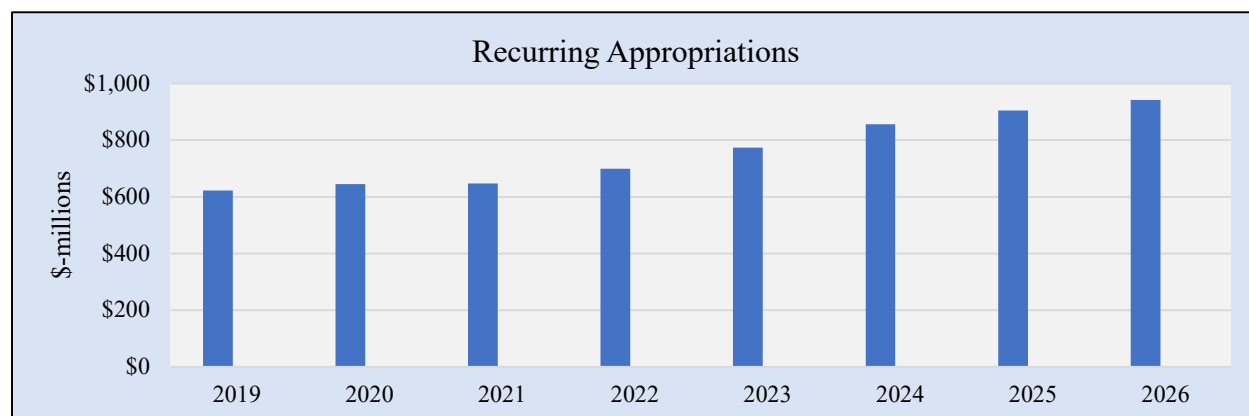
University of Tennessee FY 2025-26 Proposed Budget

Unrestricted E&G Revenues – State Appropriations

UT's recurring appropriations base for unrestricted E&G operations will increase by 5.1% (\$45.9 million) to \$926 million. Additional appropriations for non-recurring expenses and funds restricted to specific purposes, such as Governor's Chairs and Centers of Excellence, bring the grand total to \$954 million. Recurring appropriations have increased 51% since FY 2018-19.

FY 2025-26 State Appropriations

	Unrestricted E&G	Restricted E&G	Total
FY 2024-25 Recurring	\$880,061,000	\$16,411,586	\$896,472,586
Recurring Changes:			
Funding Formula	\$20,652,300		\$20,652,300
Salary Pool (non-formula units)	10,779,700		10,779,700
UT Southern	1,900,000		1,900,000
UTHSC & CVM Operating Funds	1,114,000		1,114,000
UTK American Civics Program	1,400,000		1,400,000
IPS Local Government Planning	2,000,000		2,000,000
Health Insurance Premiums	8,058,600		8,058,600
Subtotal	\$45,904,600		\$45,904,600
FY 2025-26 Recurring	\$925,965,600	\$16,411,586	\$942,377,186
Non-Recurring Adjustments:			
Waivers/ Discounts	897,500		897,500
IPS LEIC	500,000		500,000
UTHSC & CVM Educational Equipment	10,300,000		10,300,000
Subtotal	\$11,697,500		\$11,697,500
Total FY26 State Appropriations	\$937,663,100	\$16,411,586	\$954,074,686



Unrestricted E&G Revenues – State Appropriations (continued)

Additions to state appropriations include \$20.7 million earned by UT Chattanooga, UT Knoxville, and UT Martin through funding formula productivity gains. Performance improvements at these three campuses in student success, research, and public service metrics, verified by the Tennessee Higher Education Commission (THEC) and quantified by Tennessee's funding formula, have generated \$89.2 million over the last five years. A portion of these formula funds are to be used for the FY26 salary increase plan. UT's specialized units received \$10.8 million to partially fund their share of the salary plan. Other increases earmarked for faculty and staff compensation include \$8.2 million to offset premium increases planned for state managed insurance programs.

UT Southern's base appropriations are up \$1.9 million, a major investment by the state needed to respond to remarkable enrollment growth experienced since joining the UT System. This positions UT Southern on solid footing to achieve long-term financial sustainability as it prepares to join the Tennessee funding formula in FY 2026-27.

The Health Science Center and College of Veterinary Medicine will receive \$1.1 million to partially fund inflationary cost increases for recurring operations. These units will also receive \$10.3 million of nonrecurring funds to upgrade instructional systems and equipment that have become a vital component of medical education.

The Institute for Public Service (IPS) was awarded recurring funds of \$2.0 million to establish a new program to assist Tennessee communities and local governments with land use planning, addressing growing concerns of the loss of agricultural lands in Tennessee. IPS will collaborate with UT Extension to develop and deliver the program. IPS will also receive \$500,000 nonrecurring for the Law Enforcement Innovation Center, a one-of-kind program providing training and technical assistance to law enforcement agencies in Tennessee and beyond.

University of Tennessee FY 2025-26 Proposed Budget

Unrestricted E&G Expenses

FY26 unrestricted E&G expense budgets total \$2.30 billion, \$65.2 million (2.9%) above the FY25 revised budget. Nearly half is allocated to instruction, research, and public service; 30% is allocated to academic support, student services, scholarships, and fellowships; and 22% is directed to institutional support and operation and maintenance of grounds, facilities, and mechanical systems.

FY26 Unrestricted E&G Expenses

\$-millions	UTK	HSC	UTC	UTM	IPS	UTS	UTSA	Total
Instruction	446.8	147.7	101.9	52.6		6.7		755.8
Research	169.8	18.3	7.6	0.04				195.7
Public Service	91.1	0.4	4.4	0.8	33.7	0.001		130.5
Academic Support	229.7	74.8	22.1	12.58	0.4	2.7		342.3
Student Services	92.2	8.9	34.9	16.6		5.9		158.5
Institutional Support	120.5	47.6	20.0	10.95	0.8	3.4	80.6	283.8
Operations & Maintenance	125.9	64.8	22.3	15.8		2.3	1.6	232.7
Scholarships & Fellowships	150.2	8.6	20.7	16.48		3.4		199.3
TOTAL	\$ 1,426	\$ 371	\$ 234	\$ 126	\$ 35	\$ 24	\$ 82	\$ 2,299

These figures reflect total E&G expense budgets, including those budgeted for recurring operations and nonrecurring purposes. The proposed budget for FY26 consists primarily of funds allocated to recurring operations only. It is common practice to add significant funding for nonrecurring purposes when campuses develop revised operating budgets in October. At that time the previous fiscal year has been closed and campus budget office staff know the amount of carryovers available to fund one-time projects, programs, and initiatives. The following page compares funds allocated to recurring operations during the current fiscal year to those proposed for FY26. This provides a clearer picture of changes proposed for recurring programs and operations.

University of Tennessee FY 2025-26 Proposed Budget

Unrestricted E&G Expenses (continued)

Funds budgeted for recurring programs and operations total \$2.28 million, up \$142.0 million (6.7%) above the FY25 revised budget. Each campus budgeted increases to recurring expenses. A major infusion of new state funding will enable UT Southern to set recurring expenses 18.4% over FY25.

The activities with the largest increases are academic support (\$43 million), research (\$34 million), instruction (\$24 million), and institutional support (\$24 million). Funds allocated to scholarships and fellowships declined \$10 million due to changes in how the restructured chart of accounts in DASH presents budgets for this category.

Recurring funds budgeted for employee salaries and benefits are up \$94.2 million (6.4%) due to the FY26 salary increase plan, new faculty and staff positions to support projected enrollment growth, and scheduled faculty promotions. Budgets for operating, equipment, and student aid are up \$47.8 million (7.1%)

Recurring Unrestricted E&G Expenses

By Unit/Function/Type	FY25	FY26	\$-change	%
Knoxville	\$1,314,707,569	\$1,423,244,458	\$108,536,889	8.3%
Health Science Center	353,824,060	363,360,084	\$9,536,024	2.7%
Chattanooga	218,025,345	226,473,200	\$8,447,855	3.9%
Martin	119,655,222	125,452,122	\$5,796,900	4.8%
System Administration	76,084,377	79,303,164	\$3,218,787	4.2%
Public Service	31,970,719	34,735,709	\$2,764,990	8.6%
Southern	20,196,926	23,907,085	\$3,710,159	18.4%
Total	\$2,134,464,218	\$2,276,475,823	\$142,011,605	6.7%
Instruction	\$ 724,042,650	\$ 748,096,680	\$ 24,054,030	3.3%
Research	160,724,479	194,246,112	33,521,633	20.9%
Public Service	129,728,824	130,299,697	570,873	0.4%
Academic Support	298,695,708	341,739,431	43,043,723	14.4%
Student Services	145,935,270	158,472,584	12,537,314	8.6%
Institutional Support	256,588,703	280,852,950	24,264,247	9.5%
Operation & Maintenance	210,858,418	224,464,762	13,606,344	6.5%
Scholarships & Fellowships	207,890,166	198,303,607	(9,586,559)	(4.6%)
Total	\$ 2,134,464,218	\$ 2,276,475,823	\$ 142,011,605	6.7%

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Auxiliary Enterprises

Auxiliaries are self-supporting enterprises providing services to students, faculty, and staff such as housing, bookstores, food services, parking services, and UTK athletics. (The athletic programs at UTC, UTM, and UTS are included in unrestricted E&G funds). Auxiliary enterprises complement the core operations of each campus and are vital components of student life and campus culture. Most are funded through fee models such as housing rentals, meal plan prices, parking permits, and sales of books and supplies. UTK athletics has a variety of funding sources including ticket sales and television revenues. These revenues fund salaries and benefits, general operating, utilities, capital expenditures and debt service.

FY26 Auxiliary Revenues by Campus and Enterprise

\$-thousands	UTK	UTC	UTM	UTS	HSC	Total
UTK Athletics	\$ 261,183					\$ 261,183
Housing	63,350	\$ 22,008	\$ 9,889	\$ 1,769		\$ 97,016
Bookstores	41,000	500	310	150	\$ 1,515	\$ 43,475
Parking	15,973	4,466	452		1,426	\$ 22,316
Food Services	15,444	1,351	1,016	1,498	1,114	\$ 20,423
Other		369	426		97	\$ 892
Total	\$ 396,949	\$ 28,694	\$ 12,093	\$ 3,417	\$ 4,152	\$ 445,305

Changes to Auxiliary Enterprise Revenues

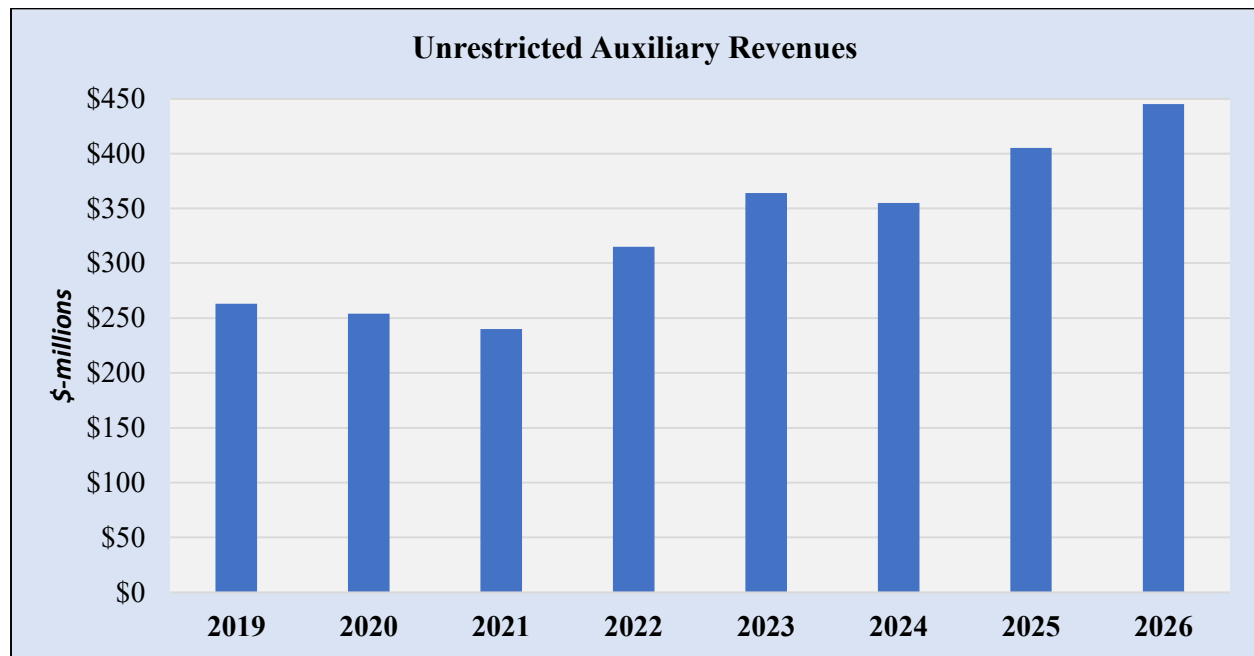
Campus/Institute	FY25	FY26	\$-change	%
Knoxville	\$ 360,323,034	\$ 396,949,421	\$ 36,626,387	10.2%
Chattanooga	26,234,381	28,693,756	2,459,375	9.4%
Martin	11,605,195	12,093,195	488,000	4.2%
Health Science Center	4,151,808	4,151,808		
UT Southern	2,887,000	3,416,568	529,568	18.3%
Total	\$ 405,201,418	\$ 445,304,748	\$ 40,103,330	9.9%
Athletics	\$ 211,721,845	\$ 261,183,464	\$ 49,461,619	23.4%
Housing	102,591,752	97,015,818	(5,575,934)	(5.4%)
Food Services	19,225,471	20,422,631	1,197,160	6.2%
Bookstores	39,924,591	43,474,591	3,550,000	8.9%
Parking	20,315,401	22,316,338	2,000,937	9.8%
Other	11,422,358	891,906	(10,530,452)	(92.2%)
Total	\$ 405,201,418	\$ 445,304,748	\$ 40,103,330	9.9%

University of Tennessee FY 2025-26 Proposed Budget

Auxiliary Enterprises (continued)

UTK athletics (UTKAD) revenue budgets are up \$49.5 million (23.4%). A large portion of this is a budget neutral transfer of Thompson-Boling Arena operations, revenues, and expenses to UTKAD. This transfer also accounts for the \$10.5 million drop in Other auxiliary revenues. The rest of the growth in UTKAD revenues will come from NCAA/SEC conference and tournament revenues, donations, and ticket sales. The revenue will fund the UTKAD share of the FY26 salary plan, general operating expense increases (facility maintenance, utilities, professional memberships, travel, etc.) as well as the anticipated impact of the *House v. NCAA* settlement.

The drop in housing revenue is also a budget neutral change due to the decommissioning of two UT Knoxville residence halls. UT Southern expects the largest percentage increase in total auxiliary revenues (18.3%) due to growing enrollments and proposed adjustments to residence hall and dining plan fees.



University of Tennessee FY 2025-26 Proposed Budget

Restricted Funds

Restricted funds must be used for purposes established by an external party in accordance with contractual terms and conditions negotiated with the sponsor of each grant and contract or the administrative provisions set by donors for each gift fund and endowment. These funds are not part of the proposed budget resolution; the projections below are presented as an information item to provide a complete picture of total operating funds.

Over one-third of these funds comes from federal agencies. Another third comes from grants and contracts with private entities and local government. State governments account for 19% (these include but are not limited to grants and contracts from the state of Tennessee). Gifts and endowments provide 12% of restricted funding. Restricted funds provide over half of the funding that the UT System spends on research, public service, and financial aid. Restricted revenues and expenses are expected to be stable, decreasing by only 0.4%. This reflects a cautious outlook for federal funding during the upcoming fiscal year.

\$-millions	UTK	HSC	UTC	UTM	IPS	UTS	UTSA	Total
Federal Grants/Contracts	219.5	44.3	25.8	15.4	6.2	2.6	0.6	314.5
State Grants/Contracts	86.0	19.2	36.3	21.0	4.1	3.3	0.5	170.3
Other Grants/Contracts	46.7	235.6	1.4	0.1	0.1			284.0
Gifts & Endowments	57.0	23.4	15.3	4.7	1.1	0.8	0.6	102.9
Other Revenues	13.2	2.2	0.9	0.3				16.7
Total Revenues	\$ 422.5	\$ 324.7	\$ 79.8	\$ 41.5	\$ 11.5	\$ 6.7	\$ 1.7	\$ 888.4
Scholarships/Fellowships	144.0	6.6	59.2	33.0		5.7		248.5
Research	18.0	170.1	6.2	2.2		0.6	0.5	228.2
Instruction	159.4	63.4	5.2	0.1				197.5
Public Service	85.5	24.6	3.1	2.4	11.4		0.6	127.7
Other	12.7	54.9	3.1	0.8		0.1		71.6
Total Expenses	\$ 422.5	\$ 324.7	\$ 79.8	\$ 41.5	\$ 11.5	\$ 6.7	\$ 1.7	\$ 888.4

University of Tennessee FY 2025-26 Proposed Budget

2025-26 Salary Plan

The proposed operating budget includes a salary pool for the general faculty and staff salary increases equivalent to 2.6% of total salaries. UT's state appropriations will cover approximately 56% of the costs. The remainder will be funded by tuition, auxiliary enterprise revenues, and restricted funds (grants, contracts, gifts, and endowments), primarily across-the-board to eligible employees. The total cost of the pool is projected to reach \$38.5 million, bringing the cumulative amount of the last five salary plans to nearly \$240 million.

Salary Plan Funding Sources (\$-millions)	Total
State salary pool funding	\$ 21.6
Tuition	8.2
Auxiliary revenues	2.2
Grants, contracts, gifts, endowments	6.5
TOTAL	\$ 38.5

University of Tennessee FY 2025-26 Proposed Budget

Unrestricted Net Assets

The university maintains sufficient levels of unrestricted net assets to comply with state regulations on working capital, properly account for revolving funds, and meet contractual obligations and operational plans for the next year. The proposed budget results in fund balances of \$151.0 million as of June 30, 2026, including \$126.6 million for E&G operations and \$24.5 million for auxiliaries.

Unrestricted Current Fund Net Assets

Budgeted for June 30, 2026

Fund Balances	E&G	Auxiliary	Total
Beginning Balances	\$ 126,032,557	\$ 24,321,488	\$ 150,354,045
Revenue	2,407,848,120	445,304,748	2,853,152,868
Total Available Funding	\$ 2,533,880,677	\$ 469,626,236	\$ 3,003,506,913
Expenses & Transfers	2,407,310,119	445,172,143	2,852,482,261
Ending Balances	\$ 126,570,558	\$ 24,454,093	\$ 151,024,652
Net Asset Allocations:			
Working Capital	\$ 29,479,944	\$ 11,262,685	\$ 40,742,629
Revolving Funds	6,172,780	2,167,658	8,340,438
Encumbrances	5,869,115		5,869,115
Reappropriations			
Unallocated Reserve	\$ 85,048,719	\$ 11,023,750	\$ 96,072,469
<i>% of Expense & Transfers</i>	<i>3.5%</i>	<i>2.5%</i>	<i>3.4%</i>

Working capital provides sufficient liquidity to fund accounts receivable, inventories, and petty cash. These are required by state regulations and are considered non-expendable during the fiscal year.

Revolving funds include fund balances tied to revenue-generating units (e.g., service centers, motor pools, conference centers, medical clinics) and university wide cost-distribution models (e.g., unemployment compensation, workers compensation liabilities, claims liabilities, etc.).

Encumbrance is carried over for commitments to purchases of goods and services that were not received before the close of the fiscal year. They are fully expended during the fiscal year.

Reappropriations are funds carried forward for specific programs and initiatives. The most common example is a project that was planned for the previous fiscal year but delayed until the next fiscal year. Most reappropriations are fully expended during the current year.

Unallocated Reserves are contingency funds used to respond to fluctuations in operating revenues and expenditure. The unallocated reserve for E&G operations is limited to 2% to 5% of total expenditures and transfers; the auxiliary target range is 3% to 5% of expenditures and transfers.

The University of Tennessee
Proposed Operating Budget
Fiscal Year 2025-26
Supporting Schedules

UT System Schedules

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Unrestricted Current Operating Funds

University Of Tennessee System
FY26 Proposed

	Recurring	Non-Recurring	Total
EDUCATIONAL AND GENERAL			
Revenues			
Tuition and Fees	\$ 1,198,093,444	\$ 936,291	\$ 1,199,029,735
State Appropriations	925,965,600	11,697,500	937,663,100
Sales & Services	78,042,187		78,042,187
Grants & Contracts	73,157,647		73,157,647
Other Sources	83,955,451	36,000,000	119,955,451
Total Revenues	<u>\$ 2,359,214,329</u>	<u>\$ 48,633,791</u>	<u>\$ 2,407,848,120</u>
Expenditures and Transfers			
Instruction	\$ 748,096,680	\$ 7,707,905	\$ 755,804,585
Research	194,246,112	1,465,522	195,711,634
Public Service	130,299,697	179,415	130,479,112
Academic Support	341,739,431	559,276	342,298,707
Student Services	158,472,584		158,472,584
Institutional Support	280,852,950	2,900,000	283,752,950
Scholarships & Fellowships	198,303,607	1,037,995	199,341,602
Operation & Maintenance	224,464,762	8,260,079	232,724,841
Subtotal Expenditures	<u>\$ 2,276,475,822</u>	<u>\$ 22,110,192</u>	<u>\$ 2,298,586,014</u>
Mandatory Transfers	29,131,473		29,131,473
Non Mandatory Transfers	53,800,121	25,792,510	79,592,631
Total Expenditures & Transfers	<u>\$ 2,359,407,417</u>	<u>\$ 47,902,702</u>	<u>\$ 2,407,310,119</u>
Net Asset Addition/(Reduction)	<u>\$ (193,088)</u>	<u>\$ 731,089</u>	<u>\$ 538,001</u>
E&G Net Assets			
Beginning Fund Balance			\$ 126,032,557
Total Ending Fund Balance			126,570,558
Unallocated			85,048,719
Unallocated as % of Expenses + Transfers			3.5%
AUXILIARIES			
Revenues			
Revenues	\$ 445,304,748		\$ 445,304,748
Expenditures and Transfers			
Expenditures	\$ 393,271,795		\$ 393,271,795
Mandatory Transfers	58,740,706		58,740,706
Non Mandatory Transfers	(8,204,826)	1,364,467	(6,840,359)
Total Expenditures and Transfers	<u>\$ 443,807,676</u>	<u>\$ 1,364,467</u>	<u>\$ 445,172,143</u>
Net Asset Addition/(Reduction)	<u>\$ 1,497,072</u>	<u>\$ (1,364,467)</u>	<u>\$ 132,605</u>
Unrestricted Net Assets			
Beginning Fund Balance			\$ 24,321,488
Total Ending Fund Balance			24,454,093
Unallocated			11,023,750
Unallocated as % of Expenses + Transfers			2.5%
TOTALS			
Revenues	\$ 2,804,519,077	\$ 48,633,791	\$ 2,853,152,868
Expenditures and Transfers			
Expenditures	\$ 2,669,747,618	\$ 22,110,192	\$ 2,691,857,810
Mandatory Transfers	87,872,179		87,872,179
Non-Mandatory Transfers	45,595,296	27,156,977	72,752,273
Total Expenditures and Transfers	<u>\$ 2,803,215,092</u>	<u>\$ 49,267,169</u>	<u>\$ 2,852,482,261</u>
Net Asset Addition/(Reduction)	<u>\$ 1,303,985</u>	<u>\$ (633,378)</u>	<u>\$ 670,607</u>
Unrestricted Net Assets			
Beginning Fund Balance			\$ 150,354,045
Total Ending Fund Balance			151,024,652
Unallocated			96,072,470
Unallocated as % of Expenses + Transfers			3.4%

Unrestricted Net Assets

Current Funds Revenues, Expenditures, and Transfers University of Tennessee System

	Unrestricted E&G	Unrestricted Auxiliary	Total Unrestricted
FY26 Proposed Budget			
Beginning Fund Balance	\$ 126,032,557	\$ 24,321,488	\$ 150,354,045
Revenues	\$ 2,407,848,120	\$ 445,304,748	\$ 2,853,152,868
Expenditures	\$ 2,298,586,014	\$ 393,271,795	\$ 2,691,857,810
Transfers	108,724,104	51,900,347	160,624,452
Total Expenditures & Transfers	\$ 2,407,310,119	\$ 445,172,143	\$ 2,852,482,261
Net Asset Addition/(Reduction)	\$ 538,001	\$ 132,605	\$ 670,607
Total Ending Fund Balance	\$ 126,570,558	\$ 24,454,093	\$ 151,024,652
Allocations:			
Working Capital	\$ 29,479,944	\$ 11,262,685	\$ 40,742,629
Revolving Funds	6,172,780	2,167,658	8,340,438
Encumbrances	5,869,115		5,869,115
Unallocated	85,048,719	11,023,750	96,072,470
<i>Unallocated as % of Exp. + Transfers</i>	3.5%	2.5%	3.4%

Unrestricted Net Assets are funds carried forward to be used during the following fiscal year. They include funds allocated to specific purposes (working capital, revolving funds, encumbrances, and reappropriations) and unallocated funds available for short term contingencies.

Working capital – provides sufficient liquidity to fund accounts receivable, inventories, and petty cash. These are required by state regulations and are considered non-expendable during the fiscal year.

Revolving funds – fund balances tied to revenue-generating units (e.g., service centers, motor pools, conference centers, medical clinics) and university wide cost-distribution models (e.g., unemployment compensation, workers compensation liabilities, claims liabilities, etc.).

Encumbrances – funds carried over for commitments for purchases of goods and services that were not received before the close of the fiscal year. They are fully expended during the fiscal year.

Reappropriations – funds carried forward for specific programs and initiatives. The most common example is a project that was planned for the previous fiscal year but delayed until the next fiscal year. They are fully expended during the fiscal year.

Unallocated Reserves – contingency funds available to respond to fluctuations in revenues and expenditures. The unallocated reserve for E&G operations is limited to 2% to 5% of total expenditures and transfers; the auxiliary target range is 3% to 5% of expenditures and transfers.

Current Operating Budget Summary

Unrestricted Current Funds - Recurring
University Of Tennessee System

UNRESTRICTED FUNDS	FY24	FY25	FY26	Change - Revised to Proposed	
Recurring	Actual	Revised	Proposed	Amount	%
EDUCATIONAL AND GENERAL					
Revenues					
Tuition and Fees	\$ 1,043,174,157	\$ 1,105,471,565	\$ 1,207,724,349	\$ 102,252,784	9.2%
State Appropriations	843,593,672	878,971,552	925,965,600	46,994,048	5.3%
Sales & Services	80,810,886	75,722,128	68,411,282	(7,310,846)	(9.7)%
Grants & Contracts	\$ 79,019,609	\$ 73,741,489	\$ 73,157,647	\$ (583,842)	(0.8)%
Other Sources	\$ 116,771,646	\$ 79,392,845	\$ 83,955,451	\$ 4,562,606	5.7%
Revenues	\$ 2,163,369,970	\$ 2,213,299,579	\$ 2,359,214,329	\$ 145,914,750	6.6%
Expenditures and Transfers					
Instruction	\$ 641,736,235	\$ 724,042,650	\$ 748,096,680	\$ 24,054,030	3.3%
Research	196,487,867	160,724,479	194,246,112	33,521,633	20.9%
Public Service	114,518,262	129,728,824	130,299,697	570,873	0.4%
Academic Support	252,450,181	298,695,708	341,739,431	43,043,723	14.4%
Student Services	148,599,754	145,935,270	158,472,584	12,537,314	8.6%
Institutional Support	248,688,088	256,588,703	280,852,950	24,264,247	9.5%
Scholarships & Fellowships	188,182,711	207,890,166	198,303,607	(9,586,559)	(4.6)%
Operation & Maintenance	195,658,322	210,858,418	224,464,762	13,606,344	6.5%
Subtotal Expenditures	\$ 1,986,321,419	\$ 2,134,464,218	\$ 2,276,475,822	\$ 142,011,604	6.7%
Mandatory Transfers	20,762,984	28,983,171	29,131,473	148,302	0.5%
Non Mandatory Transfers	144,672,077	50,790,180	53,800,121	3,009,941	5.9%
Total Expenditures & Transfers	\$ 2,151,756,480	\$ 2,214,237,569	\$ 2,359,407,417	\$ 145,169,848	6.6%
Net Asset Addition/(Reduction)	\$ 11,613,491	\$ (937,990)	\$ (193,088)		
AUXILIARIES					
Revenues	\$ 395,703,792	\$ 405,201,418	\$ 445,304,748	\$ 40,103,330	9.9%
Expenditures and Transfers					
Expenditures	\$ 332,976,713	\$ 376,432,130	\$ 393,271,795	\$ 16,839,665	4.5%
Mandatory Transfers	49,542,642	49,251,414	58,740,706	9,489,292	19.3%
Non Mandatory Transfers	12,364,982	(21,301,184)	(8,204,826)	13,096,358	(61.5)%
Total Expenditures and Transfers	\$ 394,884,337	\$ 404,382,360	\$ 443,807,676	\$ 39,425,316	9.7%
Net Asset Addition/(Reduction)	\$ 819,455	\$ 819,058	\$ 1,497,072		
TOTALS					
Revenues	\$ 2,559,073,762	\$ 2,618,500,997	\$ 2,804,519,077	\$ 186,018,080	7.1%
Expenditures and Transfers					
Expenditures	\$ 2,319,298,132	\$ 2,510,896,348	\$ 2,669,747,618	\$ 158,851,270	6.3%
Mandatory Transfers	70,305,626	78,234,585	87,872,179	9,637,594	12.3%
Non-Mandatory Transfers	157,037,059	29,488,996	45,595,296	16,106,300	54.6%
Total Expenditures and Transfers	\$ 2,546,640,817	\$ 2,618,619,929	\$ 2,803,215,092	\$ 184,595,163	7.1%
Net Asset Addition/(Reduction)	\$ 12,432,946	\$ (118,932)	\$ 1,303,985		

Current Operating Budget Summary

Unrestricted Current Funds - Recurring and NonRecurring
University Of Tennessee System

UNRESTRICTED FUNDS	FY24	FY25	FY26	Change - Revised to Proposed	
Recurring and NonRecurring	Actual	Revised	Proposed	Amount	%
EDUCATIONAL AND GENERAL					
Revenues					
Tuition and Fees	\$ 1,043,174,157	\$ 1,107,660,289	\$ 1,208,660,640	\$ 101,000,351	9.1%
State Appropriations	843,593,672	879,617,652	937,663,100	58,045,448	6.6%
Sales & Services	80,810,886	75,799,093	68,411,282	(7,387,811)	(9.7)%
Grants & Contracts	79,019,609	\$ 75,661,206	\$ 73,157,647	(2,503,559)	(3.3)%
Other Sources	116,771,646	\$ 117,668,710	\$ 119,955,451	2,286,741	1.9%
Revenues	\$ 2,163,369,970	\$ 2,256,406,950	\$ 2,407,848,120	\$ 151,441,170	6.7%
Expenditures and Transfers					
Instruction	\$ 641,736,235	\$ 745,213,776	\$ 755,804,585	\$ 10,590,809	1.4%
Research	196,487,867	222,143,034	195,711,634	(26,431,400)	(11.9)%
Public Service	114,518,262	132,859,416	130,479,112	(2,380,304)	(1.8)%
Academic Support	252,450,181	304,555,026	342,298,707	37,743,681	12.4%
Student Services	148,599,754	148,527,503	158,472,584	9,945,081	6.7%
Institutional Support	248,688,088	256,112,341	283,752,950	27,640,609	10.8%
Scholarships & Fellowships	188,182,711	211,368,927	199,341,602	(12,027,325)	(5.7)%
Operation & Maintenance	195,658,322	212,589,414	232,724,841	20,135,427	9.5%
Subtotal Expenditures	\$ 1,986,321,419	\$ 2,233,369,437	\$ 2,298,586,014	\$ 65,216,577	2.9%
Mandatory Transfers	20,762,984	28,983,171	29,131,473	148,302	0.5%
Non Mandatory Transfers	144,672,077	(3,086,670)	79,592,631	82,679,301	(2,678.6)%
Total Expenditures & Transfers	\$ 2,151,756,479	\$ 2,259,265,938	\$ 2,407,310,119	\$ 148,044,181	6.6%
Net Asset Addition/(Reduction)	\$ 11,613,491	\$ (2,858,988)	\$ 538,001		
E&G Net Assets					
Beginning Fund Balance	\$ 117,278,054	\$ 128,891,545	\$ 126,032,557		
Total Ending Fund Balance	128,891,545	126,032,557	126,570,558		
Unallocated	83,151,734	83,989,891	85,048,719		
Unallocated as % of Expenses + Transfers	3.9%	3.7%	3.5%		
AUXILIARIES					
Revenues	\$ 395,703,792	\$ 405,201,418	\$ 445,304,748	\$ 40,103,330	9.9%
Expenditures and Transfers					
Expenditures	\$ 332,976,713	\$ 377,026,573	\$ 393,271,795	\$ 16,245,222	4.3%
Mandatory Transfers	49,542,642	49,251,414	58,740,706	9,489,292	19.3%
Non Mandatory Transfers	12,364,982	(21,096,395)	(6,840,359)	14,256,036	(67.6)%
Total Expenditures and Transfers	\$ 394,884,337	\$ 405,181,592	\$ 445,172,143	\$ 39,990,551	9.9%
Net Asset Addition/(Reduction)	\$ 819,455	\$ 19,826	\$ 132,605		
Auxiliary Net Assets					
Beginning Fund Balance	\$ 23,483,009	\$ 24,301,664	\$ 24,321,488		
Total Ending Fund Balance	24,301,664	24,321,488	24,454,093		
Unallocated	10,955,601	10,875,427	11,023,750		
Unallocated as % of Expenses + Transfers	2.8%	2.7%	2.5%		
TOTALS					
Revenues	\$ 2,559,073,762	\$ 2,661,608,368	\$ 2,853,152,868	\$ 191,544,500	7.2%
Expenditures and Transfers					
Expenditures	\$ 2,319,298,132	\$ 2,610,396,010	\$ 2,691,857,810	\$ 81,461,800	3.1%
Mandatory Transfers	70,305,626	78,234,585	87,872,179	9,637,594	12.3%
Non-Mandatory Transfers	157,037,059	(24,183,063)	72,752,273	96,935,336	(400.8)%
Total Expenditures and Transfers	\$ 2,546,640,816	\$ 2,664,447,532	\$ 2,852,482,261	\$ 188,034,730	7.1%
Net Asset Addition/(Reduction)	\$ 12,432,946	\$ (2,839,164)	\$ 670,607		
Unrestricted Net Assets					
Beginning Fund Balance	\$ 140,761,082	\$ 153,194,028	\$ 150,354,045		
Total Ending Fund Balance	153,194,028	150,354,045	151,024,652		
Unallocated	94,107,334	94,865,318	96,072,470		
Unallocated as % of Expenses + Transfers	3.7%	3.6%	3.4%		

Expenses by Natural Classifications
Unrestricted Current Operating Funds - Recurring
University Of Tennessee System

	FY24	FY25	FY26	Change - Revised to Proposed	
	Actual	Revised	Proposed	Amount	%
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Faculty	\$ 423,682,620	\$ 466,278,843	\$ 492,838,972	\$ 26,560,129	5.7%
Staff	515,230,117	569,821,752	607,297,947	37,476,195	6.6%
Students & Graduate Assistants	58,747,052	55,800,536	66,310,334	10,509,798	18.8%
Salaries and Wages	\$ 997,659,788	\$ 1,091,901,131	\$ 1,166,447,253	\$ 74,546,122	6.8%
Fringe Benefits	342,571,239	368,164,868	387,788,951	19,624,083	5.3%
Subtotal	\$ 1,340,231,028	\$ 1,460,065,999	\$ 1,554,236,204	\$ 94,170,205	6.4%
Operating, Equipment, and Student Aid					
Operating	\$ 370,352,260	\$ 362,942,994	\$ 413,481,659	\$ 50,538,665	14.0%
Travel	32,186,822	20,442,063	23,524,349	3,082,286	15.1%
Student Aid	200,352,157	252,269,745	241,123,980	(11,145,765)	(4.4)%
Equipment	43,199,151	38,743,417	44,109,630	5,366,213	13.9%
Subtotal	\$ 646,090,391	\$ 674,398,219	\$ 722,239,618	\$ 47,841,399	7.1%
Total E&G Expenditures	\$ 1,986,321,419	\$ 2,134,464,218	\$ 2,276,475,822	\$ 142,011,604	6.7%
AUXILIARIES					
Salaries and Benefits					
Salaries					
Faculty	\$ 30,223	\$ 3,000		\$ (3,000)	(100.0)%
Staff	94,191,779	99,370,676	\$ 109,312,251	9,941,575	10.0%
Students & Graduate Assistants	8,401,002	8,359,906	7,759,744	(600,162)	(7.2)%
Salaries and Wages	\$ 102,623,003	\$ 107,733,582	\$ 117,071,995	\$ 9,338,413	8.7%
Fringe Benefits	22,577,332	35,477,300	24,571,037	(10,906,263)	(30.7)%
Subtotal	\$ 125,200,336	\$ 143,210,882	\$ 141,643,032	\$ (1,567,850)	(1.1)%
Operating, Equipment, and Student Aid					
Operating	\$ 165,604,571	\$ 182,692,336	\$ 202,360,766	\$ 19,668,430	10.8%
Travel	18,712,971	23,248,522	20,589,895	(2,658,627)	(11.4)%
Student Aid	22,790,336	25,997,022	27,534,603	1,537,581	5.9%
Equipment	668,500	1,283,368	1,143,500	(139,868)	(10.9)%
Subtotal	\$ 207,776,377	\$ 233,221,248	\$ 251,628,764	\$ 18,407,516	7.9%
Total Auxiliary Expenditures	\$ 332,976,713	\$ 376,432,130	\$ 393,271,795	\$ 16,839,665	4.5%

Expenses by Natural Classifications

Unrestricted Current Operating Funds - Recurring and NonRecurring

University Of Tennessee System

	FY24	FY25	FY26	Change - Revised to Proposed	
	Actual	Revised	Proposed	Amount	%
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Faculty	\$ 423,682,620	\$ 465,784,525	\$ 492,838,972	\$ 27,054,447	5.8%
Staff	515,230,117	570,092,628	607,297,947	37,205,319	6.5%
Students & Graduate Assistants	58,747,052	56,798,735	66,310,334	9,511,599	16.7%
Salaries and Wages	\$ 997,659,788	\$ 1,092,675,888	\$ 1,166,447,253	\$ 73,771,365	6.8%
Fringe Benefits	342,571,239	365,285,623	387,788,951	22,503,328	6.2%
Subtotal	\$ 1,340,231,028	\$ 1,457,961,511	\$ 1,554,236,204	\$ 96,274,693	6.6%
Operating, Equipment, and Student Aid					
Operating	\$ 370,352,260	\$ 462,848,001	\$ 424,212,281	\$ (38,635,720)	(8.3)%
Travel	32,186,822	20,734,277	23,565,924	2,831,647	13.7%
Student Aid	200,352,157	253,268,526	242,161,975	(11,106,551)	(4.4)%
Equipment	43,199,151	38,557,122	54,409,630	15,852,508	41.1%
Subtotal	\$ 646,090,391	\$ 775,407,926	\$ 744,349,810	\$ (31,058,116)	(4.0)%
Total E&G Expenditures	\$ 1,986,321,419	\$ 2,233,329,437	\$ 2,298,586,014	\$ 65,256,577	2.9%
AUXILIARIES					
Salaries and Benefits					
Salaries					
Faculty	\$ 30,223	\$ 3,000	\$ (3,000)	(100.0)%	
Staff	94,191,779	99,370,676	109,312,251	9,941,575	10.0%
Students & Graduate Assistants	8,401,002	8,359,906	7,759,744	(600,162)	(7.2)%
Salaries and Wages	\$ 102,623,003	\$ 107,733,582	\$ 117,071,995	\$ 9,338,413	8.7%
Fringe Benefits	22,577,332	35,477,300	24,571,037	(10,906,263)	(30.7)%
Subtotal	\$ 125,200,336	\$ 143,210,882	\$ 141,643,032	\$ (1,567,850)	(1.1)%
Operating, Equipment, and Student Aid					
Operating	\$ 165,604,571	\$ 183,286,779	\$ 202,360,766	\$ 19,073,987	10.4%
Travel	18,712,971	23,248,522	20,589,895	(2,658,627)	(11.4)%
Student Aid	22,790,336	25,997,022	27,534,603	1,537,581	5.9%
Equipment	668,500	1,283,368	1,143,500	(139,868)	(10.9)%
Subtotal	\$ 207,776,377	\$ 233,815,691	\$ 251,628,764	\$ 17,813,073	7.6%
Total Auxiliary Expenditures	\$ 332,976,713	\$ 377,026,573	\$ 393,271,795	\$ 16,245,222	4.3%

Unrestricted Current Funds by Unit

Recurring and NonRecurring
FY26 Proposed

	University Of Tennessee System		Knoxville	Chattanooga	Health Science Center		Martin	Institute For Public Service		System Administration		Southern				
EDUCATIONAL AND GENERAL																
Revenues																
Tuition and Fees	\$	1,199,029,735	\$	874,593,475	\$	141,364,622	\$	97,493,997	\$	73,950,136		\$	11,627,505			
State Appropriations		937,663,100		523,146,822		85,912,905		242,462,372		50,405,697	\$	20,418,887	\$	8,433,900		
Sales & Services		78,042,187		47,350,300		5,347,434		21,089,214		4,171,489				83,750		
Grants & Contracts		73,157,647		47,903,264		1,479,400		21,996,922		287,000		1,489,461		1,600		
Other Sources		119,955,451		28,970,324		257,800		1,198,921		603,541		15,914,865		335,000		
Revenues	\$	2,407,848,120	\$	1,521,964,185	\$	234,362,161	\$	384,241,426	\$	129,417,863	\$	37,823,213	\$	79,557,517	\$	20,481,755
Expenditures and Transfers																
Instruction	\$	755,804,585	\$	446,802,799	\$	101,944,177	\$	147,745,822	\$	52,569,967			\$	6,741,821		
Research		195,711,634		169,820,588		7,592,703		18,255,848		42,494						
Public Service		130,479,112		91,089,204		4,390,548		433,590		817,400	\$	33,747,044			1,325	
Academic Support		342,298,707		229,690,780		22,140,072		74,844,986		12,580,642		370,387			2,671,840	
Student Services		158,472,584		92,214,572		34,920,257		8,889,893		16,559,778					5,888,084	
Institutional Support		283,752,950		120,477,676		19,951,129		47,587,780		10,952,501		797,693	\$	80,575,551		3,410,619
Operation & Maintenance		232,724,841		125,927,520		22,280,450		64,845,619		15,761,151				1,627,613		2,282,489
Scholarships & Fellowships		199,341,602		150,248,019		20,673,854		8,558,846		16,482,589						3,378,294
Subtotal Expenditures	\$	2,298,586,014	\$	1,426,271,158	\$	233,893,190	\$	371,162,384	\$	125,766,522	\$	34,915,124	\$	82,203,164	\$	24,374,472
Mandatory Transfers		29,131,473		16,779,038		5,143,716		6,989,327		101,392				118,000		
Non Mandatory Transfers		79,592,631		78,919,012		(4,674,745)		6,089,716		3,549,949		2,746,950		(2,970,563)		(4,067,688)
Total Expenditures & Transfers	\$	2,407,310,119	\$	1,521,969,208	\$	234,362,161	\$	384,241,426	\$	129,417,863	\$	37,662,074	\$	79,350,601	\$	20,306,784
Net Asset Addition/(Reduction)	\$	538,003	\$	(5,023)							\$	161,139	\$	206,916	\$	174,971
E&G Net Assets																
Beginning Fund Balance	\$	126,032,557	\$	72,056,285	\$	14,652,179	\$	16,172,127	\$	10,579,810	\$	1,179,255	\$	11,047,891	\$	345,010
Total Ending Fund Balance		126,570,558		72,051,262		14,652,179		16,172,126		10,579,810		1,340,394		11,254,807		519,981
Unallocated		85,048,719		56,604,998		9,250,000		7,912,206		6,416,334		1,340,394		3,004,807		519,981
Unallocated as % of Expenses + Transfers		3.5%		3.7%		3.9%		2.1%		5.0%		3.6%		3.7%		2.6%
AUXILIARIES																
Revenues	\$	445,304,748	\$	396,949,421	\$	28,693,756	\$	4,151,808	\$	12,093,195			\$			3,416,568
Expenditures and Transfers																
Operating Expenses	\$	393,271,795	\$	357,125,386	\$	21,445,141	\$	3,882,286	\$	8,623,438						2,195,544
Mandatory Transfers		58,740,706		50,532,716		5,493,430		270,500		2,444,060						
Non Mandatory Transfers		(6,840,359)		(10,708,682)		1,755,186		(107,027)		1,025,697						1,194,467
Total Expenditures and Transfers	\$	445,172,143	\$	396,949,421	\$	28,693,756	\$	4,045,759	\$	12,093,195				\$		3,390,011
Net Asset Addition/(Reduction)	\$	132,605						106,049						\$		26,557
Auxiliary Net Assets																
Beginning Fund Balance	\$	24,321,488	\$	20,359,626	\$	2,338,959	\$	105,385	\$	1,385,169			\$			132,349
Total Ending Fund Balance		24,454,093		20,359,626		2,338,958		211,434		1,385,169						158,906
Unallocated		11,023,750		9,260,881		1,049,999		(31,205)		585,169						158,906
Unallocated as % of Expenses + Transfers		2.5%		2.3%		3.7%		(0.8%)		4.8%						4.7%
TOTALS																
Revenues	\$	2,853,152,868	\$	1,918,913,606	\$	263,055,917	\$	388,393,234	\$	141,511,058	\$	37,823,213	\$	79,557,517	\$	23,898,323
Expenditures and Transfers																
Expenditures	\$	2,691,857,810	\$	1,783,396,544	\$	255,338,330	\$	375,044,669	\$	134,389,960	\$	34,915,124	\$	82,203,164	\$	26,570,016
Mandatory Expenditures		87,872,179		67,311,754		10,637,146		7,259,827		2,545,452				118,000		
Non-Mandatory Expenditures		72,752,273		68,210,331		(2,919,559)		5,982,689		4,575,646		2,746,950		(2,970,563)		(2,873,221)
Total Expenditures and Transfers	\$	2,852,482,261	\$	1,918,918,629	\$	263,055,917	\$	388,287,185	\$	141,511,058	\$	37,662,074	\$	79,350,601	\$	23,696,795
Net Asset Addition/(Reduction)	\$	670,609	\$	(5,023)				106,049			\$	161,139	\$	206,916	\$	201,528

Operating Revenue by Unit FY26 Proposed

	Unrestricted E&G	Unrestricted Auxiliaries	Restricted Funds	Total Revenues
Major Units				
Chattanooga	\$ 234,362,161	\$ 28,693,756	\$ 79,785,511	\$ 342,841,428
Health Science Center	384,241,426	4,151,808	324,749,998	713,143,232
Knoxville	1,521,964,185	396,949,421	422,508,565	2,341,422,171
UT Martin	129,417,863	12,093,195	41,525,777	183,036,835
Institute For Public Service	37,823,213		11,485,221	49,308,434
System Administration	79,557,517		1,700,000	81,257,517
Southern	20,481,755	3,416,568	6,664,685	30,563,008
Total Revenues	<u>\$ 2,407,848,120</u>	<u>\$ 445,304,748</u>	<u>\$ 888,419,757</u>	<u>\$ 3,741,572,625</u>
All Entities				
Chattanooga	\$ 234,362,161	\$ 28,693,756	\$ 79,785,511	\$ 342,841,428
Health Science Center	384,241,426	4,151,808	324,749,998	713,143,232
AgResearch	50,573,017		34,482,000	85,055,017
Extension	75,951,212		41,350,000	117,301,212
Veterinary Medicine	81,674,837		6,733,257	88,408,094
Knoxville Campus	1,300,302,116	396,832,830	334,736,408	2,031,871,354
Space Institute	13,463,003	116,591	5,206,900	18,786,494
Martin	129,417,863	12,093,195	41,525,777	183,036,835
Institute For Public Service - central programs	13,746,475		10,422,106	24,168,581
Municipal Technical Advisory Service	10,590,255		625,400	11,215,655
County Technical Assistance Service	8,707,158		316,622	9,023,780
Tennessee Language Center	4,779,325		121,093	4,900,418
System Administration	79,557,517		1,700,000	81,257,517
Southern	20,481,755	3,416,568	6,664,685	30,563,008
Total Revenues	<u>\$ 2,407,848,120</u>	<u>\$ 445,304,748</u>	<u>\$ 888,419,757</u>	<u>\$ 3,741,572,625</u>

Knoxville includes the Knoxville Campus, Space Institute, AgResearch, Extension, and Veterinary Medicine.

Institute for Public Service includes Public Service, County Technical Assistance Service, Municipal Technical Advisory Service, and Tennessee Language Center.

Auxiliary Budget Summary

Unrestricted Current Auxiliary Operating Funds
University Of Tennessee System
FY26 Proposed

	FY24	FY25	FY26	Change - Revised to Proposed	
	Actual	Revised	Proposed	Amount	%
Recurring and NonRecurring					
HOUSING					
Revenues	\$ 96,674,963	\$ 102,591,752	\$ 97,015,818	\$ (5,575,934)	(5.4)%
Expenditures and Transfers					
Operating Expenses	\$ 62,806,902	\$ 72,671,751	\$ 70,518,397	\$ (2,153,354)	(3.0)%
Mandatory Transfers	23,970,734	24,742,516	25,189,849	447,333	1.8%
Non Mandatory Transfers	9,778,858	4,639,659	1,525,704	(3,113,955)	(67.1)%
Total Expenditures & Transfers	\$ 96,556,494	\$ 102,053,926	\$ 97,233,950	\$ (4,819,976)	(4.7)%
Fund Balance Addition/(Reduction)	\$ 118,469	\$ 537,826	\$ (218,132)		
FOOD SERVICE					
Revenues	\$ 23,865,686	\$ 19,225,471	\$ 20,422,631	\$ 1,197,160	6.2%
Expenditures and Transfers					
Operating Expenses	\$ 13,198,737	\$ 13,046,811	\$ 13,012,147	\$ (34,664)	(0.3)%
Mandatory Transfers	6,935,394	6,306,991	6,351,732	44,741	0.7%
Non Mandatory Transfers	5,255,313	496,396	1,178,159	681,763	137.3%
Total Expenditures & Transfers	\$ 25,389,444	\$ 19,850,198	\$ 20,542,038	\$ 691,840	3.5%
Fund Balance Addition/(Reduction)	\$ (1,523,758)	\$ (624,727)	\$ (119,407)		
PARKING					
Revenues	\$ 17,898,412	\$ 20,315,401	\$ 22,316,338	\$ 2,000,937	9.8%
Expenditures and Transfers					
Operating Expenses	\$ 9,990,949	\$ 14,078,956	\$ 15,993,972	\$ 1,915,016	13.6%
Mandatory Transfers	5,723,655	5,549,159	6,398,557	849,398	15.3%
Non Mandatory Transfers	1,829,393	580,559	(580,056)	(1,160,615)	(199.9)%
Total Expenditures & Transfers	\$ 17,543,997	\$ 20,208,674	\$ 21,812,473	\$ 1,603,799	7.9%
Fund Balance Addition/(Reduction)	\$ 354,415	\$ 106,727	\$ 503,865		
BOOKSTORES					
Revenues	\$ 41,037,956	\$ 39,924,591	\$ 43,474,591	\$ 3,550,000	8.9%
Expenditures and Transfers					
Operating Expenses	\$ 35,273,259	\$ 39,235,932	\$ 40,400,898	\$ 1,164,966	3.0%
Mandatory Transfers		109,418	1,209,418	1,100,000	1,005.3%
Non Mandatory Transfers	4,668,286	579,241	1,915,995	1,336,754	230.8%
Total Expenditures & Transfers	\$ 39,941,545	\$ 39,924,591	\$ 43,526,311	\$ 3,601,720	9.0%
Fund Balance Addition/(Reduction)	\$ 1,096,411		\$ (51,720)		
ATHLETICS					
Revenues	\$ 204,583,335	\$ 211,721,845	\$ 261,183,464	\$ 49,724,119	23.5%
Expenditures and Transfers					
Operating Expenses	\$ 202,313,967	\$ 226,772,964	\$ 252,243,715	\$ 25,733,251	11.4%
Mandatory Transfers	11,802,683	11,975,308	19,591,150	7,615,842	63.6%
Non Mandatory Transfers	(11,251,248)	(27,026,427)	(10,838,667)	16,187,760	(59.9)%
Total Expenditures & Transfers	\$ 202,865,402	\$ 211,721,845	\$ 260,996,198	\$ 49,536,853	23.4%
Fund Balance Addition/(Reduction)	\$ 1,717,933		\$ 187,266		
OTHER					
Revenues	\$ 11,643,441	\$ 11,422,358	\$ 891,906	\$ (10,810,952)	(92.4)%
Expenditures and Transfers					
Operating Expenses	\$ 9,392,900	\$ 11,220,159	\$ 1,102,666	\$ (10,379,993)	(90.4)%
Mandatory Transfers	1,110,176	568,022		(568,022)	(100.0)%
Non Mandatory Transfers	2,084,380	(365,823)	(41,494)	324,329	(88.7)%
Total Expenditures & Transfers	\$ 12,587,456	\$ 11,422,358	\$ 1,061,172	\$ (10,623,686)	(90.9)%
Fund Balance Addition/(Reduction)	\$ (944,015)		\$ (169,266)		
TOTAL					
Revenues	\$ 395,703,792	\$ 405,201,418	\$ 445,304,748	\$ 40,103,330	9.9%
Expenditures and Transfers					
Operating Expenses	\$ 332,976,713	\$ 377,026,573	\$ 393,271,795	\$ 16,245,222	4.3%
Mandatory Transfers	49,542,642	49,251,414	58,740,706	9,489,292	19.3%
Non Mandatory Transfers	12,364,982	(21,096,395)	(6,840,359)	14,256,036	(67.6)%
Total Expenditures and Transfers	\$ 394,884,337	\$ 405,181,592	\$ 445,172,143	\$ 39,990,551	9.9%
Fund Balance Addition/(Reduction)	\$ 819,455	\$ 19,826	\$ 132,605		

University of Tennessee System

Athletics

FY 2025-26 Proposed Budget

Unrestricted and Restricted Current Funds

	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Proposed	Change FY25 to FY26	
				Amount	%
TOTAL ATHLETICS					
Revenues					
General Funds	\$ 24,558,118	\$ 23,208,708	\$ 24,602,456	\$ 1,393,748	6.0 %
Student Fees for Athletics	8,098,951	8,211,409	9,917,125	1,705,716	20.8
Ticket Sales	45,244,171	44,113,638	55,097,570	10,983,932	24.9 %
Gifts	88,818,845	65,910,320	82,917,373	17,007,053	25.8
Other	102,146,553	110,481,255	132,192,184	21,710,929	19.7 %
Total Revenues	<u>\$ 268,866,638</u>	<u>\$ 251,925,330</u>	<u>\$ 304,726,708</u>	<u>\$ 52,801,378</u>	<u>21.0 %</u>
Expenditures and Transfers					
Salaries and Benefits	\$ 100,408,246	\$ 112,707,069	\$ 116,673,632	\$ 3,966,563	3.5 %
Travel	22,388,357	25,505,464	22,850,833	(2,654,631)	(10.4) %
Student Aid	34,329,699	38,299,077	40,967,801	2,668,724	7.0 %
Other Operating	88,484,561	89,193,447	113,504,851	24,311,404	27.3 %
Subtotal Expenditures	<u>\$ 245,610,863</u>	<u>\$ 265,705,057</u>	<u>\$ 293,997,117</u>	<u>\$ 28,292,060</u>	<u>10.6 %</u>
Debt Service Transfers	12,066,720	12,246,700	21,568,258	9,321,558	76.1 %
Other Transfers	(10,251,248)	(26,026,427)	(10,838,667)	15,187,760	(58.4) %
Total Expenditures and Transfers	<u>\$ 247,426,335</u>	<u>\$ 251,925,330</u>	<u>\$ 304,726,708</u>	<u>\$ 52,801,378</u>	<u>21.0 %</u>
Fund Balance Addition / (Reduction)	\$ 21,440,303				

Includes unrestricted and restricted funds. Other revenue sources include NCAA conference income, tournament income, program sales, concessions, parking, broadcasting, television, radio, internet, endowments, investments, royalties, advertisements, sponsorships, game guarantees, licensing fees, and sports camps.

Operating Funds by Fund Group

University Of Tennessee System

FY26 Proposed

	Unrestricted E&G	Unrestricted Auxiliaries	Restricted Funds	Total Revenues
Revenues				
Tuition and Fees	\$ 1,199,029,735		\$ 1,199,029,735	
State Appropriations	937,663,100		\$ 16,411,586	954,074,686
Sales & Services	78,042,187			78,042,187
Grants & Contracts	73,157,647		769,095,743	842,253,390
Other Sources	119,955,451	\$ 445,304,748	102,912,428	668,172,627
Revenues	<u>\$ 2,407,848,120</u>	<u>\$ 445,304,748</u>	<u>\$ 888,419,757</u>	<u>\$ 3,741,572,625</u>
Expenditures and Transfers				
Instruction	\$ 755,804,585		\$ 197,499,416	\$ 953,304,001
Research	195,711,634		228,156,363	423,867,997
Public Service	130,479,112		127,710,767	258,189,879
Academic Support	342,298,707		71,635,798	413,934,505
Student Services	158,472,584		4,081,627	162,554,211
Institutional Support	283,752,950		9,978,221	293,731,171
Scholarships & Fellowships	199,341,602		248,541,416	447,883,018
Auxiliaries		\$ 393,271,795	\$ 260,000	393,531,795
Operation & Maintenance	232,724,841		556,149	233,280,990
Subtotal Expenditures	<u>\$ 2,298,586,014</u>	<u>\$ 393,271,795</u>	<u>\$ 888,419,757</u>	<u>\$ 3,580,277,566</u>
Mandatory Transfers	\$ 29,131,473	\$ 58,740,706		87,872,179
Non Mandatory Transfers	79,592,631	(6,840,359)		72,752,272
Total Expenditures and Transfers	<u>\$ 2,407,310,119</u>	<u>\$ 445,172,143</u>	<u>\$ 888,419,757</u>	<u>\$ 3,740,902,019</u>
Net Asset Addition/Reduction	<u>\$ 538,001</u>	<u>\$ 132,605</u>	<u>\$</u>	<u>\$ 670,606</u>

University Of Tennessee System
Unrestricted and Restricted Current Operating Funds
FY26 Proposed Operating Budget

	FY24 Actual			FY25 Revised			FY26 Proposed		
	Unrestricted E&G	Restricted E&G	Total	Unrestricted E&G	Restricted E&G	Total	Unrestricted E&G	Restricted E&G	Total
EDUCATIONAL AND GENERAL									
Revenues									
Tuition and Fees	\$ 1,043,174,157		\$ 1,043,174,157	\$ 1,107,660,289		\$ 1,107,660,289	\$ 1,199,029,735		\$ 1,199,029,735
State Appropriations	843,593,672	\$ 17,318,240	860,911,912	879,617,652	\$ 17,501,033	897,118,685	937,663,100	\$ 16,411,586	954,074,686
Sales & Services	80,810,886		80,810,886	75,799,093		75,799,093	78,042,187		78,042,187
Grants & Contracts	79,019,609	774,611,378	853,630,987	75,661,206	772,892,230	848,553,436	73,157,647	769,095,743	842,253,390
Other Sources	116,771,646	117,383,878	234,155,523	117,668,710	101,133,879	218,802,589	119,955,451	102,652,428	222,607,879
Total Revenue	<u>\$ 2,163,369,970</u>	<u>\$ 909,313,497</u>	<u>\$ 3,072,683,467</u>	<u>\$ 2,256,406,950</u>	<u>\$ 891,527,142</u>	<u>\$ 3,147,934,092</u>	<u>\$ 2,407,848,120</u>	<u>\$ 888,159,757</u>	<u>\$ 3,296,007,877</u>
Expenditures and Transfers									
Instruction	\$ 641,736,235	\$ 211,408,028	\$ 853,144,263	\$ 745,213,776	\$ 201,584,856	\$ 946,798,632	\$ 755,804,585	\$ 197,499,416	\$ 953,304,001
Research	196,487,867	235,786,602	432,274,469	222,143,034	238,031,811	460,174,845	195,711,634	228,156,363	423,867,997
Public Service	114,518,262	127,647,003	242,165,265	132,859,416	121,490,910	254,350,326	130,479,112	127,710,767	258,189,879
Academic Support	252,450,181	69,389,817	321,839,998	304,555,026	67,944,261	372,499,287	342,298,707	71,635,798	413,934,505
Student Services	148,599,754	4,316,237	152,915,990	148,527,503	4,051,587	152,579,090	158,472,584	4,081,627	162,554,211
Institutional Support	248,711,653	7,794,244	256,505,897	256,112,341	10,259,681	266,372,022	283,752,950	9,978,221	293,731,171
Scholarships & Fellowships	188,182,711	234,117,288	422,299,999	211,368,927	247,757,887	459,126,814	199,341,602	248,541,416	447,883,018
Operation & Maintenance	195,658,322	378,150	196,036,472	212,589,414	406,149	212,995,563	232,724,841	556,149	233,280,990
Subtotal Expenditures	<u>\$ 1,986,344,984</u>	<u>\$ 890,837,369</u>	<u>\$ 2,877,182,353</u>	<u>\$ 2,233,369,437</u>	<u>\$ 891,527,142</u>	<u>\$ 3,124,896,579</u>	<u>\$ 2,298,586,014</u>	<u>\$ 888,159,757</u>	<u>\$ 3,186,745,772</u>
Mandatory Transfers	20,762,984		20,762,984	28,983,171		28,983,171	29,131,473		29,131,473
Non Mandatory Transfers	144,567,999		144,567,999	(3,086,668)		(3,086,668)	79,592,631		79,592,631
Total Expenditures & Transfers	<u>\$ 2,151,675,967</u>	<u>\$ 890,837,369</u>	<u>\$ 3,042,513,336</u>	<u>\$ 2,259,265,940</u>	<u>\$ 891,527,142</u>	<u>\$ 3,150,793,082</u>	<u>\$ 2,407,310,119</u>	<u>\$ 888,159,757</u>	<u>\$ 3,295,469,876</u>
Net Asset Addition/(Reduction)	\$ 11,694,003	\$ 18,476,128	\$ 30,170,131	\$ (2,858,990)		\$ (2,858,990)	\$ 538,001		\$ 538,001
AUXILIARIES									
Revenues	\$ 395,703,792	\$ 21,341,056	\$ 417,044,848	\$ 405,201,418	\$ 260,000	\$ 405,461,418	\$ 445,304,748	\$ 260,000	\$ 445,564,748
Expenditures and Transfers									
Expenditures	\$ 332,976,713	\$ 1,617,391	\$ 334,594,104	\$ 377,026,573	\$ 260,000	\$ 377,286,573	\$ 393,271,795	\$ 260,000	\$ 393,531,795
Mandatory Transfers	49,542,642		49,542,642	49,251,414		49,251,414	58,740,706		58,740,706
Non Mandatory Transfers	12,364,982		12,364,982	(21,096,395)		(21,096,395)	(6,840,359)		(6,840,359)
Total Expenditures and Transfers	<u>\$ 394,884,337</u>	<u>\$ 1,617,391</u>	<u>\$ 396,501,728</u>	<u>\$ 405,181,592</u>	<u>\$ 260,000</u>	<u>\$ 405,441,592</u>	<u>\$ 445,172,143</u>	<u>\$ 260,000</u>	<u>\$ 445,432,143</u>
Net Asset Addition/(Reduction)	\$ 819,455	\$ 19,723,665	\$ 20,543,120	\$ 19,826		\$ 19,826	\$ 132,605		\$ 132,605
TOTALS									
Revenues	\$ 2,559,073,762	\$ 930,654,553	\$ 3,489,728,315	\$ 2,661,608,368	\$ 891,787,142	\$ 3,553,395,510	\$ 2,853,152,868	\$ 888,419,757	\$ 3,741,572,625
Expenditures and Transfers									
Operating Expenses	\$ 2,319,321,697	\$ 892,454,760	\$ 3,211,776,457	\$ 2,610,396,010	\$ 891,787,142	\$ 3,502,183,152	\$ 2,691,857,810	\$ 888,419,757	\$ 3,580,277,567
Mandatory Transfers	70,305,626		70,305,626	78,234,585		78,234,585	87,872,179		87,872,179
Non Mandatory Transfers	156,932,981		156,932,981	(24,183,063)		(24,183,063)	72,752,273		72,752,273
Total Expenditures and Transfers	<u>\$ 2,546,560,304</u>	<u>\$ 892,454,760</u>	<u>\$ 3,439,015,064</u>	<u>\$ 2,664,447,532</u>	<u>\$ 891,787,142</u>	<u>\$ 3,556,234,674</u>	<u>\$ 2,852,482,261</u>	<u>\$ 888,419,757</u>	<u>\$ 3,740,902,019</u>
Net Asset Addition/(Reduction)	\$ 12,513,458	\$ 38,199,793	\$ 50,713,251	\$ (2,839,164)		\$ (2,839,164)	\$ 670,607		\$ 670,607

Budgeted Positions Proposed FY26

UNRESTRICTED EDUCATION AND GENERAL (E&G)					
Budget Unit	Faculty	Administrative	Professional	Staff	Total
Chattanooga	575	196	357	324	1,452
<u>Knoxville</u>					
Knoxville Campus	2,015	483	1,547	1,712	5,756
Space Institute	14	11	26	41	92
AgResearch	96	20	92	110	319
Extension	58	18	327	144	548
Veterinary Medicine	119	14	45	277	455
Sub-total Knoxville	2,303	546	2,036	2,285	7,169
Martin Campus	323	72	147	287	828
Southern	55	15	43	31	143
Health Science Center	635	143	327	820	1,924
<u>Public Service Units</u>					
Institute For Public Service - central programs		4	29	12	45
Municipal Technical Advisory Service		1	44	10	55
County Technical Assistance Service		1	36	4	41
Tennessee Language Center		1	14	4	19
Sub-total Public Service Units		7	122	30	160
System Administration	1	86	209	57	353
Total Unrestricted E&G	3,891	1,065	3,240	3,833	12,029
UNRESTRICTED AUXILIARIES					
Chattanooga		16	17	56	89
<u>Knoxville</u>					
Knoxville Campus		86	276	387	749
Space Institute				4	4
Sub-total Knoxville		86	276	391	753
Martin Campus		3	10	26	39
Southern				2	2
Health Science Center			5	23	28
Total Unrestricted Auxiliaries		105	308	498	911
RESTRICTED EDUCATION AND GENERAL (E&G)					
Chattanooga	18	6	29	12	64
<u>Knoxville</u>					
Knoxville Campus	39	2	139	30	210
Space Institute	2		3		5
AgResearch	4		9	2	14
Extension	2	0	180	193	375
Veterinary Medicine	1		1	2	4
Sub-total Knoxville	47	3	332	226	608
Martin Campus	1	0	18	13	32
Health Science Center	197	11	323	261	792
<u>Public Service Units</u>					
Institute For Public Service - central programs		1	44	1	46
Municipal Technical Advisory Service			1	0	1
Sub-total Public Service Units		1	45	1	47
System Administration		2	7	2	11
Total Restricted E&G	263	23	753	515	1,554
TOTAL UNIVERSITY POSITIONS	4,154	1,192	4,301	4,846	14,494
	28.7%	8.2%	29.7%	33.4%	100.0%

Does not include student and graduate assistant positions.

Unrestricted Current Operating Funds

Knoxville
FY26 Proposed

	Recurring	Non-Recurring	Total
EDUCATIONAL AND GENERAL			
Revenues			
Tuition and Fees	\$ 874,593,475		\$ 874,593,475
State Appropriations	520,120,122	\$ 3,026,700	523,146,822
Sales & Services	47,350,300		47,350,300
Grants & Contracts	47,903,264		47,903,264
Other Sources	28,970,324		28,970,324
Total Revenues	<u>\$ 1,518,937,485</u>	<u>\$ 3,026,700</u>	<u>\$ 1,521,964,185</u>
Expenditures and Transfers			
Instruction	\$ 444,302,799	\$ 2,500,000	\$ 446,802,799
Research	169,820,588		169,820,588
Public Service	91,089,204		91,089,204
Academic Support	229,690,780		229,690,780
Student Services	92,214,572		92,214,572
Institutional Support	120,477,676		120,477,676
Scholarships & Fellowships	149,721,319	526,700	150,248,019
Operation & Maintenance	125,927,520		125,927,520
Subtotal Expenditures	<u>\$ 1,423,244,458</u>	<u>\$ 3,026,700</u>	<u>\$ 1,426,271,158</u>
Mandatory Transfers	16,779,038		16,779,038
Non Mandatory Transfers	78,919,012		78,919,012
Total Expenditures & Transfers	<u>\$ 1,518,942,508</u>	<u>\$ 3,026,700</u>	<u>\$ 1,521,969,208</u>
Net Asset Addition/(Reduction)	<u>\$ (5,023)</u>		<u>\$ (5,023)</u>
E&G Net Assets			
Beginning Fund Balance			\$ 72,056,285
Total Ending Fund Balance			72,051,262
Unallocated			56,604,998
Unallocated as % of Expenses + Transfers			3.7%
AUXILIARIES			
Revenues			
Revenues	\$ 396,949,421		\$ 396,949,421
Expenditures and Transfers			
Expenditures	\$ 357,125,386		\$ 357,125,386
Mandatory Transfers	50,532,716		50,532,716
Non Mandatory Transfers	(10,708,682)		(10,708,682)
Total Expenditures and Transfers	<u>\$ 396,949,421</u>		<u>\$ 396,949,421</u>
Net Asset Addition/(Reduction)			
Unrestricted Net Assets			
Beginning Fund Balance			20,359,626
Total Ending Fund Balance			20,359,626
Unallocated			9,260,881
Unallocated as % of Expenses + Transfers			2.3%
TOTALS			
Revenues	\$ 1,915,886,906	\$ 3,026,700	\$ 1,918,913,606
Expenditures and Transfers			
Expenditures	\$ 1,780,369,844	\$ 3,026,700	\$ 1,783,396,544
Mandatory Transfers	67,311,754		67,311,754
Non-Mandatory Transfers	68,210,331		68,210,331
Total Expenditures and Transfers	<u>\$ 1,915,891,929</u>	<u>\$ 3,026,700</u>	<u>\$ 1,918,918,629</u>
Net Asset Addition/(Reduction)	<u>\$ (5,023)</u>		<u>\$ (5,023)</u>
Unrestricted Net Assets			
Beginning Fund Balance			\$ 92,415,911
Total Ending Fund Balance			92,410,888
Unallocated			65,865,879
Unallocated as % of Expenses + Transfers			3.4%

Unrestricted Net Assets

Current Funds Revenues, Expenditures, and Transfers

Knoxville

	Unrestricted E&G	Unrestricted Auxiliary	Total Unrestricted
FY26 Budget Proposed			
Beginning Fund Balance	\$ 72,056,285	\$ 20,359,626	\$ 92,415,911
Revenues	\$ 1,521,964,185	\$ 396,949,421	\$ 1,918,913,606
Expenditures	\$ 1,426,271,158	\$ 357,125,386	\$ 1,783,396,544
Transfers	95,698,050	39,824,034	135,522,085
Total Expenditures & Transfers	\$ 1,521,969,208	\$ 396,949,421	\$ 1,918,918,629
Net Asset Addition/(Reduction)	\$ (5,023)	\$ (5,023)	
Total Ending Fund Balance	\$ 72,051,262	\$ 20,359,626	\$ 92,410,888
Allocations:			
Working Capital	\$ 10,733,834	\$ 8,931,087	\$ 19,664,921
Revolving Funds	172,780	2,167,658	2,340,438
Encumbrances	4,539,650		4,539,650
Unallocated	56,604,998	9,260,881	65,865,879
<i>Unallocated as % of Expenses + Transfers</i>	3.7%	2.3%	3.4%

Unrestricted Net Assets are funds carried forward to be used during the following fiscal year. They include funds allocated to specific purposes (working capital, revolving funds, encumbrances, and reappropriations) and unallocated funds available for short term contingencies.

Working capital – provides sufficient liquidity to fund accounts receivable, inventories, and petty cash. These are required by state regulations and are considered non-expendable during the fiscal year.

Revolving funds – fund balances tied to revenue-generating units (e.g., service centers, motor pools, conference centers, medical clinics) and university wide cost-distribution models (e.g., unemployment compensation, workers compensation liabilities, claims liabilities, etc.).

Encumbrances – funds carried over for commitments for purchases of goods and services that were not received before the close of the fiscal year. They are fully expended during the fiscal year.

Reappropriations – funds carried forward for specific programs and initiatives. The most common example is a project that was planned for the previous fiscal year but delayed until the next fiscal year. They are fully expended during the fiscal year.

Unallocated Reserves – contingency funds available to respond to fluctuations in revenues and expenditures. The unallocated reserve for E&G operations is limited to 2% to 5% of total expenditures and transfers; the auxiliary target range is 3% to 5% of expenditures and transfers.

Current Operating Budget Summary

Unrestricted Current Operating Funds - Recurring
Knoxville

UNRESTRICTED FUNDS	FY24	FY25	FY26	Change - Revised to Proposed	
Recurring	Actual	Revised	Proposed	Amount	%
EDUCATIONAL AND GENERAL					
Revenues					
Tuition and Fees	\$ 740,167,236	\$ 795,274,019	\$ 874,593,475	\$ 79,319,456	10.0%
State Appropriations	469,550,422	492,335,322	520,120,122	27,784,800	5.6%
Sales & Services	50,000,799	46,393,078	47,350,300	957,222	2.1%
Grants & Contracts	51,968,517	45,325,208	47,903,264	2,578,056	5.7%
Other Sources	26,973,628	28,722,329	28,970,324	247,995	1.4%
Revenues	\$ 1,338,660,602	\$ 1,408,049,956	\$ 1,518,937,485	\$ 110,887,529	7.9%
Expenditures and Transfers					
Instruction	\$ 373,803,797	\$ 417,550,954	\$ 444,302,799	\$ 26,751,845	6.4%
Research	162,811,736	140,222,868	169,820,588	29,597,720	21.1%
Public Service	82,195,451	93,135,592	91,089,204	(2,046,388)	(2.2)%
Academic Support	145,565,768	195,581,755	229,690,780	34,109,025	17.4%
Student Services	84,127,663	82,882,147	92,214,572	9,332,425	11.3%
Institutional Support	97,370,676	107,039,824	120,477,676	13,437,852	12.6%
Scholarships & Fellowships	145,699,724	163,149,250	149,721,319	(13,427,931)	(8.2)%
Operation & Maintenance	120,000,451	115,145,179	125,927,520	10,782,341	9.4%
Subtotal Expenditures	\$ 1,211,575,266	\$ 1,314,707,569	\$ 1,423,244,458	\$ 108,536,889	8.3%
Mandatory Transfers	10,969,134	16,831,334	16,779,038	(52,296)	(0.3)%
Non Mandatory Transfers	103,452,541	76,511,053	78,919,012	2,407,959	3.1%
Total Expenditures & Transfers	\$ 1,325,996,941	\$ 1,408,049,956	\$ 1,518,942,508	\$ 110,892,552	7.9%
Net Asset Addition/(Reduction)	\$ 12,663,661		\$ (5,023)		
AUXILIARIES					
Revenues	\$ 348,021,964	\$ 360,323,034	\$ 396,949,421	\$ 36,626,387	10.2%
Expenditures and Transfers					
Expenditures	\$ 299,732,462	\$ 343,592,984	\$ 357,125,386	\$ 13,532,402	3.9%
Mandatory Transfers	41,664,440	40,535,257	50,532,716	9,997,459	24.7%
Non Mandatory Transfers	6,213,339	(23,805,207)	(10,708,682)	13,096,525	(55.0)%
Total Expenditures and Transfers	\$ 347,610,241	\$ 360,323,034	\$ 396,949,421	\$ 36,626,387	10.2%
Net Asset Addition/(Reduction)	\$ 411,723				
TOTALS					
Revenues	\$ 1,686,682,566	\$ 1,768,372,990	\$ 1,915,886,906	\$ 147,513,916	8.3%
Expenditures and Transfers					
Expenditures	\$ 1,511,307,727	\$ 1,658,300,553	\$ 1,780,369,844	\$ 122,069,291	7.4%
Mandatory Transfers	52,633,574	57,366,591	67,311,754	9,945,163	17.3%
Non-Mandatory Transfers	109,665,080	52,705,846	68,210,331	15,504,485	29.4%
Total Expenditures and Transfers	\$ 1,673,606,381	\$ 1,768,372,990	\$ 1,915,891,929	\$ 147,518,939	8.3%
Net Asset Addition/(Reduction)	\$ 13,076,185		\$ (5,023)		

Current Operating Budget Summary

Unrestricted Current Operating Funds - Recurring and NonRecurring Knoxville

UNRESTRICTED FUNDS	FY24	FY25	FY26	Change - Revised to Proposed	
Recurring and NonRecurring	Actual	Revised	Proposed	Amount	%
EDUCATIONAL AND GENERAL					
Revenues					
Tuition and Fees	\$ 740,167,236	\$ 795,544,550	\$ 874,593,475	\$ 79,048,925	9.9%
State Appropriations	469,550,422	492,758,422	523,146,822	30,388,400	6.2%
Sales & Services	50,000,799	46,403,818	47,350,300	946,482	2.0%
Grants & Contracts	51,968,517	47,144,925	47,903,264	758,339	1.6%
Other Sources	26,973,628	30,998,186	28,970,324	(2,027,862)	(6.1)%
Revenues	\$ 1,338,660,602	\$ 1,412,849,901	\$ 1,521,964,185	\$ 109,114,284	7.7%
Expenditures and Transfers					
Instruction	\$ 373,803,797	\$ 423,056,206	\$ 446,802,799	\$ 23,746,593	5.6%
Research	162,811,736	173,616,140	169,820,588	(3,795,552)	(2.2)%
Public Service	82,195,451	94,846,792	91,089,204	(3,757,588)	(4.0)%
Academic Support	145,565,768	190,226,251	229,690,780	39,464,529	20.7%
Student Services	84,127,663	83,975,740	92,214,572	8,238,832	9.8%
Institutional Support	97,370,676	107,187,895	120,477,676	13,289,781	12.4%
Scholarships & Fellowships	145,699,724	164,563,461	150,248,019	(14,315,442)	(8.7)%
Operation & Maintenance	120,000,451	116,121,672	125,927,520	9,805,848	8.4%
Subtotal Expenditures	\$ 1,211,575,266	\$ 1,353,594,157	\$ 1,426,271,158	\$ 72,677,001	5.4%
Mandatory Transfers	10,969,134	16,831,334	16,779,038	(52,296)	(0.3)%
Non Mandatory Transfers	103,452,541	42,424,410	78,919,012	36,494,602	86.0%
Total Expenditures & Transfers	\$ 1,325,996,941	\$ 1,412,849,901	\$ 1,521,969,208	\$ 109,119,307	7.7%
Net Asset Addition/(Reduction)	\$ 12,663,661		\$ (5,023)		
E&G Net Assets					
Beginning Fund Balance	59,392,623	72,056,285	72,056,285		
Total Ending Fund Balance	72,056,285	72,056,285	72,051,262		
Unallocated	56,319,544	56,610,020	56,604,998		
Unallocated as % of Expenses + Transfers	4.0%	4.0%	3.7%		
AUXILIARIES					
Revenues	\$ 348,021,964	\$ 360,323,034	\$ 396,949,421	\$ 36,626,387	10.2%
Expenditures and Transfers					
Expenditures	299,732,462	343,592,984	357,125,386	13,532,402	3.9%
Mandatory Transfers	41,664,440	40,535,257	50,532,716	9,997,459	24.7%
Non Mandatory Transfers	6,213,339	(23,805,207)	(10,708,682)	13,096,525	(55.0)%
Total Expenditures and Transfers	\$ 347,610,241	\$ 360,323,034	\$ 396,949,421	\$ 36,626,387	10.2%
Net Asset Addition/(Reduction)	\$ 411,723				
Auxiliary Net Assets					
Beginning Fund Balance	\$ 19,947,903	\$ 20,359,626	\$ 20,359,626		
Total Ending Fund Balance	20,359,626	20,359,626	20,359,626		
Unallocated	9,261,689	9,261,689	9,260,881		
Unallocated as % of Expenses + Transfers	2.7%	2.7%	2.3%		
TOTALS					
Revenues	\$ 1,686,682,566	\$ 1,773,172,935	\$ 1,918,913,606	\$ 145,789,671	8.2%
Expenditures and Transfers					
Expenditures	1,511,307,727	1,697,187,141	1,783,396,544	86,209,403	5.1%
Mandatory Transfers	52,633,574	57,366,591	67,311,754	9,945,163	17.3%
Non-Mandatory Transfers	109,665,080	18,619,203	68,210,331	49,591,128	266.3%
Total Expenditures and Transfers	\$ 1,673,606,381	\$ 1,773,172,935	\$ 1,918,918,629	\$ 145,745,694	8.2%
Net Asset Addition/(Reduction)	\$ 13,076,185		\$ (5,023)	\$ 43,977	(89.7)%
Unrestricted Net Assets					
Beginning Fund Balance	\$ 79,340,526	\$ 92,415,911	\$ 92,415,911		
Total Ending Fund Balance	92,415,911	92,415,911	92,410,888		
Unallocated	65,871,709	65,871,709	65,865,879		
Unallocated as % of Expenses + Transfers	3.7%	3.7%	3.4%		

Expenses by Natural Classifications
Unrestricted Current Operating Funds - Recurring
Knoxville

	FY24	FY25	FY26	Change - Revised to Proposed	
	Actual	Revised	Proposed	Amount	%
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Faculty	\$ 248,196,594	\$ 282,107,183	\$ 301,900,707	\$ 19,793,524	7.8%
Staff	293,224,336	334,062,686	365,174,526	31,111,840	9.3%
Students & Graduate Assistants	49,235,375	49,572,640	56,554,940	6,982,300	14.1%
Salaries and Wages	\$ 590,656,305	\$ 665,742,509	\$ 723,630,173	\$ 57,887,664	8.7%
Fringe Benefits	202,234,228	220,761,747	230,635,129	9,873,382	4.5%
Subtotal	\$ 792,890,533	\$ 886,504,256	\$ 954,265,302	\$ 67,761,046	7.6%
Operating, Equipment, and Student Aid					
Operating	\$ 205,292,770	\$ 197,988,302	\$ 244,359,744	\$ 46,371,442	23.4%
Travel	21,728,314	12,544,637	15,360,391	2,815,754	22.4%
Student Aid	151,773,441	198,571,659	182,889,632	(15,682,027)	(7.9)%
Equipment	36,194,382	19,098,715	26,369,389	7,270,674	38.1%
Subtotal	\$ 414,988,907	\$ 428,203,313	\$ 468,979,156	\$ 40,775,843	9.5%
Total E&G Expenditures	\$ 1,207,879,440	\$ 1,314,707,569	\$ 1,423,244,458	\$ 108,536,889	8.3%
AUXILIARIES					
Salaries and Benefits					
Salaries					
Faculty	\$ 28,788	\$ 3,000		\$ (3,000)	(100.0)%
Staff	86,751,593	90,801,046	\$ 101,008,312	10,207,266	11.2%
Students & Graduate Assistants	7,756,743	7,675,994	7,098,332	(577,662)	(7.5)%
Salaries and Wages	\$ 94,537,123	\$ 98,480,040	\$ 108,106,645	\$ 9,626,605	9.8%
Fringe Benefits	19,586,647	33,327,147	21,793,149	(11,533,998)	(34.6)%
Subtotal	\$ 114,123,771	\$ 131,807,187	\$ 129,899,794	\$ (1,907,393)	(1.4)%
Operating, Equipment, and Student Aid					
Operating	\$ 142,981,133	\$ 161,921,677	\$ 178,628,612	\$ 16,706,935	10.3%
Travel	18,699,967	23,179,755	20,515,128	(2,664,627)	(11.5)%
Student Aid	22,503,332	25,665,272	27,138,853	1,473,581	5.7%
Equipment	528,303	1,019,093	943,000	(76,093)	(7.5)%
Subtotal	\$ 184,712,734	\$ 211,785,797	\$ 227,225,593	\$ 15,439,796	7.3%
Total Auxiliary Expenditures	\$ 298,836,505	\$ 343,592,984	\$ 357,125,386	\$ 13,532,402	3.9%

Expenses by Natural Classifications

Unrestricted Current Operating Funds - Recurring

Knoxville

	FY24	FY25	FY26	Change - Revised to Proposed	
	Actual	Revised	Proposed	Amount	%
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Faculty	\$ 248,196,594	\$ 282,107,183	\$ 301,900,707	\$ 19,793,524	7.8%
Staff	293,229,336	334,062,686	365,174,526	31,111,840	9.3%
Students & Graduate Assistants	49,235,375	49,572,640	56,554,940	6,982,300	14.1%
Salaries and Wages	\$ 590,661,305	\$ 665,742,509	\$ 723,630,173	\$ 57,887,664	8.7%
Fringe Benefits	202,234,228	220,761,747	230,635,129	9,873,382	4.5%
Subtotal	\$ 792,895,533	\$ 886,504,256	\$ 954,265,302	\$ 67,761,046	7.6%
Operating, Equipment, and Student Aid					
Operating	\$ 209,933,559	\$ 197,988,302	\$ 244,359,744	\$ 46,371,442	23.4%
Travel	21,359,881	12,544,637	15,360,391	2,815,754	22.4%
Student Aid	151,191,910	198,571,659	182,889,632	(15,682,027)	(7.9)%
Equipment	36,194,382	19,098,715	26,369,389	7,270,674	38.1%
Subtotal	\$ 418,679,732	\$ 428,203,313	\$ 468,979,156	\$ 40,775,843	9.5%
Total E&G Expenditures	\$ 1,211,575,265	\$ 1,314,707,569	\$ 1,423,244,458	\$ 108,536,889	8.3%
AUXILIARIES					
Salaries and Benefits					
Salaries					
Faculty	\$ 28,788	\$ 3,000		\$ (3,000)	(100.0)%
Staff	86,751,593	90,801,046	\$ 101,008,312	10,207,266	11.2%
Students & Graduate Assistants	7,756,743	7,675,994	7,098,332	(577,662)	(7.5)%
Salaries and Wages	\$ 94,537,123	\$ 98,480,040	\$ 108,106,645	\$ 9,626,605	9.8%
Fringe Benefits	19,586,647	33,327,147	21,793,149	(11,533,998)	(34.6)%
Subtotal	\$ 114,123,771	\$ 131,807,187	\$ 129,899,794	\$ (1,907,393)	(1.4)%
Operating, Equipment, and Student Aid					
Operating	\$ 143,969,353	\$ 161,921,677	\$ 178,628,612	\$ 16,706,935	10.3%
Travel	18,567,828	23,179,755	20,515,128	(2,664,627)	(11.5)%
Student Aid	22,543,208	25,665,272	27,138,853	1,473,581	5.7%
Equipment	528,303	1,019,093	943,000	(76,093)	(7.5)%
Subtotal	\$ 185,608,692	\$ 211,785,797	\$ 227,225,593	\$ 15,439,796	7.3%
Total Auxiliary Expenditures	\$ 299,732,462	\$ 343,592,984	\$ 357,125,386	\$ 13,532,402	3.9%

Expenses by Natural Classifications
Unrestricted Current Operating Funds - Recurring and NonRecurring
Knoxville

	FY24	FY25	FY26	Change - Revised to Proposed	
	Actual	Revised	Proposed	Amount	%
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Faculty	\$ 248,196,594	\$ 280,697,639	\$ 301,900,707	\$ 21,203,068	7.6%
Staff	293,229,336	334,099,668	365,174,526	31,074,858	9.3%
Students & Graduate Assistants	49,235,375	50,181,733	56,554,940	6,373,207	12.7%
Salaries and Wages	\$ 590,661,305	\$ 664,979,040	\$ 723,630,173	\$ 58,651,133	8.8%
Fringe Benefits	202,234,228	217,523,730	230,635,129	13,111,399	6.0%
Subtotal	\$ 792,895,533	\$ 882,502,770	\$ 954,265,302	\$ 71,762,532	8.1%
Operating, Equipment, and Student Aid					
Operating	\$ 209,933,559	\$ 240,428,519	\$ 244,359,744	\$ 3,931,225	1.6%
Travel	21,359,881	12,654,636	15,360,391	2,705,755	21.4%
Student Aid	151,191,910	199,292,512	183,416,332	(15,876,180)	(8.0)%
Equipment	36,194,382	18,715,720	28,869,389	10,153,669	54.3%
Subtotal	\$ 418,679,732	\$ 471,091,387	\$ 472,005,856	\$ 914,469	0.2%
Total E&G Expenditures	\$ 1,211,575,265	\$ 1,353,594,157	\$ 1,426,271,158	\$ 72,677,001	5.4%
AUXILIARIES					
Salaries and Benefits					
Salaries					
Faculty	\$ 28,788	\$ 3,000		\$ (3,000)	(100.0)%
Staff	86,751,593	90,801,046	\$ 101,008,312	10,207,266	11.2%
Students & Graduate Assistants	7,756,743	7,675,994	7,098,332	(577,662)	(7.5)%
Salaries and Wages	\$ 94,537,123	\$ 98,480,040	\$ 108,106,645	\$ 9,626,605	9.8%
Fringe Benefits	19,586,647	33,327,147	21,793,149	(11,533,998)	(34.6)%
Subtotal	\$ 114,123,771	\$ 131,807,187	\$ 129,899,794	\$ (1,907,393)	(1.4)%
Operating, Equipment, and Student Aid					
Operating	\$ 143,969,353	\$ 161,921,677	\$ 178,628,612	\$ 16,706,935	10.3%
Travel	18,567,828	23,179,755	20,515,128	(2,664,627)	(11.5)%
Student Aid	22,543,208	25,665,272	27,138,853	1,473,581	5.7%
Equipment	528,303	1,019,093	943,000	(76,093)	(7.5)%
Subtotal	\$ 185,608,692	\$ 211,785,797	\$ 227,225,593	\$ 15,439,796	7.3%
Total Auxiliary Expenditures	\$ 299,732,462	\$ 343,592,984	\$ 357,125,386	\$ 13,532,402	3.9%

Auxiliary Budget Summary

Unrestricted Operating Revenues, Expenditures and Transfers
Knoxville

	FY24	FY25	FY26	Change - Revised to Proposed	
Recurring and NonRecurring	Actual	Revised	Proposed	Amount	%
HOUSING					
Revenues	\$ 67,703,975	\$ 71,032,193	\$ 63,349,720	\$ (7,682,473)	(10.8)%
Expenditures and Transfers					
Operating Expenses	43,052,617	50,620,260	46,403,694	(4,216,566)	(8.3)%
Mandatory Transfers		17,624,393	18,479,893	855,500	4.9%
Non Mandatory Transfers		2,787,540	(1,533,867)	(4,321,407)	(155.0)%
Total Expenditures & Transfers	<u>\$ 43,052,617</u>	<u>\$ 71,032,193</u>	<u>\$ 63,349,720</u>	<u>\$ (7,682,473)</u>	<u>(10.8)%</u>
Fund Balance Addition/(Reduction)	<u>\$ 24,651,358</u>				
FOOD SERVICE					
Revenues	\$ 13,396,684	\$ 14,843,591	\$ 15,443,591	\$ 600,000	4.0%
Expenditures and Transfers					
Operating Expenses	5,055,356	8,464,862	8,338,357	(126,505)	(1.5)%
Mandatory Transfers		6,306,991	6,351,732	44,741	0.7%
Non Mandatory Transfers		71,738	753,501	681,763	950.4%
Total Expenditures & Transfers	<u>\$ 5,055,356</u>	<u>\$ 14,843,591</u>	<u>\$ 15,443,591</u>	<u>\$ 600,000</u>	<u>4.0%</u>
Fund Balance Addition/(Reduction)	<u>\$ 8,341,328</u>				
PARKING					
Revenues	\$ 12,494,060	\$ 14,676,953	\$ 15,972,646	\$ 1,295,693	8.8%
Expenditures and Transfers					
Operating Expenses	7,105,948	10,153,824	11,660,734	1,506,910	14.8%
Mandatory Transfers		4,060,543	5,009,941	949,398	23.4%
Non Mandatory Transfers		462,586	(698,029)	(1,160,615)	(250.9)%
Total Expenditures & Transfers	<u>\$ 7,105,948</u>	<u>\$ 14,676,953</u>	<u>\$ 15,972,646</u>	<u>\$ 1,295,693</u>	<u>8.8%</u>
Fund Balance Addition/(Reduction)	<u>\$ 5,388,111</u>				
BOOKSTORES					
Revenues	\$ 39,342,027	\$ 37,500,000	\$ 41,000,000	\$ 3,500,000	9.3%
Expenditures and Transfers					
Operating Expenses	34,316,982	37,276,315	38,291,620	1,015,305	2.7%
Mandatory Transfers			1,100,000	1,100,000	
Non Mandatory Transfers		223,685	1,608,380	1,384,695	619.0%
Total Expenditures & Transfers	<u>\$ 34,316,982</u>	<u>\$ 37,500,000</u>	<u>\$ 41,000,000</u>	<u>\$ 3,500,000</u>	<u>9.3%</u>
Fund Balance Addition/(Reduction)	<u>\$ 5,025,045</u>				
ATHLETICS					
Revenues	\$ 203,906,178	\$ 211,459,345	\$ 261,183,464	\$ 49,724,119	23.5%
Expenditures and Transfers					
Operating Expenses	201,637,642	226,510,464	252,243,715	25,733,251	11.4%
Mandatory Transfers		11,975,308	19,591,150	7,615,842	63.6%
Non Mandatory Transfers	800	(27,026,427)	(10,838,667)	16,187,760	(59.9)%
Total Expenditures & Transfers	<u>\$ 201,638,442</u>	<u>\$ 211,459,345</u>	<u>\$ 260,996,198</u>	<u>\$ 49,536,853</u>	<u>23.4%</u>
Fund Balance Addition/(Reduction)	<u>\$ 2,267,737</u>		<u>\$ 187,266</u>	<u>\$ 187,266</u>	
OTHER					
Revenues	\$ 11,179,040	\$ 10,810,952		\$ (10,810,952)	(100.0)%
Expenditures and Transfers					
Operating Expenses	8,563,917	10,567,259	187,266	(10,379,993)	(98.2)%
Mandatory Transfers		568,022		(568,022)	(100.0)%
Non Mandatory Transfers		(324,329)		324,329	(100.0)%
Total Expenditures & Transfers	<u>\$ 8,563,917</u>	<u>\$ 10,810,952</u>	<u>\$ 187,266</u>	<u>\$ (10,623,686)</u>	<u>(98.3)%</u>
Fund Balance Addition/(Reduction)	<u>\$ 2,615,123</u>		<u>\$ (187,266)</u>	<u>\$ (187,266)</u>	
TOTAL					
Revenues	\$ 348,021,964	\$ 360,323,034	\$ 396,949,421	\$ 36,626,387	10.2%
Expenditures and Transfers					
Operating Expenses	299,732,462	343,592,984	357,125,386	13,532,402	3.9%
Mandatory Transfers		40,535,257	50,532,716	9,997,459	24.7%
Non Mandatory Transfers	800	(23,805,207)	(10,708,682)	13,096,525	(55.0)%
Total Expenditures & Transfers	<u>\$ 299,733,262</u>	<u>\$ 360,323,034</u>	<u>\$ 396,949,421</u>	<u>\$ 36,626,387</u>	<u>10.2%</u>
Fund Balance Addition/(Reduction)	<u>\$ 48,288,701</u>				

Includes Knoxville Campus and UTSI

Knoxville Campus
Athletics
FY 2025-26 Proposed Budget
Unrestricted and Restricted Current Funds

	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Proposed	Change FY25 Budget to FY26	
				Amount	%
Revenues					
General Funds					
Student Fees for Athletics	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000		
Ticket Sales	44,185,379	43,038,615	54,022,547	\$ 10,983,932	25.5 %
Gifts	84,777,477	64,005,320	81,012,373	17,007,053	26.6 %
Other	96,279,916	104,675,410	126,408,544	21,733,134	20.8 %
Total Revenues	<u>\$ 226,242,772</u>	<u>\$ 212,719,345</u>	<u>\$ 262,443,464</u>	<u>\$ 49,724,119</u>	<u>23.4 %</u>
Expenditures and Transfers					
Salaries and Benefits	\$ 83,195,724	\$ 96,563,632	\$ 100,010,865	\$ 3,447,233	3.6 %
Travel	18,858,639	22,904,959	20,212,678	(2,692,281)	(11.8) %
Student Aid	22,279,577	25,385,396	27,348,853	1,963,457	7.7 %
Other Operating	78,917,094	81,916,477	106,118,585	24,202,108	29.5 %
Subtotal Expenditures	<u>\$ 203,251,034</u>	<u>\$ 226,770,464</u>	<u>\$ 253,690,981</u>	<u>\$ 26,920,517</u>	<u>11.9 %</u>
Debt Service Transfers	11,802,683	11,975,308	19,591,150	7,615,842	63.6 %
Other Transfers	(10,251,248)	(26,026,427)	(10,838,667)	15,187,760	(58.4) %
Total Expenditures and Transfers	<u>\$ 204,802,469</u>	<u>\$ 212,719,345</u>	<u>\$ 262,443,464</u>	<u>\$ 49,724,119</u>	<u>23.4 %</u>
Fund Balance Addition / (Reduction)	\$ 21,440,303				

Operating Funds by Fund Group
Knoxville
FY26 Proposed

	Unrestricted E&G	Unrestricted Auxiliaries	Restricted Funds	Total Revenues
Revenues				
Tuition and Fees	\$ 874,593,475		\$ 874,593,475	
State Appropriations	523,146,822		\$ 12,965,547	536,112,369
Sales & Services	47,350,300			47,350,300
Grants & Contracts	47,903,264		352,253,018	400,156,282
Other Sources	28,970,324	396,949,421	57,290,000	483,209,745
Revenues	<u>\$ 1,521,964,185</u>	<u>\$ 396,949,421</u>	<u>\$ 422,508,565</u>	<u>\$ 2,341,422,171</u>
Expenditures and Transfers				
Instruction	\$ 446,802,799		\$ 18,003,000	\$ 464,805,799
Research	169,820,588		159,395,208	329,215,796
Public Service	91,089,204		85,536,849	176,626,053
Academic Support	229,690,780		12,739,000	242,429,780
Student Services	92,214,572		852,000	93,066,572
Institutional Support	120,477,676		1,202,000	121,679,676
Scholarships & Fellowships	150,248,019		144,013,908	294,261,927
Auxiliaries		\$ 357,125,386	260,000	357,385,386
Operation & Maintenance	125,927,520		506,600	126,434,120
Subtotal Expenditures	<u>\$ 1,426,271,158</u>	<u>\$ 357,125,386</u>	<u>\$ 422,508,565</u>	<u>\$ 2,205,905,110</u>
Mandatory Transfers	16,779,038	50,532,716		67,311,754
Non Mandatory Transfers	78,919,012	(10,708,682)		68,210,331
Total Expenditures and Transfers	<u>\$ 1,521,969,208</u>	<u>\$ 396,949,421</u>	<u>\$ 422,508,565</u>	<u>\$ 2,341,427,194</u>
Net Asset Addition/Reduction	<u>\$ (5,023)</u>			<u>\$ (5,023)</u>

Knoxville
Unrestricted and Restricted Current Operating Funds
FY26 Proposed Operating Budget

	FY24 Actual			FY25 Revised			FY26 Proposed		
	Unrestricted E&G	Restricted E&G	Total	Unrestricted E&G	Restricted E&G	Total	Unrestricted E&G	Restricted E&G	Total
EDUCATIONAL AND GENERAL									
Revenues									
Tuition and Fees	\$ 740,167,236		\$ 740,167,236	\$ 795,544,550		\$ 795,544,550	\$ 874,593,475		\$ 874,593,475
State Appropriations	469,550,422	\$ 11,418,820	480,969,242	492,758,534	\$ 12,965,547	505,724,081	523,146,822	\$ 12,965,547	536,112,369
Sales & Services	51,968,517		51,968,517	46,403,818		46,403,818	47,350,300		47,350,300
Grants & Contracts	50,000,799	353,128,813	403,129,612	47,144,925	354,145,000	401,289,925	47,903,264	352,253,018	400,156,282
Other Sources	26,973,628	62,478,831	89,452,459	30,998,186	54,470,295	85,468,481	28,970,324	57,030,000	86,000,324
Total Revenue	<u>\$ 1,338,660,602</u>	<u>\$ 427,026,464</u>	<u>\$ 1,765,687,066</u>	<u>\$ 1,412,850,013</u>	<u>\$ 421,580,842</u>	<u>\$ 1,834,430,855</u>	<u>\$ 1,521,964,185</u>	<u>\$ 422,248,565</u>	<u>\$ 1,944,212,750</u>
Expenditures and Transfers									
Instruction	\$ 373,803,797	\$ 18,800,324	\$ 392,604,121	\$ 423,056,206	\$ 19,458,634	\$ 442,514,840	\$ 446,802,799	\$ 18,003,000	\$ 464,805,799
Research	162,811,736	163,185,430	325,997,166	173,616,140	161,572,151	335,188,291	169,820,588	159,395,208	329,215,796
Public Service	82,195,451	87,792,308	169,987,759	94,846,792	81,536,549	176,383,341	91,089,204	85,536,849	176,626,053
Academic Support	145,565,768	13,893,574	159,459,342	190,226,251	13,239,000	203,465,251	229,690,780	12,739,000	242,429,780
Student Services	84,127,663	727,103	84,854,766	83,975,740	852,000	84,827,740	92,214,572	852,000	93,066,572
Institutional Support	97,370,676	484,016	97,854,692	107,187,895	1,102,000	108,289,895	120,477,676	1,202,000	121,679,676
Scholarships & Fellowships	145,699,724	132,984,361	278,684,085	164,563,461	143,463,908	308,027,369	150,248,019	144,013,908	294,261,927
Operation & Maintenance	120,000,451	228,907	120,229,358	116,121,672	356,600	116,478,272	125,927,520	506,600	126,434,120
Subtotal Expenditures	<u>\$ 1,211,575,265</u>	<u>\$ 418,096,023</u>	<u>\$ 1,629,671,288</u>	<u>\$ 1,353,594,157</u>	<u>\$ 421,580,842</u>	<u>\$ 1,775,174,999</u>	<u>\$ 1,426,271,158</u>	<u>\$ 422,248,565</u>	<u>\$ 1,848,519,723</u>
Mandatory Transfers	10,969,134		10,969,134	16,831,334		16,831,334	16,779,038		16,779,038
Non Mandatory Transfers	103,452,542		103,452,542	42,424,522		42,424,522	78,919,012		78,919,012
Total Expenditures & Transfers	<u>\$ 1,325,996,941</u>	<u>\$ 418,096,023</u>	<u>\$ 1,744,092,964</u>	<u>\$ 1,412,850,013</u>	<u>\$ 421,580,842</u>	<u>\$ 1,834,430,855</u>	<u>\$ 1,521,969,208</u>	<u>\$ 422,248,565</u>	<u>\$ 1,944,217,773</u>
Net Asset Addition/(Reduction)	\$ 12,663,661	\$ 8,930,441	\$ 21,594,102			\$ 0	\$ (5,023)		\$ (5,023)
AUXILIARIES									
Revenues	\$ 348,021,964	\$ 21,341,056	\$ 369,363,020	\$ 360,323,034	\$ 260,000	\$ 360,583,034	\$ 396,949,421	\$ 260,000	\$ 397,209,421
Expenditures and Transfers									
Expenditures	\$ 299,732,462	\$ 1,617,391	\$ 301,349,853	\$ 343,592,984	\$ 260,000	\$ 343,852,984	\$ 357,125,386	\$ 260,000	\$ 357,385,386
Mandatory Transfers	41,664,440		41,664,440	40,535,257		40,535,257	50,532,716		50,532,716
Non Mandatory Transfers	6,212,538		6,212,538	(23,805,207)		(23,805,207)	(10,708,682)		(10,708,682)
Total Expenditures and Transfers	<u>\$ 347,609,440</u>	<u>\$ 1,617,391</u>	<u>\$ 349,226,831</u>	<u>\$ 360,323,034</u>	<u>\$ 260,000</u>	<u>\$ 360,583,034</u>	<u>\$ 396,949,421</u>		<u>\$ 396,949,421</u>
Net Asset Addition/(Reduction)	\$ 412,524	\$ 19,723,665	\$ 20,136,189						
TOTALS									
Revenues	\$ 1,686,682,566	\$ 448,367,519	\$ 2,135,050,085	\$ 1,773,173,047	\$ 421,840,842	\$ 2,195,013,889	\$ 1,918,913,606	\$ 422,508,565	\$ 2,341,422,171
Expenditures and Transfers									
Operating Expenses	\$ 1,511,307,727	\$ 419,713,415	\$ 1,931,021,142	\$ 1,697,187,141	\$ 421,840,842	\$ 2,119,027,983	\$ 1,783,396,544	\$ 422,508,565	\$ 2,205,905,109
Mandatory Transfers	52,633,574		52,633,574	57,366,591		57,366,591	67,311,754		67,311,754
Non Mandatory Transfers	109,665,080		109,665,080	18,619,315		18,619,315	68,210,330		68,210,330
Total Expenditures and Transfers	<u>\$ 1,673,606,381</u>	<u>\$ 419,713,415</u>	<u>\$ 2,093,319,796</u>	<u>\$ 1,773,173,047</u>	<u>\$ 421,840,842</u>	<u>\$ 2,195,013,889</u>	<u>\$ 1,918,918,628</u>	<u>\$ 422,508,565</u>	<u>\$ 2,341,427,193</u>
Net Asset Addition/(Reduction)	\$ 13,076,185	\$ 28,654,105	\$ 41,730,290				\$ (5,022)		\$ (5,022)

Unrestricted Current Operating Funds

Chattanooga
FY26 Proposed

	Recurring	Non-Recurring	Total
EDUCATIONAL AND GENERAL			
Revenues			
Tuition and Fees	\$ 141,364,622		\$ 141,364,622
State Appropriations	85,736,505	\$ 176,400	85,912,905
Sales & Services	5,347,434		5,347,434
Grants & Contracts	1,479,400		1,479,400
Other Sources	257,800		257,800
Total Revenues	<u>\$ 234,185,761</u>	<u>\$ 176,400</u>	<u>\$ 234,362,161</u>
Expenditures and Transfers			
Instruction	\$ 96,736,272	\$ 5,207,905	\$ 101,944,177
Research	6,127,181	1,465,522	7,592,703
Public Service	4,390,548		4,390,548
Academic Support	21,580,796	559,276	22,140,072
Student Services	34,920,257		34,920,257
Institutional Support	19,951,129		19,951,129
Scholarships & Fellowships	20,497,459	176,395	20,673,854
Operation & Maintenance	22,269,558	10,892	22,280,450
Subtotal Expenditures	<u>\$ 226,473,200</u>	<u>\$ 7,419,990</u>	<u>\$ 233,893,190</u>
Mandatory Transfers	5,143,716		5,143,716
Non Mandatory Transfers	2,557,958	(7,232,703)	(4,674,745)
Total Expenditures & Transfers	<u>\$ 234,174,874</u>	<u>\$ 187,287</u>	<u>\$ 234,362,161</u>
Net Asset Addition/(Reduction)	<u>\$ 10,887</u>	<u>\$ (10,887)</u>	
E&G Net Assets			
Beginning Fund Balance			\$ 14,652,179
Total Ending Fund Balance			14,652,179
Unallocated			9,250,000
Unallocated as % of Expenses + Transfers			3.9%
AUXILIARIES			
Revenues			
Revenues	\$ 28,693,757		\$ 28,693,757
Expenditures and Transfers			
Expenditures	\$ 21,445,141		\$ 21,445,141
Mandatory Transfers	5,493,430		5,493,430
Non Mandatory Transfers	1,755,186		1,755,186
Total Expenditures and Transfers	<u>\$ 28,693,757</u>	<u>\$</u>	<u>\$ 28,693,757</u>
Net Asset Addition/(Reduction)			
Unrestricted Net Assets			
Beginning Fund Balance			2,338,959
Total Ending Fund Balance			2,338,958
Unallocated			1,049,999
Unallocated as % of Expenses + Transfers			3.7%
TOTALS			
Revenues	\$ 262,879,517	\$ 176,400	\$ 263,055,917
Expenditures and Transfers			
Expenditures	\$ 247,918,340	\$ 7,419,990	\$ 255,338,330
Mandatory Transfers	10,637,146		10,637,146
Non-Mandatory Transfers	4,313,144	(7,232,703)	(2,919,559)
Total Expenditures and Transfers	<u>\$ 262,868,630</u>	<u>\$ 187,287</u>	<u>\$ 263,055,917</u>
Net Asset Addition/(Reduction)	<u>\$ 10,887</u>	<u>\$ (10,887)</u>	
Unrestricted Net Assets			
Beginning Fund Balance			16,991,138
Total Ending Fund Balance			16,991,138
Unallocated			10,300,000
Unallocated as % of Expenses + Transfers			3.9%

Unrestricted Net Assets

Current Funds Revenues, Expenditures, and Transfers Chattanooga

	Unrestricted E&G	Unrestricted Auxiliary	Total Unrestricted
FY26 Budget Proposed			
Beginning Fund Balance	\$ 14,652,179	\$ 2,338,959	\$ 16,991,138
Revenues	\$ 234,362,161	\$ 28,693,756	\$ 263,055,917
Expenditures	\$ 233,893,190	\$ 21,445,141	\$ 255,338,330
Transfers	468,971	7,248,616	7,717,587
Total Expenditures & Transfers	<u>\$ 234,362,161</u>	<u>\$ 28,693,757</u>	<u>\$ 263,055,917</u>
Net Asset Addition/(Reduction)		\$ (1)	
Total Ending Fund Balance	\$ 14,652,179	\$ 2,338,958	\$ 16,991,138
Allocations:			
Working Capital	\$ 4,136,190	\$ 1,288,959	\$ 5,425,149
Encumbrances	1,265,989		1,265,989
Unallocated	9,250,000	1,049,999	10,300,000
<i>Unallocated as % of Expenses + Transfers</i>	3.9%	3.7%	3.9%

Unrestricted Net Assets are funds carried forward to be used during the following fiscal year. They include funds allocated to specific purposes (working capital, revolving funds, encumbrances, and reappropriations) and unallocated funds available for short term contingencies.

Working capital – provides sufficient liquidity to fund accounts receivable, inventories, and petty cash. These are required by state regulations and are considered non-expendable during the fiscal year.

Revolving funds – fund balances tied to revenue-generating units (e.g., service centers, motor pools, conference centers, medical clinics) and university wide cost-distribution models (e.g., unemployment compensation, workers compensation liabilities, claims liabilities, etc.).

Encumbrances – funds carried over for commitments for purchases of goods and services that were not received before the close of the fiscal year. They are fully expended during the fiscal year.

Reappropriations – funds carried forward for specific programs and initiatives. The most common example is a project that was planned for the previous fiscal year but delayed until the next fiscal year. They are fully expended during the fiscal year.

Unallocated Reserves – contingency funds available to respond to fluctuations in revenues and expenditures. The unallocated reserve for E&G operations is limited to 2% to 5% of total expenditures and transfers; the auxiliary target range is 3% to 5% of expenditures and transfers.

Current Operating Budget

Unrestricted Current Operating Funds - Recurring

Chattanooga

UNRESTRICTED FUNDS	FY24	FY25	FY26	Change - Revised to Proposed	
Recurring	Actual	Revised	Proposed	Amount	%
EDUCATIONAL AND GENERAL					
Revenues					
Tuition and Fees	\$ 135,835,624	\$ 135,260,073	\$ 141,364,622	\$ 6,104,549	4.5%
State Appropriations	80,054,305	83,278,805	85,736,505	2,457,700	3.0%
Sales & Services	6,294,978	5,347,434	5,347,434		
Grants & Contracts	\$ 1,536,240	\$ 1,479,400	\$ 1,479,400		
Other Sources	\$ 387,898	\$ 257,800	\$ 257,800		
Revenues	<u>\$ 224,109,044</u>	<u>\$ 225,623,512</u>	<u>\$ 234,185,761</u>	<u>\$ 8,562,249</u>	<u>3.8%</u>
Expenditures and Transfers					
Instruction	\$ 86,995,254	\$ 95,336,897	\$ 96,736,272	\$ 1,399,375	1.5%
Research	5,990,010	5,440,378	6,127,181	686,803	12.6%
Public Service	2,943,864	4,440,270	4,390,548	(49,722)	(1.1)%
Academic Support	22,688,736	21,032,279	21,580,796	548,517	2.6%
Student Services	34,459,616	33,264,119	34,920,257	1,656,138	5.0%
Institutional Support	18,441,329	17,244,711	19,951,129	2,706,418	15.7%
Scholarships & Fellowships	18,219,590	19,831,790	20,497,459	665,669	3.4%
Operation & Maintenance	20,395,601	21,434,901	22,269,558	834,657	3.9%
Subtotal Expenditures	<u>\$ 210,134,000</u>	<u>\$ 218,025,345</u>	<u>\$ 226,473,200</u>	<u>\$ 8,447,855</u>	<u>3.9%</u>
Mandatory Transfers	3,519,651	5,143,716	5,143,716		
Non Mandatory Transfers	10,131,004	2,454,451	2,557,958	103,507	4.2%
Total Expenditures & Transfers	<u>\$ 223,784,655</u>	<u>\$ 225,623,512</u>	<u>\$ 234,174,874</u>	<u>\$ 8,551,362</u>	<u>3.8%</u>
Net Asset Addition/(Reduction)	<u>\$ 324,389</u>		<u>\$ 10,887</u>		
AUXILIARIES					
Revenues	\$ 24,917,614	\$ 26,234,381	\$ 28,693,757	\$ 2,459,376	9.4%
Expenditures and Transfers					
Expenditures	\$ 15,638,816	\$ 18,985,765	\$ 21,445,141	\$ 2,459,376	13.0%
Mandatory Transfers	5,152,466	5,493,430	5,493,430		
Non Mandatory Transfers	4,080,865	1,755,186	1,755,186		
Total Expenditures and Transfers	<u>\$ 24,872,147</u>	<u>\$ 26,234,381</u>	<u>\$ 28,693,757</u>	<u>\$ 2,459,376</u>	<u>9.4%</u>
Net Asset Addition/(Reduction)	<u>\$ 45,467</u>				
TOTALS					
Revenues	\$ 249,026,658	\$ 251,857,893	\$ 262,879,517	\$ 11,021,624	4.4%
Expenditures and Transfers					
Expenditures	\$ 225,772,817	\$ 237,011,110	\$ 247,918,340	\$ 10,907,230	4.6%
Mandatory Transfers	8,672,117	10,637,146	10,637,146		
Non-Mandatory Transfers	14,211,869	4,209,637	4,313,144	103,507	2.5%
Total Expenditures and Transfers	<u>\$ 248,656,803</u>	<u>\$ 251,857,893</u>	<u>\$ 262,868,630</u>	<u>\$ 11,010,737</u>	<u>4.4%</u>
Net Asset Addition/(Reduction)	<u>\$ 369,855</u>		<u>\$ 10,887</u>		

Current Operating Budget

Unrestricted Current Operating Funds - Recurring and NonRecurring Chattanooga

UNRESTRICTED FUNDS	FY24	FY25	FY26	Change - Revised to Proposed	
Recurring and NonRecurring	Actual	Revised	Proposed	Amount	%
EDUCATIONAL AND GENERAL					
Revenues					
Tuition and Fees	\$ 135,835,624	\$ 136,793,219	\$ 141,364,622	\$ 4,571,403	3.3%
State Appropriations	80,054,305	83,435,305	85,912,905	2,477,600	3.0%
Sales & Services	6,294,978	5,347,434	5,347,434		
Grants & Contracts	\$ 1,536,240	\$ 1,479,400	\$ 1,479,400		
Other Sources	\$ 387,898	\$ 257,800	\$ 257,800		
Revenues	\$ 224,109,044	\$ 227,313,158	\$ 234,362,161	\$ 7,049,003	3.1%
Expenditures and Transfers					
Instruction	\$ 86,995,254	\$ 103,071,949	\$ 101,944,177	\$ (1,127,772)	(1.1)%
Research	5,990,010	6,399,133	7,592,703	1,193,570	18.7%
Public Service	2,943,864	4,492,512	4,390,548	(101,964)	(2.3)%
Academic Support	22,688,736	24,180,597	22,140,072	(2,040,525)	(8.4)%
Student Services	34,459,616	33,769,413	34,920,257	1,150,844	3.4%
Institutional Support	18,441,329	17,243,125	19,951,129	2,708,004	15.7%
Scholarships & Fellowships	18,219,590	20,008,190	20,673,854	665,664	3.3%
Operation & Maintenance	20,395,601	21,451,673	22,280,450	828,777	3.9%
Subtotal Expenditures	\$ 210,134,000	\$ 230,616,592	\$ 233,893,190	\$ 3,276,598	1.4%
Mandatory Transfers	3,519,651	5,143,716	5,143,716		
Non Mandatory Transfers	10,131,004	(8,447,150)	(4,674,745)	3,772,405	(44.7)%
Total Expenditures & Transfers	\$ 223,784,655	\$ 227,313,158	\$ 234,362,161	\$ 7,049,003	3.1%
Net Asset Addition/(Reduction)	\$ 324,389				
E&G Net Assets					
Beginning Fund Balance	14,327,790	14,652,179	14,652,179		
Total Ending Fund Balance	14,652,179	14,652,179	14,652,179		
Unallocated	9,250,001	9,250,000	9,250,000		
Unallocated as % of Expenses + Transfers	4.1%	4.1%	3.9%		
AUXILIARIES					
Revenues	\$ 24,917,614	\$ 26,234,381	\$ 28,693,757	\$ 2,459,376	9.4%
Expenditures and Transfers					
Expenditures	\$ 15,638,816	\$ 18,985,765	\$ 21,445,141	\$ 2,459,376	13.0%
Mandatory Transfers	5,152,466	5,493,430	5,493,430		
Non Mandatory Transfers	4,080,865	1,755,186	1,755,186		
Total Expenditures and Transfers	\$ 24,872,147	\$ 26,234,381	\$ 28,693,757	\$ 2,459,376	9.4%
Net Asset Addition/(Reduction)	\$ 45,467				
Auxiliary Net Assets					
Beginning Fund Balance	\$ 2,293,492	\$ 2,338,959	\$ 2,338,959		
Total Ending Fund Balance	2,338,959	2,338,959	2,338,958		
Unallocated	1,050,000	1,050,000	1,049,999		
Unallocated as % of Expenses + Transfers	4.2%	4.0%	3.7%		
TOTALS					
Revenues	\$ 249,026,658	\$ 253,547,539	\$ 263,055,917	\$ 9,508,378	3.8%
Expenditures and Transfers					
Expenditures	\$ 225,772,817	\$ 249,602,357	\$ 255,338,330	\$ 5,735,973	2.3%
Mandatory Transfers	8,672,117	10,637,146	10,637,146		
Non-Mandatory Transfers	14,211,869	(6,691,964)	(2,919,559)	3,772,405	(56.4)%
Total Expenditures and Transfers	\$ 248,656,803	\$ 253,547,539	\$ 263,055,917	\$ 9,508,378	3.8%
Net Asset Addition/(Reduction)	\$ 369,855				
Unrestricted Net Assets					
Beginning Fund Balance	\$ 16,621,282	\$ 16,991,138	\$ 16,991,138		
Total Ending Fund Balance	16,991,138	16,991,138	16,991,138		
Unallocated	10,300,000	10,300,000	10,300,000		
Unallocated as % of Expenses + Transfers	10.3%	4.1%	3.9%		

Expenses by Natural Classifications
Unrestricted Current Operating Funds - Recurring
Chattanooga

	FY24	FY25	FY26	Change - Revised to Proposed	
	Actual	Revised	Proposed	Amount	%
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Faculty	\$ 53,673,661	\$ 57,616,127	\$ 61,110,160	\$ 3,494,033	6.1%
Staff	52,236,998	54,762,514	57,670,443	2,907,929	5.3%
Students & Graduate Assistants	3,684,088	1,775,682	1,466,591	(309,091)	(17.4)%
Salaries and Wages	\$ 109,594,747	\$ 114,154,323	\$ 120,247,194	\$ 6,092,871	5.3%
Fringe Benefits	39,615,317	42,762,846	43,113,184	350,338	0.8%
Subtotal	\$ 149,210,064	\$ 156,917,169	\$ 163,360,378	\$ 6,443,209	4.1%
Operating, Equipment, and Student Aid					
Operating	\$ 33,824,672	\$ 35,604,041	\$ 36,939,092	\$ 1,335,051	3.7%
Travel	3,682,486	1,754,295	1,748,241	(6,054)	(0.3)%
Student Aid	20,787,693	22,658,601	23,334,250	675,649	3.0%
Equipment	2,629,085	1,091,239	1,091,239	0	0.0%
Subtotal	\$ 60,923,936	\$ 61,108,176	\$ 63,112,822	\$ 2,004,646	3.3%
Total E&G Expenditures	\$ 210,134,000	\$ 218,025,345	\$ 226,473,200	\$ 8,447,855	3.9%
AUXILIARIES					
Salaries and Benefits					
Salaries					
Faculty	\$ 1,435				
Staff	4,548,088	\$ 5,375,569	\$ 5,127,720	\$ (247,849)	(4.6)%
Students & Graduate Assistants	346,652	184,598	162,098	(22,500)	(12.2)%
Salaries and Wages	\$ 4,896,175	\$ 5,560,167	\$ 5,289,818	\$ (270,349)	(4.9)%
Fringe Benefits	1,723,475	1,283,891	1,603,219	319,328	24.9%
Subtotal	\$ 6,619,650	\$ 6,844,058	\$ 6,893,038	\$ 48,980	0.7%
Operating, Equipment, and Student Aid					
Operating	\$ 8,563,226	\$ 11,720,432	\$ 14,148,603	\$ 2,428,171	20.7%
Travel	112,687	7,000	7,000	0	0.0%
Student Aid	247,128	346,652	394,000	47,348	13.7%
Equipment	96,125	84,275	2,500	(81,775)	(97.0)%
Subtotal	\$ 9,019,166	\$ 12,158,359	\$ 14,552,103	\$ 2,393,744	19.7%
Total Auxiliary Expenditures	\$ 15,638,816	\$ 18,985,765	\$ 21,445,141	\$ 2,459,376	13.0%

Expenses by Natural Classifications

Unrestricted Current Operating Funds - Recurring and NonRecurring

Chattanooga

	FY24	FY25	FY26	Change - Revised to Proposed	
	Actual	Revised	Proposed	Amount	%
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Faculty	\$ 53,673,661	\$ 58,943,137	\$ 61,110,160	\$ 2,167,023	3.7%
Staff	52,236,998	54,781,514	57,670,443	2,888,929	5.3%
Students & Graduate Assistants	3,684,088	941,229	1,466,591	525,362	55.8%
Salaries and Wages	\$ 109,594,747	\$ 114,665,880	\$ 120,247,194	\$ 5,581,314	4.9%
Fringe Benefits	39,615,317	42,841,151	43,113,184	272,033	0.6%
Subtotal	\$ 149,210,064	\$ 157,507,031	\$ 163,360,378	\$ 5,853,347	3.7%
Operating, Equipment, and Student Aid					
Operating	\$ 33,824,672	\$ 47,490,169	\$ 44,182,687	\$ (3,307,482)	(7.0)%
Travel	3,682,486	1,804,595	1,748,241	(56,354)	(3.1)%
Student Aid	20,787,693	22,723,558	23,510,645	787,087	3.5%
Equipment	2,629,085	1,091,239	1,091,239	0	0.0%
Subtotal	\$ 60,923,936	\$ 73,109,561	\$ 70,532,812	\$ (2,576,749)	(3.5)%
Total E&G Expenditures	\$ 210,134,000	\$ 230,616,592	\$ 233,893,190	\$ 3,276,598	1.4%
AUXILIARIES					
Salaries and Benefits					
Salaries					
Faculty	\$ 1,435	\$ 36,000	\$ 0	\$ (36,000)	(100.0)%
Staff	4,548,088	5,375,569	5,127,720	(247,849)	(4.6)%
Students & Graduate Assistants	346,652	184,598	162,098	(22,500)	(12.2)%
Salaries and Wages	\$ 4,896,175	\$ 5,560,167	\$ 5,289,818	\$ (270,349)	(4.9)%
Fringe Benefits	1,723,475	1,283,891	1,603,219	319,328	24.9%
Subtotal	\$ 6,619,650	\$ 6,844,058	\$ 6,893,038	\$ 48,980	0.7%
Operating, Equipment, and Student Aid					
Operating	\$ 8,563,226	\$ 11,720,432	\$ 14,148,603	\$ 2,428,171	20.7%
Travel	112,687	7,000	7,000	0	0.0%
Student Aid	247,128	330,000	394,000	64,000	19.4%
Equipment	96,125	84,275	2,500	(81,775)	(97.0)%
Subtotal	\$ 9,019,166	\$ 12,141,707	\$ 14,552,103	\$ 2,410,396	19.9%
Total Auxiliary Expenditures	\$ 15,638,816	\$ 18,985,765	\$ 21,445,141	\$ 2,459,376	13.0%

Auxiliary Budget Summary

Unrestricted Current Auxiliary Operating Funds
Chattanooga

	FY24	FY25	FY26	Change - Revised to Proposed	
Recurring and NonRecurring	Actual	Revised	Proposed	Amount	%
HOUSING					
Revenues	\$ 17,987,809	\$ 20,304,414	\$ 22,007,735	\$ 1,703,321	8.4%
Expenditures and Transfers					
Operating Expenses	\$ 12,368,521	\$ 14,774,950	\$ 16,478,271	\$ 1,703,321	11.5%
Mandatory Transfers	4,051,632	4,265,896	4,265,896		
Non Mandatory Transfers	1,517,656	1,263,568	1,263,568		
Total Expenditures & Transfers	<u>\$ 17,937,809</u>	<u>\$ 20,304,414</u>	<u>\$ 22,007,735</u>	<u>\$ 1,703,321</u>	<u>8.4%</u>
Fund Balance Addition/(Reduction)	\$ 50,000				
FOOD SERVICE					
Revenues	\$ 1,844,182	\$ 1,300,244	\$ 1,351,054	\$ 50,810	3.9%
Expenditures and Transfers					
Operating Expenses	\$ 333,290	\$ 1,172,761	\$ 1,223,571	\$ 50,810	4.3%
Non Mandatory Transfers	1,537,906	127,483	127,483		
Total Expenditures & Transfers	<u>\$ 1,871,196</u>	<u>\$ 1,300,244</u>	<u>\$ 1,351,054</u>	<u>\$ 50,810</u>	<u>3.9%</u>
Fund Balance Addition/(Reduction)	\$ (27,014)				
PARKING					
Revenues	\$ 3,697,844	\$ 3,760,923	\$ 4,466,167	\$ 705,244	18.8%
Expenditures and Transfers					
Operating Expenses	\$ 1,849,318	\$ 2,417,807	\$ 3,123,051	\$ 705,244	29.2%
Mandatory Transfers	1,100,834	1,118,116	1,118,116		
Non Mandatory Transfers	747,692	225,000	225,000		
Total Expenditures & Transfers	<u>\$ 3,697,844</u>	<u>\$ 3,760,923</u>	<u>\$ 4,466,167</u>	<u>\$ 705,244</u>	<u>18.8%</u>
Fund Balance Addition/(Reduction)	\$				
BOOKSTORES					
Revenues	\$ 662,541	\$ 500,000	\$ 500,000		
Expenditures and Transfers					
Operating Expenses	\$ 99,571	\$ 251,447	\$ 251,447		
Mandatory Transfers		109,418	109,418		
Non Mandatory Transfers	562,970	139,135	139,135		
Total Expenditures & Transfers	<u>\$ 662,541</u>	<u>\$ 500,000</u>	<u>\$ 500,000</u>		
Fund Balance Addition/(Reduction)	\$				
ATHLETICS					
Revenues	\$ 677,156	\$ 262,500			
Expenditures and Transfers					
Operating Expenses	\$ 676,325	\$ 262,500			
Total Expenditures & Transfers	<u>\$ 676,325</u>	<u>\$ 262,500</u>			
Fund Balance Addition/(Reduction)	\$ 831				
OTHER					
Revenues	\$ 48,082	\$ 106,300	\$ 368,800	\$ 262,500	246.9%
Expenditures and Transfers					
Operating Expenses	\$ 311,791	\$ 108,300	\$ 368,800	\$ 260,500	240.5%
Non Mandatory Transfers	(285,359)				
Total Expenditures & Transfers	<u>\$ 26,432</u>	<u>\$ 106,300</u>	<u>\$ 368,800</u>	<u>\$ 262,500</u>	<u>246.9%</u>
Fund Balance Addition/(Reduction)	\$ 21,650				
TOTAL					
Revenues	\$ 24,917,614	\$ 26,234,381	\$ 28,693,756	\$ 2,459,376	9.4%
Expenditures and Transfers					
Operating Expenses	\$ 15,638,816	\$ 18,985,765	\$ 21,445,140	\$ 2,459,376	13.0%
Mandatory Transfers	5,152,466	5,493,430	5,493,430		
Non Mandatory Transfers	4,080,865	1,755,186	1,755,186		
Total Expenditures and Transfers	<u>\$ 24,872,147</u>	<u>\$ 26,234,381</u>	<u>\$ 28,693,756</u>	<u>\$ 2,459,376</u>	<u>9.4%</u>
Fund Balance Addition/(Reduction)	\$ 45,467				

Chattanooga
FY 2025-26 Proposed Budget
Athletics
Unrestricted and Restricted Current Funds

	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Proposed	Change FY25 to FY26 Budget	
				Amount	%
Revenues					
General Funds	\$ 11,603,019	\$ 11,009,356	\$ 11,532,431	\$ 523,075	4.8 %
Student Fees for Athletics	5,312,829	5,334,663	7,040,379	1,705,716	32.0 %
Ticket Sales	886,767	870,023	870,023		
Gifts	2,298,074	2,000,000	2,000,000		
Other	3,071,285	1,945,000	1,945,000		
Total Revenues	<u>\$ 23,171,974</u>	<u>\$ 21,159,042</u>	<u>\$ 23,387,833</u>	<u>\$ 2,228,791</u>	<u>10.5 %</u>
Expenditures and Transfers					
Salaries and Benefits	\$ 10,027,611	\$ 8,791,392	\$ 9,141,177	\$ 349,785	4.0 %
Travel	1,775,439	1,506,893	1,506,893		
Student Aid	5,524,458	6,236,492	6,409,782	173,290	2.8 %
Other Operating	5,681,821	4,454,265	4,454,265		
Subtotal Expenditures	<u>\$ 23,009,329</u>	<u>\$ 20,989,042</u>	<u>\$ 21,512,117</u>	<u>\$ 523,075</u>	<u>2.5 %</u>
Debt Service Transfers	162,645	170,000	1,875,716	1,705,716	1,003.4 %
Other Transfers					
Total Expenditures and Transfers	<u>\$ 23,171,974</u>	<u>\$ 21,159,042</u>	<u>\$ 23,387,833</u>	<u>\$ 2,228,791</u>	<u>10.5 %</u>
Fund Balance Addition / (Reduction)					

* Other Revenue includes program sales, concessions, parking, broadcasting, television, radio, internet, endowments, investments, sports camps, royalties, advertisements, sponsorships, and miscellaneous other.

Operating Funds by Fund Group

Chattanooga

FY26 Proposed

	Unrestricted E&G	Unrestricted Auxiliaries	Restricted Funds	Total Revenues
Revenues				
Tuition and Fees	\$ 141,364,622		\$ 141,364,622	
State Appropriations	85,912,905	\$ 899,432	86,812,337	
Sales & Services	5,347,434		5,347,434	
Grants & Contracts	1,479,400		63,585,008	65,064,408
Other Sources	257,800	\$ 28,693,756	15,301,071	44,252,627
Revenues	<u>\$ 234,362,161</u>	<u>\$ 28,693,756</u>	<u>\$ 79,785,511</u>	<u>\$ 342,841,428</u>
Expenditures and Transfers				
Instruction	\$ 101,944,177	\$ 6,180,151	\$ 108,124,328	
Research	7,592,703		5,176,680	12,769,383
Public Service	4,390,548		3,059,824	7,450,372
Academic Support	22,140,072		3,111,192	25,251,264
Student Services	34,920,257		2,414,427	37,334,684
Institutional Support	19,951,129		669,736	20,620,865
Scholarships & Fellowships	20,673,854		59,168,952	79,842,806
Auxiliaries	\$ 21,445,141			21,445,141
Operation & Maintenance	22,280,450		4,549	22,284,999
Subtotal Expenditures	<u>\$ 233,893,190</u>	<u>\$ 21,445,141</u>	<u>\$ 79,785,511</u>	<u>\$ 335,123,841</u>
Mandatory Transfers	5,143,716	5,493,430		10,637,146
Non Mandatory Transfers	(4,674,745)	1,755,185		(2,919,559)
Total Expenditures and Transfers	<u>\$ 234,362,161</u>	<u>\$ 28,693,756</u>	<u>\$ 79,785,511</u>	<u>\$ 342,841,428</u>
Net Asset Addition/Reduction				

Chattanooga
Unrestricted and Restricted Current Operating Funds
FY26 Proposed Operating Budget

	FY24 Actual			FY25 Revised			FY26 Proposed		
	Unrestricted E&G	Restricted E&G	Total	Unrestricted E&G	Restricted E&G	Total	Unrestricted E&G	Restricted E&G	Total
EDUCATIONAL AND GENERAL									
Revenues									
Tuition and Fees	\$ 135,835,624		\$ 135,835,624	\$ 136,793,219		\$ 136,793,219	\$ 141,364,622		\$ 141,364,622
State Appropriations	80,054,305	\$ 928,782	80,983,087	83,435,305	\$ 899,432	84,334,737	85,736,505	\$ 899,432	86,635,937
Sales & Services	6,294,978		6,294,978	5,347,434		5,347,434	5,347,434		5,347,434
Grants & Contracts	\$ 1,536,240	\$ 63,536,685	\$ 65,072,925	\$ 1,479,400	\$ 63,585,008	\$ 65,064,408	\$ 1,479,400	\$ 63,585,008	\$ 65,064,408
Other Sources	\$ 387,898	\$ 15,301,072	\$ 15,688,970	\$ 257,800	\$ 15,301,071	\$ 15,558,871	\$ 257,800	\$ 15,301,071	\$ 15,558,871
Total Revenue	<u>\$ 224,109,044</u>	<u>\$ 79,766,539</u>	<u>\$ 303,875,583</u>	<u>\$ 227,313,158</u>	<u>\$ 79,785,511</u>	<u>\$ 307,098,669</u>	<u>\$ 234,185,761</u>	<u>\$ 79,785,511</u>	<u>\$ 313,971,272</u>
Expenditures and Transfers									
Instruction	\$ 86,995,254	\$ 5,807,175	\$ 92,802,429	\$ 103,071,949	\$ 6,180,151	\$ 109,252,100	\$ 96,736,272	\$ 6,180,151	\$ 102,916,423
Research	5,990,010	4,864,263	10,854,273	6,399,133	5,176,680	11,575,813	6,127,181	5,176,680	11,303,861
Public Service	2,943,864	2,875,162	5,819,026	4,492,512	3,059,824	7,552,336	4,390,548	3,059,824	7,450,372
Academic Support	22,688,736	2,924,095	25,612,831	24,180,597	3,111,192	27,291,789	21,580,796	3,111,192	24,691,988
Student Services	34,459,616	2,268,049	36,727,665	33,769,413	2,414,427	36,183,840	34,920,257	2,414,427	37,334,684
Institutional Support	18,441,329	629,317	19,070,646	17,243,125	669,736	17,912,861	19,951,129	669,736	20,620,865
Scholarships & Fellowships	18,219,590	55,598,061	73,817,651	20,008,190	59,168,952	79,177,142	20,497,459	59,168,952	79,666,411
Operation & Maintenance	20,395,601	4,275	20,399,876	21,451,673	4,549	21,456,222	22,269,558	4,549	22,274,107
Subtotal Expenditures	<u>\$ 210,134,000</u>	<u>\$ 74,970,397</u>	<u>\$ 285,104,397</u>	<u>\$ 230,616,592</u>	<u>\$ 79,785,511</u>	<u>\$ 310,402,103</u>	<u>\$ 226,473,200</u>	<u>\$ 79,785,511</u>	<u>\$ 306,258,711</u>
Mandatory Transfers	3,519,651		3,519,651	5,143,716		5,143,716	5,143,716		5,143,716
Non Mandatory Transfers	10,050,492		10,050,492	(8,447,150)		(8,447,150)	2,557,958		2,557,958
Total Expenditures & Transfers	<u>\$ 223,704,143</u>	<u>\$ 74,970,397</u>	<u>\$ 298,674,540</u>	<u>\$ 227,313,158</u>	<u>\$ 79,785,511</u>	<u>\$ 307,098,669</u>	<u>\$ 234,174,874</u>	<u>\$ 79,785,511</u>	<u>\$ 313,960,385</u>
Net Asset Addition/(Reduction)	<u>\$ 404,901</u>	<u>\$ 4,796,142</u>	<u>\$ 5,201,043</u>				<u>\$ 10,887</u>		<u>\$ 10,887</u>
AUXILIARIES									
Revenues	\$ 24,917,614		\$ 24,917,614	\$ 26,234,381		\$ 26,234,381	\$ 28,693,756		\$ 28,693,756
Expenditures and Transfers									
Expenditures	\$ 15,638,816		\$ 15,638,816	\$ 18,985,765		\$ 18,985,765	\$ 21,445,141		\$ 21,445,141
Mandatory Transfers	5,152,466		5,152,466	5,493,430		5,493,430	5,493,430		5,493,430
Non Mandatory Transfers	4,080,865		4,080,865	1,755,186		1,755,186	1,755,186		1,755,186
Total Expenditures and Transfers	<u>\$ 24,872,147</u>	<u>\$ 24,872,147</u>	<u>\$ 24,872,147</u>	<u>\$ 26,234,381</u>	<u>\$ 26,234,381</u>	<u>\$ 26,234,381</u>	<u>\$ 28,693,756</u>	<u>\$ 28,693,756</u>	<u>\$ 28,693,756</u>
Net Asset Addition/(Reduction)	<u>\$ 45,467</u>	<u>\$ 45,467</u>	<u>\$ 45,467</u>						
TOTALS									
Revenues	\$ 249,026,658	\$ 79,766,538	\$ 328,793,196	\$ 253,547,539	\$ 79,785,511	\$ 333,333,050	\$ 262,879,517	\$ 79,785,511	\$ 342,665,028
Expenditures and Transfers									
Operating Expenses	\$ 225,772,817	\$ 74,970,397	\$ 300,743,214	\$ 249,602,357	\$ 79,785,511	\$ 329,387,868	\$ 247,918,340	\$ 79,785,511	\$ 327,703,851
Mandatory Transfers	8,672,117		8,672,117	10,637,146		10,637,146	10,637,146		10,637,146
Non Mandatory Transfers	14,131,357		14,131,357	(6,691,964)		(6,691,964)	4,313,144		4,313,144
Total Expenditures and Transfers	<u>\$ 248,576,291</u>	<u>\$ 74,970,397</u>	<u>\$ 323,546,688</u>	<u>\$ 253,547,539</u>	<u>\$ 79,785,511</u>	<u>\$ 333,333,050</u>	<u>\$ 262,868,630</u>	<u>\$ 79,785,511</u>	<u>\$ 342,654,141</u>
Net Asset Addition/(Reduction)	<u>\$ 450,367</u>	<u>\$ 4,796,141</u>	<u>\$ 5,246,508</u>				<u>\$ 10,887</u>	<u>\$ 10,887</u>	

Unrestricted Current Operating Funds

Martin
FY26 Proposed

	Recurring	Non-Recurring	Total
EDUCATIONAL AND GENERAL			
Revenues			
Tuition and Fees	\$ 73,950,136		\$ 73,950,136
State Appropriations	50,241,297	\$ 164,400	50,405,697
Sales & Services	4,171,489		4,171,489
Grants & Contracts	287,000		287,000
Other Sources	603,541		603,541
Total Revenues	<u>\$ 129,253,463</u>	<u>\$ 164,400</u>	<u>\$ 129,417,863</u>
Expenditures and Transfers			
Instruction	\$ 52,569,967		\$ 52,569,967
Research	42,494		42,494
Public Service	817,400		817,400
Academic Support	12,580,642		12,580,642
Student Services	16,559,778		16,559,778
Institutional Support	10,952,501		10,952,501
Scholarships & Fellowships	16,168,189	\$ 314,400	16,482,589
Operation & Maintenance	15,761,151		15,761,151
Subtotal Expenditures	<u>\$ 125,452,122</u>	<u>\$ 314,400</u>	<u>\$ 125,766,522</u>
Mandatory Transfers	101,392		101,392
Non Mandatory Transfers	3,699,949	(150,000)	3,549,949
Total Expenditures & Transfers	<u>\$ 129,253,463</u>	<u>\$ 164,400</u>	<u>\$ 129,417,863</u>
E&G Net Assets			
Beginning Fund Balance			\$ 10,579,810
Total Ending Fund Balance			10,579,810
Unallocated			6,416,334
Unallocated as % of Expenses + Transfers			5.0%
AUXILIARIES			
Revenues			
Revenues	\$ 12,093,195		\$ 12,093,195
Expenditures and Transfers			
Expenditures	\$ 8,623,438		\$ 8,623,438
Mandatory Transfers	2,444,060		2,444,060
Non Mandatory Transfers	1,025,697		1,025,697
Total Expenditures and Transfers	<u>\$ 12,093,195</u>	<u>\$</u>	<u>12,093,195</u>
Net Asset Addition/(Reduction)			
Unrestricted Net Assets			
Beginning Fund Balance			1,385,169
Total Ending Fund Balance			1,385,169
Unallocated			585,169
Unallocated as % of Expenses + Transfers			4.8%
TOTALS			
Revenues	\$ 141,346,658	\$ 164,400	\$ 141,511,058
Expenditures and Transfers			
Expenditures	\$ 134,075,560	\$ 314,400	\$ 134,389,960
Mandatory Transfers	2,545,452		2,545,452
Non-Mandatory Transfers	4,725,646	(150,000)	4,575,646
Total Expenditures and Transfers	<u>\$ 141,346,658</u>	<u>\$ 164,400</u>	<u>\$ 141,511,058</u>
Net Asset Addition/(Reduction)			
Unrestricted Net Assets			
Beginning Fund Balance			11,964,979
Total Ending Fund Balance			11,964,979
Unallocated			7,001,503
Unallocated as % of Expenses + Transfers			4.9%

Unrestricted Net Assets

Current Funds Revenues, Expenditures, and Transfers Martin

	Unrestricted E&G	Unrestricted Auxiliary	Total Unrestricted
FY26 Budget Proposed			
Beginning Fund Balance	\$ 10,579,810	\$ 1,385,169	\$ 11,964,979
Revenues	\$ 129,417,863	\$ 12,093,195	\$ 141,511,058
Expenditures	\$ 125,766,522	\$ 8,623,438	\$ 134,389,960
Transfers	3,651,341	3,469,757	7,121,098
Total Expenditures & Transfers	<u>\$ 129,417,863</u>	<u>\$ 12,093,195</u>	<u>\$ 141,511,058</u>
Total Ending Fund Balance	\$ 10,579,810	\$ 1,385,169	\$ 11,964,979
Allocations:			
Working Capital	\$ 4,100,000	\$ 800,000	\$ 4,900,000
Encumbrances	63,476		63,476
Unallocated	6,416,334	585,169	7,001,503
<i>Unallocated as % of Expenses + Transfers</i>	5.0%	4.8%	4.9%

Unrestricted Net Assets are funds carried forward to be used during the following fiscal year. They include funds allocated to specific purposes (working capital, revolving funds, encumbrances, and reappropriations) and unallocated funds available for short term contingencies.

Working capital – provides sufficient liquidity to fund accounts receivable, inventories, and petty cash. These are required by state regulations and are considered non-expendable during the fiscal year.

Revolving funds – fund balances tied to revenue-generating units (e.g., service centers, motor pools, conference centers, medical clinics) and university wide cost-distribution models (e.g., unemployment compensation, workers compensation liabilities, claims liabilities, etc.).

Encumbrances – funds carried over for commitments for purchases of goods and services that were not received before the close of the fiscal year. They are fully expended during the fiscal year.

Reappropriations – funds carried forward for specific programs and initiatives. The most common example is a project that was planned for the previous fiscal year but delayed until the next fiscal year. They are fully expended during the fiscal year.

Unallocated Reserves – contingency funds available to respond to fluctuations in revenues and expenditures. The unallocated reserve for E&G operations is limited to 2% to 5% of total expenditures and transfers; the auxiliary target range is 3% to 5% of expenditures and transfers.

Current Operating Budget

Unrestricted Current Operating Funds - Recurring Martin

UNRESTRICTED FUNDS	FY24	FY25	FY26	Change - Revised to Proposed	
Recurring	Actual	Revised	Proposed	Amount	%
EDUCATIONAL AND GENERAL					
Revenues					
Tuition and Fees	\$ 65,661,948	\$ 69,590,136	\$ 73,950,136	\$ 4,360,000	6.3%
State Appropriations	46,996,997	48,708,297	50,241,297	1,533,000	3.1%
Sales & Services	4,588,360	4,171,489	4,171,489		
Grants & Contracts	379,269	287,000	287,000		
Other Sources	640,956	603,541	603,541		
Revenues	<u>\$ 118,267,530</u>	<u>\$ 123,360,463</u>	<u>\$ 129,253,463</u>	<u>\$ 5,893,000</u>	<u>4.8%</u>
Expenditures and Transfers					
Instruction	\$ 47,651,670	\$ 52,941,893	\$ 52,569,967	\$ (371,926)	(0.7)%
Research	61,701	91,052	42,494	(48,558)	(53.3)%
Public Service	838,533	865,970	817,400	(48,570)	(5.6)%
Academic Support	11,150,521	11,670,782	12,580,642	909,860	7.8%
Student Services	17,330,053	16,064,264	16,559,778	495,514	3.1%
Institutional Support	9,430,494	10,015,438	10,952,501	937,063	9.4%
Scholarships & Fellowships	15,187,093	13,324,986	16,168,189	2,843,203	21.3%
Operation & Maintenance	12,821,846	14,680,837	15,761,151	1,080,314	7.4%
Subtotal Expenditures	<u>\$ 114,471,910</u>	<u>\$ 119,655,222</u>	<u>\$ 125,452,122</u>	<u>\$ 5,796,900</u>	<u>4.8%</u>
Mandatory Transfers	101,392	101,392	101,392		
Non Mandatory Transfers	3,778,826	3,603,849	3,699,949	96,100	2.7%
Total Expenditures & Transfers	<u>\$ 118,352,128</u>	<u>\$ 123,360,463</u>	<u>\$ 129,253,463</u>	<u>\$ 5,893,000</u>	<u>4.8%</u>
Net Asset Addition/(Reduction)	<u>\$ (84,598)</u>				
AUXILIARIES					
Revenues	\$ 16,722,419	\$ 11,605,195	\$ 12,093,195	\$ 488,000	4.2%
Expenditures and Transfers					
Expenditures	\$ 12,157,494	\$ 8,135,104	\$ 8,623,438	\$ 488,334	6.0%
Mandatory Transfers	2,450,096	2,444,227	2,444,060	(167)	
Non Mandatory Transfers	1,526,620	1,025,864	1,025,697	(167)	
Total Expenditures and Transfers	<u>\$ 16,134,210</u>	<u>\$ 11,605,195</u>	<u>\$ 12,093,195</u>	<u>\$ 488,000</u>	<u>4.2%</u>
Net Asset Addition/(Reduction)	<u>\$ 588,209</u>				
TOTALS					
Revenues	\$ 134,989,949	\$ 134,965,658	\$ 141,346,658	\$ 6,381,000	4.7%
Expenditures and Transfers					
Expenditures	\$ 126,629,404	\$ 127,790,326	\$ 134,075,560	\$ 6,285,234	4.9%
Mandatory Transfers	2,551,488	2,545,619	2,545,452	(167)	
Non-Mandatory Transfers	5,305,446	4,629,713	4,725,646	95,933	2.1%
Total Expenditures and Transfers	<u>\$ 134,486,338</u>	<u>\$ 134,965,658</u>	<u>\$ 141,346,658</u>	<u>\$ 6,381,000</u>	<u>4.7%</u>
Net Asset Addition/(Reduction)	<u>\$ 503,611</u>				

Current Operating Budget

Unrestricted Current Operating Funds - Recurring and Non-Recurring Martin

UNRESTRICTED FUNDS	FY24	FY25	FY26	Change - Revised to Proposed	
Recurring and NonRecurring	Actual	Revised	Proposed	Amount	%
EDUCATIONAL AND GENERAL					
Revenues					
Tuition and Fees	\$ 65,661,948	\$ 69,063,683	\$ 73,950,136	\$ 4,886,453	7.1%
State Appropriations	46,996,997	48,863,397	50,405,697	1,542,300	3.2%
Sales & Services	4,588,360	4,194,989	4,171,489	(23,500)	(0.6)%
Grants & Contracts	379,269	287,000	287,000		
Other Sources	640,956	603,541	603,541		
Revenues	<u>\$ 118,267,530</u>	<u>\$ 123,012,610</u>	<u>\$ 129,417,863</u>	<u>\$ 6,405,253</u>	<u>5.2%</u>
Expenditures and Transfers					
Instruction	\$ 47,651,670	\$ 55,438,532	\$ 52,569,967	\$ (2,868,565)	(5.2)%
Research	61,701	104,144	42,494	(61,650)	(59.2)%
Public Service	838,533	1,303,947	817,400	(486,547)	(37.3)%
Academic Support	11,150,521	11,566,987	12,580,642	1,013,655	8.8%
Student Services	17,330,053	16,773,056	16,559,778	(213,278)	(1.3)%
Institutional Support	9,430,494	10,317,369	10,952,501	635,132	6.2%
Scholarships & Fellowships	15,187,093	14,501,532	16,482,589	1,981,057	13.7%
Operation & Maintenance	12,821,846	15,170,574	15,761,151	590,577	3.9%
Subtotal Expenditures	<u>\$ 114,471,910</u>	<u>\$ 125,176,141</u>	<u>\$ 125,766,522</u>	<u>\$ 590,381</u>	<u>0.5%</u>
Mandatory Transfers	101,392	101,392	101,392		
Non Mandatory Transfers	3,778,826	(2,264,923)	3,549,949	5,814,872	(256.7)%
Total Expenditures & Transfers	<u>\$ 118,352,128</u>	<u>\$ 123,012,610</u>	<u>\$ 129,417,863</u>	<u>\$ 6,405,253</u>	<u>5.2%</u>
Net Asset Addition/(Reduction)	<u>\$ (84,598)</u>				
E&G Net Assets					
Beginning Fund Balance	\$ 10,664,408	\$ 10,579,810	\$ 10,579,810		
Total Ending Fund Balance	10,579,810	10,579,810	10,579,810		
Unallocated	5,895,507	5,895,508	6,416,334		
Unallocated as % of Expenses + Transfers	5.0%	4.8%	5.0%		
AUXILIARIES					
Revenues	\$ 16,722,419	\$ 11,605,195	\$ 12,093,195	\$ 488,000	4.2%
Expenditures and Transfers					
Expenditures	\$ 12,157,494	\$ 8,135,104	\$ 8,623,438	\$ 488,334	6.0%
Mandatory Transfers	2,450,096	2,444,227	2,444,060	(167)	
Non Mandatory Transfers	1,526,620	1,025,864	1,025,697	(167)	
Total Expenditures and Transfers	<u>\$ 16,134,210</u>	<u>\$ 11,605,195</u>	<u>\$ 12,093,195</u>	<u>\$ 488,000</u>	<u>4.2%</u>
Net Asset Addition/(Reduction)	<u>\$ 588,209</u>				
Auxiliary Net Assets					
Beginning Fund Balance	\$ 796,960	\$ 1,385,169	\$ 1,385,169		
Total Ending Fund Balance	1,385,169	1,385,169	1,385,169		
Unallocated	668,642	568,642	585,169		
Unallocated as % of Expenses + Transfers	4.1%	4.9%	4.8%		
TOTALS					
Revenues	\$ 134,989,949	\$ 134,617,805	\$ 141,511,058	\$ 6,893,253	5.1%
Expenditures and Transfers					
Expenditures	\$ 126,629,404	\$ 133,311,245	\$ 134,389,960	\$ 1,078,715	0.8%
Mandatory Transfers	2,551,488	2,545,619	2,545,452	(167)	
Non-Mandatory Transfers	5,305,446	(1,239,059)	4,575,646	5,814,705	(469.3)%
Total Expenditures and Transfers	<u>\$ 134,486,338</u>	<u>\$ 134,617,805</u>	<u>\$ 141,511,058</u>	<u>\$ 6,893,253</u>	<u>5.1%</u>
Net Asset Addition/(Reduction)	<u>\$ 503,611</u>				
Unrestricted Net Assets					
Beginning Fund Balance	\$ 11,461,368	\$ 11,964,979	\$ 11,964,979		
Total Ending Fund Balance	11,964,979	11,964,979	11,964,979		
Unallocated	6,565,150	6,464,149	7,001,503		
Unallocated as % of Expenses + Transfers	4.9%	4.9%	4.9%		

Expenses by Natural Classifications
Unrestricted Current Operating Funds - Recurring
Martin

	FY24	FY25	FY26	Change - Revised to Proposed	
	Actual	Revised	Proposed	Amount	%
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Faculty	\$ 26,637,061	\$ 27,516,463	\$ 28,203,676	\$ 687,213	2.5%
Staff	26,775,923	28,975,473	30,334,720	1,359,247	4.7%
Students & Graduate Assistants	1,079,332	1,515,500	1,529,338	13,838	0.9%
Salaries and Wages	\$ 54,492,316	\$ 58,007,436	\$ 60,067,734	\$ 2,060,298	3.6%
Fringe Benefits	21,662,459	22,989,738	24,168,309	1,178,571	5.1%
Subtotal	\$ 76,154,775	\$ 80,997,174	\$ 84,236,042	\$ 3,238,868	4.0%
Operating, Equipment, and Student Aid					
Operating	\$ 18,060,253	\$ 19,526,567	\$ 19,301,884	\$ (224,683)	(1.2)%
Travel	2,571,277	1,976,802	1,789,980	(186,822)	(9.5)%
Student Aid	15,867,243	15,700,149	18,683,686	2,983,537	19.0%
Equipment	1,818,362	1,454,530	1,440,530	(14,000)	(1.0)%
Subtotal	\$ 38,317,135	\$ 38,658,048	\$ 41,216,080	\$ 2,558,032	6.6%
Total E&G Expenditures	\$ 114,471,910	\$ 119,655,222	\$ 125,452,122	\$ 5,796,900	4.8%
AUXILIARIES					
Salaries and Benefits					
Salaries					
Staff	\$ 1,624,833	\$ 1,744,369	\$ 1,748,490	\$ 4,121	0.2%
Students & Graduate Assistants	297,606	499,314	499,314		0.0%
Salaries and Wages	\$ 1,922,439	\$ 2,243,683	\$ 2,247,804	\$ 4,121	0.2%
Fringe Benefits	794,073	712,534	677,219	(35,315)	(5.0)%
Subtotal	\$ 2,716,512	\$ 2,956,217	\$ 2,925,023	\$ (31,194)	(1.1)%
Operating, Equipment, and Student Aid					
Operating	\$ 9,385,284	\$ 4,973,530	\$ 5,493,058	\$ 519,528	10.4%
Travel	32,142	23,657	23,657		0.0%
Student Aid		1,700	1,700		0.0%
Equipment	23,555	180,000	180,000		0.0%
Subtotal	\$ 9,440,981	\$ 5,178,887	\$ 5,698,415	\$ 519,528	10.0%
Total Auxiliary Expenditures	\$ 12,157,494	\$ 8,135,104	\$ 8,623,438	\$ 488,334	6.0%

Expenses by Natural Classifications
Unrestricted Current Operating Funds - Recurring and NonRecurring
Martin

	FY24	FY25	FY26	Change - Revised to Proposed	
	Actual	Revised	Proposed	Amount	%
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Faculty	\$ 26,637,061	\$ 27,973,626	\$ 28,203,676	\$ 230,050	0.8%
Staff	26,775,923	29,391,446	30,334,720	943,274	3.2%
Students & Graduate Assistants	1,079,332	1,710,860	1,529,338	(181,522)	(10.6)%
Salaries and Wages	\$ 54,492,316	\$ 59,075,932	\$ 60,067,734	\$ 991,802	1.7%
Fringe Benefits	21,662,459	23,170,000	24,168,309	998,309	4.3%
Subtotal	\$ 76,154,775	\$ 82,245,932	\$ 84,236,042	\$ 1,990,110	2.4%
Operating, Equipment, and Student Aid					
Operating	\$ 18,060,253	\$ 23,442,944	\$ 19,301,884	\$ (4,141,060)	(17.7)%
Travel	2,571,277	2,048,815	1,789,980	(258,835)	(12.6)%
Student Aid	15,867,243	15,915,920	18,998,086	3,082,166	19.4%
Equipment	1,818,362	1,522,530	1,440,530	(82,000)	(5.4)%
Subtotal	\$ 38,317,135	\$ 42,930,209	\$ 41,530,480	\$ (1,399,729)	(3.3)%
Total E&G Expenditures	\$ 114,471,910	\$ 125,176,141	\$ 125,766,522	\$ 590,381	0.5%
AUXILIARIES					
Salaries and Benefits					
Salaries					
Staff	\$ 1,624,833	\$ 1,744,369	\$ 1,748,490	\$ 4,121	0.2%
Students & Graduate Assistants	297,606	499,314	499,314		0.0%
Salaries and Wages	\$ 1,922,439	\$ 2,243,683	\$ 2,247,804	\$ 4,121	0.2%
Fringe Benefits	794,073	712,534	677,219	(35,315)	(5.0)%
Subtotal	\$ 2,716,512	\$ 2,956,217	\$ 2,925,023	\$ (31,194)	(1.1)%
Operating, Equipment, and Student Aid					
Operating	\$ 9,385,284	\$ 4,973,530	\$ 5,493,058	\$ 519,528	10.4%
Travel	32,142	23,657	23,657		0.0%
Student Aid		1,700	1,700		0.0%
Equipment	23,555	180,000	180,000		0.0%
Subtotal	\$ 9,440,981	\$ 5,178,887	\$ 5,698,415	\$ 519,528	10.0%
Total Auxiliary Expenditures	\$ 12,157,494	\$ 8,135,104	\$ 8,623,438	\$ 488,334	6.0%

Auxiliary Budget Summary

Unrestricted Operating Revenues, Expenditures and Transfers
Martin

		FY24		FY25		FY26		Change - Revised to Proposed	
Recurring and NonRecurring		Actual		Revised		Proposed		Amount	%
HOUSING									
Revenues	\$	9,354,472	\$	9,439,395	\$	9,889,395	\$	450,000	4.8%
Expenditures and Transfers									
Operating Expenses		6,524,386		6,495,655		6,945,989		450,334	6.9%
Mandatory Transfers		2,450,096		2,444,227		2,444,060		(167)	0.0%
Non Mandatory Transfers		379,990		499,513		499,346		(167)	0.0%
Total Expenditures & Transfers	\$	9,354,472	\$	9,439,395	\$	9,889,395	\$	450,000	4.8%
Fund Balance Addition/(Reduction)	\$								
FOOD SERVICE									
Revenues	\$	6,065,145	\$	978,000	\$	1,016,000	\$	38,000	3.9%
Expenditures and Transfers									
Operating Expenses	\$	4,781,708	\$	680,825	\$	718,825	\$	38,000	5.6%
Non Mandatory Transfers		1,052,697		297,175		297,175			
Total Expenditures & Transfers	\$	5,834,405	\$	978,000	\$	1,016,000	\$	38,000	3.9%
Fund Balance Addition/(Reduction)	\$	230,740							
PARKING									
Revenues	\$	464,694	\$	451,956	\$	451,956			
Expenditures and Transfers									
Operating Expenses	\$	322,048	\$	451,956	\$	451,956			
Non Mandatory Transfers		38,840							
Total Expenditures & Transfers	\$	360,888	\$	451,956	\$	451,956			
Fund Balance Addition/(Reduction)	\$	103,806							
BOOKSTORES									
Revenues	\$	435,429	\$	310,000	\$	310,000			
Expenditures and Transfers									
Operating Expenses	\$	27,541	\$	39,330	\$	39,330			
Non Mandatory Transfers		78,146		270,670		270,670			
Total Expenditures & Transfers	\$	105,687	\$	310,000	\$	310,000			
Fund Balance Addition/(Reduction)	\$	329,742							
OTHER									
Revenues	\$	402,680	\$	425,844	\$	425,844			
Expenditures and Transfers									
Operating Expenses	\$	501,811	\$	467,338	\$	467,338			
Non Mandatory Transfers		(23,053)		(41,494)		(41,494)			
Total Expenditures & Transfers	\$	478,758	\$	425,844	\$	425,844			
Fund Balance Addition/(Reduction)	\$	(76,078)							
TOTAL									
Revenues	\$	16,722,419	\$	11,605,195	\$	12,093,195	\$	488,000	4.2%
Expenditures and Transfers									
Operating Expenses	\$	12,157,493	\$	8,135,104	\$	8,623,438	\$	488,334	6.0%
Mandatory Transfers		2,450,096		2,444,227		2,444,060		(167)	0.0%
Non Mandatory Transfers		1,526,620		1,025,864		1,025,697		(167)	0.0%
Total Expenditures and Transfers	\$	16,134,209	\$	11,605,195	\$	12,093,195	\$	488,000	4.2%
Fund Balance Addition/(Reduction)	\$	588,210							

Martin
Athletics
FY 2025-26 Proposed Budget
Unrestricted and Restricted Current Funds

	FY 2023-24 Actual	FY 2024-25 Revised	FY 2024-25 Proposed	Change Revised to Proposed	
				Amount	%
MARTIN					
Revenues					
General Funds	\$ 8,780,711	\$ 7,961,200	\$ 8,224,777	\$ 263,577	3.3 %
Student Fees for Athletics	1,786,122	1,876,746	1,876,746		
Ticket Sales	147,388	200,000	200,000		
Gifts	1,384,979	1,200,000	1,200,000		
Other	2,687,852	2,311,440	2,311,440		
Total Revenues	<u>\$ 14,787,052</u>	<u>\$ 13,549,386</u>	<u>\$ 13,812,963</u>	<u>\$ 263,577</u>	<u>1.9 %</u>
Expenditures and Transfers					
Salaries and Benefits	\$ 5,395,592	\$ 5,409,443	\$ 5,409,443		
Travel	1,407,451	784,822	784,822		
Student Aid	4,896,246	5,160,389	5,409,366	\$ 248,977	4.8 %
Other Operating	2,986,371	2,093,340	2,107,940	14,600	0.7 %
Subtotal Expenditures	<u>\$ 14,685,660</u>	<u>\$ 13,447,994</u>	<u>\$ 13,711,571</u>	<u>\$ 263,577</u>	<u>2.0 %</u>
Debt Service Transfers	101,392	101,392	101,392		
Other Transfers					
Total Expenditures and Transfers	<u>\$ 14,787,052</u>	<u>\$ 13,549,386</u>	<u>\$ 13,812,963</u>	<u>\$ 263,577</u>	<u>1.90 %</u>

Fund Balance Addition / (Reduction)

Includes unrestricted and restricted funds. Other revenue sources include NCAA conference income, tournament income, program sales, concessions, parking, broadcasting, television, radio, internet, endowments, investments, royalties, advertisements, sponsorships, game guarantees, licensing fees, and sports camps.

Operating Funds by Fund Group
Martin
FY26 Proposed

	Unrestricted E&G	Unrestricted Auxiliaries	Restricted Funds	Total Revenues
Revenues				
Tuition and Fees	\$ 73,950,136		\$ 73,950,136	
State Appropriations	50,405,697		345,777	50,751,474
Sales & Services	4,171,489			4,171,489
Grants & Contracts	287,000		36,530,000	36,817,000
Other Sources	603,541	12,093,195	4,650,000	17,346,736
Revenues	<u>\$ 129,417,863</u>	<u>\$ 12,093,195</u>	<u>\$ 41,525,777</u>	<u>\$ 183,036,835</u>
Expenditures and Transfers				
Instruction	\$ 52,569,967		\$ 2,150,120	\$ 54,720,087
Research	42,494		145,000	187,494
Public Service	817,400		2,439,000	3,256,400
Academic Support	12,580,642		800,000	13,380,642
Student Services	16,559,778		575,000	17,134,778
Institutional Support	10,952,501		2,368,175	13,320,676
Scholarships & Fellowships	16,482,589		33,013,482	49,496,071
Auxiliaries		8,623,438		8,623,438
Operation & Maintenance	15,761,151		35,000	15,796,151
Subtotal Expenditures	<u>\$ 125,766,522</u>	<u>\$ 8,623,438</u>	<u>\$ 41,525,777</u>	<u>\$ 175,915,737</u>
Mandatory Transfers	101,392	2,444,060		2,545,452
Non Mandatory Transfers	3,549,949	1,025,697		4,575,646
Total Expenditures and Transfers	<u>\$ 129,417,863</u>	<u>\$ 12,093,195</u>	<u>\$ 41,525,777</u>	<u>\$ 183,036,835</u>
Unrestricted Net Assets				
Beginning Fund Balance	\$ 10,579,810	\$ 1,385,169		
Total Ending Fund Balance	10,579,810	1,385,169		
Unallocated	6,416,334	585,169		
Unallocated as % of Expenses + Transfers	5.0%	4.8%		

Martin
Unrestricted and Restricted Current Operating Funds
FY26 Proposed Operating Budget

	FY24 Actual			FY25 Revised			FY26 Proposed		
	Unrestricted E&G	Restricted E&G	Total	Unrestricted E&G	Restricted E&G	Total	Unrestricted E&G	Restricted E&G	Total
EDUCATIONAL AND GENERAL									
Revenues									
Tuition and Fees	\$ 65,661,948		\$ 65,661,948	\$ 69,063,683		\$ 69,063,683	\$ 73,950,136		\$ 73,950,136
State Appropriations	46,996,997	\$ 338,482	47,335,479	48,863,397	\$ 345,777	49,209,174	50,405,697	\$ 345,777	50,751,474
Sales & Services	4,588,360		4,588,360	4,194,989		4,194,989	4,171,489		4,171,489
Grants & Contracts	379,269	36,635,333	37,014,602	287,000	36,530,000	36,817,000	287,000	36,530,000	36,817,000
Other Sources	640,956	5,794,281	6,435,237	603,541	4,650,000	5,253,541	603,541	4,650,000	5,253,541
Total Revenue	<u>\$ 118,267,530</u>	<u>\$ 42,768,096</u>	<u>\$ 161,035,626</u>	<u>\$ 123,012,610</u>	<u>\$ 41,525,777</u>	<u>\$ 164,538,387</u>	<u>\$ 129,417,863</u>	<u>\$ 41,525,777</u>	<u>\$ 170,943,640</u>
Expenditures and Transfers									
Instruction	\$ 47,651,670	\$ 2,640,859	\$ 50,292,529	\$ 55,438,532	\$ 2,150,120	\$ 57,588,652	\$ 52,569,967	\$ 2,150,120	\$ 54,720,087
Research	61,701	153,785	215,486	104,144	145,000	249,144	42,494	145,000	187,494
Public Service	838,533	2,658,704	3,497,237	1,303,947	2,439,000	3,742,947	817,400	2,439,000	3,256,400
Academic Support	11,150,521	758,393	11,908,914	11,566,987	800,000	12,366,987	12,580,642	800,000	13,380,642
Student Services	17,330,053	877,066	18,207,119	16,773,056	575,000	17,348,056	16,559,778	575,000	17,134,778
Institutional Support	9,430,494	103,128	9,533,622	10,317,369	2,368,175	12,685,544	10,952,501	2,368,175	13,320,676
Scholarships & Fellowships	15,187,093	34,189,605	49,376,698	14,501,532	33,013,482	47,515,014	16,482,589	33,013,482	49,496,071
Operation & Maintenance	12,821,846	82,754	12,904,600	15,170,574	35,000	15,205,574	15,761,151	35,000	15,796,151
Subtotal Expenditures	<u>\$ 114,471,910</u>	<u>\$ 41,464,294</u>	<u>\$ 155,936,204</u>	<u>\$ 125,176,141</u>	<u>\$ 41,525,777</u>	<u>\$ 166,701,918</u>	<u>\$ 125,766,522</u>	<u>\$ 41,525,777</u>	<u>\$ 167,292,299</u>
Mandatory Transfers	101,392		101,392	101,392		101,392	101,392		101,392
Non Mandatory Transfers	3,778,826		3,778,826	(2,264,923)		(2,264,923)	3,549,949		3,549,949
Total Expenditures & Transfers	<u>\$ 118,352,128</u>	<u>\$ 41,464,294</u>	<u>\$ 159,816,422</u>	<u>\$ 123,012,610</u>	<u>\$ 41,525,777</u>	<u>\$ 164,538,387</u>	<u>\$ 129,417,863</u>	<u>\$ 41,525,777</u>	<u>\$ 170,943,640</u>
Net Asset Addition/(Reduction)	<u>\$ (84,598)</u>	<u>\$ 1,303,802</u>	<u>\$ 1,219,204</u>						
AUXILIARIES									
Revenues	\$ 16,722,419		\$ 16,722,419	\$ 11,605,195		\$ 11,605,195	\$ 12,093,195		\$ 12,093,195
Expenditures and Transfers									
Expenditures	\$ 12,157,494		\$ 12,157,494	\$ 8,135,104		\$ 8,135,104	\$ 8,623,438		\$ 8,623,438
Mandatory Transfers	2,450,096		2,450,096	2,444,227		2,444,227	2,444,060		2,444,060
Non Mandatory Transfers	1,526,620		1,526,620	1,025,864		1,025,864	1,025,697		1,025,697
Total Expenditures and Transfers	<u>\$ 16,134,210</u>	<u>\$</u>	<u>\$ 16,134,210</u>	<u>\$ 11,605,195</u>	<u>\$</u>	<u>\$ 11,605,195</u>	<u>\$ 12,093,195</u>	<u>\$</u>	<u>\$ 12,093,195</u>
Net Asset Addition/(Reduction)	<u>\$ 588,209</u>	<u>\$</u>	<u>\$ 588,209</u>						
TOTALS									
Revenues	\$ 134,989,949	\$ 42,948,983	\$ 177,938,933	\$ 134,617,805	\$ 41,525,777	\$ 176,143,582	\$ 141,511,058	\$ 41,525,777	\$ 183,036,835
Expenditures and Transfers									
Operating Expenses	\$ 126,629,403	\$ 41,464,294	\$ 168,093,698	\$ 133,311,245	\$ 41,525,777	\$ 174,837,022	\$ 134,389,960	\$ 41,525,777	\$ 175,915,737
Mandatory Transfers	2,551,488			2,545,619		2,545,619	2,545,452		2,545,452
Non Mandatory Transfers	5,305,446			(1,239,059)		(1,239,059)	4,575,646		4,575,646
Total Expenditures and Transfers	<u>\$ 134,486,337</u>	<u>\$ 41,464,294</u>	<u>\$ 168,093,698</u>	<u>\$ 134,617,805</u>	<u>\$ 41,525,777</u>	<u>\$ 176,143,582</u>	<u>\$ 141,511,058</u>	<u>\$ 41,525,777</u>	<u>\$ 183,036,835</u>
Net Asset Addition/(Reduction)	<u>\$ 503,612</u>	<u>\$ 1,484,689</u>	<u>\$ 9,845,235</u>						

Unrestricted Current Operating Funds

Southern
FY26 Proposed

	Recurring	Non-Recurring	Total
EDUCATIONAL AND GENERAL			
Revenues			
Tuition and Fees	\$ 10,691,214	\$ 936,291	\$ 11,627,505
State Appropriations	8,415,700	18,200	8,433,900
Sales & Services	83,750		83,750
Grants & Contracts	1,600		1,600
Other Sources	335,000		335,000
Total Revenues	<u>\$ 19,527,264</u>	<u>\$ 954,491</u>	<u>\$ 20,481,755</u>
Expenditures and Transfers			
Instruction	\$ 6,741,821		\$ 6,741,821
Public Service	1,325		1,325
Academic Support	2,671,840		2,671,840
Student Services	5,888,084		5,888,084
Institutional Support	3,410,619		3,410,619
Scholarships & Fellowships	3,360,094	18,200	3,378,294
Operation & Maintenance	1,833,302	449,187	2,282,489
Subtotal Expenditures	<u>\$ 23,907,085</u>	<u>\$ 467,387</u>	<u>\$ 24,374,472</u>
Non Mandatory Transfers	<u>(2,670,675)</u>	<u>(1,397,013)</u>	<u>(4,067,688)</u>
Total Expenditures & Transfers	<u>\$ 21,236,410</u>	<u>\$ (929,626)</u>	<u>\$ 20,306,784</u>
Net Asset Addition/(Reduction)	<u>\$ (1,709,146)</u>	<u>\$ 1,884,117</u>	<u>\$ 174,971</u>
E&G Net Assets			
Beginning Fund Balance			\$ 345,010
Total Ending Fund Balance	(1,709,146)	1,884,117	519,981
Unallocated	(1,709,146)	1,884,117	519,981
Unallocated as % of Expenses + Transfers	(8.0%)	(202.7%)	2.6%
AUXILIARIES			
Revenues			
Revenues	\$ 3,416,568		\$ 3,416,568
Expenditures and Transfers			
Expenditures	2,195,544		2,195,544
Non Mandatory Transfers	(170,000)	1,364,467	1,194,467
Total Expenditures and Transfers	<u>\$ 2,025,544</u>	<u>\$ 1,364,467</u>	<u>\$ 3,390,011</u>
Net Asset Addition/(Reduction)	<u>\$ 1,391,024</u>	<u>\$ (1,364,467)</u>	<u>\$ 26,557</u>
Unrestricted Net Assets			
Beginning Fund Balance			132,349
Total Ending Fund Balance	1,391,024	-1,364,467	158,906
Unallocated	1,391,024	-1,364,467	158,906
Unallocated as % of Expenses + Transfers	68.7%	(100.0%)	4.7%
TOTALS			
Revenues	\$ 22,943,832	\$ 954,491	\$ 23,898,323
Expenditures and Transfers			
Expenditures	26,102,629	467,387	26,570,016
Non-Mandatory Transfers	(2,840,675)	(32,546)	(2,873,221)
Total Expenditures and Transfers	<u>\$ 23,261,954</u>	<u>\$ 434,841</u>	<u>\$ 23,696,795</u>
Net Asset Addition/(Reduction)	<u>\$ (318,122)</u>	<u>\$ 519,650</u>	<u>\$ 201,528</u>
Unrestricted Net Assets			
Beginning Fund Balance			477,359
Total Ending Fund Balance			678,887
Unallocated			678,887
Unallocated as % of Expenses + Transfers			2.9%

Unrestricted Net Assets

Current Funds Revenues, Expenditures, and Transfers

Southern

	Unrestricted E&G	Unrestricted Auxiliary	Total Unrestricted
FY26 Budget Proposed			
Beginning Fund Balance	\$ 345,010	\$ 132,349	\$ 477,359
Revenues	\$ 20,481,755	\$ 3,416,568	\$ 23,898,323
Expenditures	\$ 24,374,472	\$ 2,195,544	\$ 26,570,016
Transfers	(4,067,688)	1,194,467	(2,873,221)
Total Expenditures & Transfers	\$ 20,306,784	\$ 3,390,011	\$ 23,696,795
Net Asset Addition/(Reduction)	\$ 174,971	\$ 26,557	\$ 201,528
Total Ending Fund Balance	\$ 519,981	\$ 158,906	\$ 678,887
Unallocated	519,981	158,906	678,887
<i>Unallocated as % of Expenses + Transfers</i>	2.6%	4.7%	2.9%

Unrestricted Net Assets are funds carried forward to be used during the following fiscal year. They include funds allocated to specific purposes (working capital, revolving funds, encumbrances, and reappropriations) and unallocated funds available for short term contingencies.

Working capital – provides sufficient liquidity to fund accounts receivable, inventories, and petty cash. These are required by state regulations and are considered non-expendable during the fiscal year.

Revolving funds – fund balances tied to revenue-generating units (e.g., service centers, motor pools, conference centers, medical clinics) and university wide cost-distribution models (e.g., unemployment compensation, workers compensation liabilities, claims liabilities, etc.).

Encumbrances – funds carried over for commitments for purchases of goods and services that were not received before the close of the fiscal year. They are fully expended during the fiscal year.

Reappropriations – funds carried forward for specific programs and initiatives. The most common example is a project that was planned for the previous fiscal year but delayed until the next fiscal year. They are fully expended during the fiscal year.

Unallocated Reserves – contingency funds available to respond to fluctuations in revenues and expenditures. The unallocated reserve for E&G operations is limited to 2% to 5% of total expenditures and transfers; the auxiliary target range is 3% to 5% of expenditures and transfers.

Current Operating Budget Summary

Unrestricted Current Operating Funds - Recurring

Southern

UNRESTRICTED FUNDS	FY24	FY25	FY26	Change - Revised to Proposed	
Recurring	Actual	Revised	Proposed	Amount	%
EDUCATIONAL AND GENERAL					
Revenues					
Tuition and Fees	\$ 9,812,052	\$ 9,664,861	\$ 10,691,214	\$ 1,026,353	10.6%
State Appropriations	6,122,500	6,306,100	8,415,700	2,109,600	33.5%
Sales & Services	249,183	71,500	83,750	12,250	17.1%
Grants & Contracts	56,575	1,600	1,600		
Other Sources	1,104,370	373,000	335,000	(38,000)	10.2%
Revenues	<u>\$ 17,344,679</u>	<u>\$ 16,417,061</u>	<u>\$ 19,527,264</u>	<u>\$ 3,110,203</u>	<u>18.9%</u>
Expenditures and Transfers					
Instruction	\$ 5,490,874	\$ 5,101,252	\$ 6,741,821	\$ 1,640,569	32.2%
Public Service	26,571	57,197	1,325	(55,872)	(97.7)%
Academic Support	1,927,244	2,326,794	2,671,840	345,046	14.8%
Student Services	4,627,720	5,226,856	5,888,084	661,228	12.7%
Institutional Support	2,379,739	2,941,529	3,410,619	469,090	15.9%
Scholarships & Fellowships	2,851,063	3,025,094	3,360,094	335,000	11.1%
Operation & Maintenance	1,936,614	1,518,204	1,833,302	315,098	20.8%
Subtotal Expenditures	<u>\$ 19,239,824</u>	<u>\$ 20,196,926</u>	<u>\$ 23,907,085</u>	<u>\$ 3,710,159</u>	<u>18.4%</u>
Non Mandatory Transfers	<u>(1,350,340)</u>	<u>(2,768,675)</u>	<u>(2,670,675)</u>	<u>98,000</u>	<u>(3.5)%</u>
Total Expenditures & Transfers	<u>\$ 17,889,484</u>	<u>\$ 17,428,251</u>	<u>\$ 21,236,410</u>	<u>\$ 3,808,159</u>	<u>21.9%</u>
Net Asset Addition/(Reduction)	<u>\$ (544,805)</u>	<u>\$ (1,011,190)</u>	<u>\$ (1,709,146)</u>		
AUXILIARIES					
Revenues	\$ 2,614,803	\$ 2,887,000	\$ 3,416,568	\$ 529,568	18.3%
Expenditures and Transfers					
Expenditures	\$ 1,970,834	\$ 1,829,942	\$ 2,195,544	\$ 365,602	20.0%
Mandatory Transfers	75,313	408,000		(408,000)	(100.0)%
Non Mandatory Transfers	567,280	(170,000)	(170,000)		
Total Expenditures and Transfers	<u>\$ 2,613,427</u>	<u>\$ 2,067,942</u>	<u>\$ 2,025,544</u>	<u>\$ (42,398)</u>	<u>(2.1)%</u>
Net Asset Addition/(Reduction)	<u>\$ 1,376</u>	<u>\$ 819,058</u>	<u>\$ 1,391,024</u>		
TOTALS					
Revenues	\$ 19,959,482	\$ 19,304,061	\$ 22,943,832	\$ 3,639,771	18.9%
Expenditures and Transfers					
Expenditures	\$ 21,210,659	\$ 22,026,868	\$ 26,102,629	\$ 4,075,761	18.5%
Mandatory Transfers	75,313	408,000		(408,000)	(100.0)%
Non-Mandatory Transfers	(783,060)	(2,938,675)	(2,840,675)	98,000	(3.3)%
Total Expenditures and Transfers	<u>\$ 20,502,912</u>	<u>\$ 19,496,193</u>	<u>\$ 23,261,954</u>	<u>\$ 3,765,761</u>	<u>19.3%</u>
Net Asset Addition/(Reduction)	<u>\$ (543,430)</u>	<u>\$ (192,132)</u>	<u>\$ (318,122)</u>		

Current Operating Budget Summary

Unrestricted Current Operating Funds - Recurring and NonRecurring Southern

UNRESTRICTED FUNDS	FY24	FY25	FY26	Change - Revised to Proposed	
Recurring and NonRecurring	Actual	Revised	Proposed	Amount	%
EDUCATIONAL AND GENERAL					
Revenues					
Tuition and Fees	\$ 9,812,052	\$ 10,576,361	\$ 11,627,505	\$ 1,051,144	9.9%
State Appropriations	6,122,500	6,322,600	8,433,900	2,111,300	33.4%
Sales & Services	249,183	114,225	83,750	(30,475)	(26.7)%
Grants & Contracts	\$ 56,575	\$ 1,600	\$ 1,600		
Other Sources	\$ 1,104,370	\$ 373,000	\$ 335,000	\$ (38,000)	(10.2)%
Revenues	<u>\$ 17,344,679</u>	<u>\$ 17,387,786</u>	<u>\$ 20,481,755</u>	<u>\$ 3,093,969</u>	<u>17.8%</u>
Expenditures and Transfers					
Instruction	\$ 5,490,874	\$ 5,101,252	\$ 6,741,821	\$ 1,640,569	32.2%
Public Service	26,571	57,197	1,325	(55,872)	(97.7)%
Academic Support	1,927,244	2,325,094	2,671,840	346,746	14.9%
Student Services	4,627,720	5,261,261	5,888,084	626,823	11.9%
Institutional Support	2,379,739	2,941,529	3,410,619	469,090	15.9%
Scholarships & Fellowships	2,851,063	3,043,294	3,378,294	335,000	11.0%
Operation & Maintenance	1,936,614	1,766,198	2,282,489	516,291	29.2%
Subtotal Expenditures	<u>\$ 19,239,824</u>	<u>\$ 20,495,825</u>	<u>\$ 24,374,472</u>	<u>\$ 3,878,647</u>	<u>18.9%</u>
Non Mandatory Transfers	<u>(1,350,340)</u>	<u>(3,453,049)</u>	<u>(4,067,688)</u>	<u>(614,639)</u>	<u>17.8%</u>
Total Expenditures & Transfers	<u>\$ 17,889,484</u>	<u>\$ 17,042,776</u>	<u>\$ 20,306,784</u>	<u>\$ 3,264,008</u>	<u>19.2%</u>
Net Asset Addition/(Reduction)	<u>\$ (544,805)</u>	<u>\$ 345,010</u>	<u>\$ 174,971</u>	<u>\$ (170,039)</u>	<u>(49.3)%</u>
E&G Net Assets					
Beginning Fund Balance	\$ 544,805		\$ 345,010		
Total Ending Fund Balance		\$ 345,010	519,981		
Unallocated		345,010	519,981		
Unallocated as % of Expenses + Transfers	0.0%	2.0%	2.6%		
AUXILIARIES					
Revenues	\$ 2,614,803	\$ 2,887,000	\$ 3,416,568	\$ 529,568	18.3%
Expenditures and Transfers					
Expenditures	1,970,834	2,424,385	2,195,544	(228,841)	(9.4)%
Mandatory Transfers	75,313	408,000		(408,000)	(100.0)%
Non Mandatory Transfers	567,280	34,789	1,194,467	1,159,678	3,333.5%
Total Expenditures and Transfers	<u>\$ 2,613,427</u>	<u>\$ 2,867,174</u>	<u>\$ 3,390,011</u>	<u>\$ 522,837</u>	<u>18.2%</u>
Net Asset Addition/(Reduction)	<u>\$ 1,376</u>	<u>\$ 19,826</u>	<u>\$ 26,557</u>	<u>\$ 6,731</u>	<u>33.9%</u>
Auxiliary Net Assets					
Beginning Fund Balance	111,148	112,524	\$ 132,349		
Total Ending Fund Balance	112,524	132,349	158,906		
Unallocated	112,424	132,349	158,906		
Unallocated as % of Expenses + Transfers	4.3%	4.6%	4.7%		
TOTALS					
Revenues	\$ 19,959,482	\$ 20,274,786	\$ 23,898,323	\$ 3,623,537	17.9%
Expenditures and Transfers					
Expenditures	21,210,659	22,920,210	26,570,016	3,649,806	15.9%
Mandatory Transfers		408,000		(408,000)	(100.0)%
Non-Mandatory Transfers	<u>(1,350,340)</u>	<u>(3,418,260)</u>	<u>(2,873,221)</u>	<u>545,039</u>	<u>(15.9)%</u>
Total Expenditures and Transfers	<u>\$ 19,860,319</u>	<u>\$ 19,909,950</u>	<u>\$ 23,696,795</u>	<u>\$ 3,786,845</u>	<u>19.0%</u>
Net Asset Addition/(Reduction)	<u>\$ 99,163</u>	<u>\$ 364,836</u>	<u>\$ 201,528</u>	<u>\$ (163,308)</u>	<u>(44.8)%</u>
Unrestricted Net Assets					
Beginning Fund Balance	\$ 655,954	\$ 112,524	\$ 477,359		
Total Ending Fund Balance	112,524	477,359	678,887		
Unallocated	112,424	477,359	678,887		
Unallocated as % of Expenses + Transfers	0.6%	2.4%	2.9%		

Expenses by Natural Classifications

Unrestricted Current Operating Funds - Recurring

Southern

	FY24		FY25		FY26	Change - Revised to Proposed	
	Actual		Revised		Proposed	Amount	%
EDUCATIONAL AND GENERAL							
Salaries and Benefits							
Salaries							
Faculty	\$ 3,750,734	\$	3,796,367	\$	4,110,115	\$ 313,748	8.3%
Staff	4,410,696		4,795,359		5,291,262	495,903	10.3%
Students & Graduate Assistants	129,430		310,800		167,014	(143,786)	(46.3)%
Salaries and Wages	\$ 8,290,860	\$	8,902,526	\$	9,568,391	\$ 665,865	7.5%
Fringe Benefits	2,807,923		2,753,242		3,135,648	382,406	13.9%
Subtotal	\$ 11,098,782	\$	11,655,768	\$	12,704,039	\$ 1,048,271	9.0%
Operating, Equipment, and Student Aid							
Operating	\$ 4,794,147	\$	5,740,742	\$	7,356,671	\$ 1,615,929	28.1%
Travel	265,895		317,021		386,621	69,600	22.0%
Student Aid	2,838,408		2,332,503		3,182,000	849,497	36.4%
Equipment	242,592		150,892		277,754	126,862	84.1%
Subtotal	\$ 8,141,042	\$	8,541,158	\$	11,203,046	\$ 2,661,888	31.2%
Total E&G Expenditures	\$ 19,239,824	\$	20,196,926	\$	23,907,085	\$ 3,710,159	18.4%
AUXILIARIES							
Salaries and Benefits							
Salaries							
Staff	\$ 49,286	\$	89,919	\$	106,438	\$ 16,519	18.4%
Salaries and Wages	\$ 49,286	\$	89,919	\$	106,438	\$ 16,519	18.4%
Fringe Benefits	32,944				37,466	37,466	
Subtotal	\$ 82,229	\$	89,919	\$	143,904	\$ 53,985	60.0%
Operating, Equipment, and Student Aid							
Operating	\$ 1,881,775	\$	1,740,023	\$	2,027,640	\$ 287,617	16.5%
Travel	314				6,000	6,000	
Equipment	6,516				18,000	18,000	
Subtotal	\$ 1,888,605	\$	1,740,023	\$	2,051,640	\$ 311,617	17.9%
Total Auxiliary Expenditures	\$ 1,970,834	\$	1,829,942	\$	2,195,544	\$ 365,602	20.0%

Expenses by Natural Classifications
Unrestricted Current Operating Funds - Recurring and NonRecurring
Southern

	FY24	FY25	FY26	Change - Revised to Proposed	
	Actual	Revised	Proposed	Amount	%
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Faculty	\$ 3,750,734	\$ 3,796,367	\$ 4,110,115	\$ 313,748	8.3%
Staff	4,410,696	4,795,359	5,291,262	495,903	10.3%
Students & Graduate Assistants	129,430	310,800	167,014	(143,786)	(46.3)%
Salaries and Wages	\$ 8,290,860	\$ 8,902,526	\$ 9,568,391	\$ 665,865	7.5%
Fringe Benefits	2,807,923	2,753,242	3,135,648	382,406	13.9%
Subtotal	\$ 11,098,782	\$ 11,655,768	\$ 12,704,039	\$ 1,048,271	9.0%
Operating, Equipment, and Student Aid					
Operating	\$ 4,794,147	\$ 6,014,091	\$ 7,805,858	\$ 1,791,767	29.8%
Travel	265,895	324,371	386,621	62,250	19.2%
Student Aid	2,838,408	2,350,703	3,200,200	849,497	36.1%
Equipment	242,592	150,892	277,754	126,862	84.1%
Subtotal	\$ 8,141,042	\$ 8,840,057	\$ 11,670,433	\$ 2,830,376	32.0%
Total E&G Expenditures	\$ 19,239,824	\$ 20,495,825	\$ 24,374,472	\$ 3,878,647	18.9%
AUXILIARIES					
Salaries and Benefits					
Salaries					
Staff	\$ 49,286	\$ 89,919	\$ 106,438	\$ 16,519	18.4%
Salaries and Wages	\$ 49,286	\$ 89,919	\$ 106,438	\$ 16,519	18.4%
Fringe Benefits	32,944		37,466	37,466	
Subtotal	\$ 82,229	\$ 89,919	\$ 143,904	\$ 53,985	60.0%
Operating, Equipment, and Student Aid					
Operating	\$ 1,881,775	\$ 2,334,466	\$ 2,027,640	\$ (306,826)	(13.1)%
Travel	314		6,000	6,000	
Equipment	6,516		18,000	18,000	
Subtotal	\$ 1,888,605	\$ 2,334,466	\$ 2,051,640	\$ (282,826)	(12.1)%
Total Auxiliary Expenditures	\$ 1,970,834	\$ 2,424,385	\$ 2,195,544	\$ (228,841)	(9.4)%

Auxiliary Budget Summary

Unrestricted Current Auxiliary Operating Funds
Southern

	FY24		FY25		FY26	Change - Revised to Proposed	
Recurring and NonRecurring	Actual		Revised		Proposed	Amount	%
HOUSING							
Revenues	\$ 1,628,450	\$	1,815,750	\$	1,768,968	\$ (46,782)	(2.6)%
Expenditures and Transfers							
Operating Expenses	\$ 860,659	\$	780,886	\$	690,443	\$ (90,443)	(11.6)%
Mandatory Transfers	75,313		408,000			(408,000)	(100.0)%
Non Mandatory Transfers	658,480		89,038		1,296,657	1,207,619	1,356.3%
Total Expenditures & Transfers	\$ 1,594,452	\$	1,277,924	\$	1,987,100	\$ 709,176	55.5%
Fund Balance Addition/(Reduction)	\$ 33,998	\$	537,826	\$	(218,132)	\$ (755,958)	(140.6)%
FOOD SERVICE							
Revenues	\$ 906,778	\$	971,250	\$	1,497,600	\$ 526,350	54.2%
Expenditures and Transfers							
Operating Expenses	\$ 943,264	\$	1,489,250	\$	1,246,197	\$ (243,053)	(16.3)%
Total Expenditures & Transfers	\$ 943,264	\$	1,489,250	\$	1,246,197	\$ (243,053)	(16.3)%
Fund Balance Addition/(Reduction)	\$ (36,486)	\$	(518,000)	\$	251,403	\$ 769,403	(148.5)%
BOOKSTORES							
Revenues	\$ 79,575	\$	100,000	\$	150,000	\$ 50,000	50.0%
Expenditures and Transfers							
Operating Expenses	\$ 166,911	\$	154,249	\$	258,904	\$ 104,655	67.8%
Non Mandatory Transfers	(1,200)		(54,249)		(102,190)	(47,941)	88.4%
Total Expenditures & Transfers	\$ 165,711	\$	100,000	\$	156,714	\$ 56,714	56.7%
Fund Balance Addition/(Reduction)	\$ (86,136)			\$	(6,714)	\$ (6,714)	
OTHER							
Revenues							
Expenditures and Transfers							
Operating Expenses							
Non Mandatory Transfers	\$ (90,000)						
Total Expenditures & Transfers	(90,000)						
Fund Balance Addition/(Reduction)	\$ 90,000						
TOTAL							
Revenues	\$ 2,614,803	\$	2,887,000	\$	3,416,568	\$ 529,568	18.3%
Expenditures and Transfers							
Operating Expenses	\$ 1,970,834	\$	2,424,385	\$	2,195,544	\$ (228,841)	(9.4)%
Mandatory Transfers	75,313		408,000			(408,000)	(100.0)%
Non Mandatory Transfers	567,280		34,789		1,194,467	1,159,678	3,333.5%
Total Expenditures and Transfers	\$ 2,613,427	\$	2,867,174	\$	3,390,011	\$ 522,837	18.2%
Fund Balance Addition/(Reduction)	\$ 1,376	\$	19,826	\$	26,557	\$ 6,731	33.9%

**Southern
Athletics
FY 2025-26 Proposed Budget
Unrestricted and Restricted Current Funds**

	FY 2023-24 Actual	FY 2024-25 Revised	FY 2025-26 Proposed	Change Revised to Proposed	
				Amount	%
Revenues					
General Funds	\$ 4,174,388	\$ 4,238,152	\$ 4,845,248	\$ 607,096	14.3 %
Student Fees for Athletics					
Ticket Sales	24,637	5,000	5,000		
Gifts	358,315	50,000	50,000		
Other	107,500	204,405	182,200	(22,205)	(10.9) %
Total Revenues	<u>\$ 4,664,840</u>	<u>\$ 4,497,557</u>	<u>\$ 5,082,448</u>	<u>\$ 584,891</u>	<u>13.0 %</u>
Expenditures and Transfers					
Salaries and Benefits	\$ 1,789,319	\$ 1,942,602	\$ 2,112,147	\$ 169,545	8.7 %
Travel	346,828	308,790	346,440	37,650	12.2 %
Student Aid	1,629,418	1,516,800	1,799,800	283,000	18.7 %
Other Operating	899,275	729,365	824,061	\$ 94,696	13.0 %
Subtotal Expenditures	<u>\$ 4,664,840</u>	<u>\$ 4,497,557</u>	<u>\$ 5,082,448</u>	<u>\$ 584,891</u>	<u>13.0 %</u>
Debt Service Transfers					
Other Transfers					
Total Expenditures and Transfers	<u>\$ 4,664,840</u>	<u>\$ 4,497,557</u>	<u>\$ 5,082,448</u>	<u>\$ 584,891</u>	<u>13.0 %</u>

Fund Balance Addition / (Reduction)

Includes unrestricted and restricted funds. Other revenue sources include NCAA conference income, tournament income, program sales, concessions, parking, broadcasting, television, radio, internet, endowments, investments, royalties, advertisements, sponsorships, game guarantees, licensing fees, and sports camps.

Operating Funds by Fund Group

FY26 Proposed

Southern

	Unrestricted E&G	Unrestricted Auxiliaries	Restricted Funds	Total Revenues
Revenues				
Tuition and Fees	\$ 11,627,505		\$	11,627,505
State Appropriations	8,433,900			8,433,900
Sales & Services	83,750			83,750
Grants & Contracts	1,600		\$ 5,857,232	5,858,832
Other Sources	335,000	\$ 3,416,568	807,453	4,559,021
Revenues	<u>\$ 20,481,755</u>	<u>\$ 3,416,568</u>	<u>\$ 6,664,685</u>	<u>\$ 30,563,008</u>
Expenditures and Transfers				
Instruction	\$ 6,741,821		\$ 613,500	\$ 7,355,321
Public Service	1,325			1,325
Academic Support	2,671,840		50,000	2,721,840
Student Services	5,888,084		230,200	6,118,284
Institutional Support	3,410,619		27,050	3,437,669
Scholarships & Fellowships	3,378,294		5,733,935	9,112,229
Auxiliaries		2,195,544		2,195,544
Operation & Maintenance	2,282,489		10,000	2,292,489
Subtotal Expenditures	<u>\$ 24,374,472</u>	<u>\$ 2,195,544</u>	<u>\$ 6,664,685</u>	<u>\$ 33,234,701</u>
Non Mandatory Transfers	<u>(4,067,688)</u>	<u>1,194,467</u>		<u>(2,873,221)</u>
Total Expenditures and Transfers	<u>\$ 20,306,784</u>	<u>\$ 3,390,011</u>	<u>\$ 6,664,685</u>	<u>\$ 30,361,480</u>
Net Asset Addition/Reduction	<u>\$ 174,971</u>	<u>\$ 26,557</u>	<u>\$</u>	<u>\$ 201,528</u>
Unrestricted Net Assets				
Beginning Fund Balance	\$ 345,010	\$ 132,349		477,359
Total Ending Fund Balance	519,981	158,906		678,887
Unallocated	519,981	158,906		678,887
Unallocated as % of Expenses + Transfers	2.6%	4.7%		7.2%

Southern
Unrestricted and Restricted Current Operating Funds
FY26 Proposed Operating Budget

	FY24 Actual			FY25 Revised			FY26 Proposed		
	Unrestricted E&G	Restricted E&G	Total	Unrestricted E&G	Restricted E&G	Total	Unrestricted E&G	Restricted E&G	Total
EDUCATIONAL AND GENERAL									
Revenues									
Tuition and Fees	\$ 9,812,052		\$ 9,812,052	\$ 10,576,361		\$ 10,576,361	\$ 10,691,214		\$ 10,691,214
State Appropriations	6,122,500		6,122,500	6,322,600		6,322,600	8,415,700		8,415,700
Sales & Services	249,183		249,183	114,225		114,225	83,750		83,750
Grants & Contracts	56,575	5,713,327	5,769,902	1,600	6,064,223	6,065,823	1,600	\$ 5,857,232	5,858,832
Other Sources	1,104,370	1,138,318	2,242,688	373,000	759,780	1,132,780	335,000	807,453	1,142,453
Total Revenue	\$ 17,344,679	\$ 6,851,645	\$ 24,196,325	\$ 17,387,786	\$ 6,824,003	\$ 24,211,789	\$ 19,527,264	\$ 6,664,685	\$ 26,191,949
Expenditures and Transfers									
Instruction	5,490,874	\$ 956,987	\$ 6,447,861	\$ 5,101,252	\$ 750,000	\$ 5,851,252	\$ 6,741,821	\$ 613,500	\$ 7,355,321
Public Service	26,571	70,906	97,477	57,197	275,780	332,977	1,325		1,325
Academic Support	1,927,244	533,480	2,460,724	2,325,094	438,173	2,763,267	2,671,840	50,000	2,721,840
Student Services	4,627,720	388,883	5,016,603	5,261,261	200,200	5,461,461	5,888,084	230,200	6,118,284
Institutional Support	2,379,739	88,192	2,467,931	2,941,529	25,800	2,967,329	3,410,619	27,050	3,437,669
Scholarships & Fellowships	2,851,063	4,687,036	7,538,099	3,043,294	5,124,050	8,167,344	3,360,094	5,733,935	9,094,029
Operation & Maintenance	1,936,614	62,215	1,998,829	1,766,198	10,000	1,776,198	1,833,302	10,000	1,843,302
Subtotal Expenditures	\$ 19,239,824	\$ 6,787,699	\$ 26,027,523	\$ 20,495,825	\$ 6,824,003	\$ 27,319,828	\$ 23,907,085	\$ 6,664,685	\$ 30,571,770
Non Mandatory Transfers	(1,350,340)		(1,350,340)	(3,453,049)		(3,453,049)	(2,670,675)		(2,670,675)
Total Expenditures & Transfers	\$ 17,889,484	\$ 6,787,699	\$ 24,677,183	\$ 17,042,776	\$ 6,824,003	\$ 23,866,779	\$ 21,236,410	\$ 6,664,685	\$ 27,901,095
Net Asset Addition/(Reduction)	\$ (544,805)	\$ 63,946	\$ (480,859)	\$ 345,010		\$ 345,010	\$ (1,709,146)		\$ (1,709,146)
AUXILIARIES									
Revenues	\$ 2,614,803		\$ 2,614,803	\$ 2,887,000		\$ 2,887,000	\$ 3,416,568		\$ 3,416,568
Expenditures and Transfers									
Expenditures	\$ 1,970,834		\$ 1,970,834	\$ 2,424,385		\$ 2,424,385	\$ 2,195,544		\$ 2,195,544
Mandatory Transfers	75,313		75,313	408,000		408,000			
Non Mandatory Transfers	567,280		567,280	34,789		34,789	(170,000)		(170,000)
Total Expenditures and Transfers	\$ 2,613,427		\$ 2,613,427	\$ 2,867,174		\$ 2,867,174	\$ 2,025,544		\$ 2,025,544
Net Asset Addition/(Reduction)	\$ 1,376		\$ 1,376	\$ 19,826		\$ 19,826	\$ 1,391,024		\$ 1,391,024
TOTALS									
Revenues	\$ 19,959,482	\$ 6,851,646	\$ 26,811,128	\$ 20,274,786	\$ 6,824,003	\$ 27,098,789	\$ 22,943,832	\$ 6,664,685	\$ 29,608,517
Expenditures and Transfers									
Operating Expenses	\$ 21,210,659	\$ 6,787,699	\$ 27,998,358	\$ 22,920,210	\$ 6,824,003	\$ 29,744,213	\$ 26,102,629	\$ 6,664,685	\$ 32,767,314
Mandatory Transfers	75,313		75,313	408,000		408,000			
Non Mandatory Transfers	(783,060)		(783,060)	(3,418,260)		(3,418,260)	(2,840,675)		(2,840,675)
Total Expenditures and Transfers	\$ 20,502,912	\$ 6,787,699	\$ 27,290,611	\$ 19,909,950	\$ 6,824,003	\$ 26,733,953	\$ 23,261,954	\$ 6,664,685	\$ 29,926,639
Net Asset Addition/(Reduction)	\$ (543,430)	\$ 63,947	\$ (479,483)	\$ 364,836		\$ 364,836	\$ (318,122)		\$ (318,122)

Unrestricted Current Operating Funds

Health Science Center
FY26 Proposed

	Recurring	Non-Recurring	Total
EDUCATIONAL AND GENERAL			
Revenues			
Tuition and Fees	\$ 97,493,997		\$ 97,493,997
State Appropriations	234,660,072	\$ 7,802,300	242,462,372
Sales & Services	21,089,214		21,089,214
Grants & Contracts	21,996,922		21,996,922
Other Sources	1,198,921		1,198,921
Total Revenues	<u>\$ 376,439,126</u>	<u>\$ 7,802,300</u>	<u>\$ 384,241,426</u>
Expenditures and Transfers			
Instruction	\$ 147,745,822		\$ 147,745,822
Research	18,255,848		18,255,848
Public Service	433,590		433,590
Academic Support	74,844,986		74,844,986
Student Services	8,889,893		8,889,893
Institutional Support	47,587,780		47,587,780
Scholarships & Fellowships	8,556,546	\$ 2,300	8,558,846
Operation & Maintenance	57,045,619	7,800,000	64,845,619
Subtotal Expenditures	<u>\$ 363,360,084</u>	<u>\$ 7,802,300</u>	<u>\$ 371,162,384</u>
Mandatory Transfers	6,989,327		6,989,327
Non Mandatory Transfers	6,089,716		6,089,716
Total Expenditures & Transfers	<u>\$ 376,439,127</u>	<u>\$ 7,802,300</u>	<u>\$ 384,241,427</u>
Net Asset Addition/(Reduction)			
E&G Net Assets			
Beginning Fund Balance			\$ 16,172,127
Total Ending Fund Balance			16,172,126
Unallocated			7,912,206
Unallocated as % of Expenses + Transfers			2.1%
AUXILIARIES			
Revenues			
Revenues	\$ 4,151,808		\$ 4,151,808
Expenditures and Transfers			
Expenditures	\$ 3,882,286		\$ 3,882,286
Mandatory Transfers	270,500		270,500
Non Mandatory Transfers	(107,027)		(107,027)
Total Expenditures and Transfers	<u>\$ 4,045,759</u>	<u>\$</u>	<u>\$ 4,045,759</u>
Net Asset Addition/(Reduction)	<u>\$ 106,049</u>	<u>\$</u>	<u>\$ 106,049</u>
Unrestricted Net Assets			
Beginning Fund Balance			\$ 105,385
Total Ending Fund Balance			211,434
Unallocated			-31,205
Unallocated as % of Expenses + Transfers			(0.8%)
TOTALS			
Revenues	\$ 380,590,934	\$ 7,802,300	\$ 388,393,234
Expenditures and Transfers			
Expenditures	\$ 367,242,369	\$ 7,802,300	\$ 375,044,669
Mandatory Transfers	7,259,827		7,259,827
Non-Mandatory Transfers	5,982,689		5,982,689
Total Expenditures and Transfers	<u>\$ 380,484,885</u>	<u>\$ 7,802,300</u>	<u>\$ 388,287,185</u>
Net Asset Addition/(Reduction)	<u>\$ 106,049</u>	<u>\$</u>	<u>\$ 106,049</u>
Unrestricted Net Assets			
Beginning Fund Balance			\$ 16,277,512
Total Ending Fund Balance			16,383,561
Unallocated			7,881,002
Unallocated as % of Expenses + Transfers			2.0%

Unrestricted Net Assets

Current Funds Revenues, Expenditures, and Transfers

Health Science Center

	Unrestricted E&G	Unrestricted Auxiliary	Total Unrestricted
FY26 Budget Proposed			
Beginning Fund Balance	\$ 16,172,127	\$ 105,385	\$ 16,277,512
Revenues	\$ 384,241,426	\$ 4,151,808	\$ 388,393,234
Expenditures	\$ 371,162,384	\$ 3,882,286	\$ 375,044,669
Transfers	13,079,043	163,473	13,242,516
Total Expenditures & Transfers	\$ 384,241,427	\$ 4,045,759	\$ 388,287,185
Net Asset Addition/(Reduction)	\$	\$ 106,049	\$ 106,049
Total Ending Fund Balance	\$ 16,172,126	\$ 211,434	\$ 16,383,561
Allocations:			
Working Capital	\$ 8,259,920	\$ 242,639	\$ 8,502,559
Unallocated	7,912,206	(31,205)	7,881,002
<i>Unallocated as % of Expenses + Transfers</i>	2.1%	(0.8%)	2.0%

Unrestricted Net Assets are funds carried forward to be used during the following fiscal year. They include funds allocated to specific purposes (working capital, revolving funds, encumbrances, and reappropriations) and unallocated funds available for short term contingencies.

Working capital – provides sufficient liquidity to fund accounts receivable, inventories, and petty cash. These are required by state regulations and are considered non-expendable during the fiscal year.

Revolving funds – fund balances tied to revenue-generating units (e.g., service centers, motor pools, conference centers, medical clinics) and university wide cost-distribution models (e.g., unemployment compensation, workers compensation liabilities, claims liabilities, etc.).

Encumbrances – funds carried over for commitments for purchases of goods and services that were not received before the close of the fiscal year. They are fully expended during the fiscal year.

Reappropriations – funds carried forward for specific programs and initiatives. The most common example is a project that was planned for the previous fiscal year but delayed until the next fiscal year. They are fully expended during the fiscal year.

Unallocated Reserves – contingency funds available to respond to fluctuations in revenues and expenditures. The unallocated reserve for E&G operations is limited to 2% to 5% of total expenditures and transfers; the auxiliary target range is 3% to 5% of expenditures and transfers.

Current Operating Budget

Unrestricted Current Operating Funds - Recurring

Health Science Center

UNRESTRICTED FUNDS	FY24	FY25	FY26	Change - Revised to Proposed	
Recurring	Actual	Revised	Proposed	Amount	%
EDUCATIONAL AND GENERAL					
Revenues					
Tuition and Fees	\$ 91,697,297	\$ 95,682,476	\$ 97,493,997	\$ 1,811,521	1.9%
State Appropriations	217,688,644	224,527,524	234,660,072	10,132,548	4.5%
Sales & Services	19,677,567	19,738,627	21,089,214	1,350,587	6.8%
Grants & Contracts	\$ 24,038,560	\$ 25,374,557	\$ 21,996,922	\$ (3,377,635)	(13.3)%
Other Sources	\$ 988,385	\$ 1,010,321	\$ 1,198,921	\$ 188,600	18.7%
Revenues	<u>\$ 354,090,453</u>	<u>\$ 366,333,505</u>	<u>\$ 376,439,126</u>	<u>\$ 10,105,621</u>	<u>2.8%</u>
Expenditures and Transfers					
Instruction	\$ 127,794,641	\$ 153,111,654	\$ 147,745,822	\$ (5,365,832)	(3.5)%
Research	27,624,420	14,970,181	18,255,848	3,285,667	21.9%
Public Service	145,160	403,649	433,590	29,941	7.4%
Academic Support	70,856,691	67,705,506	74,844,986	7,139,480	10.5%
Student Services	8,054,702	8,497,884	8,889,893	392,009	4.6%
Institutional Support	40,621,129	44,149,456	47,587,780	3,438,324	7.8%
Scholarships & Fellowships	6,225,241	8,559,046	8,556,546	(2,500)	(0.0)%
Operation & Maintenance	38,958,240	56,426,684	57,045,619	618,935	1.1%
Subtotal Expenditures	<u>\$ 320,280,225</u>	<u>\$ 353,824,060</u>	<u>\$ 363,360,084</u>	<u>\$ 9,536,024</u>	<u>2.7%</u>
Mandatory Transfers	6,054,265	6,788,729	6,989,327	200,598	3.0%
Non Mandatory Transfers	22,786,779	5,720,716	6,089,716	369,000	6.5%
Total Expenditures & Transfers	<u>\$ 349,121,269</u>	<u>\$ 366,333,505</u>	<u>\$ 376,439,126</u>	<u>\$ 10,105,621</u>	<u>2.8%</u>
Net Asset Addition/(Reduction)	<u>\$ 4,969,184</u>				
AUXILIARIES					
Revenues	\$ 3,426,992	\$ 4,151,808	\$ 4,151,808		
Expenditures and Transfers					
Expenditures	\$ 3,477,106	\$ 3,888,335	\$ 3,882,286	\$ (6,049)	(0.2)%
Mandatory Transfers	200,327	370,500	270,500	(100,000)	(27.0)%
Non Mandatory Transfers	(22,321)	(107,027)	(107,027)		
Total Expenditures and Transfers	<u>\$ 3,655,112</u>	<u>\$ 4,151,808</u>	<u>\$ 4,045,759</u>	<u>\$ (106,049)</u>	<u>(2.6)%</u>
Net Asset Addition/(Reduction)	<u>\$ (228,120)</u>		<u>\$ 106,049</u>	<u>\$ 106,049</u>	
TOTALS					
Revenues	\$ 357,517,445	\$ 370,485,313	\$ 380,590,934	\$ 10,105,621	2.7%
Expenditures and Transfers					
Expenditures	\$ 323,757,330	\$ 357,712,395	\$ 367,242,369	\$ 9,529,974	2.7%
Mandatory Transfers	6,254,592	7,159,229	7,259,827	100,598	2.7%
Non-Mandatory Transfers	22,764,458	5,613,689	5,982,689	369,000	2.7%
Total Expenditures and Transfers	<u>\$ 352,776,380</u>	<u>\$ 370,485,313</u>	<u>\$ 380,484,885</u>	<u>\$ 9,999,572</u>	<u>2.7%</u>
Net Asset Addition/(Reduction)	<u>\$ 4,741,065</u>		<u>\$ 106,049</u>	<u>\$ 106,049</u>	

Current Operating Budget

Unrestricted Current Operating Funds - Recurring and NonRcurring Health Science Center

UNRESTRICTED FUNDS	FY24	FY25	FY26	Change - Revised to Proposed	
Recurring and NonRecurring	Actual	Revised	Proposed	Amount	%
EDUCATIONAL AND GENERAL					
Revenues					
Tuition and Fees	\$ 91,697,297	\$ 95,682,476	\$ 97,493,997	\$ 1,811,521	1.9%
State Appropriations	217,688,644	224,418,824	242,462,372	18,043,548	8.0%
Sales & Services	19,677,567	19,738,627	21,089,214	1,350,587	6.8%
Grants & Contracts	24,038,560	25,374,557	21,996,922	(3,377,635)	(13.3)%
Other Sources	988,385	1,010,329	1,198,921	188,592	18.7%
Revenues	<u>\$ 354,090,453</u>	<u>\$ 366,224,813</u>	<u>\$ 384,241,426</u>	<u>\$ 18,016,613</u>	<u>4.9%</u>
Expenditures and Transfers					
Instruction	\$ 127,794,641	\$ 158,545,837	\$ 147,745,822	\$ (10,800,015)	(6.8)%
Research	27,624,420	42,023,617	18,255,848	(23,767,769)	(56.6)%
Public Service	145,160	1,226,999	433,590	(793,409)	(64.7)%
Academic Support	70,856,691	75,877,505	74,844,986	(1,032,519)	(1.4)%
Student Services	8,054,702	8,748,033	8,889,893	141,860	1.6%
Institutional Support	40,621,129	41,514,619	47,587,780	6,073,161	14.6%
Scholarships & Fellowships	6,225,241	9,252,450	8,558,846	(693,604)	(7.5)%
Operation & Maintenance	38,958,240	56,426,684	64,845,618	8,418,934	14.9%
Subtotal Expenditures	<u>\$ 320,280,225</u>	<u>\$ 393,615,744</u>	<u>\$ 371,162,383</u>	<u>\$ (22,453,360)</u>	<u>(5.7)%</u>
Mandatory Transfers	6,054,265	6,788,729	6,989,327	200,598	3.0%
Non Mandatory Transfers	22,786,779	(34,179,660)	6,089,716	40,269,376	(117.8)%
Total Expenditures & Transfers	<u>\$ 349,121,269</u>	<u>\$ 366,224,813</u>	<u>\$ 384,241,426</u>	<u>\$ 18,016,613</u>	<u>4.9%</u>
Net Asset Addition/(Reduction)	<u>\$ 4,969,184</u>				
E&G Net Assets					
Beginning Fund Balance	\$ 11,202,943	\$ 16,172,127	\$ 16,172,127		
Total Ending Fund Balance	16,172,127	16,172,127	16,172,127		
Unallocated	6,912,208	7,912,208	7,912,206		
Unallocated as % of Expenses + Transfers	2.0%	2.2%	2.1%		
AUXILIARIES					
Revenues	\$ 3,426,992	\$ 4,151,808	\$ 4,151,808		
Expenditures and Transfers					
Expenditures	\$ 3,477,106	\$ 3,888,335	\$ 3,882,286	\$ (6,049)	(0.2)%
Mandatory Transfers	200,327	370,500	270,500	(100,000)	(27.0)%
Non Mandatory Transfers	(22,321)	(107,027)	(107,027)		
Total Expenditures and Transfers	<u>\$ 3,655,112</u>	<u>\$ 4,151,808</u>	<u>\$ 4,045,759</u>	<u>\$ (106,049)</u>	<u>(2.6)%</u>
Net Asset Addition/(Reduction)	<u>\$ (228,120)</u>		<u>\$ 106,049</u>	<u>\$ 106,049</u>	
Auxiliary Net Assets					
Beginning Fund Balance	\$ 333,506		\$ 105,385		
Total Ending Fund Balance	105,385		211,434		
Unallocated	(137,253)		(31,205)		
Unallocated as % of Expenses + Transfers	(3.8)%		(0.8)%		
TOTALS					
Revenues	\$ 357,517,445	\$ 370,376,621	\$ 388,393,234	\$ 18,016,613	4.9%
Expenditures and Transfers					
Expenditures	\$ 323,757,330	\$ 397,504,079	\$ 375,044,669	\$ (22,459,410)	(5.7)%
Mandatory Transfers	6,254,592	7,159,229	7,259,827	100,598	1.4%
Non-Mandatory Transfers	22,764,458	(34,286,687)	5,982,689	40,269,376	(117.5)%
Total Expenditures and Transfers	<u>\$ 352,776,380</u>	<u>\$ 370,376,621</u>	<u>\$ 388,287,185</u>	<u>\$ 17,910,564</u>	<u>4.8%</u>
Net Asset Addition/(Reduction)	<u>\$ 4,741,065</u>		<u>\$ 106,049</u>	<u>\$ 106,049</u>	
Unrestricted Net Assets					
Beginning Fund Balance	\$ 11,536,447	\$ 16,277,512	\$ 16,277,512		
Total Ending Fund Balance	16,277,512	16,277,512	16,383,561		
Unallocated	6,774,953	7,774,953	7,881,002		
Unallocated as % of Expenses + Transfers	1.9%	2.1%	2.0%		

Expenses by Natural Classifications
Unrestricted Current Operating Funds - Recurring
Health Science Center

	FY24	FY25	FY26	Change - Revised to Proposed	
	Actual	Revised	Proposed	Amount	%
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Faculty	\$ 91,247,070	\$ 95,036,555	\$ 97,308,168	\$ 2,271,613	2.4%
Staff	88,007,137	91,510,382	90,492,990	(1,017,392)	(1.1)%
Students & Graduate Assistants	4,184,839	2,334,332	6,093,760	3,759,428	161.0%
Salaries and Wages	\$ 183,439,046	\$ 188,881,269	\$ 193,894,917	\$ 5,013,648	2.7%
Fringe Benefits	58,597,483	60,288,409	66,885,546	6,597,137	10.9%
Subtotal	\$ 242,036,529	\$ 249,169,678	\$ 260,780,463	\$ 11,610,785	4.7%
Operating, Equipment, and Student Aid					
Operating	64,678,057	73,448,017	73,215,940	(232,077)	(0.3)%
Travel	1,852,008	1,605,956	1,690,051	84,095	5.2%
Student Aid	9,551,660	12,946,868	12,990,912	44,044	0.3%
Equipment	2,161,970	16,653,541	14,682,718	(1,970,823)	(11.8)%
Subtotal	\$ 78,243,695	\$ 104,654,382	\$ 102,579,621	\$ (2,074,761)	(2.0)%
Total E&G Expenditures	\$ 320,280,225	\$ 353,824,060	\$ 363,360,084	\$ 9,536,024	2.7%
AUXILIARIES					
Salaries and Benefits					
Salaries					
Staff	1,217,980	1,359,773	1,321,290	(38,483)	(2.8)%
Salaries and Wages	\$ 1,217,980	\$ 1,359,773	\$ 1,321,290	\$ (38,483)	(2.8)%
Fringe Benefits	440,193	153,728	459,983	306,255	199.2%
Subtotal	\$ 1,658,173	\$ 1,513,501	\$ 1,781,273	\$ 267,772	17.7%
Operating, Equipment, and Student Aid					
Operating	1,804,933	2,336,674	2,062,853	(273,821)	(11.7)%
Travel		38,110	38,110		
Student Aid		50	50		
Equipment	14,000				
Subtotal	\$ 1,818,933	\$ 2,374,834	\$ 2,101,013	\$ (273,821)	(11.5)%
Total Auxiliary Expenditures	\$ 3,477,106	\$ 3,888,335	\$ 3,882,286	\$ (6,049)	(0.2)%

Expenses by Natural Classifications

Unrestricted Current Operating Funds - Recurring and NonRecurring

Health Science Center

	FY24	FY25	FY26	Change - Revised to Proposed	
	Actual	Revised	Proposed	Amount	%
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Faculty	\$ 91,247,070	\$ 95,049,723	\$ 97,308,168	\$ 2,258,445	2.4%
Staff	88,007,137	91,627,949	90,492,990	(1,134,959)	(1.2)%
Students & Graduate Assistants	4,184,839	2,338,652	6,093,760	3,755,108	160.6%
Salaries and Wages	\$ 183,439,046	\$ 189,016,324	\$ 193,894,917	\$ 4,878,593	2.6%
Fringe Benefits	58,597,483	60,179,709	66,885,546	6,705,837	11.1%
Subtotal	\$ 242,036,529	\$ 249,196,033	\$ 260,780,463	\$ 11,584,430	4.6%
Operating, Equipment, and Student Aid					
Operating	\$ 64,678,057	\$ 113,090,844	\$ 73,215,940	\$ (39,874,904)	(35.2)%
Travel	1,852,008	1,620,758	1,690,051	69,293	4.3%
Student Aid	9,551,660	12,925,868	12,993,212	67,344	0.1%
Equipment	2,161,970	16,782,241	22,482,718	5,700,477	34.0%
Subtotal	\$ 78,243,695	\$ 144,419,711	\$ 110,381,921	\$ (34,037,790)	(23.6)%
Total E&G Expenditures	\$ 320,280,225	\$ 393,615,744	\$ 371,162,384	\$ (22,453,360)	(5.7)%
AUXILIARIES					
Salaries and Benefits					
Salaries					
Staff	\$ 1,217,980	\$ 1,359,773	\$ 1,321,290	\$ (38,483)	(2.8)%
Salaries and Wages	\$ 1,217,980	\$ 1,359,773	\$ 1,321,290	\$ (38,483)	(2.8)%
Fringe Benefits	440,193	153,728	459,983	306,255	199.2%
Subtotal	\$ 1,658,173	\$ 1,513,501	\$ 1,781,273	\$ 267,772	17.7%
Operating, Equipment, and Student Aid					
Operating	\$ 1,804,933	\$ 2,336,674	\$ 2,062,853	\$ (273,821)	(11.7)%
Travel		38,110	38,110		
Student Aid		50	50		
Equipment	14,000				
Subtotal	\$ 1,818,933	\$ 2,374,834	\$ 2,101,013	\$ (273,821)	(11.5)%
Total Auxiliary Expenditures	\$ 3,477,106	\$ 3,888,335	\$ 3,882,286	\$ (6,049)	(0.2)%

Auxiliary Budget Summary

Unrestricted Current Auxiliary Operating Funds
Health Science Center

	FY24		FY25		FY26	Change - Revised to Proposed	
Recurring and NonRecurring	Actual		Revised		Proposed	Amount	%
HOUSING							
Revenues	\$	257					
Expenditures and Transfers							
Operating Expenses	\$	720	\$	1,239,113	\$	1,485,196	246,083 19.9%
Total Expenditures & Transfers	\$	720	\$	1,239,113	\$	1,485,196	246,083 19.9%
Fund Balance Addition/(Reduction)	\$	(463)	\$	(124,727)	\$	(370,810)	246,083 197.3%
FOOD SERVICE							
Revenues	\$	1,652,898	\$	1,132,386	\$	1,114,386	(18,000) (1.6)%
Expenditures and Transfers							
Operating Expenses	\$	2,085,118	\$	1,239,113	\$	1,485,196	246,083 19.9%
Total Expenditures & Transfers	\$	2,085,118	\$	1,239,113	\$	1,485,196	246,083 19.9%
Fund Balance Addition/(Reduction)	\$	(432,220)	\$	(106,727)	\$	(370,810)	246,083 197.3%
PARKING							
Revenues	\$	1,241,814	\$	1,425,569	\$	1,425,569	
Expenditures and Transfers							
Operating Expenses	\$	713,633	\$	1,055,369	\$	758,231	(297,138) (28.2)%
Mandatory Transfers		200,327		370,500		270,500	(100,000) (27.0)%
Non Mandatory Transfers				(107,027)		(107,027)	
Total Expenditures & Transfers	\$	913,960	\$	1,318,842	\$	921,704	(397,138) (30.1)%
Fund Balance Addition/(Reduction)	\$	327,854	\$	106,727	\$	503,865	397,138 372.1%
BOOKSTORES							
Revenues	\$	518,383	\$	1,514,591	\$	1,514,591	
Expenditures and Transfers							
Operating Expenses	\$	662,253	\$	1,514,591	\$	1,559,597	45,006 3.0%
Total Expenditures & Transfers	\$	662,253	\$	1,514,591	\$	1,559,597	45,006 3.0%
Fund Balance Addition/(Reduction)	\$	(143,870)			\$	(45,006)	(45,006)
OTHER							
Revenues	\$	13,639	\$	79,262	\$	97,262	18,000
Expenditures and Transfers							
Operating Expenses	\$	15,381	\$	79,262	\$	79,262	
Non Mandatory Transfers		(22,321)					
Total Expenditures & Transfers	\$	(6,940)	\$	79,262	\$	79,262	
Fund Balance Addition/(Reduction)	\$	20,579			\$	18,000	18,000
TOTAL							
Revenues	\$	3,426,991	\$	4,151,808	\$	4,151,808	
Expenditures and Transfers							
Operating Expenses	\$	3,477,105	\$	3,888,335	\$	3,882,286	(6,049) (0.2)%
Mandatory Transfers		200,327		370,500		270,500	(100,000) (27.0)%
Non Mandatory Transfers		(22,321)		(107,027)		(107,027)	
Total Expenditures and Transfers	\$	3,655,111	\$	4,151,808	\$	4,045,759	(106,049) (2.6)%
Fund Balance Addition/(Reduction)	\$	(228,120)			\$	106,049	106,049

Operating Funds by Fund Group
FY26 Proposed
Health Science Center

	Unrestricted E&G		Unrestricted Auxiliaries		Restricted Funds		Total Revenues
Revenues							
Tuition and Fees	\$	97,493,997				\$	97,493,997
State Appropriations		242,462,372			2,200,830		244,663,202
Sales & Services		21,089,214					21,089,214
Grants & Contracts		21,996,922			299,109,361		321,106,283
Other Sources		1,198,921	\$	4,151,808	23,439,807		28,790,536
Revenues	\$	384,241,426	\$	4,151,808	\$	324,749,998	\$ 713,143,232
Expenditures and Transfers							
Instruction	\$	147,745,822			\$	170,052,645	\$ 317,798,467
Research		18,255,848				63,399,475	81,655,323
Public Service		433,590				24,626,373	25,059,963
Academic Support		74,844,986				54,914,606	129,759,592
Student Services		8,889,893				10,000	8,899,893
Institutional Support		47,587,780				5,184,260	52,772,040
Scholarships & Fellowships		8,558,846				6,562,639	15,121,485
Auxiliaries			\$	3,882,286			3,882,286
Operation & Maintenance		64,845,619					64,845,619
Subtotal Expenditures	\$	371,162,384	\$	3,882,286	\$	324,749,998	\$ 699,794,668
Mandatory Transfers		6,989,327		270,500			7,259,827
Non Mandatory Transfers		6,089,715		(107,027)			5,982,688
Total Expenditures and Transfers	\$	384,241,426	\$	4,045,759	\$	324,749,998	\$ 713,037,183
Net Asset Addition/Reduction			\$	106,049		\$	106,049

Health Science Center
FY26 Proposed Operating Budget
Unrestricted and Restricted Current Operating Funds

	FY24 Actual			FY25 Revised			FY26 Proposed		
	Unrestricted E&G	Restricted E&G	Total	Unrestricted E&G	Restricted E&G	Total	Unrestricted E&G	Restricted E&G	Total
EDUCATIONAL AND GENERAL									
Revenues									
Tuition and Fees	\$ 91,697,297		\$ 91,697,297	\$ 95,682,476		\$ 95,682,476	\$ 97,493,997		\$ 97,493,997
State Appropriations	217,688,644	\$ 3,366,763	221,055,407	224,422,824	\$ 3,290,278	227,713,102	242,462,372	\$ 2,200,830	244,663,202
Sales & Services	19,677,567		19,677,567	19,738,627		19,738,627	21,089,214		21,089,214
Grants & Contracts	24,038,560	301,855,986	325,894,546	25,374,557	294,404,381	319,778,938	21,996,922	299,109,361	321,106,283
Other Sources	988,385	29,086,018	30,074,403	1,010,329	24,396,835	25,407,164	1,198,921	23,439,807	24,638,728
Total Revenue	<u>\$ 354,090,453</u>	<u>\$ 334,308,767</u>	<u>\$ 688,399,220</u>	<u>\$ 366,228,813</u>	<u>\$ 322,091,494</u>	<u>\$ 688,320,307</u>	<u>\$ 384,241,426</u>	<u>\$ 324,749,998</u>	<u>\$ 708,991,424</u>
Expenditures and Transfers									
Instruction	\$ 127,794,641	\$ 177,393,704	\$ 305,188,345	\$ 158,545,837	\$ 165,545,951	\$ 324,091,788	\$ 147,745,822	\$ 170,052,645	\$ 317,798,467
Research	27,624,420	67,558,906	95,183,326	42,023,617	71,097,980	113,121,597	18,255,848	63,399,475	81,655,323
Public Service	145,160	25,494,756	25,639,916	1,226,999	22,593,642	23,820,641	433,590	24,626,373	25,059,963
Academic Support	70,856,691	51,253,615	122,110,306	75,877,505	50,336,496	126,214,001	74,844,986	54,914,606	129,759,592
Student Services	8,054,702	55,136	8,109,838	8,748,033	9,960	8,757,993	8,889,893	10,000	8,899,893
Institutional Support	40,621,129	5,562,767	46,183,896	41,514,619	5,567,969	47,082,588	47,587,780	5,184,260	52,772,040
Scholarships & Fellowships	6,225,241	6,614,096	12,839,337	9,252,450	6,939,495	16,191,945	8,558,846	6,562,639	15,121,485
Operation & Maintenance	38,958,240		38,958,240	56,426,684		56,426,684	64,845,619		64,845,619
Subtotal Expenditures	<u>\$ 320,280,225</u>	<u>\$ 333,932,980</u>	<u>\$ 654,213,204</u>	<u>\$ 393,615,744</u>	<u>\$ 322,091,494</u>	<u>\$ 715,707,238</u>	<u>\$ 371,162,384</u>	<u>\$ 324,749,998</u>	<u>695,912,382</u>
Mandatory Transfers	6,054,265		6,054,265	6,788,729		6,788,729	6,989,327		6,989,327
Non Mandatory Transfers	22,786,779		22,786,779	(34,175,660)		(34,175,660)	6,089,716		6,089,716
Total Expenditures & Transfers	<u>\$ 349,121,269</u>	<u>\$ 333,932,980</u>	<u>\$ 683,054,248</u>	<u>\$ 366,228,813</u>	<u>\$ 322,091,494</u>	<u>\$ 688,320,307</u>	<u>\$ 384,241,426</u>	<u>\$ 324,749,998</u>	<u>708,991,424</u>
Net Asset Addition/(Reduction)	<u>\$ 4,969,184</u>	<u>\$ 375,787</u>	<u>\$ 5,344,972</u>						
AUXILIARIES									
Revenues	\$ 3,426,992		\$ 3,426,992	\$ 4,151,808		\$ 4,151,808	\$ 4,151,808		\$ 4,151,808
Expenditures and Transfers									
Expenditures	\$ 3,477,106		\$ 3,477,106	\$ 3,888,335		\$ 3,888,335	\$ 3,882,286		\$ 3,882,286
Mandatory Transfers	200,327		200,327	370,500		370,500	270,500		270,500
Non Mandatory Transfers	(22,321)		(22,321)	(107,027)		(107,027)	(107,027)		(107,027)
Total Expenditures and Transfers	<u>\$ 3,655,112</u>	<u>\$ 3,655,112</u>	<u>\$ 3,655,112</u>	<u>\$ 4,151,808</u>	<u>\$ 4,151,808</u>	<u>\$ 4,151,808</u>	<u>\$ 4,045,759</u>	<u>\$ 4,045,759</u>	<u>\$ 4,045,759</u>
Net Asset Addition/(Reduction)	<u>\$ (228,120)</u>	<u>\$ (228,120)</u>	<u>\$ (228,120)</u>				<u>\$ 106,049</u>	<u>\$ 106,049</u>	<u>\$ 106,049</u>
TOTALS									
Revenues	\$ 357,517,445	\$ 334,308,767	\$ 691,826,212	\$ 370,380,621	\$ 322,091,494	\$ 692,472,115	\$ 388,393,234	\$ 324,749,998	\$ 713,143,232
Expenditures and Transfers									
Operating Expenses	\$ 323,757,330	\$ 333,932,980	\$ 657,690,310	\$ 397,504,079	\$ 322,091,494	\$ 719,595,573	\$ 375,044,669	\$ 324,749,998	\$ 699,794,667
Mandatory Transfers	6,254,592		6,254,592	7,159,229		7,159,229	7,259,827		7,259,827
Non Mandatory Transfers	22,764,458		22,764,458	(34,282,687)		(34,282,687)	5,982,689		5,982,689
Total Expenditures and Transfers	<u>\$ 352,776,380</u>	<u>\$ 333,932,980</u>	<u>\$ 686,709,360</u>	<u>\$ 370,380,621</u>	<u>\$ 322,091,494</u>	<u>\$ 692,472,115</u>	<u>\$ 388,287,185</u>	<u>\$ 324,749,998</u>	<u>\$ 713,037,183</u>
Net Asset Addition/(Reduction)	<u>\$ 4,741,065</u>	<u>\$ 375,787</u>	<u>\$ 5,116,852</u>				<u>\$ 106,049</u>	<u>\$ 106,049</u>	<u>\$ 106,049</u>

Unrestricted Current Operating Funds

Institute For Public Service

FY26 Proposed

	Recurring	Non-Recurring	Total
EDUCATIONAL AND GENERAL			
Revenues			
State Appropriations	\$ 19,909,387	\$ 509,500	\$ 20,418,887
Grants & Contracts	1,489,461		1,489,461
Other Sources	15,914,865		15,914,865
Total Revenues	<u>\$ 37,313,713</u>	<u>\$ 509,500</u>	<u>\$ 37,823,213</u>
Expenditures and Transfers			
Public Service	\$ 33,567,629	\$ 179,415	\$ 33,747,044
Academic Support	370,387		370,387
Institutional Support	797,693		797,693
Subtotal Expenditures	<u>\$ 34,735,709</u>	<u>\$ 179,415</u>	<u>\$ 34,915,124</u>
Non Mandatory Transfers	2,746,950		2,746,950
Total Expenditures & Transfers	<u>\$ 37,482,659</u>	<u>\$ 179,415</u>	<u>\$ 37,662,074</u>
Net Asset Addition/(Reduction)	<u>\$ (168,946)</u>	<u>\$ 330,085</u>	<u>\$ 161,139</u>
E&G Net Assets			
Beginning Fund Balance			\$ 1,179,255
Total Ending Fund Balance			1,340,394
Unallocated			1,340,394
Unallocated as % of Expenses + Transfers			3.6%
Unrestricted Net Assets			
TOTALS			
Revenues	\$ 37,313,713	\$ 509,500	\$ 37,823,213
Expenditures and Transfers			
Expenditures	\$ 34,735,709	\$ 179,415	\$ 34,915,124
Non-Mandatory Transfers	2,746,950		2,746,950
Total Expenditures and Transfers	<u>\$ 37,482,659</u>	<u>\$ 179,415</u>	<u>\$ 37,662,074</u>
Net Asset Addition/(Reduction)	<u>\$ (168,946)</u>	<u>\$ 330,085</u>	<u>\$ 161,139</u>
Unrestricted Net Assets			
Beginning Fund Balance			\$ 1,179,255
Total Ending Fund Balance			1,340,394
Unallocated			1,340,394
Unallocated as % of Expenses + Transfers			3.6%

Unrestricted Net Assets

Current Funds, Revenues, Expenditures, and Transfers
Institute For Public Service

	Unrestricted E&G	Unrestricted Auxiliary	Total Unrestricted
FY26 Budget Proposed			
Beginning Fund Balance	\$ 1,179,255		\$ 1,179,255
Revenues	\$ 37,823,213		\$ 37,823,213
Expenditures	\$ 34,915,124		\$ 34,915,124
Transfers	2,746,950		2,746,950
Total Expenditures & Transfers	\$ 37,662,074		\$ 37,662,074
Net Asset Addition/(Reduction)	\$ 161,139		\$ 161,139
Total Ending Fund Balance	\$ 1,340,394		\$ 1,340,394
Unallocated	1,340,394		1,340,394
<i>Unallocated as % of Expenses + Transfers</i>	3.6%		3.6%

Unrestricted Net Assets are funds carried forward to be used during the following fiscal year. They include funds allocated to specific purposes (working capital, revolving funds, encumbrances, and reappropriations) and unallocated funds available for short term contingencies.

Working capital – provides sufficient liquidity to fund accounts receivable, inventories, and petty cash. These are required by state regulations and are considered non-expendable during the fiscal year.

Revolving funds – fund balances tied to revenue-generating units (e.g., service centers, motor pools, conference centers, medical clinics) and university wide cost-distribution models (e.g., unemployment compensation, workers compensation liabilities, claims liabilities, etc.).

Encumbrances – funds carried over for commitments for purchases of goods and services that were not received before the close of the fiscal year. They are fully expended during the fiscal year.

Reappropriations – funds carried forward for specific programs and initiatives. The most common example is a project that was planned for the previous fiscal year but delayed until the next fiscal year. They are fully expended during the fiscal year.

Unallocated Reserves – contingency funds available to respond to fluctuations in revenues and expenditures. The unallocated reserve for E&G operations is limited to 2% to 5% of total expenditures and transfers; the auxiliary target range is 3% to 5% of expenditures and transfers.

Current Operating Budget Summary

Unrestricted Current Operating Funds - Recurring
Institute For Public Service

UNRESTRICTED FUNDS	FY24	FY25	FY26	Change - Revised to Proposed	
Recurring	Actual	Revised	Proposed	Amount	%
EDUCATIONAL AND GENERAL					
Revenues					
State Appropriations	\$ 16,747,287	\$ 17,251,087	\$ 19,909,387	\$ 2,658,300	15.4%
Grants & Contracts	858,579	1,273,724	1,489,461	215,737	16.9%
Other Sources	14,311,435	14,887,159	15,914,865	1,027,706	6.9%
Revenues	<u>\$ 31,917,301</u>	<u>\$ 33,411,970</u>	<u>\$ 37,313,713</u>	<u>\$ 3,901,743</u>	<u>11.7%</u>
Expenditures and Transfers					
Public Service	\$ 28,368,683	\$ 30,826,146	\$ 33,567,629	\$ 2,741,483	8.9%
Academic Support	261,221	378,592	370,387	(8,205)	(2.2)%
Institutional Support	690,766	765,981	797,693	31,712	4.1%
Subtotal Expenditures	<u>\$ 29,320,670</u>	<u>\$ 31,970,719</u>	<u>\$ 34,735,709</u>	<u>\$ 2,764,990</u>	<u>8.6%</u>
Non Mandatory Transfers	<u>3,306,217</u>	<u>1,691,646</u>	<u>2,746,950</u>	<u>1,055,304</u>	<u>62.4%</u>
Total Expenditures & Transfers	<u>\$ 32,626,887</u>	<u>\$ 33,662,365</u>	<u>\$ 37,482,659</u>	<u>\$ 3,820,294</u>	<u>11.3%</u>
Net Asset Addition/(Reduction)	<u>\$ (709,586)</u>	<u>\$ (250,395)</u>	<u>\$ (168,946)</u>	<u>\$ 81,449</u>	<u>(32.5)%</u>
TOTALS					
Revenues	\$ 31,917,301	\$ 33,411,970	\$ 37,313,713	\$ 3,901,743	11.7%
Expenditures and Transfers					
Expenditures	\$ 29,320,670	\$ 31,970,719	\$ 34,735,709	\$ 2,764,990	8.6%
Non-Mandatory Transfers	3,306,217	1,691,646	2,746,950	1,055,304	62.4%
Total Expenditures and Transfers	<u>\$ 32,626,887</u>	<u>\$ 33,662,365</u>	<u>\$ 37,482,659</u>	<u>\$ 3,820,294</u>	<u>11.3%</u>
Net Asset Addition/(Reduction)	<u>\$ (709,586)</u>	<u>\$ (250,395)</u>	<u>\$ (168,946)</u>	<u>\$ 81,449</u>	<u>(32.5)%</u>

Current Operating Budget Summary

Unrestricted Current Operating Funds - Recurring and NonRecurring Institute For Public Service

UNRESTRICTED FUNDS	FY24	FY25	FY26	Change - Revised to Proposed	
Recurring and NonRecurring	Actual	Revised	Proposed	Amount	%
EDUCATIONAL AND GENERAL					
Revenues					
State Appropriations	\$ 16,747,287	\$ 17,257,087	\$ 20,418,887	\$ 3,161,800	18.3%
Grants & Contracts	858,579	1,273,724	1,489,461	215,737	16.9%
Other Sources	14,311,435	14,887,159	15,914,865	1,027,706	6.9%
Revenues	\$ 31,917,301	\$ 33,417,970	\$ 37,823,213	\$ 4,405,243	13.2%
Expenditures and Transfers					
Public Service	\$ 28,368,683	\$ 30,931,969	\$ 33,747,044	\$ 2,815,075	9.1%
Academic Support	261,221	378,592	370,387	(8,205)	(2.2)%
Institutional Support	690,766	765,981	797,693	31,712	4.1%
Subtotal Expenditures	\$ 29,320,670	\$ 32,076,542	\$ 34,915,124	\$ 2,838,582	8.8%
Non Mandatory Transfers	3,306,217	1,591,823	2,746,950	1,155,127	72.6%
Total Expenditures & Transfers	\$ 32,626,887	\$ 33,668,365	\$ 37,662,074	\$ 3,993,709	11.9%
Net Asset Addition/(Reduction)	\$ (709,586)	\$ (250,395)	\$ 161,139	\$ 411,534	(164.4)%
E&G Net Assets					
Beginning Fund Balance	\$ 2,139,236	\$ 1,429,650	\$ 1,179,255		
Total Ending Fund Balance	1,429,650	1,179,255	1,340,394		
Unallocated	1,367,826	1,179,255	1,340,394		
Unallocated as % of Expenses + Transfers	4.2%	3.5%	3.6%		
TOTALS					
Revenues	\$ 31,917,301	\$ 33,417,970	\$ 37,823,213	\$ 4,405,243	13.2%
Expenditures and Transfers					
Expenditures	\$ 29,320,670	\$ 32,076,542	\$ 34,915,124	\$ 2,838,582	8.8%
Non-Mandatory Transfers	3,306,217	1,591,823	2,746,950	1,155,127	72.6%
Total Expenditures and Transfers	\$ 32,626,887	\$ 33,668,365	\$ 37,662,074	\$ 3,993,709	11.9%
Net Asset Addition/(Reduction)	\$ (709,586)	\$ (250,395)	\$ 161,139	\$ 411,534	(164.4)%
Unrestricted Net Assets					
Beginning Fund Balance	\$ 2,139,236	\$ 1,429,650	\$ 1,179,255		
Total Ending Fund Balance	1,429,650	1,179,255	1,340,394		
Unallocated	1,367,828	1,179,255	1,340,394		
Unallocated as % of Expenses + Transfers	4.2%	3.5%	3.6%		

Expenses by Natural Classifications
Unrestricted Current Operating Funds - Recurring
Institute For Public Service

	FY24	FY25	FY26	Change - Revised to Proposed	
	Actual	Revised	Proposed	Amount	%
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Faculty	\$ 1,609	\$ 20,000	\$ 20,000		
Staff	15,063,785	16,621,587	17,951,379	\$ 1,329,792	8.0%
Students & Graduate Assistants	33,958	31,000	60,692	29,692	95.8%
Salaries and Wages	\$ 15,099,352	\$ 16,672,587	\$ 18,032,071	\$ 1,359,484	8.2%
Fringe Benefits	5,614,583	5,841,549	5,898,708	57,159	1.0%
Subtotal	\$ 20,713,936	\$ 22,514,136	\$ 23,930,778	\$ 1,416,642	6.3%
Operating, Equipment, and Student Aid					
Operating	\$ 7,135,894	\$ 7,842,831	\$ 9,010,081	\$ 1,167,250	14.9%
Travel	1,344,197	1,299,287	1,528,350	229,063	17.6%
Student Aid	15,574	19,965	18,500	(1,465)	(7.3)%
Equipment	111,069	294,500	248,000	(46,500)	(15.8)%
Subtotal	\$ 8,606,734	\$ 9,456,583	\$ 10,804,931	\$ 1,348,348	14.3%
Total E&G Expenditures	\$ 29,320,670	\$ 31,970,719	\$ 34,735,709	\$ 2,764,990	8.6%

Expenses by Natural Classifications
Unrestricted Current Operating Funds - Recurring and NonRecurring
Institute For Public Service

	FY24	FY25	FY26	Change - Revised to Proposed	
	Actual	Revised	Proposed	Amount	%
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Faculty	\$ 1,609	\$ 22,058	\$ 20,000	\$ (2,058)	(9.3)%
Staff	15,063,785	16,638,507	17,951,379	1,312,872	7.9%
Students & Graduate Assistants	33,958	52,960	60,692	7,732	14.6%
Salaries and Wages	\$ 15,099,352	\$ 16,713,525	\$ 18,032,071	\$ 1,318,546	7.9%
Fringe Benefits	5,614,583	5,848,334	5,898,708	50,374	0.9%
Subtotal	\$ 20,713,936	\$ 22,561,859	\$ 23,930,778	\$ 1,368,919	6.1%
Operating, Equipment, and Student Aid					
Operating	\$ 7,135,894	\$ 7,891,181	\$ 9,147,921	\$ 1,256,740	15.9%
Travel	1,344,197	1,309,037	1,569,925	260,888	19.9%
Student Aid	15,574	19,965	18,500	(1,465)	(7.3)%
Equipment	111,069	294,500	248,000	(46,500)	(15.8)%
Subtotal	\$ 8,606,734	\$ 9,514,683	\$ 10,984,346	\$ 1,469,663	15.4%
Total E&G Expenditures	\$ 29,320,670	\$ 32,076,542	\$ 34,915,124	\$ 2,838,582	8.8%

Unrestricted Current Funds by Unit

Unrestricted Current Funds Revenues, Expenditures, and Transfers

FY26 Proposed Recurring and NonRecurring

	Institute For Public Service - central programs	Municipal Technical Advisory Service	County Technical Assistance Service	Tennessee Language Center	Total Institute for Public Service
EDUCATIONAL AND GENERAL					
Revenues					
Tuition and Fees					
State Appropriations	\$ 9,825,085	\$ 5,019,751	\$ 4,445,551	\$ 1,128,500	\$ 20,418,887
Sales & Services					
Grants & Contracts	1,416,498	31,319	8,457	33,187	1,489,461
Other Sources	2,504,892	5,539,185	4,253,150	3,617,638	15,914,865
Revenues	<u>\$ 13,746,475</u>	<u>\$ 10,590,255</u>	<u>\$ 8,707,158</u>	<u>\$ 4,779,325</u>	<u>\$ 37,823,213</u>
Expenditures and Transfers					
Instruction					
Research					
Public Service	\$ 11,682,315	\$ 9,391,766	\$ 8,313,981	\$ 4,358,982	\$ 33,747,044
Academic Support		370,387			370,387
Student Services					
Institutional Support	797,693				797,693
Operation & Maintenance					
Scholarships & Fellowships					
Subtotal Expenditures	<u>\$ 12,480,008</u>	<u>\$ 9,762,153</u>	<u>\$ 8,313,981</u>	<u>\$ 4,358,982</u>	<u>\$ 34,915,124</u>
Mandatory Transfers					
Non Mandatory Transfers	1,169,009	810,689	368,545	398,707	2,746,950
Total Expenditures & Transfers	<u>\$ 13,649,017</u>	<u>\$ 10,572,842</u>	<u>\$ 8,682,526</u>	<u>\$ 4,757,689</u>	<u>\$ 37,662,074</u>
Net Asset Addition/(Reduction)	<u>\$ 97,458</u>	<u>\$ 17,413</u>	<u>\$ 24,632</u>	<u>\$ 21,636</u>	<u>\$ 161,139</u>
E&G Net Assets					
Beginning Fund Balance	\$ 376,815	\$ 361,700	\$ 284,334	\$ 156,406	\$ 1,179,255
Total Ending Fund Balance	474,273	379,113	308,966	178,042	1,340,394
Unallocated	474,273	379,113	308,966	178,042	1,340,394
Unallocated as % of Expenses + Transfers	3.5%	3.6%	3.6%	3.7%	3.7%

Operating Funds by Fund Group
Institute For Public Service
FY26 Proposed

	Unrestricted E&G	Unrestricted Auxiliaries	Restricted Funds	Total Revenues
Revenues				
State Appropriations	\$ 20,418,887		\$ 20,418,887	
Grants & Contracts	1,489,461	\$ 10,377,029	11,866,490	
Other Sources	15,914,865	1,108,192	17,023,057	
Revenues	<u>\$ 37,823,213</u>	<u>\$ 11,485,221</u>	<u>\$ 49,308,434</u>	
Expenditures and Transfers				
Public Service	\$ 33,747,044	\$ 11,448,721	\$ 45,195,765	
Academic Support	370,387	21,000	391,387	
Institutional Support	797,693	7,000	804,693	
Scholarships & Fellowships		8,500	8,500	
Subtotal Expenditures	<u>\$ 34,915,124</u>	<u>\$ 11,485,221</u>	<u>\$ 46,400,345</u>	
Non Mandatory Transfers	2,746,950		2,746,950	
Total Expenditures and Transfers	<u>\$ 37,662,074</u>	<u>\$ 11,485,221</u>	<u>\$ 49,147,295</u>	
Net Asset Addition/Reduction	<u>\$ 161,139</u>		<u>\$ 161,139</u>	

Institute For Public Service
Unrestricted and Restricted Current Operating Funds
FY26 Proposed Budget

	FY24 Actual			FY25 Revised			FY26 Proposed		
	Unrestricted E&G	Restricted E&G	Total	Unrestricted E&G	Restricted E&G	Total	Unrestricted E&G	Restricted E&G	Total
EDUCATIONAL AND GENERAL									
Revenues									
State Appropriations	\$ 16,747,287		\$ 16,747,287	\$ 17,257,087		\$ 17,257,087	\$ 20,418,887		\$ 20,418,887
Grants & Contracts	858,579	7,725,634	8,584,213	1,273,724	10,294,954	11,568,678	1,489,461	10,377,029	11,866,490
Other Sources	14,311,435	1,006,427	15,317,862	14,887,159	724,561	15,611,720	15,914,865	1,108,192	17,023,057
Total Revenue	<u>\$ 31,917,301</u>	<u>\$ 8,732,061</u>	<u>\$ 40,649,362</u>	<u>\$ 33,417,970</u>	<u>\$ 11,019,515</u>	<u>\$ 44,437,485</u>	<u>\$ 37,823,213</u>	<u>\$ 11,485,221</u>	<u>\$ 49,308,434</u>
Expenditures and Transfers									
Public Service	\$ 28,368,683	\$ 8,307,727	\$ 36,676,410	\$ 30,931,969	\$ 10,986,115	\$ 41,918,084	\$ 33,747,044	\$ 11,448,721	\$ 45,195,765
Academic Support	261,221	26,659	287,880	378,592	19,400	397,992	370,387	21,000	391,387
Institutional Support	690,766	2,994	693,760	765,981	6,000	771,981	797,693	7,000	804,693
Scholarships & Fellowships		17,129	17,129		8,000	8,000		8,500	8,500
Subtotal Expenditures	<u>\$ 29,320,670</u>	<u>\$ 8,354,509</u>	<u>\$ 37,675,179</u>	<u>\$ 32,076,542</u>	<u>\$ 11,019,515</u>	<u>\$ 43,096,057</u>	<u>\$ 34,915,124</u>	<u>\$ 11,485,221</u>	<u>\$ 46,400,345</u>
Non Mandatory Transfers	3,306,217		3,306,217	1,591,823		1,591,823	2,746,950		2,746,950
Total Expenditures & Transfers	<u>\$ 32,626,887</u>	<u>\$ 8,354,509</u>	<u>\$ 40,981,396</u>	<u>\$ 33,668,365</u>	<u>\$ 11,019,515</u>	<u>\$ 44,687,880</u>	<u>\$ 37,662,074</u>	<u>\$ 11,485,221</u>	<u>\$ 49,147,295</u>
Net Asset Addition/(Reduction)	<u>\$ (709,586)</u>	<u>\$ 377,552</u>	<u>\$ (332,034)</u>	<u>\$ (250,395)</u>	<u>\$ (250,395)</u>	<u>\$ (250,395)</u>	<u>\$ 161,139</u>	<u>\$</u>	<u>\$ 161,139</u>

Unrestricted Current Operating Funds

System Administration

FY26 Proposed

	Recurring	Non-Recurring	Total
EDUCATIONAL AND GENERAL			
Revenues			
State Appropriations	6,882,517		6,882,517
Other Sources	36,675,000	36,000,000	72,675,000
Total Revenues	\$ 43,557,517	\$ 36,000,000	\$ 79,557,517
Expenditures and Transfers			
Institutional Support	\$ 77,675,551	\$ 2,900,000	\$ 80,575,551
Operation & Maintenance	1,627,613		1,627,613
Subtotal Expenditures	\$ 79,303,164	\$ 2,900,000	\$ 82,203,164
Mandatory Transfers	118,000		118,000
Non Mandatory Transfers	(37,542,789)	34,572,226	(2,970,563)
Total Expenditures & Transfers	\$ 41,878,375	\$ 37,472,226	\$ 79,350,601
Net Asset Addition/(Reduction)	\$ 1,679,142	\$ (1,472,226)	\$ 206,916
E&G Net Assets			
Beginning Fund Balance			\$ 11,047,891
Total Ending Fund Balance			11,254,807
Unallocated			3,004,807
Unallocated as % of Expenses + Transfers			3.7%
Unrestricted Net Assets			
TOTALS			
Revenues	\$ 43,557,517	\$ 36,000,000	\$ 79,557,517
Expenditures and Transfers			
Expenditures	79,303,164	\$ 2,900,000	\$ 82,203,164
Mandatory Transfers	118,000		118,000
Non-Mandatory Transfers	(37,542,789)	34,572,226	(2,970,563)
Total Expenditures and Transfers	\$ 41,878,375	\$ 37,472,226	\$ 79,350,601
Net Asset Addition/(Reduction)	\$ 1,679,142	\$ (1,472,226)	\$ 206,916
Unrestricted Net Assets			
Beginning Fund Balance			\$ 11,047,891
Total Ending Fund Balance			11,254,807
Unallocated			3,004,807
Unallocated as % of Expenses + Transfers			3.7%

Unrestricted Net Assets

Current Funds Revenues, Expenditures, and Transfers

System Administration

	Unrestricted E&G	Unrestricted Auxiliary	Total Unrestricted
FY26 Budget Proposed			
Beginning Fund Balance	\$ 11,047,891	\$	11,047,891
Revenues	\$ 79,557,517	\$	79,557,517
Expenditures	\$ 82,203,164	\$	82,203,164
Transfers	(2,852,563)		(2,852,563)
Total Expenditures & Transfers	\$ 79,350,601	\$	79,350,601
Net Asset Addition/(Reduction)	\$ 206,916	\$	206,916
Total Ending Fund Balance	\$ 11,254,807	\$	11,254,807
Allocations:			
Working Capital	\$ 2,250,000	\$	2,250,000
Revolving Funds	6,000,000		6,000,000
Unallocated	3,004,807		3,004,807
<i>Unallocated as % of Expenses + Transfers</i>	3.7%		3.7%

Unrestricted Net Assets are funds carried forward to be used during the following fiscal year. They include funds allocated to specific purposes (working capital, revolving funds, encumbrances, and reappropriations) and unallocated funds available for short term contingencies.

Working capital – provides sufficient liquidity to fund accounts receivable, inventories, and petty cash. These are required by state regulations and are considered non-expendable during the fiscal year.

Revolving funds – fund balances tied to revenue-generating units (e.g., service centers, motor pools, conference centers, medical clinics) and university wide cost-distribution models (e.g., unemployment compensation, workers compensation liabilities, claims liabilities, etc.).

Encumbrances – funds carried over for commitments for purchases of goods and services that were not received before the close of the fiscal year. They are fully expended during the fiscal year.

Reappropriations – funds carried forward for specific programs and initiatives. The most common example is a project that was planned for the previous fiscal year but delayed until the next fiscal year. They are fully expended during the fiscal year.

Unallocated Reserves – contingency funds available to respond to fluctuations in revenues and expenditures. The unallocated reserve for E&G operations is limited to 2% to 5% of total expenditures and transfers; the auxiliary target range is 3% to 5% of expenditures and transfers.

Current Operating Budget Summary

Unrestricted Current Operating Funds - Recurring System Administration

UNRESTRICTED FUNDS	FY24	FY25	FY26	Change - Revised to Proposed	
Recurring	Actual	Revised	Proposed	Amount	%
EDUCATIONAL AND GENERAL					
Revenues					
State Appropriations	\$ 6,433,517	\$ 6,564,417	\$ 6,882,517	\$ 318,100	4.8%
Grants & Contracts	181,869				
Other Sources	72,364,974	33,538,695	36,675,000	3,136,305	9.4%
Revenues	<u>\$ 78,980,360</u>	<u>\$ 40,103,112</u>	<u>\$ 43,557,517</u>	<u>\$ 3,454,405</u>	<u>8.6%</u>
Expenditures and Transfers					
Institutional Support	\$ 79,777,520	\$ 74,434,164	\$ 77,675,551	\$ 3,241,387	4.4%
Operation & Maintenance	1,545,570	1,652,613	1,627,613	(25,000)	(1.5)%
Subtotal Expenditures	<u>\$ 81,323,090</u>	<u>\$ 76,086,777</u>	<u>\$ 79,303,164</u>	<u>\$ 3,216,387</u>	<u>4.2%</u>
Mandatory Transfers	118,542	118,000	118,000		
Non Mandatory Transfers	2,543,483	(36,422,860)	(37,542,789)	(1,119,929)	3.1%
Total Expenditures & Transfers	<u>\$ 83,985,115</u>	<u>\$ 39,781,917</u>	<u>\$ 41,878,375</u>	<u>\$ 2,096,458</u>	<u>5.3%</u>
Net Asset Addition/(Reduction)	<u>\$ (5,004,755)</u>	<u>\$ 321,195</u>	<u>\$ 1,679,142</u>	<u>\$ 1,357,947</u>	<u>422.8%</u>
TOTALS					
Revenues	\$ 78,980,360	\$ 40,103,112	\$ 43,557,517	\$ 3,454,405	8.6%
Expenditures and Transfers					
Expenditures	\$ 81,323,090	\$ 76,086,777	\$ 79,303,164	\$ 3,216,387	4.2%
Mandatory Transfers	118,542	118,000	118,000		
Non-Mandatory Transfers	2,543,483	(36,422,860)	(37,542,789)	(1,119,929)	3.1%
Total Expenditures and Transfers	<u>\$ 83,985,115</u>	<u>\$ 39,781,917</u>	<u>\$ 41,878,375</u>	<u>\$ 2,096,458</u>	<u>5.3%</u>
Net Asset Addition/(Reduction)	<u>\$ (5,004,755)</u>	<u>\$ 321,195</u>	<u>\$ 1,679,142</u>		
Unrestricted Net Assets					
Beginning Fund Balance	\$ 19,006,250				
Total Ending Fund Balance	14,001,495				
Unallocated	3,406,647				
Unallocated as % of Expenses + Transfers	4.2%				

Current Operating Budget Summary

Unrestricted Current Operating Funds - Recurring and NonRecurring System Administration

UNRESTRICTED FUNDS	FY24	FY25	FY26	Change - Revised to Proposed	
Recurring and NonRecurring	Actual	Revised	Proposed	Amount	%
EDUCATIONAL AND GENERAL					
Revenues					
State Appropriations	\$ 6,433,517	\$ 6,562,017	\$ 6,882,517	\$ 320,500	4.9%
Grants & Contracts	181,869	100,000	-	(100,000)	(100.0)%
Other Sources	72,364,974	69,538,695	72,675,000	3,136,305	4.5%
Revenues	\$ 78,980,360	\$ 76,200,712	\$ 79,557,517	\$ 3,356,805	4.4%
Expenditures and Transfers					
Institutional Support	\$ 79,777,520	\$ 76,141,823	\$ 80,575,551	\$ 4,433,728	5.8%
Operation & Maintenance	1,545,570	1,652,613	1,627,613	(25,000)	(1.5)%
Subtotal Expenditures	\$ 81,323,090	\$ 77,794,436	\$ 82,203,164	\$ 4,408,728	5.7%
Mandatory Transfers	118,542	118,000	118,000	0	0.0%
Non Mandatory Transfers	2,543,483	1,241,881	(2,970,563)	(4,212,444)	(339.2)%
Total Expenditures & Transfers	\$ 83,985,115	\$ 79,154,317	\$ 79,350,601	\$ 196,284	0.2%
Net Asset Addition/(Reduction)	\$ (5,004,755)	\$ (2,953,605)	\$ 206,916	\$ 3,160,521	(107.0)%
E&G Net Assets					
Beginning Fund Balance	\$ 19,006,250	14,001,495	\$ 11,047,891		
Total Ending Fund Balance	14,001,495	11,047,891	11,254,807		
Unallocated	3,406,647	2,797,891	3,004,807		
Unallocated as % of Expenses + Transfers	4.2%	3.6%	3.7%		
TOTALS					
Revenues	\$ 78,980,360	\$ 76,200,712	\$ 79,557,517	\$ 3,356,805	4.4%
Expenditures and Transfers					
Expenditures	\$ 81,323,090	\$ 77,794,436	\$ 82,203,164	\$ 4,408,728	5.7%
Mandatory Transfers	118,542	118,000	118,000		
Non-Mandatory Transfers	2,543,483	1,241,881	(2,970,563)	(4,212,444)	(339.2)%
Total Expenditures and Transfers	\$ 83,985,115	\$ 79,154,317	\$ 79,350,601	\$ 196,284	0.3%
Net Asset Addition/(Reduction)	\$ (5,004,755)	\$ (2,953,605)	\$ 206,916	\$ 3,160,521	(106.7)%
Unrestricted Net Assets					
Beginning Fund Balance	\$ 19,006,250	\$ 14,001,495	\$ 11,047,891		
Total Ending Fund Balance	14,001,495	11,047,891	11,254,807		
Unallocated	3,406,647	2,797,891	3,004,807		
Unallocated as % of Expenses + Transfers	4.2%	3.6%	3.7%		

Expenses by Natural Classifications
Unrestricted Current Operating Funds - Recurring
System Administration

	FY24	FY25	FY26	Change - Revised to Proposed	
	Actual	Revised	Proposed	Amount	%
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Faculty	\$ 175,891	\$ 186,147	\$ 186,147	\$ 0	0.0%
Staff	35,506,241	39,093,751	40,382,627	1,288,876	3.3%
Students & Graduate Assistants	400,030	260,582	438,000	177,418	68.1%
Salaries and Wages	\$ 36,082,162	\$ 39,540,481	\$ 41,006,774	\$ 1,466,293	3.7%
Fringe Benefits	12,039,246	12,767,337	13,952,428	1,185,091	9.3%
Subtotal	\$ 48,121,408	\$ 52,307,818	\$ 54,959,202	\$ 2,651,384	5.1%
Operating, Equipment, and Student Aid					
Operating	\$ 31,925,678	\$ 22,792,494	\$ 23,298,247	\$ 505,753	2.4%
Travel	1,111,079	944,065	1,020,715	76,650	8.1%
Student Aid	99,670	40,000	25,000	(15,000)	(37.5)%
Equipment	41,690				
Subtotal	\$ 33,178,117	\$ 23,776,559	\$ 24,343,962	\$ 567,403	2.4%
Total E&G Expenditures	\$ 81,299,525	\$ 76,084,377	\$ 79,303,164	\$ 3,218,787	4.2%

Expenses by Natural Classifications

Unrestricted Current Operating Funds - Recurring and NonRecurring

System Administration

	FY24	FY25	FY26	Change - Revised to Proposed	
	Actual	Revised	Proposed	Amount	%
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Faculty	\$ 175,891	\$ 189,178	\$ 186,147	\$ (3,031)	(1.6)%
Staff	35,506,241	38,758,185	40,382,627	1,624,442	4.2%
Students & Graduate Assistants	400,030	375,298	438,000	62,702	16.7%
Salaries and Wages	\$ 36,082,162	\$ 39,322,661	\$ 41,006,774	\$ 1,684,113	4.3%
Fringe Benefits	12,039,246	12,969,457	13,952,428	982,971	7.6%
Subtotal	\$ 48,121,408	\$ 52,292,118	\$ 54,959,202	\$ 2,667,084	5.1%
Operating, Equipment, and Student Aid					
Operating	31,925,678	24,490,253	26,198,247	1,707,994	7.1%
Travel	1,111,079	972,065	1,020,715	48,650	5.0%
Student Aid	99,670	40,000	25,000	(15,000)	(37.5)%
Equipment	41,690				
Subtotal	\$ 33,178,117	\$ 25,502,318	\$ 27,243,962	\$ 1,741,644	7.0%
Total E&G Expenditures	\$ 81,299,525	\$ 77,794,436	\$ 82,203,164	\$ 4,408,728	5.7%

Operating Funds by Fund Group
System Administration
FY26 Proposed

	Unrestricted E&G	Unrestricted Auxiliaries	Restricted Funds	Total Revenues
Revenues				
State Appropriations	\$ 6,882,517		\$ 6,882,517	
Grants & Contracts		\$ 1,100,000	1,100,000	
Other Sources	72,675,000		600,000	73,275,000
Revenues	\$ 79,557,517	\$ 1,700,000	\$ 1,700,000	\$ 81,257,517
Expenditures and Transfers				
Instruction		\$ 500,000	\$ 500,000	
Research		40,000	40,000	
Public Service		600,000	600,000	
Institutional Support	\$ 80,575,551		520,000	81,095,551
Scholarships & Fellowships			40,000	40,000
Operation & Maintenance	1,627,613			1,627,613
Subtotal Expenditures	\$ 82,203,164	\$ 1,700,000	\$ 1,700,000	\$ 83,903,164
Mandatory Transfers	118,000			118,000
Non Mandatory Transfers	(2,970,563)			(2,970,563)
Total Expenditures and Transfers	\$ 79,350,601	\$ 1,700,000	\$ 1,700,000	\$ 81,050,601
Net Asset Addition/Reduction	\$ 206,916		\$ 206,916	

System Administration
Unrestricted and Restricted Current Operating Funds
FY26 Proposed Budget

	FY24 Actual			FY25 Revised			FY26 Proposed		
	Unrestricted E&G	Restricted E&G	Total	Unrestricted E&G	Restricted E&G	Total	Unrestricted E&G	Restricted E&G	Total
EDUCATIONAL AND GENERAL									
Revenues									
State Appropriations	\$ 6,433,517	\$ 1,265,394	\$ 7,698,911	\$ 6,562,017		\$ 6,562,017	\$ 6,882,517		\$ 6,882,517
Grants & Contracts	181,869	6,015,601	6,197,470	100,000	8,100,000	8,200,000	-	1,100,000	1,100,000
Other Sources	71,961,967	7,855,071	79,817,038	69,538,695	600,000	70,138,695	72,675,000	600,000	73,275,000
Total Revenue	<u>\$ 78,577,354</u>	<u>\$ 15,136,066</u>	<u>\$ 93,713,419</u>	<u>\$ 76,200,712</u>	<u>\$ 8,700,000</u>	<u>\$ 84,900,712</u>	<u>\$ 79,557,517</u>	<u>\$ 1,700,000</u>	<u>\$ 81,257,517</u>
Expenditures and Transfers									
Instruction		\$ 5,758,074	\$ 5,758,074		\$ 7,500,000	\$ 7,500,000		\$ 500,000	\$ 500,000
Research		24,218	24,218		40,000	40,000		40,000	40,000
Public Service		447,440	447,440		600,000	600,000		600,000	600,000
Institutional Support	\$ 79,753,955	760,845	80,514,799	\$ 76,141,823	520,000	76,661,823	\$ 80,575,551	520,000	81,095,551
Scholarships & Fellowships					40,000	40,000		40,000	40,000
Operation & Maintenance	1,545,570		1,545,570	1,652,613		1,652,613	1,627,613		1,627,613
Subtotal Expenditures	<u>\$ 81,299,525</u>	<u>\$ 6,990,577</u>	<u>\$ 88,290,102</u>	<u>\$ 77,794,436</u>	<u>\$ 8,700,000</u>	<u>\$ 86,494,436</u>	<u>\$ 82,203,164</u>	<u>\$ 1,700,000</u>	<u>\$ 83,903,164</u>
Mandatory Transfers				118,000		118,000	118,000		118,000
Non Mandatory Transfers				1,241,881		1,241,881	(2,970,563)		(2,970,563)
Total Expenditures & Transfers	<u>\$ 81,299,525</u>	<u>\$ 6,990,577</u>	<u>\$ 88,290,102</u>	<u>\$ 79,154,317</u>	<u>\$ 8,700,000</u>	<u>\$ 87,854,317</u>	<u>\$ 79,350,601</u>	<u>\$ 1,700,000</u>	<u>\$ 81,050,601</u>
Net Asset Addition/(Reduction)	<u>\$ (2,722,171)</u>	<u>\$ 8,145,488</u>	<u>\$ 5,423,317</u>	<u>\$ (2,953,605)</u>	<u>\$</u>	<u>(2,953,605)</u>	<u>\$ 206,916</u>	<u>\$</u>	<u>206,916</u>

The University of Tennessee

Proposed 2025-26 Tuition and Fees

The proposed budget includes revenues and expenses related to tuition and fee adjustments recommended by UT campus leaders for the 2025-26 academic year. These recommendations were developed in accordance with Tennessee Higher Education Commission (THEC) guidelines and the university's Policy on Approval of Student Fees (BT0016). They are an integral component of the proposed operating budget. Major recommendations include:

- Modest increases to institute tuition and mandatory fees:
 - Chattanooga: 3.0%
 - Knoxville: 0.5%
 - Martin: 2.5%
 - Health Science Center: 1.0% to 4.0% (multiple programs)
 - Southern: 3.1%
- Adjustments to auxiliary rates to cover cost increases in housing, food services, and parking operations.
- Adjustments to other fees such as programs and services fees, course fees, program fees, differential tuition to fund costs related to student services, instructional materials, and campus infrastructure.

The following materials include revenue projections, descriptions of how additional revenue is planned to be used, and detailed schedules of tuition and fee levels proposed for each campus.

Summary of Net Revenue Changes and Uses	Net Change*
Chattanooga	\$ 5,591,769
Knoxville	12,676,520
Martin	2,137,000
Health Science Center	2,699,487
Southern	444,813
Proposed Uses:	
Auxiliary operations, facility maintenance and improvement, auxiliary staff salary increases (housing, dining, parking)	\$ 9,504,483
Academic programming, course materials, library resources, student services, and scholarships	6,081,415
Operating inflation, faculty/staff salary increases	5,065,700
Campus operations, educational facilities, transit system, and technology	2,897,991
Total	\$ 23,549,589

*Does not include revenue changes that may result from other factors, such as changes in enrollment.

UT Chattanooga

Proposed 2025-26 Tuition and Fees

UT Chattanooga proposes changes to maintenance fees, some mandatory fees, and auxiliary enterprise fees. New appropriations will be allocated towards state recommended salary pool for most UTC employees (other than those funded by auxiliaries). Additional operational funds are required for the unfunded portion of the salary pool, institutional support, program enhancements, and student services. The tables below summarize projected 2025-26 revenue changes expected to result from the proposed tuition and fee amounts as well as the details of each proposed fee change.

SUMMARY	New Revenue
Proposed for Approval by the Board of Trustees	\$ 5,536,355
Approved by the President (revenue neutral course fee adjustments)	-
Approved by the Chancellor	55,414
Proposed Uses:	
Support for students including scholarships, recruitment, and retention	\$ 1,313,777
Allocation to fully fund state recommended compensation plan	1,141,179
Investment in academic programs for instruction, programming and positions	736,251
Increased institutional support for current campus operations	195,554
Support for physical plant for new parking structure	649,830
Auxiliary operations (residence halls, food service and parking)	1,555,178
TOTAL	\$ 5,591,769

Proposed Changes	In-State		Out-of-State		Revenue
Undergraduate Tuition	\$ 254	3.0%	\$ 496	3.0%	\$ 2,690,819
Graduate Tuition	\$ 276	3.0%	\$ 518	3.0%	\$ 402,076
Mandatory Fees	\$ 60	3.0%	\$ 60	3.0%	\$ 649,830
Differential Tuition (Nursing)	\$ 3	2.8%	\$ 3	2.8%	\$ 33,426
Differential Tuition (Business, Engineering, PT, OT)	\$ 2	3.2%	\$ 2	3.2%	\$ 155,439
New Differential Tuition (LEAD)	\$ 64	NEW	\$64	NEW	\$ 96,000
Mosaic Summer Fee	\$ 1,500	43%	\$ 1,500	43%	\$ 9,000
Housing	Varies	4.0%	Varies	4.0%	\$ 1,448,954
Food Services	Varies	4.0%	Varies	4.0%	\$ 50,810
Parking	Varies	4.0%	Varies	4.0%	\$ 55,414

UT Chattanooga

Proposed 2025-26 Tuition and Fees

Proposed for Approval by the Board of Trustees

- Tuition (Maintenance Fees and Out of State Tuition) – UTC is proposing a 3.0% increase to maintenance fees paid by all undergraduate and graduate students. The projected increase to revenue is \$3,092,896. The total revenue will be used for investments made across many functional areas inclusive of academic programs, student services, academic support, scholarships, and institutional support. The largest allocation of \$1,141,179 is to complete the funding needed for the state recommended salary pool. Funding of \$442,386 is allocated to the expansion of current academic programs as approved by THEC. Another \$516,163 will be allocated to increase scholarships and graduate assistantships. \$797,614 will be invested in student recruitment and retention. The remaining amount will be allocated towards unavoidable institutional cost increases.
 - Differential fees – Differential fees are automatically increased in scale per previous approval by the Board of Trustees. The projected revenue increase from established differential fees is \$188,865.
 - Online MBA Program – This program is automatically increased in scale with the approval of tuition. The specific increase to this program cost is associated with the increases to the maintenance fee, differential fee and out of state tuition.
 - Dual Enrollment Rate – UTC is seeking Board approval to adjust dual enrollment tuition rates to match the amount of the Tennessee Dual Enrollment Grant anytime that the Tennessee Student Assistance Corporation (TSAC) changes the amount of the grant, provided that such changes maintain a zero net cost to dual enrollment students and have no net fiscal impact on the campus. Based on the previously approved bill by the Tennessee General Assembly, UTC has been currently waiving the tuition costs in excess of the Tennessee Dual Enrollment Grant, so this rate adjustment will only establish a change in the procedure of assessment and therefore have a net zero impact on budget.
- LEAD Differential Fee – The LEAD doctoral programs propose a differential tuition for all doctoral graduate courses. Differential tuition is needed to fund critical student support services expected as part of a doctoral level program with approximately 130 graduate students and to fund additional dissertation support. Doctoral level work requires specific support that goes beyond the needs of master's level programs, including support throughout and across the dissertation and research project of practice process. The differential tuition proposal is estimated to generate revenue of \$96,000.

UT Chattanooga

Proposed 2025-26 Tuition and Fees

- Transportation Fee – UTC recommends increasing the transportation fee \$60 to provide \$649,830 to assist with planning for a new parking garage structure. This recommendation is part of a multi-year plan to fund a new parking garage structure expected to open by Fall 2028. This represents a 3.0% increase to total mandatory fees paid by all undergraduate and graduate students.
- MOSAIC Summer Fee – The MOSAIC program seeks to increase its summer fee to align with the fall and spring fee assessed. Currently, the summer fee is less, which leads to an inconsistency in support services compared to the fall and spring semesters. This adjustment will ensure consistent fees across all semesters and will allow the program to continue offering high-quality services to students who remain on campus through the summer semester. This increase will generate an additional \$9,000 in revenue for the self-funded program.
- Auxiliary Enterprises – Prices vary for on-campus housing options and meal plans. Lists of all prices are included in the detailed schedules at the end of this document.
 - Housing – The increase in rental rates is 4.0% with projected revenue of \$1,448,954. It will affect both north and south campus residence hall rates. The increase will cover compensation increases for housing employees and increased operating expenses including repairs and general maintenance.
 - Food Service – UTC is contractually bound with Aramark to adjust meal plans to assist in offsetting operational increases over the life of the contract. The increase is 4.0%. The estimated fiscal impact is difficult to determine; however, the University will see an estimated additional \$50,810 based on guaranteed commissions per the contract. Imbedded within these operational expenses are the rising costs for food and compensation adjustments for employees.

UT Chattanooga

Proposed 2025-26 Tuition and Fees

Approved by the President

- Extend Existing Course/Lab Fees to Additional Courses – Each of the following programs has course/lab fees in place for those courses that require supplemental funding for program specific specialized instruction, field-based instruction, and costs for any equipment or materials needed. UTC extends these fees to the following courses: ART (ART 3661, 3671); BIOLOGY (BIOL 2010L, 2020L, 2460L); ENGINEERING MECHANICAL MGMT (ENME 2460L); HEALTH HUMAN PERFORMANCE (HHP 4400); STEM (STEM 4020).

Approved by the Chancellor

- Parking – The Chancellor has approved increasing parking decal rates by an average of 4.0%. This will generate \$55,414 to cover increased costs for lot maintenance and general operating needs and to build reserves for long-term maintenance.

UT Knoxville

Proposed 2025-26 Tuition and Fees

UT Knoxville recommends no change in tuition for 2025-26; increasing facilities, transportation and library fees for the Knoxville Campuses; adding or increasing eight professional and executive program fees; increasing, decreasing or creating select course fees in the colleges of Arts & Science, Communication and Information, and Education, Health and Human Sciences; increasing the Total Access Material Course Fee; discontinuing confirmation deposit for fully online students; increasing auxiliary housing and dining fees; increasing staff parking permit fees; and increasing the per student study abroad fee. The net gain in revenue is projected to be \$12,676,520.

SUMMARY	New Revenue
Proposed for Approval by the Board of Trustees	\$ 9,912,620
Approved by the President	808,289
Approved by the Chancellor	1,955,611
Proposed Uses:	
Replacement and improvement of student housing facilities and services	\$ 3,559,448
Food service operating inflation and salary adjustments	3,026,989
Funding deferred maintenance for existing campus buildings and to supplement the cost of construction for new buildings.	1,292,985
Rising operating cost of Total Access course materials	1,205,611
Professional/executive program cost increases and program enhancements	958,000
New garage, leased parking, and operating expenses	750,000
Additional cost associated with expanding transit service needs	715,198
Increased support for university study abroad programs	498,225
Maintain library databases, electronic journal and collection resources infrastructure	360,000
Increases in the associated cost of materials, supplies and transportation for select courses	310,064
Net zero change when discontinuing confirmation deposit for fully online students	-
TOTAL	\$ 12,676,520

UT Knoxville

Proposed 2025-26 Tuition and Fees

Proposed Changes	In-State		Out-of-State		Revenue
Facilities Fee	\$ 630	5.0%	\$ 946	5.1%	\$ 1,292,985
Transportation Fee	\$ 258	10.3%	\$ 258	10.3%	\$ 715,198
Library Fee	\$ 90	12.5%	\$ 90	12.5%	\$ 360,000
CRNA Program Fee	\$ 2,500	150.0%	\$ 2,500	150.0%	\$ 76,500
Undergrad. FUTURE Program Fee	\$ 10,000	66.7%	\$ 10,000	66.7%	\$ 140,000
Undergrad. PASS Program Fee	\$ 10,000	56.3%	\$ 10,000	56.3%	\$ 36,000
Strategic Leadership EMBA	\$ 90,000	5.9%	\$ 90,000	5.9%	\$ 180,000
Professional MBA	\$ 57,000	8.6%	\$ 57,000	8.6%	\$ 288,000
MA in Economics	\$ 6,000	NEW	\$ 6,000	NEW	\$ 60,000
MS in Marketing	\$ 8,000	6.7%	\$ 8,000	6.7%	\$ 17,500
MS in Supply Chain Management TriCon (Global) Concentration	\$ 6,000	200.0%	\$ 6,000	200.0%	\$ 160,000
Global Supply Chain EMBA	\$ 0	(100.0%)	\$ 0	(100.0%)	\$ 0
MS in Marketing Online	\$ 0	(100.0%)	\$ 0	(100.0%)	\$ 0
MS in Business Analytics for Working Professionals	\$ 0	(100.0%)	\$ 0	(100.0%)	\$ 0
Dining Services (ave. % increase)	Varies	3.6%	Varies	3.6%	\$ 3,026,989
Housing (ave. % increase)	Varies	5.0%	Varies	5.0%	\$ 3,559,448
College of Arts & Science Course Fees	Varies	Varies	Varies	Varies	\$ 206,119
College of Communications and Information Course Fees	Varies	Varies	Varies	Varies	\$ 26,205
College of Education, Health and Human Sciences Course Fees	Varies	Varies	Varies	Varies	\$ 77,740
Study Broad Fee	\$ 350	100.0%	\$ 350	100.0%	\$ 498,225
Confirmation Deposit for Fully Online Students	\$ 0	(100.0%)	\$ 0	(100.0%)	\$ 0
Faculty and Staff Parking Permit Fees (average percentage increase)	Varies	5.0%	Varies	5.0%	\$ 750,000
Total Access Material Course Fee	Varies	Varies	Varies	Varies	\$ 1,205,611

UT Knoxville

Proposed 2025-26 Tuition and Fees

Proposed for Approval by the Board of Trustees

- Facilities Fee - Funds are needed to support deferred maintenance for existing campus buildings and to supplement the cost of construction for new buildings to meet the needs of our expanding student population. Increase at different rates applies to in-state and out-of-state students, respectively. This increase in requests represents an inflation adjustment of 5% to cover the rising costs of materials and services related to new construction and deferred maintenance projects. A different rate is charged for in state and out-of-state students.
- Transportation Fee - The current fee does not generate sufficient revenue to fully fund the transit system. The proposed increase will address the additional costs for routes and buses needed as the university expands service to support perimeter parking and alternatives to driving to campus.
- Library Fee - The library fee provides funding for databases, electronic journals, and other collection resources, as well as some other student-centered library activities. These collection resources are already being provided. However, due to collection resource annual inflation rates of 4-6%, existing collection resource levels cannot be sustained without supplemental funding. This requested fee increase ensures that UT has a library collection resource infrastructure that adequately supports student success and retention and research excellence.
- CRNA Program Fee - This proposed increase in program fee would allow the program to grow, support programmatic costs, provide additional clinical and simulation resources, recruit faculty, and increase access to anesthesia care for our Tennessee residents.
- Undergraduate FUTURE Program Fee - The program fee increase for the FUTURE Program is necessary to align with the increased reimbursement rate available from Vocational Rehabilitation that goes directly to the University. This will result in a \$0 impact to the student. Similar federally recognized Comprehensive Transition and Postsecondary programs at other colleges and universities in Tennessee (e.g., Austin Peay) have already made this program fee adjustment to retain the additional funding to enhance staffing, support internship placements and to improve job training for college-age students with intellectual and developmental disabilities. This will also allow the program to expand its enrollment and improve vocational training services for these students. This funding goes directly to the University from Voc Rehab.

UT Knoxville

Proposed 2025-26 Tuition and Fees

- Undergraduate PASS Program Fee - The program fee increase for the PASS Program is necessary to align with the increased reimbursement rate available from Vocational Rehabilitation that goes directly to the University. This will result in a \$0 impact on the student. Similar support programs at other colleges and universities in Tennessee (e.g., UT-Chattanooga) have already made this program fee adjustment to retain the additional funding to enhance staffing, support internship placements and to improve job training for degree-seeking undergraduates with an autism spectrum disorder (ASD). This will also allow the program to expand its enrollment and improve vocational training services for these students. This funding goes directly to the University from Voc Rehab.
- Strategic Leadership Executive Master of Business Administration Program Fee - Cost of program delivery has increased, specifically faculty costs, meals, program materials, and simulations. In addition, this program includes one international residency. The cost of hosting the international residency has increased significantly in recent years. This program is also currently priced below average cost of EMBA programs. A 2023 survey by the Executive MBA Council shows the current average cost of an EMBA to be approx. \$94,000. UT's EMBA-SL is listed among the Top 100 EMBA programs worldwide by Financial Times (#12 among U.S. public institutions) and this program fee will be consistent with the program's ranking/quality level. Students in this program will benefit from the program fee through instruction from senior and distinguished Haslam College of Business faculty, and enhanced program materials and experiences providing an opportunity to apply their learnings. This requested increase would be for the class of 2026 which begins January 2026.
- Professional Master of Business Administration Program Fee - The requested fee increase will be used to cover increasing faculty costs, meals, program materials, and simulations. In addition, with this fee increase, the cost of delivering the program's global business experience will be covered by the fee and required of all participants. Students in this program will benefit from the program fee through instruction from senior and distinguished Haslam College of Business faculty, and enhanced program materials and experiences providing an opportunity to apply their learnings. The requested increase would be effective January 2026. The class of 2025, which graduates in Dec 2025, and first semester of class of 2026 (Aug-Dec 2025), would not be charged the fee increase.

UT Knoxville

Proposed 2025-26 Tuition and Fees

- Master of Arts in Economics Program Fee (New) - The program fee will help fund, but not be limited to, a distinguished speaker series, career support services, faculty technology and development, ongoing curriculum innovation, experiential learning opportunities, professional certification assistance, welcome and graduation ceremonies, recruiting activities, and support programs that benefit students outside the classroom. This new program fee will allow the MA in Economics program to grow by enhancing the student experience and program quality. The \$6,000 fee is expected to be distributed on a per semester basis, with \$3,000 charged in the Fall semester and \$3,000 charged in the Spring semester. The requested program fee would be for the class of 2026, which begins August 2025.
- Master of Science in Marketing Program Fee - The increased program fee will help fund rising instructional and operational costs, including activities such as distinguished speakers, career support services, faculty technology and development, ongoing curriculum innovation, experiential learning opportunities, recruiting activities, and support programs that benefit students outside the classroom. Students in this program will benefit from increased program activities, speakers, and the quality of the program as well as the revised fee structure. The \$8,000 fee is expected to be distributed on a per semester basis, with \$4,000 charged in the Fall semester and \$4,000 charged in the Spring semester. The requested increase would be for the class of 2026, which begins August 2025
- Master of Science in Supply Chain Management TriCon Global Concentration Program Fee - The MS SCM Tri-Con concentration, which was offered in partnership with two overseas universities, is being revised to the MS-SCM Global concentration, with all 30 hours of content offered by UTK faculty. This fee will primarily be used to provide additional support for student success, through enhanced career planning and development, hands-on experiential learning opportunities, and providing student support services. Students in this program will benefit from the student support services and the revised fee structure. The \$6,000 fee is expected to be distributed on a per semester basis, with \$1,500 charged in the first semester, \$1,500 second semester, \$1,500 third semester, and \$1,500 fourth semester. The requested increase would be for the class of 2026, which begins August 2025.
- Global Supply Chain Executive MBA, Master of Science in Marketing Online, and Master of Science in Business Analytics for Working Professionals – Programs have been removed from fee schedule as these are available as concentrations within other existing programs.

UT Knoxville

Proposed 2025-26 Tuition and Fees

- Dining Services - The proposed average rate increases for all meal plans, except for the Flex Plan, is 3.6%. The increase in rates provides funding required to offset rising inflationary costs (i.e. food, facility maintenance, salary adjustments). In addition, this provides additional flexibility to enhance the overall campus dining experience. In addition, a \$24 per day fee for unlimited meal access will be discontinued.
- Housing - The proposed average rate increase for all housing options is 5.0%. The increase in rates provides funding required to offset rising operational costs, debt service and capital housing maintenance projects, inflationary costs (i.e. food, facility maintenance, salary adjustments). The additional investment in residence halls provides additional flexibility to enhance the overall campus life experience.

Approved by the President

- College of Arts and Sciences Course Fees – Provides funding for the net increase in cost of supplies, consumables, chemicals, samples, equipment and software, field trips and general maintenance of classroom equipment.
- College of Communication and Information Course Fees – Provides funding for the net increase in various fees associated with continuous investment in specialized and complex technology, equipment and software as well as recapture of recent technology and equipment investment.
- College of Education, Health and Human Sciences Course Fees – New course fees to allow field-based courses to operate more effectively and efficiently, improving the experience for the faculty/staff involved, the students, and our community partners. Additionally, the ID badge will ensure that students are meeting site security policies.
- Study Abroad Fee - A flat fee charged to each student who participates in a program abroad, regardless of program type or length. The current fee was initiated from 2002-03 with no increase since. A similar rate at nine other SEC institutions averages \$322 with a range of \$150 to \$500 per student. Additional revenue will supplement budget allocations from central administration to keep pace with increased demand and maintain competitive student support for study abroad offerings.

UT Knoxville

Proposed 2025-26 Tuition and Fees

- Confirmation Deposit for Fully Online Students – Elimination of the confirmation deposit for fully online students. This is the best practice and common among peers. Further, research has shown that the deposit was a barrier, and the removal of this deposit will lead to more actual enrollments. The goal is to implement this change in Spring 2026.

Approved by the Chancellor

- Faculty and Staff Parking Permit Fees – Faculty and Staff permit rate increase is needed to address garage/lot maintenance and provide funding for parking services employee salary adjustments. The proposed average increase for all permit types is 5%. Permit charges are assessed on a monthly basis rather than by semester. These permit rates are based on a tiered salary scale.
- Total Access Material Course Fee – This program replaces the previous Inclusive Access by providing students a flat fee per term for all required undergraduate course materials (digital and print). This will promote budgeting and ease of access for students using financial aid & scholarships. It addresses financial disparities among students by offering equal access to materials regardless of their field of study. This program will offer an opt-out ability for students. The rate for fall and spring terms increases to \$299; for winter mini term, spring mini term decreases to \$59; and for summer terms increases to \$139.

UT Martin

Proposed 2025-26 Tuition and Fees

UT Martin is proposing changes to maintenance fees, some mandatory fees, and auxiliary enterprise fees. The proposed increases are projected to generate \$2.1 million in additional revenues to offset general operating inflation, a portion of the FY26 salary plan, improve student housing, and diversify dining options.

SUMMARY	New Revenue
Proposed for Approval by the Board of Trustees	\$ 2,067,000
Approved by the President	70,000
Proposed Uses:	
FY26 salary plan, instructional costs, and operating inflation	\$1,649,000
Housing facility improvements, wider dining options, operating inflation, and auxiliary staff salary increases	488,000
TOTAL	\$ 2,137,000

Proposed Changes	In-State		Out-of-State		Revenue
Undergraduate Tuition	\$ 264	3.0%	\$ 264	3.0%	\$ 945,000
Graduate Tuition	\$ 292	3.0%	\$ 292	3.0%	
Undergraduate Online Tuition	\$ 12	3.0%	\$ 13	3.0%	\$ 525,000
Graduate Online Tuition	\$ 18	3.0%	\$ 20	3.0%	
Undergraduate International Tuition			\$ 3,026	50.1%	\$ 109,000
Dual Enrollment Tuition					Pending TSAC grant
Food Services (average percentage increase)	Varies	3.0%	Varies	3.8%	\$ 38,000
Housing	\$ 174-416	5.0%	\$ 174-416	5.0%	\$ 450,000
Vet 385 Fee for Rabies Vaccine	\$ 1400	NEW	\$ 1400	NEW	\$ 56,000
Vet 480 Fee for Veterinary Technician National Exam	\$ 350	NEW	\$ 350	NEW	\$ 14,000

UT Martin

Proposed 2025-26 Tuition and Fees

Proposed for Approval by the Board of Trustees

- Maintenance Fee and Out-of-State Tuition – Martin is proposing a 3% increase to the in-state tuition (maintenance fee) for both undergraduate and graduate program. This is an increase of \$264 per year for undergraduates and \$292 per year for graduates. The cost per credit hour on campus will increase from \$367 to \$378 per hour for undergraduates and from \$542 to \$558 per credit hour for graduates.
 - Online Tuition: Increase tuition 3% and no increase to the online support fee. The increase is \$12 per credit hour for undergraduates, changing from \$389 to \$401 and \$18 per credit hour for graduates changing from \$606 to \$624. Out of state will increase \$13 per credit hour for undergraduates, changing from \$428 to \$441 and \$20 per credit hour for graduates changing from \$665 to \$685.
 - International Tuition: Increase the Out-of-State International Tuition (non-Resident Tuition) for undergraduates by 50.1% or \$3,026 per year. Increase the Out-of-State International Tuition (Non-Resident Tuition) for graduates by 66.2% or \$4,000 per year. The increase brings the international rate to 200% of the in-state Maintenance fee for undergraduates and graduates.
 - Dual Enrollment: In FY25 UTM received the UT Board of Trustees approval to adjust dual enrollment tuition rates to match the amount of the Tennessee Dual Enrollment Grant. The rate will change anytime that the Tennessee Student Assistance Corporation (TSAC) changes the amount of the grant, provided that such changes maintain a zero net cost to dual enrollment students and have no net fiscal impact on the campus. UTM is reporting on the changes as part of the proposed operating budget. Martin increased to \$582.75 in FY25 to follow the TSAC changes and is expecting a similar increase for FY26.
- Auxiliary Enterprises – There are several different prices for on-campus housing options and a variety of meal plans. Martin is proposing average increases of 5.0% for residence hall rentals and a 3.8% increase for dining plans. The projected revenue gains of \$488,000 will be used to cover increased costs in housing and food service operations and improve the diversity of food offerings and improve housing facilities.

UT Martin

Proposed 2025-26 Tuition and Fees

Approved by the President

- Education Preparedness Program (EPP) Student Fee – The College of Education is adding and dropping courses based on the current curriculum. There is no request to change the amount.
- Vet 385 - Rabies vaccination protocol expenses for students in the veterinary program would be covered by this fee.
- Vet 480 - Veterinary Technician National Exam expenses for students in the Veterinary Technician program would be covered from the revenue generated by this fee.

UT Health Science Center

Proposed 2025-26 Tuition and Fees

The Board of Trustees approved the UT Health Science Center tuition and fee proposal during the 2025 Winter meeting. The following tables and narrative are presented for information purposes.

SUMMARY	New Revenue
Approved by the Board of Trustees	\$ 2,000,000
Approved by the President	199,487
Approved by the Chancellor	500,000
Proposed Uses:	
Operating inflation, instructional programs, campus operations	\$ 2,000,000
Instruments for didactic/clinical learning environments	85,000
Course materials and licensing test preparation	114,487
Increase in student health insurance premiums	500,000
TOTAL	\$ 2,699,487

Proposed Changes	In-State		Out-of-State		Revenue
Tuition	Varies	1%-4%	Varies		\$ 2,000,000
Student Health Insurance	\$ 562	15.3%	\$ 562	7.3%	\$ 500,000
Nursing DNP – SANE Certification – Year 1	\$ 700	NEW	\$ 700		\$ 3,500
Medicine – Clinical Background Check	\$ 50		\$ 50		\$ 18,500
Pharmacy – Assessment Fee	\$ 90		\$ 90		\$ 36,000
Pharmacy – Skills Fee (First Year)	\$ 225		\$ 225		\$ 27,000
Dentistry Dental Kit Fee D1 – Fall	\$ 191	3.0%	\$ 191	3.0%	\$ 24,830
Dentistry Dental Kit Fee D2 – Fall	\$ 266	3.0%	\$ 266	3.0%	\$ 34,580
Dentistry Dental Kit Fee D3 – Fall	\$ 140	3.0%	\$ 140	3.0%	\$ 16,940
Dentistry Dental Kit Fee D4 - Fall	\$ 29	3.0%	\$ 29	2.9%	\$ 3,161
Dentistry Dental Hygiene – Fall	\$ 140	3.0%	\$ 140	3.0%	\$ 3,360
Dentistry Dental Kit Fee D1 - Spring	\$ 174	3.0%	\$ 174	3.0%	\$ 22,620
Dentistry Dental Kit Fee D2 - Spring	\$ 40	3.0%	\$ 40	3.0%	\$ 5,200
Dentistry Dental Kit Fee D4 - Spring	\$ 4	2.6%	\$ 4	2.6%	\$ 436
Dentistry Dental Hygiene - Spring	\$ 140	3.0%	\$ 140	3.0%	\$ 3,360

UT Health Science Center

Proposed 2025-26 Tuition and Fees

Approved by the Board of Trustees (February 2025)

- Tuition – Strategic, program-by-program increases between 0.0% and 4.0% would generate a gross revenue gain of approximately \$2.0 million (equivalent to 0.5% of total UTHSC unrestricted operating revenues). The funds would be used to meet our commitment to the State of Tennessee to share the cost of annual operating increases, the first 1% tuition increase will be used to fund our (40%) share of annual operating increases. This amount will be calculated against the funding provided for such purposes by the State as part of the recommended formula. The current formula proposal calls for the University to match at a 60/40 distribution annual operating cost increases at the Health Science Center.
 - Doctor of Occupational Therapy (OTD) – The Tennessee Higher Education Commission and the University of Tennessee System has approved a new professional program within the College of Health Professions. The new Doctor of Occupational Therapy will commence its first-class beginning Fall 2025. The initial class is estimated to enroll five students for the 2025-26 Academic Year. This will result in approximately \$126,000 in new tuition revenue for FY 2025-26. This amount is included in the \$2.0 million increase discussed above.
 - New International Student Tuition Rates - International rates are strategically based on a factor in the in-state rates. The base rate for international is based upon 200% in the In-State rate, up to a maximum, with a few exclusions, of 250% of the In-state Rate. The 250% of the domestic rate is used for programs where the Out-of-State rate is in excess of 200% of the In-State Rate. For the Traditional and Accelerated BSN programs, the Out-of-State rate is in excess of 250% of the In-State Rate, thus for these programs, the Out-of-State Rate is used for the International Rate.

Historically, international students have been charged the out-of-state tuition and fee rates. Beginning in Academic Year 2025-26, UTHSC has created a program and college specific international rate as part of our move toward a strategic mechanism to evaluate and set tuition rates specifically for each program.

We anticipate a 5% growth rate in new international students at this new rate, across multiple programs and colleges for the 2025-2026 Academic Year and an increase in new revenue from newly enrolled international students of approximately \$200,000 for the first year of these new rates, as the new rates will be effective for new, incoming students. Additionally, we are working to develop pathways with our sister undergraduate campuses for international students to complete undergraduate requirements and preparation for the respective students to transition into graduate health or health professional programs on the

UT Health Science Center

Proposed 2025-26 Tuition and Fees

UTHSC campus. This new process to recruit and develop international students will take about two to three years to see noticeable growth within our current environment.

Approved by the President

- BSN – DNP SANE Certificate – Students in the DNP SANE Certificate program need the Sexual Assault Nurse Examiner Adult and Pediatric Forensic Nursing courses in Year 1. In the past, these costs have been paid by a HRSA SANE grant, which was not renewed and is about to end.

We would like to implement a fee for these computer courses so that students do not have to pay out of pocket and the cost is applied to their scholarships and/or student loans. Since the revenue from the fee would be offset by a like expenditure to the company providing this product, there should be zero fiscal impact to the university bottom line.

The current cost for Sexual Assault Adult and Pediatric Forensic Nursing courses is \$700 for approximately five students. The software is used in Year 1 only in the Fall and Spring terms and must be purchased prior to the students being given access to the product. Total DNP SANE Certificate students Digital Course Materials Fee will be \$700 (\$350 per term in the first 2 terms).

- College of Medicine – Clinical Background Check – A successfully passed background check is required for all students entering medical school. As part of the enrollment process, students request and pay for a background check. Until recently, one background check has been sufficient for the students' tenure in medical school. Increasingly, hospitals and clinics hosting students for their clinical rotations have required an additional background check performed within 12 months of each rotation. Collecting a fee that would cover the cost of two background checks (one in the M2 year and one in the M3 year for rotations done in the M3 and M4 year) would expedite payment and processing of these costs. This fee will be \$50 each Spring semester for M2 and M3 students and will correlate with the required clinical background check cost required prior to the respective students' clinical rotations beginning the following fall semesters. The revenue generated will be \$18,500 and will be directly correlated with an equal expense. There will be no net revenue generated from this fee.
- College of Pharmacy – Assessment Fee – The assessment tool, ProjectConcert, includes an annual \$2,000 subscription rate plus a \$70 per student charge annually. The \$90 fee per year will cover the ProjectConcert cost per student, plus the annual subscription rate, with any additional funds generated being utilized for rate increases.

UT Health Science Center

Proposed 2025-26 Tuition and Fees

- College of Pharmacy – Skills Fee (Fall Term, First Year) – The College of Pharmacy is implementing a new curriculum in fall 2025 that corresponds with the release of new accreditation standards from the Accreditation Council for Pharmacy Education (ACPE). To improve skill-development and application of knowledge to practice, the College is implementing EHR-go for the first two professional years as part of the skills coursework. EHR-go is an educational electronic health record and learning platform that allows for simulation of real-world pharmacist activities in various pharmacy practice settings.

EHR-go implementation is based on a per student fee, dependent on the length of the subscription. A two-year subscription would be \$200 per student and would cover the time the College intends to use the system. This is compared to a one-year subscription of \$125 to be paid each year. The fee is due when subscribing, so the request is to implement as a one-time \$225 fee for first-professional year students in the fall term.

The one-time fee would be \$225 per student in the fall term of the first-professional year. Of the fee, \$200 would go to the 2-year subscription of EHR-go. The extra \$25 per student would be for unexpected costs or rate increases and/or to purchase supplies for skills-based education needs for students.

- College of Dentistry - Dental Kit Fee – This fee covers the cost of providing instruments that students need in the didactic and clinical learning environments for both Dentistry and Dental Hygiene students. The fee amounts vary based on the student's year of study. These fee amounts are based on the expected cost to provide the specific materials and supplies which vary annually based on vendor pricing. The estimated revenue increase associated with the increase in kits is \$114,487. This is directly correlated with the increase in cost for each kit. There is no net revenue generated from this increase.

The fees for the **Fall** term are as follows:

- College of Dentistry Dental Kit Fee D1 will increase from \$6,369 to \$6,560.
- College of Dentistry Dental Kit Fee D2 will increase from \$8,860 to \$9,126.
- College of Dentistry Dental Kit Fee D3 will increase from \$4,605 to \$4,745.
- College of Dentistry Dental Kit Fee D4 will increase from \$985 to \$1,014.
- College of Dentistry Dental Hygiene Kit Fee will increase from \$4,694 to \$4,834. This kit fee is only charged in the first semester of the first year of the program. Dental Hygiene students may enroll in either Fall or Spring.

UT Health Science Center

Proposed 2025-26 Tuition and Fees

The fees for the **Spring** term are as follows:

- College of Dentistry Dental Kit Fee D1 will increase from \$5,844 to \$6,018.
- College of Dentistry Dental Kit Fee D2 will increase from \$1,338 to \$1,378.
- College of Dentistry Dental Kit Fee D3 will be \$0.
- College of Dentistry Dental Kit Fee D4 will increase from \$156 to \$160.
- College of Dentistry Dental Hygiene Kit Fee will increase from \$4,694 to \$4,834.
This kit fee is only charged in the first semester of the first year of the program.
Dental Hygiene students may enroll in either Fall or Spring.

Approved by the Chancellor

- Student Health Insurance – UTHSC requires all students to carry health insurance. If a student does not have access to health insurance, this policy is available to them. The university health insurance policy includes coverage for injury and sickness, including inpatient, outpatient, prescription, and wellness provisions. The plan also includes accidental death and dismemberment coverage. For the upcoming year, the premium has been increased with no changes to coverage after a review of utilization. The fee will increase from \$3,662 to \$4,224 resulting in a \$500,000 increase which reflects the higher premium.

UT Southern Proposed 2025-26 Tuition and Fees

UT Southern proposes a 3% increase in undergraduate tuition (“maintenance fee”) and a 3.9 % increase in undergraduate mandatory fees (“comprehensive fee”) as well as 4% increases in auxiliary enterprises – both housing and food services. UT Southern proposes a 5% increase in the graduate tuition (“maintenance fee”) rate.

SUMMARY	New Revenue
Proposed for Approval by the Board of Trustees	\$ 444,813
Proposed Uses:	
General operating inflation including FY26 salary plan	\$275,521
Technology related costs due to inflation and additional tech support	\$44,424
Increased operational costs for housing and food services operation	\$124,868
TOTAL	\$ 444,813

Proposed Changes	In-State		Out-of-State		Revenue
Undergraduate Tuition	\$ 290	3%	\$ 290	3.0%	\$ 256,566
Undergraduate Mandatory Fee	\$ 50	3.9%	\$ 50	3.9%	\$ 44,424
Graduate Tuition	\$ 446	5.0%	\$ 446	5.0%	\$ 18,955
Food Services	\$ 180	4.0%	\$ 180	4.0%	\$ 57,600
Housing	Varies	4.0%	Varies	4.0%	\$ 67,268

Proposed for Approval by the Board of Trustees

- Undergraduate Tuition - UT Southern proposes a 3% (\$290) increase in the undergraduate maintenance fee. This increase is requested to help offset the cost of doing business due to inflation and to fully fund the FY26 salary plan. We anticipate that the effect on students will be minimal as a majority of our students receive financial aid which helps to offset the cost of attendance.
- Undergraduate Mandatory Fee – UT Southern proposes a 3.9% (\$50) increase in the undergraduate mandatory fee. This increase is requested to help offset the inflationary costs of technology related equipment and services.

UT Southern

Proposed 2025-26 Tuition and Fees

- Graduate Tuition – UT Southern proposes a 5% (\$446) increase in the graduate maintenance fee. This increase is requested to help offset the cost of operations due to inflation and to fully fund the FY26 salary plan.
- Auxiliary Enterprises – Prices vary for on-campus housing options depending on single or double occupancy and whether a student resides in a traditional residence hall or in an on-campus apartment. Meal plan options vary but the cost is the same for each option. Housing and meal plan charges were decoupled in 2024-2025.
 - Housing – UT Southern proposes a 4% increase in housing rates. The projected revenue gain of \$67,268 will be used to cover increased costs of operations, including utilities.
 - Food Services – UT Southern proposes a 4% increase in the cost of each meal plan option. The projected revenue gain of \$57,600 will be used to cover administrative costs and the annual cost escalator with the dining service provider.

Chattanooga

FY 2025-26 Annual Tuition and Fees

Fall and Spring Semesters

Summary

	FY 2024-25	FY 2025-26	CHANGE	
			Amount	Percent
TOTAL TUITION AND MANDATORY FEES				
<u>Undergraduate Students</u>				
In-State	\$ 10,448	\$ 10,762	\$ 314	3.0%
In-State: Online Learning and Distance	10,112	10,366	254	2.5%
Out of State	18,512	19,068	556	3.0%
Out of State: Online Learning and Distance	10,736	11,008	272	2.5%
International Students	26,512	27,308	796	3.0%
<u>Graduate Students</u>				
In-State	\$ 11,110	\$ 11,446	\$ 336	3.0%
In-State: Online Learning and Distance	10,438	10,714	276	2.6%
Out of State	19,174	19,752	578	3.0%
Out of State: Online Learning and Distance	11,284	11,586	302	2.7%
International Students	27,174	27,992	818	3.0%

Out of state students from Catoosa, Dade, Fannin, Murray, Walker and Whitfield counties in North Georgia and Jackson county in Alabama may qualify to receive a Regional Tuition Discount to their "Non-Resident Tuition". Students receive a 50% discount credit of the "Non-Resident Tuition" to their account.

The Online Learning and Distance fee schedule will apply to students enrolled in a THEC approved online program or degree.

The schedule above does not include differential fees assessed at \$64 per credit hour for Gary W. Rollins College of Business, College of Engineering and Computer Science, and Doctorate programs for Physical Therapy, Occupational Therapy and LEAD courses; as well as, differential fees assessed at \$111 per credit hour for School of Nursing courses. The total amount paid depends on the number of credit hours taken.

The schedule above does not include online access fee assessed at \$56 per credit hour. All students enrolled in an on-campus program or a degree designated as on-campus and choose to register for an online course offering will be assessed from the regular fee schedule, in addition to being assessed the online support fee based on the appropriate per hour basis.

University Fees are set by the Board of Trustees and are subject to change at any regular or called meeting of the Board.

Chattanooga

FY 2025-26 Annual Tuition and Fees

Fall and Spring Semesters

	FY 2024-25	FY 2025-26	CHANGE	
			Amount	Percent
IN-STATE				
<u>Undergraduate</u>				
Maintenance Fee	\$ 8,458	\$ 8,712	\$ 254	3.0%
Mandatory Fees	1,990	2,050	60	3.0%
Total Tuition and Fees	<u>\$ 10,448</u>	<u>\$ 10,762</u>	<u>\$ 314</u>	<u>3.0%</u>
<u>Graduate</u>				
Maintenance Fee	\$ 9,120	\$ 9,396	\$ 276	3.0%
Mandatory Fees	1,990	2,050	60	3.0%
Total Tuition and Fees	<u>\$ 11,110</u>	<u>\$ 11,446</u>	<u>\$ 336</u>	<u>3.0%</u>
OUT-OF-STATE				
<u>Undergraduate</u>				
Maintenance Fee	\$ 8,458	\$ 8,712	\$ 254	3.0%
Non-Resident Tuition	8,064	8,306	242	3.0%
Total Out-of-State Tuition	<u>\$ 16,522</u>	<u>\$ 17,018</u>	<u>\$ 496</u>	<u>3.0%</u>
Mandatory Fees	1,990	2,050	60	3.0%
Total Out-of-State Tuition and Fees	<u>\$ 18,512</u>	<u>\$ 19,068</u>	<u>\$ 556</u>	<u>3.0%</u>
<u>Graduate</u>				
Maintenance Fee	\$ 9,120	\$ 9,396	\$ 276	3.0%
Non-Resident Tuition	8,064	8,306	242	3.0%
Total Out-of-State Tuition	<u>\$ 17,184</u>	<u>\$ 17,702</u>	<u>\$ 518</u>	<u>3.0%</u>
Mandatory Fees	1,990	2,050	60	3.0%
Total Out-of-State Tuition and Fees	<u>\$ 19,174</u>	<u>\$ 19,752</u>	<u>\$ 578</u>	<u>3.0%</u>
INTERNATIONAL				
<u>Undergraduate</u>				
Maintenance Fee	\$ 8,458	\$ 8,712	\$ 254	3.0%
Non-Resident Tuition	16,064	16,546	482	3.0%
Total Out-of-State Tuition	<u>24,522</u>	<u>25,258</u>	<u>736</u>	<u>3.0%</u>
Mandatory Fees	1,990	2,050	60	3.0%
Total Out-of-State Tuition and Fees	<u>\$ 26,512</u>	<u>\$ 27,308</u>	<u>\$ 796</u>	<u>3.0%</u>
<u>Graduate</u>				
Maintenance Fee	\$ 9,120	\$ 9,396	\$ 276	3.0%
Non-Resident Tuition	16,064	16,546	482	3.0%
Total Out-of-State Tuition	<u>25,184</u>	<u>25,942</u>	<u>758</u>	<u>3.0%</u>
Mandatory Fees	1,990	2,050	60	3.0%
Total Out-of-State Tuition and Fees	<u>\$ 27,174</u>	<u>\$ 27,992</u>	<u>\$ 818</u>	<u>3.0%</u>

In-state students pay only for the maintenance fee, which is commonly referred to as 'in-state tuition'. Out-of-state students pay the maintenance fee plus non-resident tuition. The combined amount of these two fees is commonly referred to as 'out-of-state tuition'.

Out of state students from Catoosa, Dade, Fannin, Murray, Walker and Whitfield counties in North Georgia and Jackson county in Alabama may qualify to receive a Regional Tuition Discount to their "Non-Resident Tuition". Students receive a 50% discount credit of the "Non-Resident Tuition" to their account.

The schedule above does not include differential fees assessed at \$64 per credit hour for Gary W. Rollins College of Business, College of Engineering and Computer Science, and Doctorate programs for Physical Therapy, Occupational Therapy and LEAD courses; as well as, differential fees assessed at \$111 per credit hour for School of Nursing courses. The total amount paid depends on the number of credit hours taken.

The schedule above does not include online access fee assessed at \$56 per credit hour. All students enrolled in an on-campus program or a degree designated as on-campus and choose to register for an online course offering will be assessed from the regular fee schedule, in addition to being assessed the online support fee based on the appropriate per hour basis.

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Chattanooga

FY 2025-26 Annual Tuition and Fees

Online Learning and Distance Programs

	FY 2024-25	FY 2025-26	CHANGE	
			Amount	Percent
ONLINE LEARNING AND DISTANCE PROGRAMS				
IN-STATE				
<u>Undergraduate</u>				
Maintenance Fee	\$ 8,458	\$ 8,712	\$ 254	3.0%
Mandatory Fees	310	310		
Online Support Fee	1,344	1,344		
Total Tuition and Fees	<u>\$ 10,112</u>	<u>\$ 10,366</u>	<u>\$ 254</u>	<u>2.5%</u>
<u>Graduate</u>				
Maintenance Fee	\$ 9,120	\$ 9,396	\$ 276	3.0%
Mandatory Fees	310	310		
Online Support Fee	1,008	1,008		
Total Tuition and Fees	<u>\$ 10,438</u>	<u>\$ 10,714</u>	<u>\$ 276</u>	<u>2.6%</u>
OUT-OF-STATE				
<u>Undergraduate</u>				
Maintenance Fee	\$ 8,458	\$ 8,712	\$ 254	3.0%
Non-Resident Tuition	624	642	18	3.0%
Total Out-of-State Tuition	<u>9,082</u>	<u>9,354</u>	<u>272</u>	<u>3.0%</u>
Mandatory Fees	310	310		
Online Support Fee	1,344	1,344		
Total Out-of-State Tuition and Fees	<u>\$ 10,736</u>	<u>\$ 11,008</u>	<u>\$ 272</u>	<u>2.5%</u>
<u>Graduate</u>				
Maintenance Fee	\$ 9,120	\$ 9,396	\$ 276	3.0%
Non-Resident Tuition	846	872	26	3.0%
Total Out-of-State Tuition	<u>9,966</u>	<u>10,268</u>	<u>302</u>	<u>3.0%</u>
Mandatory Fees	310	310		
Online Support Fee	1,008	1,008		
Total Out-of-State Tuition and Fees	<u>\$ 11,284</u>	<u>\$ 11,586</u>	<u>\$ 302</u>	<u>2.7%</u>

The Online Learning and Distance fee schedule will apply to students enrolled in a THEC approved online program or degree.

The Online Learning and Distance fee schedule mandatory fees consist of a reduced assessment of fees compared to on-campus programs. Mandatory fees for the Online Learning and Distance fee schedule include the Technology Fee and Library Fee.

The Online Support fee is assessed at \$56 per credit hour. The total amount assessed depends on the number of credit hours taken.

In-state students pay only for the maintenance fee, which is commonly referred to as 'in-state tuition'. Out-of-state students pay the maintenance fee plus non-resident tuition. The combined amount of these two fees is commonly referred to as 'out-of-state tuition'.

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Chattanooga

FY 2025-26 Annual Tuition and Fees

Mandatory Fees, Differential Tuition and Program Fees

	FY 2024-25	FY 2025-26	CHANGE	
			Amount	Percent
UNDERGRADUATE AND GRADUATE MANDATORY FEES				
Student Programs and Services Fee (SPSF)				
Student Activity	\$ 188	\$ 188		
Debt Service	504	504		
Health Services	130	130		
Total Student Programs and Services Fee	\$ 822	\$ 822		
Other Mandatory Fees				
Athletics	\$ 514	\$ 514		
Technology	260	260		
Library	50	50		
Transportation	124	184	\$ 60	48.4%
Facilities	200	200		
International Education	20	20		
Total Mandatory Fees	\$ 1,990	\$ 2,050	\$ 60	3.0%
DIFFERENTIAL TUITION				
College of Business	\$ 62	\$ 64	\$ 2	3.2%
College of Engineering and Computer Science	62	64	2	3.2%
Doctorate of Physical Therapy	62	64	2	3.2%
Doctorate of Occupational Therapy	62	64	2	3.2%
LEAD	-	64	-	NEW
School of Nursing	108	111	3	2.8%
PROGRAMS				
Executive MBA	\$ 44,000	\$ 44,000		
Executive MBA - Out of State	49,000	49,000		
Online MBA Program	24,882	25,494	\$ 612	2.5%
Online MBA Program - Out of State	26,574	27,258	684	2.6%
Graduate College of Business Program Fee	900	900		
Accelerated B.S. Nursing Program Fee	3,000	3,000		
BAS Cybersecurity Program Fee	6,000	6,000		
DUAL ENROLLMENT				
Courses 1-5:				
Tuition and Fees per 3 Hour Course	\$ 1,460	\$ 600	\$ (860)	NEW
Tennessee Dual Enrollment Grant	(582)	(600)	(18)	3.1%
Manual Tuition and Fees Waiver	(878)		878	NEW
Net Tuition and Fees				
Courses 6-10:				
Tuition and Fees per 3 Hour Course	\$ 1,460	\$ 600	\$ (860)	NEW
Tennessee Dual Enrollment Grant	(300)	(300)		0.0%
Manual Tuition and Fees Waiver	(1,160)		1,160	NEW
UTC Dual Enrollment Scholarship		(300)	(300)	NEW
Net Tuition and Fees				

Mandatory fees are used to support programs, services, technology, and facilities that enhance student life and academic programs.

The purpose of the Student Programs and Services Fee (SPSF) is to advance the University's educational mission by funding non-instructional services, activities, programs, and facilities that promote student satisfaction and retention or promote the intellectual, physical, emotional, social, cultural, or leadership development of students. The Board of Trustees retains ultimate control of the SPSF and sets the amount of the SPSF at each campus annually upon the recommendation of the Board's Finance and Administration Committee.

Differential Tuition is a per-credit-hour fee assessed for a specific course or group of courses as dictated by increasing demand for educational excellence in specific areas.. The total amount paid depends on the number of courses taken.

The Dual Enrollment rate is the amount set to equal the Tennessee Dual Enrollment Grant. The Board of Trustees authorizes UT Chattanooga to adjust this rate anytime that the Tennessee Student Assistance (TSAC) changes the amount of the grant, provided that the net cost to students remains zero and that there is no net budgetary impact to the campus. Such changes shall be reported to the Board as part of the proposed operating budget at the Board's next annual meeting.

University Fees are set by the Board of Trustees and are subject to change at any regular or called meeting of the Board.

Chattanooga

FY 2025-26 Annual Tuition and Fees

Auxiliary Enterprises

	FY 2024-25	FY 2025-26	CHANGE	
			Amount	Percent
HOUSING				
Guerry and Stophel				
2 Bedroom 1 Bath (Private Room)	\$ 9,452	\$ 9,830	\$ 378	4.0%
3 or 4 Bedroom 2 Bath (Private Room)	8,510	8,850	340	4.0%
2 or 3 Bedroom 2 Bath (Shared Room)	7,562	7,864	302	4.0%
Decosimo				
1 Bedroom 1 Bath (Shared Room)	7,562	7,864	302	4.0%
1 Bedroom 1 Bath (Private Room)	10,162	10,568	406	4.0%
3 or 4 Bedroom 2 Bath (Private)	8,510	8,850	340	4.0%
Walker				
4 Bedroom 2 Bath (Private Room)	8,510	8,850	340	4.0%
UCF				
4 Bedroom 2 Bath (Private Room)	8,510	8,850	340	4.0%
2 Bedroom 1 Bath (Shared Room)	7,562	7,864	302	4.0%
West Campus				
1 bedroom 1 bath (Shared)	9,268	9,638	370	4.0%
2 bedroom 2 bath (Shared)	8,804	9,156	352	4.0%
Boling				
3 or 4 Bedroom 1 Bath (Private Room)	7,562	7,864	302	4.0%
Johnson Obear				
3 or 4 Bedroom 1 Bath (Private Room)	7,562	7,864	302	4.0%
Lockmiller				
2 Bedroom 1 Bath (Shared Room)	6,146	6,392	246	4.0%
Stagmaier				
2 bedroom Suite Style Bath (Private)	7,562	7,864	302	4.0%

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Chattanooga

FY 2025-26 Annual Tuition and Fees

Auxiliary Enterprises

	FY 2024-25	FY 2025-26	CHANGE	
			Amount	Percent
FOOD SERVICES				
Meal Plans				
Diamond (7 day all access plus \$350/sem Mocs Bucks)	\$ 4,642	\$ 4,828	\$ 186	4.0%
Silver (7 day all access plus \$150/sem Mocs Bucks)	4,316	4,490	174	4.0%
Basic (7 day all access plus \$50/sem Mocs Bucks)	4,096	4,360	264	6.4%
Weekly 10 plus \$500 Mocs Bucks	4,096	4,260	164	4.0%
50 meals plus \$50 Mocs Bucks	920	960	40	4.3%
Gold Mocs Bucks (dollar for dollar)	1,800	1,900	100	5.6%
Blue Mocs Bucks (dollar for dollar)	850	900	50	5.9%

University Fees are set by the Board of Trustees and are subject to change at any regular meeting of the Board.

Knoxville

FY 2025-26 Annual Tuition and Fees Fall and Spring Semesters

	FY 2024-25	FY 2025-26	CHANGE	
			Amount	Percent
IN-STATE				
<u>Undergraduate</u>				
Maintenance Fee	\$ 11,560	\$ 11,560		
Mandatory Fees	2,252	2,316	\$ 64	2.8%
Total Tuition and Fees	<u>\$ 13,812</u>	<u>\$ 13,876</u>	<u>\$ 64</u>	<u>0.5%</u>
<u>Graduate</u>				
Maintenance Fee	\$ 11,468	\$ 11,468		
Mandatory Fees	2,252	2,316	\$ 64	2.8%
Total Tuition and Fees	<u>\$ 13,720</u>	<u>\$ 13,784</u>	<u>\$ 64</u>	<u>0.5%</u>
OUT-OF-STATE				
<u>Undergraduate</u>				
Maintenance Fee	\$ 11,560	\$ 11,560		
Non-Resident Tuition	19,144	19,144		
Total Out-of-State Tuition	30,704	30,704		
Mandatory Fees	2,552	2,632	\$ 80	3.1%
Total Out-of-State Tuition and Fees	<u>\$ 33,256</u>	<u>\$ 33,336</u>	<u>\$ 80</u>	<u>0.2%</u>
<u>Graduate</u>				
Maintenance Fee	\$ 11,468	\$ 11,468		
Non-Resident Tuition	18,188	18,188		
Total Out-of-State Tuition	29,656	29,656		
Mandatory Fees	2,552	2,632	\$ 80	3.1%
Total Out-of-State Tuition and Fees	<u>\$ 32,208</u>	<u>\$ 32,288</u>	<u>\$ 80</u>	<u>0.2%</u>

In-state students pay only for the maintenance fee, which is commonly referred to as 'in-state tuition'. Out-of-state students pay the maintenance fee plus non-resident tuition. The combined amount of these two fees is commonly referred to as 'out-of-state tuition'.

University Fees are set by the Board of Trustees and are subject to change at any regular or called meeting of the Board.

Knoxville

FY 2025-26 Annual Tuition and Fees Mandatory Fees and Differential Tuition

	FY 2024-25	FY 2025-26	CHANGE	
			Amount	Percent
UNDERGRADUATE AND GRADUATE MANDATORY FEES				
IN-STATE				
<u>Undergraduate</u>				
Mandatory Fees				
Student Programs and Services Fees (SPSF) Part A	\$ 836	\$ 836		
SPSF Part B	202	202		
Technology	300	300		
Facilities	600	630	\$ 30	5.0%
Transportation	234	258	24	10.3%
Library	80	90	10	12.5%
Total Mandatory Fees	<u>\$ 2,252</u>	<u>\$ 2,316</u>	<u>\$ 64</u>	<u>2.8%</u>
<u>Graduate</u>				
SPSF Parts A and B	\$ 1,038	\$ 1,038		
Technology	300	300		
Facilities	600	630	\$ 30	5.0%
Transportation	234	258	24	10.3%
Library	80	90	10	12.5%
Total Mandatory Fees	<u>\$ 2,252</u>	<u>\$ 2,316</u>	<u>\$ 64</u>	<u>2.8%</u>
OUT-OF STATE				
<u>Undergraduate</u>				
SPSF Parts A and B	\$ 1,038	\$ 1,038		
Technology	300	300		
Facilities	900	946	\$ 46	5.1%
Transportation	234	258	24	10.3%
Library	80	90	10	12.5%
Total Mandatory Fees	<u>\$ 2,552</u>	<u>\$ 2,632</u>	<u>\$ 80</u>	<u>3.1%</u>
<u>Graduate</u>				
SPSF Parts A and B	\$ 1,038	\$ 1,038		
Technology	300	300		
Facilities	900	946	\$ 46	5.1%
Transportation	234	258	24	10.3%
Library	80	90	10	12.5%
Total Mandatory Fees	<u>\$ 2,552</u>	<u>\$ 2,632</u>	<u>\$ 80</u>	<u>3.1%</u>
UNDERGRADUATE DIFFERENTIAL TUITION				
Tickle College of Engineering	\$ 117	\$ 117		
College of Nursing (All undergraduate level courses)	250	250		
Haslam College of Business (All undergraduate courses)	103	103		
College of Architecture	113	113		

Mandatory fees are used to support programs, services, technology, and facilities that enhance student life and academic programs.

The purpose of the Student Programs and Services Fee (SPSF) is to advance the University's educational mission by funding non-instructional services, activities, programs, and facilities that promote student satisfaction and retention or promote the intellectual, physical, emotional, social, cultural, or leadership development of students. The Board of Trustees retains ultimate control of the SPSF and sets the amount of the SPSF at each campus annually upon the recommendation of the Board's F&A Committee.

The Student Programs and Services Fee (SPSF) is paid in two parts, Part A and Part B. Part A is paid by all full-time and part-time students at an hourly rate up to a maximum. Part B is paid by all students taking 9 or more hours at a flat rate of \$101. Students, who have paid any portion of the fee, have access to the Student Counseling Center, the Student Health Center, TRECS, and discounted Clarence Brown Theatre and UT Opera tickets. Students who wish the opportunity to obtain student tickets to football and basketball games are required to pay the full fee. If a student is taking 6, 7, or 8 hours, they may elect to pay the full SPSF Fee to become eligible to obtain tickets.

Differential Tuition is a per-credit-hour fee assessed for a specific course or group of courses as dictated by increasing demand for educational excellence in specific areas. Once approved, future percentage increases in Maintenance Fees automatically apply to the Differential Tuition for these specific courses. Increases to Differential Tuition exceeding the percentage increases proposed for Maintenance Fees must be approved by the Board of Trustees. The total amount paid depends on the number of courses taken.

University Fees are set by the Board of Trustees and are subject to change at any regular or called meeting of the Board.

Knoxville

FY 2025-26 Annual Tuition and Fees Specialized Programs

	FY 2024-25	FY 2025-26	CHANGE	
			Amount	Percent
SPECIALIZED PROGRAMS				
Haslam College of Business				
Executive MBA Strategic Leadership *	\$ 85,000	\$ 90,000	\$ 5,000	5.9%
Aerospace MBA *	74,000	74,000		
Professional MBA *	52,500	57,000	4,500	8.6%
Physician Executive MBA *	79,000	79,000		
Global Supply Chain Executive MBA *	90,000	-	(90,000)	Remove
Executive MBA Health Care Leadership *	70,000	70,000		
Master of Business Administration - Online *	54,000	54,000		
Master of Science in Supply Chain Management - Online *	41,370	41,370		
Master of Science in Marketing Online *	32,000	-	(32,000)	Remove
Master of Science in Business Cybersecurity Online *	30,000	30,000		
Full-Time MBA †	16,000	16,000		
Master of Science in Business Analytics †	6,000	6,000		
Master of Accountancy †	6,000	6,000		
Master of Science in Supply Chain Management Global †	2,000	6,000	4,000	200.0%
Master of Arts in Economics †	-	6,000	6,000	NEW
Master of Science in Marketing †	7,500	8,000	500	6.7%
Master of Science in Business Analytics for Working Professionals †	12,000	-	(12,000)	Remove
Master of Science in Management and Human Resource Management †	4,500	4,500		
Tickle College of Engineering				
Master of Science in Industrial & Systems Engineering *	18,000	18,000		
Master of Science in Industrial & Systems Engineering Health Systems *	20,000	20,000		
Master of Science in Industrial & Systems Engineering (Online Cohort) *	18,000	18,000		
College of Social Work				
Doctor of Social Work †	600	600		
Master of Science in Social Work †	750	750		
College of Nursing				
Doctor of Nursing Practice (CRNA) †	1,000	2,500	1,500	150.0%
Accelerated Bachelor of Science in Nursing Program Fee †	1,000	1,000		
College of Education, Health and Human Services				
FUTURE Postsecondary Education Undergraduate Program Fee †	6,000	10,000	4,000	66.7%
Postsecondary Autism Support Services (PASS) Undergraduate Program Fee †	6,400	10,000	3,600	56.3%
Nutrition Future Education Model (FEM) Graduate Program Fee †	750	750		

* Inclusive of applicable tuition and mandatory fees at current approved rates.

† In addition to applicable tuition and mandatory fees at current approved rates.

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Knoxville

FY 2025-26 Annual Tuition and Fees Online Programs

	FY 2024-25	FY 2025-26	CHANGE	
			Amount	Percent
IN-STATE				
<u>Undergraduate</u>				
Maintenance Fee	\$ 385	\$ 385		
Library	5	5		
Online Support	100	100		
Total	<u>\$ 490</u>	<u>\$ 490</u>		
<u>Graduate</u>				
Maintenance Fee	\$ 639	\$ 639		
Library	5	5		
Online Support	100	100		
Total	<u>\$ 744</u>	<u>\$ 744</u>		
OUT-OF-STATE				
<u>Undergraduate</u>				
Maintenance Fee	\$ 460	\$ 460		
Library	5	5		
Online Support	100	100		
Total	<u>\$ 565</u>	<u>\$ 565</u>		
<u>Graduate</u>				
Maintenance Fee	\$ 714	\$ 714		
Library	5	5		
Online Support	100	100		
Total	<u>\$ 819</u>	<u>\$ 819</u>		

Fees are charged per credit hour and apply only to courses that are included in the online program.

Graduate maintenance fees apply to both UTK and UTSI. Library and online support fees do not apply to UTSI.

Differential, program, and material course fees for various academic programs are in addition to the fees shown above.

University Fees are set by the Board of Trustees and are subject to change at any regular or called meeting of the Board.

Knoxville

FY 2025-26 Annual Tuition and Fees Auxiliary Enterprises

	FY 2024-25	FY 2025-26	CHANGE	
			Amount	Percent
HOUSING				
COMMUNITY & POD RATES				
Geier				
Double (shared room/community bath)	\$ 7,970	\$ 8,370	\$ 400	5.0%
Single (private room/community bath)	\$ 10,930	\$ 11,470	\$ 540	4.9%
Hess				
Double (shared room/community bath)	\$ 7,100	\$ 7,450	\$ 350	4.9%
Single (private room/community bath)	\$ 9,210	\$ 9,670	\$ 460	5.0%
Triple (shared room/community bath)	\$ 6,280	\$ 6,600	\$ 320	5.1%
Magnolia				
Double (shared room/community bath)	\$ 7,970	\$ 8,370	\$ 400	5.0%
Massey				
Double (shared room/community bath)	\$ 6,090	\$ 6,390	\$ 300	4.9%
Robinson				
Double (shared room/community bath)	\$ 7,970	\$ 8,370	\$ 400	5.0%
Single (private room/community bath)	\$ 10,930	\$ 11,470	\$ 540	4.9%
SEMI-SUITE RATES				
Brown				
Double (shared room/shared bath)	\$ 9,060	\$ 9,520	\$ 460	5.1%
Clement				
Double (shared room/shared bath)	\$ 7,610	\$ 7,990	\$ 380	5.0%
Dogwood				
Double (shared room/shared bath)	\$ 8,550	\$ 8,980	\$ 430	5.0%
Magnolia				
Double (shared room/shared bath)	\$ 8,550	\$ 8,980	\$ 430	5.0%
North Carrick				
Double (shared room/shared bath)	\$ 7,500	\$ 7,870	\$ 370	4.9%
Reese				
Double (shared room/shared bath)	\$ 7,500	\$ 7,870	\$ 370	4.9%
South Carrick				
Double (shared room/shared bath)	\$ 7,500	\$ 7,870	\$ 370	4.9%
SUITE RATES				
Brown				
Quad (shared room/shared bath)	\$ 8,560	\$ 8,990	\$ 430	5.0%
Stokely				
Quad (shared room/shared bath)	\$ 10,130	\$ 10,640	\$ 510	5.0%
Quad (private room/shared bath)	\$ 10,580	\$ 11,110	\$ 530	5.0%
Triple (private room/private bath)	\$ 10,820	\$ 11,360	\$ 540	5.0%

All rates are per academic year.

Buyout options, if available, are charged 1.5 times the standard rate of a specific room type for the specific housing option.

Buyout Definition - Residence hall room that is designed to house two residents, but the resident chooses to buy out the other side to convert it to a single.

The University periodically engages in discussions with third parties to secure additional off-campus housing options. It is expected that rates would be in line with other similar current properties or housing arrangements.

University Fees are set by the Board of Trustees and are subject to change at any regular or called meeting of the Board.

Knoxville

FY 2025-26 Annual Tuition and Fees Auxiliary Enterprises

	FY 2024-25	FY 2025-26	CHANGE	
			Amount	Percent
HOUSING (CONTINUED)				
APARTMENT RATES				
Dogwood				
Quad (private room/shared bath)	\$ 9,500	\$ 9,980	\$ 480	5.1%
Geier				
Quad (private room/shared bath)	\$ 9,500	\$ 9,980	\$ 480	5.1%
Laurel				
Double (shared room/shared bath)	\$ 7,850	\$ 8,240	\$ 390	5.0%
Triple (shared room/shared bath)	\$ 8,200	\$ 8,610	\$ 410	5.0%
Triple (private room/shared bath)	\$ 10,540	\$ 11,070	\$ 530	5.0%
Single (private room/private bath)	\$ 7,970	\$ 8,370	\$ 400	5.0%
Vol Condos				
Triple (shared room/shared bath)	\$ 8,130	\$ 8,530	\$ 400	4.9%
Quad (shared room/shared bath)	\$ 8,130	\$ 8,530	\$ 400	4.9%
Volunteer				
Double (private room/shared bath)	\$ 11,420	\$ 11,990	\$ 570	5.0%
Triple (private room/shared bath)	\$ 10,060	\$ 10,560	\$ 500	5.0%
Triple (private room/private bath)	\$ 11,520	\$ 12,100	\$ 580	5.0%
Quad (private room/shared bath)	\$ 9,600	\$ 10,080	\$ 480	5.0%
Townhouse Double (private room/private bath)	\$ 11,700	\$ 12,280	\$ 580	5.0%
Townhouse Triple (private room/shared bath)	\$ 11,100	\$ 11,650	\$ 550	5.0%
Townhouse Triple (private room/private bath)	\$ 11,800	\$ 12,390	\$ 590	5.0%
OFF CAMPUS APT MASTER LEASE RATES				
Lakemoor Station				
Double (shared room/shared bath)	\$ 10,400	\$ 10,920	\$ 520	5.0%
Triple (private room/shared bath)	\$ 11,100	\$ 11,660	\$ 560	5.0%
Double (private room/private bath)	\$ 11,700	\$ 12,290	\$ 590	5.0%
Triple (private room/private bath)	\$ 11,800	\$ 12,390	\$ 590	5.0%
FOOD SERVICES				
Meal Plans				
Tennessee Unlimited 7 + \$300 Dining Dollars	\$ 4,985	\$ 5,164	\$ 179	3.6%
Tennessee Unlimited 5 + \$400 Dining Dollars	4,985	5,164	179	3.6%
Tennessee Weekly 7 + \$500 Dining Dollars	3,612	3,742	130	3.6%
Dining Dollar Plus \$1,000 Dining Dollars	2,163	2,242	79	3.7%
Dining Dollar \$600 Dining Dollars	1,298	1,346	48	3.7%
Flex Plan \$300 Dining Dollars	600	600	-	0.0%
Block Plans				
Block 100 - 100 meals + \$150 Dining Dollars	2,434	2,522	88	3.6%
Block 75 - 75 meals + \$150 Dining Dollars	1,947	2,018	71	3.6%
Block 50 - 50 meals + \$300 Dining Dollars	1,785	1,850	65	3.6%
Block 30 - 30 meals + \$200 Dining Dollars	596	618	22	3.7%
Early Arrival - Unlimited Meal Access Per Day	24	-	(24)	Remove

All rates are per academic year.

All undergraduates taking 6 credit hours or more are required to purchase a flex or meal plan.

All first-year undergraduate students living on campus are required to purchase the Tennessee Unlimited 7 or the Tennessee Unlimited 5 Meal Plan.

All plans except for the Flex Plan include 5 free guest meals per semester.

Dining Dollars can be used like cash at all campus dining locations.

An early arrival fee of \$24 per day for unlimited meal access during Fall semester move in week has been discontinued.

Buyout options, if available, are charged 1.5 times the standard rate of a specific room type for the specific housing option.

Buyout Definition - Residence hall room that is designed to house two residents, but the resident chooses to buy out the other side to convert it to a single.

The University periodically engages in discussions with third parties to secure additional off-campus housing options.

It is expected that rates would be in line with other similar current properties or housing arrangements.

University Fees are set by the Board of Trustees and are subject to change at any regular or called meeting of the Board.

Knoxville

FY 2025-26 Annual Tuition and Fees College of Law Fall and Spring Semesters

	FY 2024-25	FY 2025-26	CHANGE	
			Amount	Percent
IN-STATE				
Maintenance Fee	\$ 16,696	\$ 16,696		
Mandatory Fees	3,812	3,866	\$ 54	1.4%
Total Tuition and Fees	<u>\$ 20,508</u>	<u>\$ 20,562</u>	<u>\$ 54</u>	<u>0.3%</u>
OUT-OF-STATE				
Maintenance Fee	\$ 16,696	\$ 16,696		
Non-Resident Tuition	18,444	18,444		
Total Out-of-State Tuition	35,140	35,140		
Mandatory Fees	4,112	4,182	\$ 70	1.7%
Total Out-of-State Tuition and Fees	<u>\$ 39,252</u>	<u>\$ 39,322</u>	<u>\$ 70</u>	<u>0.2%</u>
MANDATORY FEES				
IN-STATE				
Student Programs and Services Fee	\$ 1,038	\$ 1,038		
Other Mandatory Fees				
Technology	300	300		
Facilities	600	630	\$ 30	5.0%
Transportation	234	258	24	10.3%
Law Library Fee	250	250		
Law Enhancement Fee	1,390	1,390		
Total Mandatory Fees	<u>\$ 3,812</u>	<u>\$ 3,866</u>	<u>\$ 54</u>	<u>1.4%</u>
OUT-OF-STATE				
Student Programs and Services Fee	\$ 1,038	\$ 1,038		
Other Mandatory Fees				
Technology	300	300		
Facilities	900	946	\$ 46	5.1%
Transportation	234	258	24	10.3%
Law Library Fee	250	250		
Law Enhancement Fee	1,390	1,390		
Total Mandatory Fees	<u>\$ 4,112</u>	<u>\$ 4,182</u>	<u>\$ 70</u>	<u>1.7%</u>

Mandatory fees are used to support programs, services, technology, and facilities that enhance student life and academic programs.

The purpose of the Student Programs and Services Fee (SPSF) is to advance the University's educational mission by funding non-instructional services, activities, programs, and facilities that promote student satisfaction and retention or promote the intellectual, physical, emotional, social, cultural, or leadership development of students. The Board of Trustees retains ultimate control of the SPSF and sets the amount of the SPSF at each campus annually upon the recommendation of the Board's Finance and Administration Committee.

University Fees are set by the Board of Trustees and are subject to change at any regular or called meeting of the Board.

Knoxville

FY 2025-26 Annual Tuition and Fees Space Institute Fall and Spring Semesters

	FY 2024-25	FY 2025-26	CHANGE	
			Amount	Percent
IN-STATE				
<u>Graduate</u>				
Maintenance Fee	\$ 11,468	\$ 11,468		
Student Activity Fee	180	180		
Total Tuition and Fees	<u>\$ 11,648</u>	<u>\$ 11,648</u>		
OUT-OF-STATE				
<u>Graduate</u>				
Maintenance Fee	\$ 11,468	\$ 11,468		
Non-Resident Tuition	18,188	18,188		
Total Out-of-State Tuition	<u>\$ 29,656</u>	<u>\$ 29,656</u>		
Student Activity Fee	180	180		
Total Out-of-State Tuition and Fees	<u>\$ 29,836</u>	<u>\$ 29,836</u>		
DIFFERENTIAL TUITION				
Tickle College of Engineering	\$ 117	\$ 117		

In-state students pay only for the maintenance fee, which is commonly referred to as 'in-state tuition'. Out-of-state students pay the maintenance fee plus non-resident tuition. The combined amount of these two fees is commonly referred to as 'out-of-state tuition'.

Differential Tuition is a per-credit-hour fee assessed for a specific course or group of courses as dictated by increasing demand for educational excellence in specific areas. Once approved, future percentage increases in Maintenance Fees automatically apply to the Differential Tuition for these specific courses. Increases to Differential Tuition exceeding the percentage increases proposed for Maintenance Fees must be approved by the Board of Trustees. The total amount paid depends on the number of courses taken.

Residents of Madison County, Alabama pay in-state tuition for graduate studies (i.e. Non-Resident Tuition is not assessed). This only applies to students enrolled and classes taken at the University of Tennessee Space Institute.

University Fees are set by the Board of Trustees and are subject to change at any regular or called meeting of the Board.

Knoxville

FY 2025-26 Annual Tuition and Fees College of Veterinary Medicine Fall and Spring Semesters

	FY 2024-25	FY 2025-26	CHANGE	
			Amount	Percent
IN-STATE				
Maintenance Fee	\$ 28,616	\$ 28,616		
Mandatory Fees	2,172	2,226	\$ 54	2.5%
Total Tuition and Fees	<u>\$ 30,788</u>	<u>\$ 30,842</u>	<u>\$ 54</u>	<u>0.2%</u>
OUT-OF-STATE				
Maintenance Fee	\$ 28,616	\$ 28,616		
Non-Resident Tuition	27,036	27,036		
Total Out-of-State Tuition	<u>55,652</u>	<u>55,652</u>		
Mandatory Fees	2,472	2,542	\$ 70	2.8%
Total Out-of-State Tuition and Fees	<u>\$ 58,124</u>	<u>\$ 58,194</u>	<u>\$ 70</u>	<u>0.1%</u>

Mandatory fees are used to support programs, services, technology, and facilities that enhance student life and academic programs.

The purpose of the Student Programs and Services Fee (SPSF) is to advance the University's educational mission by funding non-instructional services, activities, programs, and facilities that promote student satisfaction and retention or promote the intellectual, physical, emotional, social, cultural, or leadership development of students. The Board of Trustees retains ultimate control of the SPSF and sets the amount of the SPSF at each campus annually upon the recommendation of the Board's Finance and Administration Committee.

University Fees are set by the Board of Trustees and are subject to change at any regular or called meeting of the Board.

Martin

FY 2025-26 Annual Tuition and Fees

Fall and Spring Semesters

	FY 2024-25	FY 2025-26	CHANGE	
			Amount	Percent
IN-STATE				
<u>Undergraduate</u>				
Maintenance Fee	\$ 8,802	\$ 9,066	\$ 264	3.0%
Mandatory Fees	1,758	1,758		
Total Tuition and Fees	<u>\$ 10,560</u>	<u>\$ 10,824</u>	<u>\$ 264</u>	<u>2.5%</u>
<u>Graduate</u>				
Maintenance Fee	\$ 9,748	\$ 10,040	\$ 292	3.0%
Mandatory Fees	1,648	1,648		
Total Tuition and Fees	<u>\$ 11,396</u>	<u>\$ 11,688</u>	<u>\$ 292</u>	<u>2.6%</u>
OUT-OF-STATE DOMESTIC				
<u>Undergraduate</u>				
Maintenance Fee	\$ 8,802	\$ 9,066	\$264	3.0%
Non-Resident Tuition	6,040	6,040		
Total Out-of-State Tuition	<u>\$ 14,842</u>	<u>\$ 15,106</u>	<u>\$ 264</u>	<u>1.8%</u>
Mandatory Fees	1,758	1,758		
Total Out-of-State Tuition and Fees	<u>\$ 16,600</u>	<u>\$ 16,864</u>	<u>\$264</u>	<u>1.6%</u>
<u>Graduate</u>				
Maintenance Fee	\$ 9,748	\$ 10,040	\$292	3.0%
Non-Resident Tuition	6,040	6,040		
Total Out-of-State Tuition	<u>\$ 15,788</u>	<u>\$ 16,080</u>	<u>\$ 292</u>	<u>1.9%</u>
Mandatory Fees	1,648	1,648		
Total Out-of-State Tuition and Fees	<u>\$ 17,436</u>	<u>\$ 17,728</u>	<u>\$ 292</u>	<u>1.7%</u>
OUT-OF-STATE INTERNATIONAL				
<u>Undergraduate</u>				
Maintenance Fee	\$ 8,802	\$ 9,066	\$ 264	3.0%
Non-Resident Tuition	6,040	9,066	3,026	50.1%
Total Out-of-State Tuition	<u>\$ 14,842</u>	<u>\$ 18,132</u>	<u>\$ 3,290</u>	<u>22.2%</u>
Mandatory Fees	1,758	1,758		
Total Out-of-State Tuition and Fees	<u>\$ 16,600</u>	<u>\$ 19,890</u>	<u>\$ 3,290</u>	<u>19.8%</u>
<u>Graduate</u>				
Maintenance Fee	\$ 9,748	\$ 10,040	\$ 292	3.0%
Non-Resident Tuition	6,040	10,040	4,000	66.2%
Total Out-of-State Tuition	<u>\$ 15,788</u>	<u>\$ 20,080</u>	<u>\$ 4,292</u>	<u>27.2%</u>
Mandatory Fees	1,648	1,648		
Total Out-of-State Tuition and Fees	<u>\$ 17,436</u>	<u>\$ 21,728</u>	<u>\$ 4,292</u>	<u>24.6%</u>

In-state students pay only for the maintenance fee, which is commonly referred to as 'in-state tuition'. Out-of-state students pay the maintenance fee plus non-resident tuition. The combined amount of these two fees is commonly referred to as 'out-of-state tuition'.

University Fees are set by the Board of Trustees and are subject to change at any regular or called meeting of the Board.

Martin

FY 2025-26 Annual Tuition and Fees

Mandatory Fees

	FY 2024-25	FY 2025-26	CHANGE	
			Amount	Percent
UNDERGRADUATE				
Student Programs and Services Fee (SPSF)				
Student Activity - Non Athletic	\$ 262	\$ 262		
Student Activity - Athletic	408	408		
Student Health & Counseling	108	108		
Green	10	10		
Academic Support Fee	80	80		
Debt Service	460	460		
Total Student Programs and Services Fee	<u>\$ 1,328</u>	<u>\$ 1,328</u>		
Other Mandatory Fees				
Technology	\$ 250	\$ 250		
Publications-Student Media Fee	30	30		
Facilities	150	150		
Total Mandatory Fees	<u><u>\$ 1,758</u></u>	<u><u>\$ 1,758</u></u>		
GRADUATE				
Student Programs and Services Fee (SPSF)				
Student Activity - Non Athletic	\$ 262	\$ 262		
Student Activity - Athletic	408	408		
Student Health & Counseling	108	108		
Green	10	10		
Debt Service	460	460		
Total Student Programs and Services Fee	<u>\$ 1,248</u>	<u>\$ 1,248</u>		
Other Mandatory Fees				
Technology	\$ 250	\$ 250		
Facilities	150	150		
Total Mandatory Fees	<u>\$ 1,648</u>	<u>\$ 1,648</u>		

Mandatory fees are used to support programs, services, technology, and facilities that enhance student life and academic programs.

The purpose of the Student Programs and Services Fee (SPSF) is to advance the University's educational mission by funding non-instructional services, activities, programs, and facilities that promote student satisfaction and retention or promote the intellectual, physical, emotional, social, cultural, or leadership development of students. The Board of Trustees retains ultimate control of the SPSF and sets the amount of the SPSF at each campus annually upon the recommendation of the Board's Finance and Administration Committee.

Martin

FY 2025-26 Annual Tuition and Fees

Online Fees

	FY 2024-25	FY 2025-26	CHANGE	
			Amount	Percent
IN-STATE				
<u>Undergraduate</u>				
Course Fee	\$ 389	\$ 401	\$ 12	3.0%
Online Support	56	56		
Total	<u>\$ 445</u>	<u>\$ 457</u>	<u>\$ 12</u>	<u>2.6%</u>
<u>Graduate</u>				
Course Fee	\$ 606	\$ 624	\$ 18	3.0%
Online Support	56	56		
Total	<u>\$ 662</u>	<u>\$ 680</u>	<u>\$ 18</u>	<u>2.7%</u>
OUT-OF-STATE DOMESTIC				
<u>Undergraduate</u>				
Course Fee	\$ 428	\$ 441	\$ 13	3.0%
Online Support	56	56		
Total	<u>\$ 484</u>	<u>\$ 497</u>	<u>\$ 13</u>	<u>2.6%</u>
<u>Graduate</u>				
Course Fee	\$ 665	\$ 685	\$ 20	3.0%
Online Support	56	56		
Total	<u>\$ 721</u>	<u>\$ 741</u>	<u>\$ 20</u>	<u>2.8%</u>

UT online course fees are charged per credit hour. The total amount depends on the number of credits taken. This applies to all students, including on-campus students.

University Fees are set by the Board of Trustees and are subject to change at any regular meeting of the Board.

Martin

FY 2025-26 Annual Tuition and Fees

Auxiliary Enterprises

	FY 2024-25	FY 2025-26	CHANGE	
			Amount	Percent
FOOD SERVICES				
Meal Plans				
All Access A- 7 days a week with \$150 declining balance*	\$ 4,064	\$ 4,220	\$ 156	3.8%
All Access B- 5 days a week with \$300 declining balance*	3,856	\$ 4,004	\$ 148	3.8%
Block Plans				
130 Meals with \$500 declining balance*	\$ 3,606	\$ 3,744	\$ 138	3.8%
100 Meals with \$130 declining balance*	\$ 2,210	\$ 2,294	\$ 84	3.8%
60 Meals with \$160 declining balance*	\$ 1,510	\$ 1,568	\$ 58	3.8%
40 Meals with \$150 declining balance*	\$ 1,126	\$ 1,168	\$ 42	3.7%
Captain's Cash Meal Plans				
\$500 declining balance	\$ 1,000	\$1,000		
\$250 declining balance	\$ 500	\$500		
Door Prices (Per Day)				
Breakfast	\$ 10	\$ 10	\$ 0	4.0%
Lunch	\$ 11	\$ 11	\$ 0	3.7%
Dinner	\$ 11	\$ 11	\$ 0	3.7%
Saturday Brunch	\$ 11	\$ 11	\$ 0	3.7%
Sunday Brunch: Adult	\$ 14	\$ 15	\$ 1	3.9%
Sunday Brunch: Child under 10	\$ 6	\$ 7	\$ 0	4.0%

* UTM is negotiating a new contract for dining services so these meal plans and rates are subject to change

University Fees are set by the Board of Trustees and are subject to change at any regular meeting of the Board.

Martin

FY 2025-26 Annual Tuition and Fees Auxiliary Enterprises

	FY 2024-25	FY 2025-26	CHANGE	
			Amount	Percent
HOUSING				
COMMUNITY & POD RATES				
Ellington Hall				
Double Shared	\$ 3,480	\$ 3,654	\$ 174	5.0%
Single	\$ 5,350	\$ 5,618	\$ 268	5.0%
Browning Hall				
Double Shared	\$ 3,480	\$ 3,654	\$ 174	5.0%
Single	\$ 5,350	\$ 5,618	\$ 268	5.0%
Cooper Hall				
Double Shared	\$ 4,170	\$ 4,380	\$ 210	5.0%
Single	\$ 5,940	\$ 6,237	\$ 297	5.0%
Conner Community (was UV II)				
Double Shared	\$ 6,980	\$ 7,329	\$ 349	5.0%
Single	\$ 8,310	\$ 8,726	\$ 416	5.0%
Arnold Pryor Place (was UV I)				
Single	\$ 7,340	\$ 7,707	\$ 367	5.0%
Summer Lease	\$ 3,000	\$ 3,150	\$ 150	5.0%
APARTMENTS				
University Courts				
1 Bedroom	\$ 4,712	\$ 4,948	\$ 236	5.0%
2 Bedroom	\$ 5,056	\$ 5,310	\$ 254	5.0%
3 Bedroom	\$ 5,958	\$ 6,256	\$ 298	5.0%

University Fees are set by the Board of Trustees and are subject to change at any regular meeting of the Board.

Martin

FY 2025-26 Tuition and Fees Fall and Spring Semesters

	FY 2024-25	FY 2025-26	CHANGE Amount	Percent
DUAL ENROLLMENT				
<u>Courses 1-5:</u>				
Tuition per Course	\$ 582.75	\$ 600.25	\$ 17.50	3.0%
Tennessee Dual Enrollment Grant	(582.75)	(600.25)	(17.50)	3.0%
UTM Dual Enrollment Scholarship				
Net Tuition and Fees	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>
<u>Courses 6-10:</u>				
Tuition per Course	\$ 582.75	\$ 600.25	\$ 17.50	3.0%
Tennessee Dual Enrollment Grant	(300.00)	(300.00)		
UTM Dual Enrollment Scholarship	(282.75)	(300.25)	(17.50)	6.2%
Net Tuition and Fees	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

Total cost for a 3-credit-hour-course including tuition and a \$33 technology fee. The amount is set to equal the Tennessee Dual Enrollment Grant. The Board of Trustees authorizes UT Martin to adjust this rate anytime that the Tennessee Student Assistance (TSAC) changes the amount of the grant, provided that the net cost to students remains zero and that there is no net budgetary impact to the campus. Such changes shall be reported to the Board as part of the proposed operating budget at the Board's next annual meeting.

University Fees are set by the Board of Trustees and are subject to change at any regular or called meeting of the Board.

UT Southern

FY 2025-26 Annual Tuition and Fees

Fall and Spring Semesters

	FY 2024-25	FY 2025-26	CHANGE	
			Amount	Percent
IN-STATE				
<u>Undergraduate</u>				
Maintenance Fee	\$ 9,640	\$ 9,930	\$ 290	3.0%
Mandatory Fees	1,284	1,334	50	3.9%
Total Tuition and Fees	<u>\$ 10,924</u>	<u>\$ 11,264</u>	<u>\$ 340</u>	<u>3.1%</u>
<u>Graduate</u>				
Maintenance Fee	\$ 14,850	\$ 15,593	\$ 743	5.0%
Mandatory Fees				
Total Tuition and Fees	<u>\$ 14,850</u>	<u>\$ 15,593</u>	<u>\$ 743</u>	<u>5.0%</u>
OUT-OF-STATE				
<u>Undergraduate</u>				
Maintenance Fee	\$ 9,640	\$ 9,930	\$ 290	3.0%
Non-Resident Tuition				
Total Out-of-State Tuition	<u>\$ 9,640</u>	<u>\$ 9,930</u>	<u>\$ 290</u>	<u>3.0%</u>
Mandatory Fees	1,284	1,334	50	3.9%
Total Out-of-State Tuition and Fees	<u>\$ 10,924</u>	<u>\$ 11,264</u>	<u>\$ 340</u>	<u>3.1%</u>
<u>Graduate</u>				
Maintenance Fee	\$ 14,850	\$ 15,593	\$ 743	5.0%
Non-Resident Tuition				
Total Out-of-State Tuition	<u>\$ 14,850</u>	<u>\$ 15,593</u>	<u>\$ 743</u>	<u>5.0%</u>
Mandatory Fees				
Total Out-of-State Tuition and Fees	<u>\$ 14,850</u>	<u>\$ 15,593</u>	<u>\$ 743</u>	<u>5.0%</u>
AUXILIARY ENTERPRISES				
<i>Residential students pay a single flat rate for housing and dining services.</i>				
Food Services				
Meal Plan	\$ 4,500	\$ 4,680		
Housing (Includes Required Meal Plan)				
Double Room	\$ 8,300	\$ 8,632		
Single Room	10,000	10,400		
Apartments/Oakwood	11,500	11,960		
<i>Restricted students would pay separate rates for housing and dining services.</i>				

In-state students pay only for the maintenance fee, which is commonly referred to as 'in-state tuition'. Out-of-state students pay the maintenance fee plus non-resident tuition. The combined amount of these two fees is commonly referred to as 'out-of-state tuition'.

University Fees are set by the Board of Trustees and are subject to change at any regular or called meeting of the Board.

Health Science Center

FY 2025-26 Annual Tuition and Fees

In-State Tuition

	FY 2024-25	FY 2025-26	CHANGE	
			Amount	Percent
IN-STATE				
Graduate Health Sciences				
All GH programs except Pharmacology	\$ 11,379	\$ 11,834	\$ 455	4%
MS Pharmacology	\$ 17,454	\$ 17,803	\$ 349	2%
Medicine				
Doctor of Medicine	\$ 36,101	\$ 36,823	\$ 722	2%
Physician Assistant	\$ 23,943	\$ 24,421	\$ 478	2%
Dentistry				
General DDS	\$ 31,738	\$ 32,690	\$ 952	3%
Dental Hygiene Bachelor of Science	\$ 10,432	\$ 10,745	\$ 313	3%
Pharmacy	\$ 23,364	\$ 24,299	\$ 935	4%
Nursing				
Bachelors -- Traditional	\$ 8,847	\$ 9,023	\$ 176	2%
Bachelors -- Accelerated	\$ 13,271	\$ 13,535	\$ 264	2%
Graduate -- DNP - CRNA	\$ 19,528	\$ 19,723	\$ 195	1%
Graduate -- DNP	\$ 12,206	\$ 12,206		
Health Professions				
Bachelor of Science				
Medical Laboratory Science	\$ 8,345	\$ 8,512	\$ 167	2%
Audiology & Speech Pathology *	----	----	----	----
Masters in Cytopathology Practice	\$ 10,339	\$ 10,546	\$ 207	2%
DPT / MOT / MHSPA	\$ 14,429	\$ 14,718	\$ 289	2%
Doctor of Occupational Therapy (OTD)	\$ -	\$ 25,308	New Program	----
Dr. Audiology / MS Speech Path	\$ 19,656	\$ 20,049	\$ 393	2%
MS Clin Lab Science	\$ 10,516	\$ 10,726	\$ 210	2%

* **Bachelor of Audiology & Speech Pathology**

This is a joint degree with UTK where UTHSC will teach the 4th year of the Bachelor's program but charge the UTK tuition rate.

University Fees are set by the Board of Trustees and are subject to change at any regular or called meeting of the Board.

Health Science Center

FY 2025-26 Annual Tuition and Fees

Out-of-State Tuition

	FY 2024-25	FY 2025-26	CHANGE	
			Amount	Percent
OUT-OF-STATE				
Graduate Health Sciences				
All GH programs except Pharmacology	\$ 17,277	\$ 17,968	\$ 691	4%
MS Pharmacology	\$ 26,258	\$ 27,308	\$ 1,050	4%
Medicine				
Doctor of Medicine	\$ 54,152	\$ 56,318	\$ 2,166	4%
Physician Assistant	\$ 40,693	\$ 42,322	\$ 1,629	4%
Dentistry				
General DDS	\$ 72,221	\$ 74,388	\$ 2,167	3%
Dental Hygiene Bachelor of Science	\$ 20,864	\$ 21,490	\$ 626	3%
Pharmacy	\$ 28,590	\$ 29,734	\$ 1,144	4%
Nursing				
Bachelors -- Traditional	\$ 25,715	\$ 25,715		
Bachelors -- Accelerated	\$ 38,571	\$ 38,571		
Graduate -- DNP - CRNA	\$ 45,474	\$ 45,474		
Graduate -- DNP	\$ 13,150	\$ 13,282	\$ 132	1%
Health Professions				
Bachelor of Science				
Medical Laboratory Science	\$ 12,533	\$ 13,034	\$ 501	4%
Audiology & Speech Pathology *	----	----	----	----
Masters in Cytopathology Practice	\$ 15,040	\$ 15,642	\$ 602	4%
DPT / MOT / MHSPA	\$ 33,208	\$ 34,536	\$ 1,328	4%
Doctor of Occupational Therapy (OTD)	\$ -	\$ 41,125	New Program	----
Dr. Audiology / MS Speech Path	\$ 45,323	\$ 47,136	\$ 1,813	4%
MS Clin Lab Science	\$ 15,040	\$ 15,642	\$ 602	4%

* **Bachelor of Audiology & Speech Pathology**
This is a joint degree with UTK where UTHSC will teach the 4th year of the Bachelor's program but charge the UTK tuition rate.

University Fees are set by the Board of Trustees and are subject to change at any regular or called meeting of the Board.

Health Science Center

FY 2025-26 Annual Tuition and Fees

International Tuition

	FY 2024-25	FY 2025-26	CHANGE	
			Amount	Percent
* INTERNATIONAL (NEW RATE STRUCTURE)				
	Current: out-of-state domestic and international students	New: assessed only to international students	Cost increases for international students	
Graduate Health Sciences				
All GH programs except Pharmacology	\$ 17,277	\$ 23,668	\$ 6,391	37.0%
MS Pharmacology	\$ 26,258	\$ 35,606	\$ 9,348	35.6%
Medicine				
Physician Assistant	\$ 40,693	\$ 48,842	\$ 8,149	20.0%
Dentistry				
General DDS	\$ 72,221	\$ 81,725	\$ 9,504	13.2%
Dental Hygiene Bachelor of Science	\$ 20,864	\$ 21,490	\$ 626	3.0%
Pharmacy	\$ 28,590	\$ 48,597	\$ 20,007	70.0%
Nursing				
Bachelors -- Traditional	\$ 25,715	\$ 25,715		
Bachelors -- Accelerated	\$ 38,571	\$ 38,571		
Graduate -- DNP - CRNA	\$ 45,474	\$ 49,308	\$ 3,834	8.4%
Graduate -- DNP	\$ 13,150	\$ 24,412	\$ 11,262	85.6%
Health Professions				
Bachelor of Science				
Medical Laboratory Science	\$ 12,533	\$ 17,024	\$ 4,491	35.8%
Masters in Cytopathology Practice	\$ 15,040	\$ 21,092	\$ 6,052	40.2%
DPT / MOT / MHSPA	\$ 33,208	\$ 36,794	\$ 3,586	10.8%
Doctor of Occupational Therapy	----	\$ 50,616	New Program	
Dr. Audiology / MS Speech Path	\$ 45,323	\$ 50,123	\$ 4,800	10.6%
MS Clin Lab Science	\$ 15,040	\$ 21,092	\$ 6,052	40.2%

*

International Rates

International rates are strategically based on a factor of the in-state rates. The base rate for international is based upon 200% in the In-State rate, up to a maximum, with a few exclusions, of 250% of the In-state Rate. The 250% of the domestic rate is used for programs where the Out-of-State rate is in excess of 200% of the In-State Rate. For the Traditional and Accelerated BSN programs, the Out-of-State rate is in excess of 250% of the In-State Rate, thus for these programs, the Out-of-State Rate is used for the International Rate.

Historically, International students have been charged the out-of-state tuition and fee rates. Beginning in Academic Year 2025-26, UTHSC has created a program and college specific international rate as part of our move toward a strategic mechanism to evaluate and set tuition rates specifically for each program.

University Fees are set by the Board of Trustees and are subject to change at any regular or called meeting of the Board.

Health Science Center

FY 2025-26 Annual Tuition and Fees

Other Fee Details

	FY 2024-25	FY 2025-26	CHANGE	
			Amount	Percent
Programs & Services and Required Fees				
Student Programs & Services Fees *	\$ 1,000	\$ 1,049	49	4.9%
Technology Fee	240	240		
Graduation/Yearbook	50	50		
Total	<u>\$ 1,290</u>	<u>\$ 1,339</u>	<u>\$ 49</u>	<u>3.8%</u>
Other Fees				
Health Insurance	\$ 3,662	\$ 4,224	562	15.3%
Disability Insurance	48	48		
Malpractice Insurance				
Medicine				
Class of 2027 and 2028	22	22		
Class of 2025 and 2026	35	35		
Pharmacy	10	10		
Nursing	10	10		
Health Professions	10	10		
Dentistry	17	17		
Course Proficiency Exam Fee	200	200		
Other Fees - Health Professions				
CHP OT Board Review Fee	150	150		
CHP OT Media Fee	150	150		
CHP DPT Student Resource Fee	200	200		
Other Fees - Nursing				
CON Pre-Licensure Digital Course Materials Fee-1st Term	995	995		
CON Pre-Licensure Digital Course Materials Fee-2nd Term	995	995		
CON Pre-Licensure Digital Course Materials Fee-3rd Term	995	995		
CON DNP Digital Course Materials Fee	315	315		
CON BSN Nursing Kit	365	365		
CON Board Review Fee	315	315		
CON DNP - SANE Fee - 1st Year	-	700	700	NEW
CON DNP - AGACNP - Nursing Kit Fee	60	60		
CON DNP - AGACNP - Digital Materials - 1st Year	110	110		
CON DNP - AGACNP - Equipment Fee - 1st Year	680	680		
CON DNP - PPCNP & FNP - Digital Materials Fee - 2nd Year	150	150		
CON DNP - PMH - Review Course Fee - 3rd Year	150	150		
CON DNP - PACNP - Review Course Fee - 3rd Year	200	200		
CON DNP - FNP - Review Course Fee - 2nd Year	300	300		
CON DNP - NNP - Review Course Fee - 3rd Year	700	700		
CON DNP - NMW - Review Course Fee - 3rd Year	1,000	1,000		
CON DNP - CRNA - Review Course Fee - 3rd Year	1,680	1,680		
Other Fees - Medicine				
Step 1 Exam Prep Fee	190	190		
COM PA Medical Equipment Fee	90	90		
COM PA Board Review Fee	728	728		
COM Student Resource Fee	450	450		
COM Clinical Background Check (Spring M2)	-	50	50	NEW
COM Clinical Background Check (Spring M3)	-	50	50	NEW
Other Fees - Pharmacy				
Pre-Naplex Exam Fee-4th Year all in Fall Semester (or 3rd for IMPACT)	125	125		
COP Assessment Fee	-	90	90	NEW
COP Skills Fee (Fall Term, First Year)	-	225	225	NEW
COP Board Review Fee	225	225		
COP Accelerated Pharmacy Pathway Fee	2,500	2,500		
COP Immunization Certificate Fee	150	150		
Other Fees - Dentistry				
Dentistry Student Government	60	60		
Laboratory and Clinical Utilization Fee	5,400	5,400		
Graduate Endodontics Clinical Utilization Fee	12,750	12,750		
Graduate Orthodontics Clinical Utilization Fee	7,000	7,000		
COD Dental Kit Fee D1 Class - Fall	6,369	6,560	191	3.0%
COD Dental Kit Fee D2 Class - Fall	8,860	9,126	266	3.0%
COD Dental Kit Fee D3 Class - Fall	4,605	4,745	140	3.0%
COD Dental Kit Fee D4 Class - Fall	985	1,014	29	2.9%
COD Dental Hygiene Kit - Fall	4,694	4,834	140	3.0%
COD Dental Kit Fee D1 Class - Spring	5,844	6,018	174	3.0%
COD Dental Kit Fee D2 Class - Spring	1,338	1,378	40	3.0%
COD Dental Kit Fee D3 Class - Spring				
COD Dental Kit Fee D4 Class - Spring	156	160	4	2.6%
COD Dental Hygiene Kit - Spring	4,694	4,834	140	3.0%

* Student Programs and Services Fees (SPSF) detail are shown in the mandatory fee schedule.

University Fees are set by the Board of Trustees and are subject to change at any regular or called meeting of the Board.

Health Science Center

FY 2025-26 Annual Tuition and Fees

Mandatory Fees

	FY 2024-25	FY 2025-26	CHANGE	
			Amount	Percent
IN-STATE AND OUT-OF-STATE				
Student Programs and Services Fee (SPSF)				
Student Activity	\$ 26	\$ 50	\$ 24	92.3%
Campus Recreation	40	65	\$ 25	62.5%
Campus Improvement	50	50		
Simulation Center Equipment Fee	300	300		
Debt Service	54	54		
Computer Based Testing Fee	50	50		
Health Services	200	200		
Counseling	280	280		
Total Student Programs and Services Fee (SPSF)	<u>\$ 1,000</u>	<u>\$ 1,049</u>	<u>\$ 49</u>	<u>4.9%</u>
Other Mandatory Fees				
Technology	\$ 240	\$ 240		
Graduation/Yearbook	50	50		
Total Mandatory Fees	<u>\$ 1,290</u>	<u>\$ 1,339</u>	<u>\$ 49</u>	<u>3.8%</u>

University Fees are set by the Board of Trustees and are subject to change at any regular or called meeting of the Board.

Health Science Center

FY 2025-26 Annual Tuition and Fees

Online Fees - Undergraduate (Medical Technology)

	FY 2024-25	FY 2025-26	CHANGE	
			Amount	Percent
HEALTH SCIENCE CENTER ONLINE				
HSC online course fees are charged per credit hour with no maximum credit hour cap.				
UNDERGRADUATE (Medical Technology)				
IN-STATE				
Course Fee	\$ 365	\$ 372	\$ 7	2.0%
Online Support	46	46		
Total	<u>\$ 411</u>	<u>\$ 418</u>	<u>\$ 7</u>	<u>1.7%</u>
OUT-OF-STATE				
Course Fee	\$ 433	\$ 450	\$ 17	4.0%
Online Support	46	46		
Total	<u>\$ 479</u>	<u>\$ 496</u>	<u>\$ 17</u>	<u>3.5%</u>
** INTERNATIONAL				
Course Fee	\$ 433	\$ 744	\$ 311	71.9%
Online Support	46	46		
Total	<u>\$ 479</u>	<u>\$ 790</u>	<u>\$ 311</u>	<u>64.9%</u>
GRADUATE				
IN-STATE				
Course Fee	\$ 669	\$ 683	\$ 14	2.0%
Online Support	46	46		
Total	<u>\$ 715</u>	<u>\$ 729</u>	<u>\$ 14</u>	<u>2.0%</u>
OUT-OF-STATE				
Course Fee	\$ 737	\$ 767	\$ 30	4.0%
Online Support	46	46		
Total	<u>\$ 783</u>	<u>\$ 813</u>	<u>\$ 30</u>	<u>3.8%</u>
** INTERNATIONAL				
Course Fee	\$ 737	\$ 1,366	\$ 629	85.3%
Online Support	46	46		
Total	<u>\$ 783</u>	<u>\$ 1,412</u>	<u>\$ 629</u>	<u>80.3%</u>

****** International on-line rates are strategically based on a factor of the in-state rates. The base rate for international is based on the In-State rate, up to a maximum, with a few exclusions, of 250% of the In-state Rate. The 250% of the domestic rate applies to programs where the Out-of-State rate is in excess of 200% of the In-State Rate. This is consistent with the same method used for programs and courses with a traditional delivery method.

Historically, International students have been charged the out-of-state tuition and fee rates. Beginning in Academic Year 2025-26, the University has created a program and college specific international rate as part of our move toward a strategic mechanism to evaluate rates specifically for each program.

University Fees are set by the Board of Trustees and are subject to change at any regular or called meeting of the Board.

Health Science Center

FY 2025-26 Annual Tuition and Fees

Online Fees - Health Informatics and Information Management

	FY 2024-25	FY 2025-26	CHANGE	
			Amount	Percent
HEALTH SCIENCE CENTER ONLINE				
HSC online course fees are charged per credit hour with no maximum credit hour cap.				
HEALTH INFORMATICS AND INFORMATION MANAGEMENT				
IN-STATE				
Course Fee	\$ 523	\$ 523		
Online Support	50	50		
Total	<u>\$ 573</u>	<u>\$ 573</u>		
OUT-OF-STATE				
Course Fee	\$ 574	\$ 574		
Online Support	50	50		
Total	<u>\$ 624</u>	<u>\$ 624</u>		
** INTERNATIONAL				
Course Fee	\$ 574	\$ 1,046	\$ 472	82.2%
Online Support	50	50		
Total	<u>\$ 624</u>	<u>\$ 1,096</u>	<u>\$ 472</u>	<u>75.6%</u>
<u>Nursing Doctorate</u>				
IN-STATE				
Course Fee	\$ 627	\$ 627		
Online Support	50	50		
Total	<u>\$ 677</u>	<u>\$ 677</u>		
OUT-OF-STATE				
Course Fee	\$ 679	\$ 686	\$ 7	1.0%
Online Support	50	50		
Total	<u>\$ 729</u>	<u>\$ 736</u>	<u>\$ 7</u>	<u>1.0%</u>
** INTERNATIONAL				
Course Fee	\$ 679	\$ 1,254	\$ 575	84.7%
Online Support	50	50		
Total	<u>\$ 729</u>	<u>\$ 1,304</u>	<u>\$ 575</u>	<u>78.9%</u>

** International on-line rates are strategically based on a factor of the in-state rates. The base rate for international is based on the In-State rate, up to a maximum, with a few exclusions, of 250% of the In-state Rate. The 250% of the domestic rate is where the Out-of-State rate is in excess of 200% of the In-State Rate. This is consistent with the same methodology as used in other programs and courses with a traditional delivery method.

Historically, International students have been charged the out-of-state tuition and fee rates. Beginning in Academic Year 2025-26, the University has created a program and college specific international rate as part of our move toward a strategic mechanism to evaluate and set rates specifically for each program.

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All Campuses

FY 2025 - 26 Annual Tuition and Fees

Fees for Disabled and Elderly Persons

	FY 2024-25	FY 2025 - 26	CHANGE Amount
Disabled/Elderly Persons			
COURSES FOR CREDIT			
Per Semester Hour	\$ 7	\$ 7	
Maximum Fee per Semester	70	70	
AUDIT COURSES			
	No Charge	No Charge	

Fee levels mandated by Tennessee Code Annotated 49-7-113.

Appendix: Accounting and Budget Terminology

Current Funds

Current funds are available to the university for use in achieving any of its authorized institutional purposes. They include revenues generated by or appropriated for current operations as well as carryovers from previous years set aside for current operations. These funds may be either unrestricted or restricted:

- **Unrestricted** – funds which the university retains full control of their use, or
- **Restricted** – funds which are externally restricted and may be used only in accordance with the purposes established by the provider.

Current Fund Categories

There are two categories of current funds used by UT:

- **Educational and General** – consists of all core functions of the university necessary to support the teaching, research, and public service missions of the university.
- **Auxiliary Enterprises** – self-supporting enterprises which furnish services to students, faculty, and staff. Examples include housing, bookstores, food service, and UT Knoxville Men's Athletics.

Current Fund Revenue Sources

- **Tuition and Fees** – funds collected from students for educational purposes.
- **Appropriations** – primarily funding received from the State of Tennessee to support current operations of the university. Appropriations may also be received from the federal government and from local (city and county) governments.
- **Grants and Contracts** – funds received from governmental (federal, state, local) or non-governmental (private organizations or individuals) entities resulting from grants or contracts entered into to furnish goods or services.
- **Sales and Services of Educational Activities** – revenues from the sale of goods or services related to educational activities. Examples include the sale of literary publications, testing services, the sale of agricultural products, theater revenues, clinical services, and band and sports camps.
- **Other Revenues** – revenues not included in the above classifications. Includes gifts from private organizations or individuals' investment income, income from endowments (funds which principal must be maintained inviolate but which interest income may be expended) not dedicated to a specific expenditure, miscellaneous rentals and sales, and conference revenues.

Accounting and Budget Terminology (continued)

Functional Area Expenditure Categories

- **Instruction** – expenses for activities that are part of an institution’s instruction program. Expenses for credit and noncredit courses; academic, vocational, and technical instruction; and regular, special, and extension sessions should be included.
- **Research** – expenses for activities specifically organized to produce research, whether commissioned by an agency external to the institution or separately budgeted by an organizational unit within the institution.
- **Public Service** – expenses for activities established primarily to provide non instructional services beneficial to individuals and groups external to the institution. Such activities include community service programs and cooperative extension services.
- **Academic Support** – expenses to provide support for the university’s primary mission of instruction, research, and public service; includes libraries, academic computing support, museums, and academic administration.
- **Student Services** – expenses incurred for offices of admissions and the registrar and activities with the primary purpose of contributing to students’ emotional and physical well-being and intellectual, cultural, and social development outside the context of the formal instruction program. It includes expenses for student activities, cultural events, student newspapers, intramural athletics, student organizations, intercollegiate athletics (if the program is not operated as an auxiliary enterprise), counseling and career guidance (excluding informal academic counseling by the faculty), student aid administration, and student health service (if not operated as an auxiliary enterprise).
- **Institutional Support** – expenses related to executive management, fiscal operations, legal services, personnel services, administrative computing, and contractual payments to the UT Foundation, Inc. for the provision of alumni and development programs.
- **Operation and Maintenance of Physical Plant** – expenses for the operation and maintenance of buildings and grounds, utilities, custodial services, and campus security.
- **Scholarships and Fellowships** – expenses for aid to students in the form of monetary grants resulting from selection by the institution or from an entitlement program.

Transfers

- **Mandatory** – transfers from current funds to another fund group arising from a legal binding agreement, primarily the retirement of debt obligations for buildings.
- **Non-mandatory** – transfers from current funds to another fund group made at the discretion of the university. Examples include the setting aside of funds for the renewal or replacement of equipment, funding institutional match requirements for construction projects, and building long term reserves for future contingencies.

Accounting and Budget Terminology (continued)

Natural Classification Expenditure Categories

Expenditure categories reflecting type of good or service: salaries, fringe benefits, non-personnel operating expense, equipment, scholarships, fellowships, utilities, supplies, and contractual services.

Unrestricted Net Assets

Funds designated or reserved for specific purposes such as working capital, revolving funds, encumbrances, and reappropriations. A portion of these funds are maintained as unallocated funds at a level that falls within a certain percent range of total expenditures and transfers.

- **Working capital** – provides sufficient liquidity to fund accounts receivable, inventories, and petty cash. These are required by state regulations and are considered non-expendable during the fiscal year.
- **Revolving funds** – fund balances tied to revenue-generating units (e.g., service centers, motor pools, conference centers, medical clinics) and university wide cost-distribution models (e.g., unemployment compensation, workers compensation liabilities, claims liabilities, etc.).
- **Encumbrances** – funds carried over for commitments for purchases of goods and services that were not received before the close of the fiscal year. They are fully expended during the fiscal year.
- **Reappropriations** – funds carried forward for specific programs and initiatives. The most common example is a project that was planned for the previous fiscal year but delayed until the next fiscal year. Most reappropriations are fully expended during the current year.
- **Unallocated Reserves** – are contingency funds used to respond to fluctuations in revenues and expenditures. The unallocated reserve for E&G operations is limited to 2% to 5% of total expenditures and transfers; the auxiliary target range is 3% to 5% of expenditures and transfers.

The University of Tennessee FY 2025-26 Proposed Budget Document

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