

THE UNIVERSITY OF TENNESSEE

Revised Operating Budget

Fiscal Year 2025-26

Supplemental Schedules



**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 about 13,000 new graduates every year; and represents more than 445,000 alumni around the world.

The University of Tennessee
FY 2025-26 Revised Budget - Supplemental Schedules

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University of Tennessee System
FY2025-26 Revised Budget
State Appropriations

	Chattanooga	Knoxville	Martin	UT Southern	Health Science Center	Institute for Public Service	System Administration	Total UT
BEGINNING APPROPRIATIONS								
FY 2024-25 Maintenance Base	\$ 82,617,100	\$ 489,379,700	\$ 48,149,800	\$ 6,306,100	\$ 224,081,800	\$ 17,233,200	\$ 6,486,600	\$ 874,254,300
CCTA Productivity Adjustments to FY2024-25 Beginning Base *	(1,110,900)	6,292,700	(528,100)					4,653,700
FY 2024-25 Ending Maintenance Base	\$ 81,506,200	\$ 495,672,400	\$ 47,621,700	\$ 6,306,100	\$ 224,081,800	\$ 17,233,200	\$ 6,486,600	\$ 878,908,000
RECURRING ADJUSTMENTS								
Outcomes Growth **	\$ 2,684,100	\$ 11,767,400	\$ 1,547,100					\$ 15,998,600
Medical Education Operating Funds		164,000			\$ 950,000			1,114,000
Operating Funds - American Civics							\$ 1,400,000	1,400,000
Operating Funds - General				\$ 1,950,000				1,950,000
Operating Funds - Local Planning						\$ 2,000,000		2,000,000
2.6% Salary Pool Increase ***		3,828,500		141,600	6,195,500	517,500	96,600	10,779,700
Health Ins Prem Increase on 1/1/26	478,300	2,370,600	276,700	36,500	1,012,300	77,500	123,700	4,375,600
Health Ins Prem Increase on 1/1/25	406,200	1,961,600	237,300	31,500	885,300	63,300	97,800	3,683,000
Legislation- UT Travel Reimbursement for Boards of Higher Education Institutions		3,000						3,000
Operating Funds - American Civics		1,400,000					(1,400,000)	-
Legislation- UT Travel Reimbursement for Boards of Higher Education Institutions		(3,000)						-
Risk Management Claims Premium Adjustment	(2,300)	42,500	1,300	(1,800)	39,700	500	800	80,700
Risk Management Property Premium Adjustment	62,000	356,400	50,200	3,800	131,900	200	500	605,000
Health Ins Prem Increase 1-1-26	(22,100)	(104,000)	(14,000)	(3,000)	(63,300)	(4,200)	(5,100)	(215,700)
OPEB Normal Cost Adj.	42,500	251,000	13,100	300	2,600	5,200	15,000	329,700
OPEB UAAL Allocation Adj	(434,100)	(2,047,700)	(253,100)	(40,000)	(901,800)	(63,700)	(97,500)	(3,837,900)
Group Health - Dental Ins	32,600	185,600	22,100	3,100	73,700	5,200	10,400	332,700
TCRS Rate Adj	(32,800)	(220,200)	(22,400)	(500)	(67,100)	(11,200)	(1,300)	(355,500)
Total Recurring Adjustments	\$ 3,214,400	\$ 19,955,700	\$ 1,858,300	\$ 2,121,500	\$ 8,258,800	\$ 2,590,300	\$ 243,900	\$ 38,242,900
NON-RECURRING ADJUSTMENTS								
Estimated Tuition and Fee Waivers- Original Budget	\$ 176,400	\$ 526,700	\$ 164,400	\$ 18,200	\$ 2,300	\$ 9,500		\$ 897,500
Estimated Tuition and Fee Waivers- Adjustments	6,900	30,500	(12,900)	1,400	1,400	(600)		26,700
Operating - LEIC						500,000		500,000
Equipment Replacement - Scientific and Educational		2,500,000			7,800,000			10,300,000
Risk Management Adjustment	(36,200)	(200,600)	(17,500)	(2,600)	(213,400)	(6,500)	(4,600)	(481,400)
Sub-Total Non- Recurring	\$ 147,100	\$ 2,856,600	\$ 134,000	\$ 17,000	\$ 7,590,300	\$ 502,400	\$ (4,600)	\$ 11,242,800
FY 2025-26 State Appropriations (Maintenance)								
FY 2025-26 State Appropriations (Recurring)	\$ 84,720,600	\$ 515,628,100	\$ 49,480,000	\$ 8,427,600	\$ 232,340,600	\$ 19,823,500	\$ 6,730,500	\$ 917,150,900
FY 2025-26 State Appropriations (Non-Recurring)	147,100	2,856,600	134,000	17,000	7,590,300	502,400	(4,600)	11,242,800
Total FY 2025-26 State Appropriations (Maintenance)	\$ 84,867,700	\$ 518,484,700	\$ 49,614,000	\$ 8,444,600	\$ 239,930,900	\$ 20,325,900	\$ 6,725,900	\$ 928,393,700
Specialized Programs State Appropriations								
Student Success and Innovation Initiative	\$ 661,705	\$ 2,955,622	\$ 558,497		\$ 1,535,172	\$ 17,887	\$ 77,817	\$ 5,806,700
Governors Chairs (Budgeted as Restricted)		5,372,962			479,938			5,852,900
Centers of Excellence (Budgeted as Restricted)	906,830	7,655,040	348,622		1,735,048			10,645,540
Specialized Programs Subtotal	\$ 1,568,535	\$ 15,983,624	\$ 907,119	\$ -	\$ 3,750,158	\$ 17,887	\$ 77,817	\$ 22,305,140
Total FY 2025-26 State Appropriations (Revised)	\$ 86,436,235	\$ 534,468,324	\$ 50,521,119	\$ 8,444,600	\$ 243,681,058	\$ 20,343,787	\$ 6,803,717	\$ 950,698,840

Footnotes:

Source: FY 2025-26 State Appropriations

* CCTA performance data is used to reallocate current appropriations among all UT, TBR, and LGI formal units before new funding for the upcoming fiscal year is added. This is a zero-sum adjustment (higher performing campuses gain funding and lower performing campuses lose funding).

** Outcomes growth is used to allocate new funding appropriated to formula units for the upcoming fiscal year. All campuses see some gain, but the percent gain of high performers is larger than that of lower performers. (Changes in square footage can sometimes result in formula funding changes that are unrelated to performance).

***Each non-formula specialized unit will receive full-funding for a 2.6% salary increase pool.

****Centers of Excellence total is allocated between UT and TBR system by THEC. Change details showing in S-4

**Knoxville
FY2025-26 Revised Budget
State Appropriations**

	Knoxville	Campus	Space Institute	AgResearch	Extension	College of Veterinary Medicine	Total	Knoxville
Beginning Appropriations								
FY 2024-25 Maintenance Base	\$ 358,013,900		\$ 11,016,800	\$ 37,121,500	\$ 49,228,300	\$ 33,999,200	\$ 489,379,700	
CCTA Productivity Adjustments to FY2024-25 Beginning Base *		6,292,700						6,292,700
FY 2024-25 Ending Maintenance Base	\$ 364,306,600		\$ 11,016,800	\$ 37,121,500	\$ 49,228,300	\$ 33,999,200	\$ 495,672,400	
RECURRING ADJUSTMENTS								
Outcomes Growth **	\$ 11,767,400						\$ 11,767,400	
Medical Education Operating Funds						\$ 164,000		164,000
Operating Funds for UT - American Civics								
2.6% Salary Pool Increase ***			\$ 274,500	\$ 908,800	\$ 1,370,200	1,275,000		3,828,500
Health Ins Prem Increase on 1/1/26	1,724,600		22,300	159,300	305,400	159,000		2,370,600
Health Ins Prem Increase on 1/1/25	1,407,100		22,100	138,500	257,200	136,700		1,961,600
Legislation- UT Travel Reimbursement for Boards of Higher Education Institutions	3,000							3,000
Operating Funds for UT - American Civics	1,400,000							1,400,000
Legislation- UT Travel Reimbursement for Boards of Higher Education Institutions	(3,000)							(3,000)
Risk Management Claims Premium Adjustment	18,600		(2,000)	12,400	11,000	2,500		42,500
Risk Management Property Premium Adjustment	278,200		9,100	30,100	25,200	13,800		356,400
Health Ins Prem Increase 1-1-26	(67,700)		(700)	(6,300)	(22,200)	(7,100)		(104,000)
OPEB Normal Cost Adj.	216,400		(2,100)	10,900	12,200	13,600		251,000
OPEB UAAL Allocation Adj	(1,481,400)		(23,600)	(141,200)	(256,100)	(145,400)		(2,047,700)
Group Health - Dental Ins	144,600		2,100	9,900	20,900	8,100		185,600
TCRS Rate Adj	(173,500)		(3,500)	(11,600)	(18,600)	(13,000)		(220,200)
Total Recurring Adjustments	\$ 15,234,300		\$ 298,200	\$ 1,110,800	\$ 1,705,200	\$ 1,607,200	\$ 19,955,700	
NON-RECURRING ADJUSTMENTS (REVISED BUDGET)								
Estimated Tuition and Fee Waivers- Original Budget	\$ 526,700						\$ 526,700	
Estimated Tuition and Fee Waivers- Adjustments	30,500							30,500
Equipment Replacement - Scientific and Educational						\$ 2,500,000		2,500,000
Risk Management Adjustment	(128,100)		\$ (3,700)	\$ (29,900)	\$ (28,200)	(10,700)		(200,600)
Sub-Total Non- Recurring	\$ 429,100		\$ (3,700)	\$ (29,900)	\$ (28,200)	\$ 2,489,300	\$ 2,856,600	
FY 2025-26 State Appropriations (Maintenance)								
FY 2025-26 State Appropriations (Recurring)	\$ 379,540,900		\$ 11,315,000	\$ 38,232,300	\$ 50,933,500	\$ 35,606,400	\$ 515,628,100	
FY 2025-26 State Appropriations (Non-Recurring)	429,100		(3,700)	(29,900)	(28,200)	2,489,300	2,856,600	
Total FY 2025-26 State Appropriations (Maintenance)	\$ 379,970,000		\$ 11,311,300	\$ 38,202,400	\$ 50,905,300	\$ 38,095,700	\$ 518,484,700	
Specialized Programs State Appropriations								
Student Success and Innovation Initiative	\$ 2,317,355		\$ 88,303	\$ 113,488	\$ 110,917	\$ 325,559		2,955,622
Governors Chairs (Budgeted as Restricted)	5,372,962							5,372,962
Centers of Excellence (Budgeted as Restricted) TBD	6,078,035		977,860			599,145		7,655,040
Specialized Programs Subtotal	\$ 13,768,352		\$ 1,066,163	\$ 113,488	\$ 110,917	\$ 924,704	\$ 15,983,624	
Total FY 2025-26 State Appropriations	\$ 393,738,352		\$ 12,377,463	\$ 38,315,888	\$ 51,016,217	\$ 39,020,404	\$ 534,468,324	

**Institute for Public Service
FY2025-26 Revised Budget
State Appropriations**

	Institute for Public Service	Municipal Technical Advisory Service	County Technical Advisory Service	Tennessee Language Center	Total Institute for Public Service
Beginning Appropriations					
FY 2024-25 Ending Maintenance Base	\$ 7,101,200	\$ 4,805,600	\$ 4,275,900	\$ 1,050,500	\$ 17,233,200
<u>RECURRING ADJUSTMENTS</u>					
Operating Funds - Local Planning	\$ 2,000,000				\$ 2,000,000
2.6% Salary Pool Increase *	149,200	\$ 175,200	\$ 138,900	\$ 54,200	517,500
5.0 % Health Ins Prem Increase on January 1, 2024	34,300	20,200	15,600	7,400	77,500
8.2% Health Ins Prem Increase on January 1, 2025 (6 mo. Increase)	26,200	16,900	13,300	6,900	63,300
Risk Management Claims Premium Adjustment	500	(100)	500	(400)	500
Risk Management Property Premium Adjustment	200				200
Health Ins Prem Increase 1-1-26	(2,900)	(1,200)	200	(300)	(4,200)
OPEB Normal Cost Adj.	3,400	900	1,700	(800)	5,200
OPEB UAAL Allocation Adj	(26,200)	(18,000)	(12,300)	(7,200)	(63,700)
Group Health - Dental Ins	2,600	1,200	1,400		5,200
TCRS Rate Adj	(2,400)	(3,600)	(4,600)	(600)	(11,200)
Total Recurring Adjustments	\$ 2,184,900	\$ 191,500	\$ 154,700	\$ 59,200	\$ 2,590,300
<u>NON-RECURRING ADJUSTMENTS</u>					
Estimated Tuition and Fee Waivers- Original Budget				\$ 9,500	\$ 9,500
Estimated Tuition and Fee Waivers- Adjustments				(600)	(600)
Operating - LEIC	\$ 500,000				500,000
Risk Management Adjustment	(3,600)	\$ (1,000)	\$ (1,100)	(800)	(6,500)
Sub-Total Non-Recurring	\$ 496,400	\$ (1,000)	\$ (1,100)	\$ 8,100	\$ 502,400
<u>FY 2025-26 State Appropriations (Maintenance)</u>					
FY 2025-26 State Appropriations (Recurring)	\$ 9,286,100	\$ 4,997,100	\$ 4,430,600	\$ 1,109,700	\$ 19,823,500
FY 2025-26 State Appropriations (Non-Recurring)	496,400	(1,000)	(1,100)	8,100	502,400
Total FY 2025-26 State Appropriations (Maintenance)	\$ 9,782,500	\$ 4,996,100	\$ 4,429,500	\$ 1,117,800	\$ 20,325,900
<u>Other State Appropriations</u>					
Student Success and Innovation Initiative	\$ 14,185	\$ 1,851	\$ 1,851		\$ 17,887
Total FY 205-26 State Appropriations	\$ 9,796,685	\$ 4,997,951	\$ 4,431,351	\$ 1,117,800	\$ 20,343,787

University of Tennessee System
State Appropriations - Centers of Excellence
FY2025-26 Revised Budget
September 4, 2025

UNIT	FY 2026 Proposed Budget Budget	Salary Increase	Operating Increase	FY 2025-26 Revised Budget
<u>Chattanooga</u>				
Computer Applications	\$ 899,432	\$ 5,162	\$ 2,236	\$ 906,830
<u>Knoxville</u>				
Material Processing	\$ 756,914	\$ 4,344	\$ 1,882	\$ 763,140
Science Alliance	4,424,160	25,392	11,001	4,460,552
Secure and Sustainable Environment	847,372	4,863	2,107	854,343
Subtotal Knoxville	<u>\$ 6,028,446</u>	<u>\$ 34,599</u>	<u>\$ 14,990</u>	<u>\$ 6,078,035</u>
<u>Martin</u>				
Agricultural Experiential Learning	\$ 345,777	\$ 1,985	\$ 860	\$ 348,622
<u>Space Institute</u>				
Laser Applications	\$ 969,882	\$ 5,566	\$ 2,412	\$ 977,860
<u>Health Science Center</u>				
Molecular Resource Center	\$ 727,875	\$ 4,178	\$ 1,810	\$ 733,862
Neuroscience	706,010	4,052	1,755	711,818
Pediatric Pharmacokinetics	287,007	1,647	714	289,368
Subtotal Health Science Center	<u>\$ 1,720,892</u>	<u>\$ 9,877</u>	<u>\$ 4,279</u>	<u>\$ 1,735,048</u>
<u>Veterinary Medicine</u>				
Livestock Diseases	\$ 594,257	3,411	\$ 1,478	\$ 599,145
COE State Appropriations	<u>\$ 10,558,686</u>	<u>\$ 60,600</u>	<u>\$ 26,254</u>	<u>\$ 10,645,540</u>

The Centers of Excellence appropriation (Allotment Code 332.08) is allocated by THEC between the LGI's and UT System by THEC

Unrestricted Current Operating Funds

Knoxville Campus
FY26 Revised

	Recurring	Non-Recurring	Total
EDUCATIONAL AND GENERAL			
Revenues			
Tuition and Fees	\$ 857,512,820	-	\$ 857,512,820
State Appropriations	381,858,255	429,100	382,287,355
Sales & Services	9,466,714	-	9,466,714
Grants & Contracts	41,155,000	-	41,155,000
Other Sources	8,717,827	-	8,717,827
Total Revenues	\$ 1,298,710,616	\$ 429,100	\$ 1,299,139,716
Expenditures and Transfers			
Instruction	\$ 386,066,106	\$ (1,520,355)	\$ 384,545,751
Research	116,285,884	(20,333)	116,265,551
Public Service	16,829,242	-	16,829,242
Academic Support	212,930,839	-	212,930,839
Student Services	92,020,263	892,022	92,912,285
Institutional Support	113,123,989	35,000	113,158,989
Scholarships & Fellowships	149,402,214	1,291,874	150,694,088
Operation & Maintenance	119,118,751	(128,100)	118,990,651
Subtotal Expenditures	\$ 1,205,777,289	\$ 550,108	\$ 1,206,327,397
Mandatory Transfers	16,779,038	-	16,779,038
Non Mandatory Transfers	76,154,289	(121,008)	76,033,281
Total Expenditures & Transfers	\$ 1,298,710,616	\$ 429,100	\$ 1,299,139,716
AUXILIARIES			
Revenues			
Revenues	\$ 396,832,830	-	\$ 396,832,830
Expenditures and Transfers			
Expenditures	356,796,554	-	356,796,554
Mandatory Transfers	50,532,716	-	50,532,716
Non Mandatory Transfers	(10,496,440)	-	(10,496,440)
Total Expenditures and Transfers	\$ 396,832,830	-	\$ 396,832,830
Net Asset Addition/(Reduction)	\$ -	-	-
TOTALS			
Revenues	\$ 1,695,543,446	\$ 429,100	\$ 1,695,972,546
Expenditures and Transfers			
Expenditures	1,562,573,842	550,108	1,563,123,950
Mandatory Transfers	67,311,754	-	67,311,754
Non-Mandatory Transfers	65,657,850	(121,008)	65,536,842
Total Expenditures and Transfers	\$ 1,695,543,446	\$ 429,100	\$ 1,695,972,546
Net Asset Addition/(Reduction)	\$ -	-	-

Unrestricted Net Asset Summary
Current Funds, Revenues, Expenditures, and Transfers
 Knoxville Campus

	Unrestricted E&G	Unrestricted Auxiliary	Total Unrestricted
FY26 Budget Revised			
Beginning Fund Balance	\$ 67,267,503	\$ 29,890,896	\$ 97,158,399
Revenues	\$ 1,299,139,716	\$ 396,832,830	\$ 1,695,972,546
Expenditures	1,206,327,397	356,796,554	1,563,123,950
Transfers	92,812,319	40,036,276	132,848,596
Total Expenditures & Transfers	<u>\$ 1,299,139,716</u>	<u>\$ 396,832,830</u>	<u>\$ 1,695,972,546</u>
Total Ending Fund Balance	\$ 67,267,503	\$ 29,890,896	\$ 97,158,399
Allocations:			
Working Capital	9,045,215	8,144,673	17,189,887
Revolving Funds	236,492	2,169,268	2,405,760
Encumbrances	3,746,180	-	3,746,180
Unallocated	54,239,616	19,576,955	73,816,572
<i>Unallocated as % of Expenses + Transfers</i>	4.2%	4.9%	4.4%

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 Campus

UNRESTRICTED FUNDS	FY25		FY26		Change - Adopted to Revised	
Recurring	Actual	Adopted	Revised	Amount	%	
EDUCATIONAL AND GENERAL						
Revenues						
Tuition and Fees	\$ 796,214,492	\$ 857,512,820	\$ 857,512,820	-	-	
State Appropriations	360,821,155	382,923,055	381,858,255	(1,064,800)	(0.3)%	
Sales & Services	15,977,780	9,466,714	9,466,714	-	-	
Grants & Contracts	41,653,492	41,155,000	41,155,000	-	-	
Other Sources	10,743,913	8,717,827	8,717,827	-	-	
Revenues	\$ 1,225,410,831	\$ 1,299,775,416	\$ 1,298,710,616	\$ (1,064,800)	(0.1)%	
Expenditures and Transfers						
Instruction	\$ 323,292,027	\$ 383,741,252	\$ 386,066,106	\$ 2,324,854	0.6%	
Research	118,798,000	115,259,699	116,285,884	1,026,185	0.9%	
Public Service	18,464,623	19,238,263	16,829,242	(2,409,021)	(12.5)%	
Academic Support	161,114,669	215,213,155	212,930,839	(2,282,316)	(1.1)%	
Student Services	85,264,786	92,020,263	92,020,263	-	-	
Institutional Support	99,128,046	113,105,389	113,123,989	18,600	-	
Scholarships & Fellowships	168,922,884	149,423,516	149,402,214	(21,302)	-	
Operation & Maintenance	132,245,868	118,840,551	119,118,751	278,200	0.2%	
Subtotal Expenditures	\$ 1,107,230,902	\$ 1,206,842,089	\$ 1,205,777,289	\$ (1,064,800)	(0.1)%	
Mandatory Transfers	11,048,997	16,779,038	16,779,038	-	-	
Non Mandatory Transfers	100,486,065	76,154,289	76,154,289	-	-	
Total Expenditures & Transfers	\$ 1,218,765,964	\$ 1,299,775,416	\$ 1,298,710,616	\$ (1,064,800)	(0.1)%	
Net Asset Addition/(Reduction)	\$ 6,644,867	\$ -	\$ -	-	38.9%	
AUXILIARIES						
Revenues	\$ 430,510,544	\$ 396,832,830	\$ 396,832,830	-	-	
Expenditures and Transfers						
Expenditures	358,115,020	356,796,554	356,796,554	-	-	
Mandatory Transfers	41,904,416	50,532,716	50,532,716	-	-	
Non Mandatory Transfers	20,943,499	(10,496,440)	(10,496,440)	-	-	
Total Expenditures and Transfers	\$ 420,962,935	\$ 396,832,830	\$ 396,832,830	-	-	
Net Asset Addition/(Reduction)	\$ 9,547,609	\$ -	\$ -	-	-	
TOTALS						
Revenues	\$ 1,655,921,375	\$ 1,696,608,246	\$ 1,695,543,446	(1,064,800)	(0.1)%	
Expenditures and Transfers						
Expenditures	1,465,345,922	1,563,638,642	1,562,573,842	(1,064,800)	(0.1)%	
Mandatory Transfers	52,953,413	67,311,754	67,311,754	-	-	
Non-Mandatory Transfers	121,429,564	65,657,850	65,657,850	-	-	
Total Expenditures and Transfers	\$ 1,639,728,899	\$ 1,696,608,246	\$ 1,695,543,446	\$ (1,064,800)	(0.1)%	
Net Asset Addition/(Reduction)	\$ 16,192,476	\$ -	\$ -	-	(1,730.4)%	

Current Operating Budget Summary
Unrestricted Current Operating Funds - Recurring and NonRecurring
 Knoxville Campus

UNRESTRICTED FUNDS	FY25		FY26		FY26		Change - Adopted to Revised	
Recurring and NonRecurring	Actual	Adopted	Revised	Revised	Amount	%		
EDUCATIONAL AND GENERAL								
Revenues								
Tuition and Fees	\$ 796,214,492	\$ 857,512,820	\$ 857,512,820		-		-	
State Appropriations	360,821,155	383,449,755	382,287,355		(1,162,400)		(0.3)%	
Sales & Services	15,977,780	9,466,714	9,466,714		-		-	
Grants & Contracts	41,653,492	41,155,000	41,155,000		-		-	
Other Sources	10,743,913	8,717,827	8,717,827		-		-	
Revenues	<u>\$ 1,225,410,831</u>	<u>\$ 1,300,302,116</u>	<u>\$ 1,299,139,716</u>		<u>\$ (1,162,400)</u>		<u>(0.1)%</u>	
Expenditures and Transfers								
Instruction	\$ 323,292,027	\$ 383,741,252	\$ 384,545,751	\$ 804,499			0.2%	
Research	118,798,000	115,259,699	116,265,551	1,005,852			0.9%	
Public Service	18,464,623	19,238,263	16,829,242	(2,409,021)			(12.5)%	
Academic Support	161,114,669	215,213,155	212,930,839	(2,282,316)			(1.1)%	
Student Services	85,264,786	92,020,263	92,912,285	892,022			1.0%	
Institutional Support	99,128,046	113,105,389	113,158,989	53,600			-	
Scholarships & Fellowships	168,922,884	149,950,216	150,694,088	743,872			0.5%	
Operation & Maintenance	132,245,868	118,840,551	118,990,651	150,100			0.1%	
Subtotal Expenditures	<u>\$ 1,107,230,902</u>	<u>\$ 1,207,368,789</u>	<u>\$ 1,206,327,397</u>	<u>\$ (1,041,392)</u>			<u>(0.1)%</u>	
Mandatory Transfers	11,048,997	16,779,038	16,779,038	-			-	
Non Mandatory Transfers	100,486,065	76,154,289	76,033,281	(121,008)			(0.2)%	
Total Expenditures & Transfers	<u>\$ 1,218,765,964</u>	<u>\$ 1,300,302,116</u>	<u>\$ 1,299,139,716</u>	<u>\$ (1,162,400)</u>			<u>(0.1)%</u>	
Net Asset Addition/(Reduction)	<u>\$ 6,644,867</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>			<u>38.9%</u>	
AUXILIARIES								
Revenues	\$ 430,510,544	\$ 396,832,830	\$ 396,832,830		-		-	
Expenditures and Transfers								
Expenditures	358,115,020	356,796,554	356,796,554		-		-	
Mandatory Transfers	41,904,416	50,532,716	50,532,716		-		-	
Non Mandatory Transfers	20,943,499	(10,496,440)	(10,496,440)		-		-	
Total Expenditures and Transfers	<u>\$ 420,962,935</u>	<u>\$ 396,832,830</u>	<u>\$ 396,832,830</u>	<u>\$ -</u>			<u>-</u>	
Net Asset Addition/(Reduction)	<u>\$ 9,547,609</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>			<u>-</u>	
TOTALS								
Revenues	\$ 1,655,921,375	\$ 1,697,134,946	\$ 1,695,972,546		(1,162,400)		(0.1)%	
Expenditures and Transfers								
Expenditures	1,465,345,922	1,564,165,342	1,563,123,950		(1,041,392)		(0.1)%	
Mandatory Transfers	52,953,413	67,311,754	67,311,754		-		-	
Non-Mandatory Transfers	121,429,564	65,657,850	65,536,842		(121,008)		(0.2)%	
Total Expenditures and Transfers	<u>\$ 1,639,728,899</u>	<u>\$ 1,697,134,946</u>	<u>\$ 1,695,972,546</u>	<u>\$ (1,162,400)</u>			<u>(0.1)%</u>	
Net Asset Addition/(Reduction)	<u>\$ 16,192,476</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>			<u>(1,730.4)%</u>	

Expenses by Natural Classifications

*Unrestricted Current Operating Funds - Recurring
Knoxville Campus*

	FY25	FY26	FY26	Change - Adopted to Revised	
	Actual	Adopted	Revised	Amount	%
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Faculty	\$ 231,808,311	\$ 259,205,983	\$ 259,737,941	\$ 531,957	0.2%
Staff	247,863,455	283,158,001	283,848,379	690,377	0.2%
Students & Graduate Assistants	49,267,149	53,174,180	53,681,566	507,386	1.0%
Salaries and Wages	\$ 530,311,760	\$ 595,538,165	\$ 597,267,885	\$ 1,729,720	0.3%
Fringe Benefits	172,539,522	190,119,520	182,952,121	(7,167,398)	(3.8)%
Subtotal	\$ 702,851,283	\$ 785,657,685	\$ 780,220,007	\$ (5,437,678)	(0.7)%
Operating, Equipment, and Student Aid					
Operating	176,241,057	201,797,700	205,759,910	3,962,210	2.0%
Travel	18,922,853	12,908,499	13,329,169	420,670	3.3%
Student Aid	169,890,440	180,352,170	180,318,898	(33,272)	-
Equipment	39,325,270	26,126,035	26,149,305	23,270	0.1%
Subtotal	\$ 404,379,620	\$ 421,184,404	\$ 425,557,282	\$ 4,372,878	1.0%
Total E&G Expenditures	\$ 1,107,230,902	\$ 1,206,842,089	\$ 1,205,777,289	\$ (1,064,800)	(0.1)%
AUXILIARIES					
Salaries and Benefits					
Salaries					
Faculty	\$ 418,051	-	-	-	-
Staff	90,005,746	100,855,840	100,855,840	-	-
Students & Graduate Assistants	7,852,439	7,098,332	7,098,332	-	-
Salaries and Wages	\$ 98,276,236	\$ 107,954,172	\$ 107,954,172	-	-
Fringe Benefits	25,908,045	21,739,478	21,356,576	(382,903)	(1.8)%
Subtotal	\$ 124,184,280	\$ 129,693,650	\$ 129,310,748	\$ (382,903)	(0.3)%
Operating, Equipment, and Student Aid					
Operating	184,832,581	178,506,073	178,888,975	382,903	0.2%
Travel	22,004,167	20,514,978	20,514,978	-	-
Student Aid	25,365,659	27,138,853	27,138,853	-	-
Equipment	1,728,333	943,000	943,000	-	-
Subtotal	\$ 233,930,740	\$ 227,102,904	\$ 227,485,806	\$ 382,903	0.2%
Total Auxiliary Expenditures	\$ 358,115,020	\$ 356,796,554	\$ 356,796,554	-	-

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

	FY25	FY26	FY26	Change - Adopted to Revised	
	Actual	Adopted	Revised	Amount	%
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Faculty	\$ 231,808,311	\$ 259,205,983	\$ 259,697,275	\$ 491,291	0.2%
Staff	247,863,455	283,158,001	283,848,379	690,377	0.2%
Students & Graduate Assistants	49,267,149	53,174,180	53,681,566	507,386	1.0%
Salaries and Wages	\$ 530,311,760	\$ 595,538,165	\$ 597,227,219	\$ 1,689,054	0.3%
Fringe Benefits	172,539,522	190,119,520	182,952,121	(7,167,398)	(3.8)%
Subtotal	\$ 702,851,283	\$ 785,657,685	\$ 780,179,341	\$ (5,478,344)	(0.7)%
Operating, Equipment, and Student Aid					
Operating	176,241,057	201,797,700	205,631,810	3,834,110	1.9%
Travel	18,922,853	12,908,499	13,329,169	420,670	3.3%
Student Aid	169,890,440	180,878,870	181,037,772	158,902	0.1%
Equipment	39,325,270	26,126,035	26,149,305	23,270	0.1%
Subtotal	\$ 404,379,620	\$ 421,711,104	\$ 426,148,056	\$ 4,436,952	1.1%
Total E&G Expenditures	\$ 1,107,230,902	\$ 1,207,368,789	\$ 1,206,327,397	\$ (1,041,392)	(0.1)%
AUXILIARIES					
Salaries and Benefits					
Salaries					
Faculty	\$ 418,051	-	-	-	-
Staff	90,005,746	100,855,840	100,855,840	-	-
Students & Graduate Assistants	7,852,439	7,098,332	7,098,332	-	-
Salaries and Wages	\$ 98,276,236	\$ 107,954,172	\$ 107,954,172	-	-
Fringe Benefits	25,908,045	21,739,478	21,356,576	(382,903)	(1.8)%
Subtotal	\$ 124,184,280	\$ 129,693,650	\$ 129,310,748	\$ (382,903)	(0.3)%
Operating, Equipment, and Student Aid					
Operating	184,832,581	178,506,073	178,888,975	382,903	0.2%
Travel	22,004,167	20,514,978	20,514,978	-	-
Student Aid	25,365,659	27,138,853	27,138,853	-	-
Equipment	1,728,333	943,000	943,000	-	-
Subtotal	\$ 233,930,740	\$ 227,102,904	\$ 227,485,806	\$ 382,903	0.2%
Total Auxiliary Expenditures	\$ 358,115,020	\$ 356,796,554	\$ 356,796,554	-	-

Auxiliary Budget Summary

*Unrestricted Current Auxiliary Funds- Recurring and NonRecurring
Knoxville Campus*

Recurring and NonRecurring	FY25	FY26	FY26	Change - Adopted to Revised	
	Actual	Adopted	Revised	Amount	%
HOUSING					
Revenues	\$ 71,698,876	\$ 63,333,720	\$ 63,333,720	-	-
Expenditures and Transfers					
Operating Expenses	44,774,993	46,387,694	46,387,694	-	-
Mandatory Transfers	17,240,029	18,479,893	18,479,893	-	-
Non Mandatory Transfers	8,145,420	(1,533,867)	(1,533,867)	-	-
Total Expenditures & Transfers	<u>\$ 70,160,442</u>	<u>\$ 63,333,720</u>	<u>\$ 63,333,720</u>	<u>-</u>	<u>-</u>
Fund Balance Addition/(Reduction)	<u>\$ 1,538,434</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>-</u>
FOOD SERVICE					
Revenues	\$ 11,697,610	\$ 15,343,000	\$ 15,343,000	-	-
Expenditures and Transfers					
Operating Expenses	5,849,642	8,025,525	8,025,525	-	-
Mandatory Transfers	6,803,890	6,351,732	6,351,732	-	-
Non Mandatory Transfers	327,910	965,743	965,743	-	-
Total Expenditures & Transfers	<u>\$ 12,981,442</u>	<u>\$ 15,343,000</u>	<u>\$ 15,343,000</u>	<u>-</u>	<u>-</u>
Fund Balance Addition/(Reduction)	<u>\$ (1,283,832)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>-</u>
PARKING					
Revenues	\$ 15,667,640	\$ 15,972,646	\$ 15,972,646	-	-
Expenditures and Transfers					
Operating Expenses	8,814,521	11,660,734	11,660,734	-	-
Mandatory Transfers	5,128,154	5,009,941	5,009,941	-	-
Non Mandatory Transfers	470,029	(698,029)	(698,029)	-	-
Total Expenditures & Transfers	<u>\$ 14,412,704</u>	<u>\$ 15,972,646</u>	<u>\$ 15,972,646</u>	<u>-</u>	<u>-</u>
Fund Balance Addition/(Reduction)	<u>\$ 1,254,936</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>-</u>
BOOKSTORES					
Revenues	\$ 45,098,447	\$ 41,000,000	\$ 41,000,000	-	-
Expenditures and Transfers					
Operating Expenses	40,991,375	38,291,620	38,291,620	-	-
Mandatory Transfers	-	1,100,000	1,100,000	-	-
Non Mandatory Transfers	4,128,504	1,608,380	1,608,380	-	-
Total Expenditures & Transfers	<u>\$ 45,119,879</u>	<u>\$ 41,000,000</u>	<u>\$ 41,000,000</u>	<u>-</u>	<u>-</u>
Fund Balance Addition/(Reduction)	<u>\$ (21,432)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>-</u>
ATHLETICS					
Revenues	\$ 286,347,971	\$ 261,183,464	\$ 261,183,464	-	-
Expenditures and Transfers					
Operating Expenses	257,679,073	252,243,715	252,243,715	-	-
Mandatory Transfers	12,732,343	19,591,150	19,591,150	-	-
Non Mandatory Transfers	7,850,292	(10,838,667)	(10,838,667)	-	-
Total Expenditures & Transfers	<u>\$ 278,261,708</u>	<u>\$ 260,996,198</u>	<u>\$ 260,996,198</u>	<u>-</u>	<u>-</u>
Fund Balance Addition/(Reduction)	<u>\$ 8,086,262</u>	<u>\$ 187,266</u>	<u>\$ 187,266</u>	<u>-</u>	<u>-</u>
OTHER					
Expenditures and Transfers					
Operating Expenses	5,415	187,266	187,266	-	-
Non Mandatory Transfers	21,344	-	-	-	-
Total Expenditures & Transfers	<u>\$ 26,759</u>	<u>\$ 187,266</u>	<u>\$ 187,266</u>	<u>-</u>	<u>-</u>
Fund Balance Addition/(Reduction)	<u>\$ (26,759)</u>	<u>\$ (187,266)</u>	<u>\$ (187,266)</u>	<u>-</u>	<u>-</u>
TOTAL					
Revenues	\$ 430,510,544	\$ 396,832,830	\$ 396,832,830	-	-
Expenditures and Transfers					
Operating Expenses	358,115,020	356,796,554	356,796,554	-	-
Mandatory Transfers	41,904,416	50,532,716	50,532,716	-	-
Non Mandatory Transfers	20,943,499	(10,496,440)	(10,496,440)	-	-
Total Expenditures and Transfers	<u>\$ 420,962,935</u>	<u>\$ 396,832,830</u>	<u>\$ 396,832,830</u>	<u>-</u>	<u>-</u>
Fund Balance Addition/(Reduction)	<u>\$ 9,547,609</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>-</u>

Current Operating Funds by Fund Group- Unrestricted and Restricted

Current Operating Funds - Recurring and NonRecurring

Knoxville Campus

FY26 Revised

	Unrestricted E&G	Unrestricted Auxiliaries	Restricted Funds	Total Revenues
Revenues				
Tuition and Fees	\$ 857,512,820	-	-	\$ 857,512,820
State Appropriations	382,287,355	-	11,450,997	393,738,352
Sales & Services	9,466,714	-	-	9,466,714
Grants & Contracts	41,155,000	-	272,500,000	313,655,000
Other Sources	8,717,827	396,832,830	53,860,000	459,410,657
Total Revenues	\$ 1,299,139,716	\$ 396,832,830	\$ 337,810,997	\$ 2,033,783,543
Expenditures and Transfers				
Instruction	384,545,751	-	17,000,000	401,545,751
Research	116,265,551	-	119,760,000	236,025,551
Public Service	16,829,242	-	47,000,000	63,829,242
Academic Support	212,930,839	-	13,000,000	225,930,839
Student Services	92,912,285	-	800,000	93,712,285
Institutional Support	113,158,989	-	400,000	113,558,989
Scholarships & Fellowships	150,694,088	-	139,041,408	289,735,496
Auxiliaries	-	356,796,554	260,000	357,056,554
Operation & Maintenance	118,990,651	-	500,000	119,490,651
Subtotal Expenditures	\$ 1,206,327,397	\$ 356,796,554	\$ 337,761,408	\$ 1,900,885,358
Mandatory Transfers	16,779,038	50,532,716	-	67,311,754
Non Mandatory Transfers	76,033,281	(10,496,440)	-	65,536,842
Total Expenditures and Transfers	\$ 1,299,139,716	\$ 396,832,830	\$ 337,761,408	\$ 2,033,733,954
Net Asset Addition/Reduction	\$ -	\$ -	\$ 49,589	\$ 49,589

Current Operating Funds- Unrestricted and Restricted

Current Operating Funds - Recurring and Non-Recurring
Knoxville Campus

	FY25 Actual			FY26 Adopted			FY26 Revised		
	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	\$ 796,214,492	-	\$ 796,214,492	\$ 857,512,820	-	\$ 857,512,820	\$ 857,512,820	-	\$ 857,512,820
State Appropriations	360,821,155	9,894,948	370,716,103	383,449,755	11,401,408	394,851,163	382,287,355	11,450,997	393,738,352
Sales & Services	15,977,780	135,543	16,113,323	9,466,714	-	9,466,714	9,466,714	-	9,466,714
Grants & Contracts	41,653,492	322,088,449	363,741,940	41,155,000	271,475,000	312,630,000	41,155,000	272,500,000	313,655,000
Other Sources	10,743,913	58,638,854	69,382,767	8,717,827	51,628,050	60,345,877	8,717,827	53,600,000	62,317,827
Total Revenue	<u>\$ 1,225,410,831</u>	<u>\$ 390,757,793</u>	<u>\$ 1,616,168,625</u>	<u>\$ 1,300,302,116</u>	<u>\$ 334,504,458</u>	<u>\$ 1,634,806,574</u>	<u>\$ 1,299,139,716</u>	<u>\$ 337,550,997</u>	<u>\$ 1,636,690,713</u>
Expenditures and Transfers									
Instruction	\$ 323,292,027	\$ 15,177,245	\$ 338,469,272	\$ 383,741,252	\$ 15,000,000	\$ 398,741,252	\$ 384,545,751	\$ 17,000,000	\$ 401,545,751
Research	118,798,000	124,780,856	243,578,856	115,259,699	117,000,000	232,259,699	116,265,551	119,760,000	236,025,551
Public Service	18,464,623	52,444,040	70,908,663	19,238,263	45,000,000	64,238,263	16,829,242	47,000,000	63,829,242
Academic Support	161,114,669	17,177,127	178,291,796	215,213,155	12,500,000	227,713,155	212,930,839	13,000,000	225,930,839
Student Services	85,264,786	859,695	86,124,481	92,020,263	850,000	92,870,263	92,912,285	800,000	93,712,285
Institutional Support	99,128,046	411,960	99,540,006	113,105,389	400,000	113,505,389	113,158,989	400,000	113,558,989
Scholarships & Fellowships	168,922,884	151,112,876	320,035,760	149,950,216	143,226,408	293,176,624	150,694,088	139,041,408	289,735,496
Operation & Maintenance	132,245,868	269,162	132,515,030	118,840,551	500,000	119,340,551	118,990,651	500,000	119,490,651
Subtotal Expenditures	<u>\$ 1,107,230,902</u>	<u>\$ 362,232,961</u>	<u>\$ 1,469,463,864</u>	<u>\$ 1,207,368,789</u>	<u>\$ 334,476,408</u>	<u>\$ 1,541,845,197</u>	<u>\$ 1,206,327,397</u>	<u>\$ 337,501,408</u>	<u>\$ 1,543,828,805</u>
Mandatory Transfers	11,048,997	-	11,048,997	16,779,038	-	16,779,038	16,779,038	-	16,779,038
Non Mandatory Transfers	100,486,065	-	100,486,065	76,154,289	-	76,154,289	76,033,281	-	76,033,281
Total Expenditures & Transfers	<u>\$ 1,218,765,964</u>	<u>\$ 362,232,961</u>	<u>\$ 1,580,998,926</u>	<u>\$ 1,300,302,116</u>	<u>\$ 334,476,408</u>	<u>\$ 1,634,778,524</u>	<u>\$ 1,299,139,716</u>	<u>\$ 337,501,408</u>	<u>\$ 1,636,641,124</u>
Net Asset Addition/(Reduction)	<u>\$ 6,644,867</u>	<u>\$ 28,524,832</u>	<u>\$ 35,169,699</u>	<u>\$ -</u>	<u>\$ 28,050</u>	<u>\$ 28,050</u>	<u>\$ -</u>	<u>\$ 49,589</u>	<u>\$ 49,589</u>
AUXILIARIES									
Revenues	\$ 430,510,544	\$ 11,605,126	\$ 442,115,670	\$ 396,832,830	\$ 260,000	\$ 397,092,830	\$ 396,832,830	\$ 260,000	\$ 397,092,830
Expenditures and Transfers									
Expenditures	358,115,020	988,826	359,103,846	356,796,554	260,000	357,056,554	356,796,554	260,000	357,056,554
Mandatory Transfers	41,904,416	-	41,904,416	50,532,716	-	50,532,716	50,532,716	-	50,532,716
Non Mandatory Transfers	20,943,499	-	20,943,499	(10,496,440)	-	(10,496,440)	(10,496,440)	-	(10,496,440)
Total Expenditures and Transfers	<u>\$ 420,962,935</u>	<u>\$ 988,826</u>	<u>\$ 421,951,761</u>	<u>\$ 396,832,830</u>	<u>\$ 260,000</u>	<u>\$ 397,092,830</u>	<u>\$ 396,832,830</u>	<u>\$ 260,000</u>	<u>\$ 397,092,830</u>
Net Asset Addition/(Reduction)	<u>\$ 9,547,609</u>	<u>\$ 10,616,300</u>	<u>\$ 20,163,909</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTALS									
Revenues	\$ 1,655,921,375	\$ 402,362,920	\$ 2,058,284,295	\$ 1,697,134,946	\$ 334,764,458	\$ 2,031,899,404	\$ 1,695,972,546	\$ 337,810,997	\$ 2,033,783,543
Expenditures and Transfers									
Operating Expenses	1,465,345,922	363,221,788	1,828,567,710	1,564,165,342	334,736,408	1,898,901,751	1,563,123,950	337,761,408	1,900,885,358
Mandatory Transfers	52,953,413	-	52,953,413	67,311,754	-	67,311,754	67,311,754	-	67,311,754
Non Mandatory Transfers	121,429,564	-	121,429,564	65,657,850	-	65,657,850	65,536,842	-	65,536,842
Total Expenditures and Transfers	<u>\$ 1,639,728,899</u>	<u>\$ 363,221,788</u>	<u>\$ 2,002,950,687</u>	<u>\$ 1,697,134,946</u>	<u>\$ 334,736,408</u>	<u>\$ 2,031,871,354</u>	<u>\$ 1,695,972,546</u>	<u>\$ 337,761,408</u>	<u>\$ 2,033,733,954</u>
Net Asset Addition/(Reduction)	<u>\$ 16,192,476</u>	<u>\$ 39,141,132</u>	<u>\$ 55,333,608</u>	<u>\$ -</u>	<u>\$ 28,050</u>	<u>\$ 28,050</u>	<u>\$ -</u>	<u>\$ 49,589</u>	<u>\$ 49,589</u>

Unrestricted Current Operating Funds by Unit

Unrestricted Current Operating Funds - Recurring and NonRecurring

University of Tennessee Knoxville Consolidated

FY26 Revised

	Knoxville Campus	Space Institute	AgResearch	Extension	Veterinary Medicine	Knoxville Consolidated
EDUCATIONAL AND GENERAL						
Revenues						
Tuition and Fees	\$ 857,512,820	\$ 1,167,000	-	-	\$ 15,913,655	\$ 874,593,475
State Appropriations	382,287,355	11,399,603	38,315,888	51,016,217	38,421,259	521,440,322
Sales & Services	9,466,714	-	2,507,000	9,893,293	25,488,293	47,355,300
Grants & Contracts	41,155,000	842,000	2,388,339	2,083,500	1,434,425	47,903,264
Other Sources	8,717,827	30,000	7,236,090	12,707,402	279,005	28,970,324
Revenues	\$ 1,299,139,716	\$ 13,438,603	\$ 50,447,317	\$ 75,700,412	\$ 81,536,637	\$ 1,520,262,685
Expenditures and Transfers						
Instruction	\$ 384,545,751	\$ 2,627,676	-	\$ 133,401	\$ 59,032,726	\$ 446,339,555
Research	116,265,551	7,514,709	43,965,197	-	5,248,764	172,994,222
Public Service	16,829,242	-	51,374	71,358,651	178,234	88,417,502
Academic Support	212,930,839	317,559	3,453,785	1,407,615	10,380,828	228,490,627
Student Services	92,912,285	159,173	-	-	32,028	93,103,486
Institutional Support	113,158,989	2,742,451	1,767,120	1,632,145	1,372,329	120,673,034
Operation & Maintenance	118,990,651	2,930,372	407,940	-	3,848,127	126,177,090
Scholarships & Fellowships	150,694,088	117,555	-	-	180,000	150,991,643
Subtotal Expenditures	\$ 1,206,327,397	\$ 16,409,496	\$ 49,645,417	\$ 74,531,812	\$ 80,273,037	\$ 1,427,187,159
Mandatory Transfers	16,779,038	-	-	-	-	16,779,038
Non Mandatory Transfers	76,033,281	(2,972,100)	801,900	1,168,600	1,263,600	76,295,281
Total Expenditures & Transfers	\$ 1,299,139,716	\$ 13,437,396	\$ 50,447,317	\$ 75,700,412	\$ 81,536,637	\$ 1,520,261,478
Net Asset Addition/(Reduction)	\$ -	\$ 1,207	\$ -	\$ -	\$ -	\$ 1,207
E&G Net Assets						
Beginning Fund Balance	67,267,503	559,510	3,148,002	4,444,200	5,424,761	80,843,976
Total Ending Fund Balance	67,267,503	560,717	3,148,002	4,444,200	5,424,761	80,845,183
Unallocated	54,239,616	420,249	2,446,801	3,583,311	2,467,881	63,157,858
Unallocated as % of Expenses + Transfers	4.2%	3.1%	4.9%	4.7%	3.0%	4.2%
AUXILIARIES						
Revenues	\$ 396,832,830	\$ 116,591	-	-	-	\$ 396,949,421
Expenditures and Transfers						
Operating Expenses	356,796,554	341,398	-	-	-	357,137,952
Mandatory Transfers	50,532,716	-	-	-	-	50,532,716
Non Mandatory Transfers	(10,496,440)	(223,600)	-	-	-	(10,720,040)
Total Expenditures and Transfers	\$ 396,832,830	\$ 117,798	-	-	-	\$ 396,950,628
Net Asset Addition/(Reduction)	\$ -	\$ (1,207)	-	-	-	\$ (1,207)
Auxiliary Net Assets						
Beginning Fund Balance	29,890,896	3,682	-	-	-	29,894,578
Total Ending Fund Balance	29,890,896	2,475	-	-	-	29,893,371
Unallocated	19,576,955	2,475	-	-	-	19,579,430
Unallocated as % of Expenses + Transfers	4.9%	2.1%	-	-	-	4.9%
TOTALS						
Revenues	\$ 1,695,972,546	\$ 13,555,194	\$ 50,447,317	\$ 75,700,412	\$ 81,536,637	\$ 1,917,212,106
Expenditures and Transfers						
Expenditures	1,563,123,950	16,750,894	49,645,417	74,531,812	80,273,037	1,784,325,110
Mandatory Expenditures	67,311,754	-	-	-	-	67,311,754
Non-Mandatory Expenditures	65,536,842	(3,195,700)	801,900	1,168,600	1,263,600	65,575,242
Total Expenditures and Transfers	\$ 1,695,972,546	\$ 13,555,194	\$ 50,447,317	\$ 75,700,412	\$ 81,536,637	\$ 1,917,212,106

Unrestricted Current Operating Funds

Space Institute
FY26 Revised

	Recurring	Non-Recurring	Total
EDUCATIONAL AND GENERAL			
Revenues			
Tuition and Fees	\$ 1,167,000	-	\$ 1,167,000
State Appropriations	11,399,603	-	11,399,603
Grants & Contracts	842,000	-	842,000
Other Sources	30,000	-	30,000
Total Revenues	\$ 13,438,603	-	\$ 13,438,603
Expenditures and Transfers			
Instruction	\$ 2,627,676	-	\$ 2,627,676
Research	5,045,199	2,469,510	7,514,709
Academic Support	317,559	-	317,559
Student Services	159,173	-	159,173
Institutional Support	2,742,451	-	2,742,451
Scholarships & Fellowships	117,555	-	117,555
Operation & Maintenance	2,930,372	-	2,930,372
Subtotal Expenditures	\$ 13,939,986	\$ 2,469,510	\$ 16,409,496
Non Mandatory Transfers	(2,972,100)	-	(2,972,100)
Total Expenditures & Transfers	\$ 10,967,886	\$ 2,469,510	\$ 13,437,396
Net Asset Addition/(Reduction)	\$ 2,470,717	\$ (2,469,510)	\$ 1,207
AUXILIARIES			
Revenues			
Revenues	\$ 116,591	-	\$ 116,591
Expenditures and Transfers			
Expenditures	341,398	-	341,398
Non Mandatory Transfers	(223,600)	-	(223,600)
Total Expenditures and Transfers	\$ 117,798	-	\$ 117,798
Net Asset Addition/(Reduction)	\$ (1,207)	-	\$ (1,207)
TOTALS			
Revenues	\$ 13,555,194	-	\$ 13,555,194
Expenditures and Transfers			
Expenditures	14,281,384	2,469,510	16,750,894
Non-Mandatory Transfers	(3,195,700)	-	(3,195,700)
Total Expenditures and Transfers	\$ 11,085,684	\$ 2,469,510	\$ 13,555,194
Net Asset Addition/(Reduction)	\$ 2,469,510	\$ (2,469,510)	-

Unrestricted Net Asset Summary
Current Funds, Revenues, Expenditures, and Transfers
 Space Institute

	Unrestricted E&G	Unrestricted Auxiliary	Total Unrestricted
FY26 Budget Revised			
Beginning Fund Balance	\$ 559,510	\$ 3,682	\$ 563,192
Revenues	\$ 13,438,603	\$ 116,591	\$ 13,555,194
Expenditures	16,409,496	341,398	16,750,894
Transfers	(2,972,100)	(223,600)	(3,195,700)
Total Expenditures & Transfers	<u>\$ 13,437,396</u>	<u>\$ 117,798</u>	<u>\$ 13,555,194</u>
Net Asset Addition/(Reduction)	\$ 1,207	\$ (1,207)	-
Total Ending Fund Balance	\$ 560,717	\$ 2,475	\$ 563,192
Encumbrances	140,468	-	140,468
Unallocated	420,249	2,475	422,724
<i>Unallocated as % of Expenses + Transfers</i>	3.1%	2.1%	3.1%

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

Space Institute

UNRESTRICTED FUNDS	FY25	FY26	FY26	Change - Adopted to Revised	
Recurring	Actual	Adopted	Revised	Amount	%
EDUCATIONAL AND GENERAL					
Revenues					
Tuition and Fees	\$ 1,282,496	\$ 1,167,000	\$ 1,167,000	-	-
State Appropriations	11,102,903	11,424,003	11,399,603	(24,400)	(0.2)%
Grants & Contracts	1,309,456	842,000	842,000	-	-
Other Sources	102,085	30,000	30,000	-	-
Revenues	<u>\$ 13,796,939</u>	<u>\$ 13,463,003</u>	<u>\$ 13,438,603</u>	<u>\$ (24,400)</u>	<u>(0.2)%</u>
Expenditures and Transfers					
Instruction	\$ 1,452,297	\$ 2,499,628	\$ 2,627,676	128,048	5.1%
Research	4,937,474	5,317,549	5,045,199	(272,350)	(5.1)%
Academic Support	262,136	323,799	317,559	(6,240)	(1.9)%
Student Services	152,116	159,689	159,173	(517)	(0.3)%
Institutional Support	2,667,437	2,676,199	2,742,451	66,252	2.5%
Scholarships & Fellowships	(13,419)	117,803	117,555	(247)	(0.2)%
Operation & Maintenance	2,684,079	2,837,713	2,930,372	92,660	3.3%
Subtotal Expenditures	<u>\$ 12,142,119</u>	<u>\$ 13,932,380</u>	<u>\$ 13,939,986</u>	<u>\$ 7,606</u>	<u>0.1%</u>
Non Mandatory Transfers	1,621,233	(469,377)	(2,972,100)	(2,502,723)	533.2%
Total Expenditures & Transfers	<u>\$ 13,763,352</u>	<u>\$ 13,463,003</u>	<u>\$ 10,967,886</u>	<u>\$ (2,495,117)</u>	<u>(18.5)%</u>
Net Asset Addition/(Reduction)	<u>\$ 33,587</u>	<u>\$ -</u>	<u>\$ 2,470,717</u>	<u>\$ 2,470,717</u>	<u>(4,992,073,107.2)%</u>
AUXILIARIES					
Revenues	\$ 115,774	\$ 116,591	\$ 116,591	-	-
Expenditures and Transfers					
Expenditures	413,432	328,833	341,398	12,565	3.8%
Non Mandatory Transfers	(285,000)	(212,242)	(223,600)	(11,358)	5.4%
Total Expenditures and Transfers	<u>\$ 128,432</u>	<u>\$ 116,591</u>	<u>\$ 117,798</u>	<u>\$ 1,207</u>	<u>1.0%</u>
Net Asset Addition/(Reduction)	<u>\$ (12,658)</u>	<u>\$ -</u>	<u>\$ (1,207)</u>	<u>\$ (1,207)</u>	<u>(379,135.2)%</u>
TOTALS					
Revenues	\$ 13,912,714	\$ 13,579,594	\$ 13,555,194	(24,400)	(0.2)%
Expenditures and Transfers					
Expenditures	12,555,551	14,261,213	14,281,384	20,171	0.1%
Non-Mandatory Transfers	1,336,233	(681,619)	(3,195,700)	(2,514,081)	368.8%
Total Expenditures and Transfers	<u>\$ 13,891,784</u>	<u>\$ 13,579,594</u>	<u>\$ 11,085,684</u>	<u>\$ (2,493,910)</u>	<u>(18.4)%</u>
Net Asset Addition/(Reduction)	<u>\$ 20,930</u>	<u>\$ -</u>	<u>\$ 2,469,510</u>	<u>\$ 2,469,510</u>	<u>918,350,135.2%</u>

Current Operating Budget Summary
Unrestricted Current Operating Funds - Recurring and NonRecurring
 Space Institute

UNRESTRICTED FUNDS	FY25		FY26		FY26		Change - Adopted to Revised	
Recurring and NonRecurring	Actual		Adopted		Revised	Amount	%	
EDUCATIONAL AND GENERAL								
Revenues								
Tuition and Fees	\$	1,282,496	\$	1,167,000	\$	1,167,000	-	-
State Appropriations		11,102,903		11,424,003		11,399,603	(24,400)	(0.2)%
Grants & Contracts		1,309,456		842,000		842,000	-	-
Other Sources		102,085		30,000		30,000	-	-
Revenues	\$	13,796,939	\$	13,463,003	\$	13,438,603	(24,400)	(0.2)%
Expenditures and Transfers								
Instruction	\$	1,452,297	\$	2,499,628	\$	2,627,676	128,048	5.1%
Research		4,937,474		5,317,549		7,514,709	2,197,160	41.3%
Academic Support		262,136		323,799		317,559	(6,240)	(1.9)%
Student Services		152,116		159,689		159,173	(517)	(0.3)%
Institutional Support		2,667,437		2,676,199		2,742,451	66,252	2.5%
Scholarships & Fellowships		(13,419)		117,803		117,555	(247)	(0.2)%
Operation & Maintenance		2,684,079		2,837,713		2,930,372	92,660	3.3%
Subtotal Expenditures	\$	12,142,119	\$	13,932,380	\$	16,409,496	2,477,116	17.8%
Non Mandatory Transfers		1,621,233		(469,377)		(2,972,100)	(2,502,723)	533.2%
Total Expenditures & Transfers	\$	13,763,352	\$	13,463,003	\$	13,437,396	(25,607)	(0.2)%
Net Asset Addition/(Reduction)	\$	33,587	\$	-	\$	1,207	1,207	(2,438,312.5)%
AUXILIARIES								
Revenues	\$	115,774	\$	116,591	\$	116,591	-	-
Expenditures and Transfers								
Expenditures		413,432		328,833		341,398	12,565	3.8%
Non Mandatory Transfers		(285,000)		(212,242)		(223,600)	(11,358)	5.4%
Total Expenditures and Transfers	\$	128,432	\$	116,591	\$	117,798	1,207	1.0%
Net Asset Addition/(Reduction)	\$	(12,658)	\$	-	\$	(1,207)	(1,207)	(379,135.2)%
TOTALS								
Revenues	\$	13,912,714	\$	13,579,594	\$	13,555,194	(24,400)	(0.2)%
Expenditures and Transfers								
Expenditures		12,555,551		14,261,213		16,750,894	2,489,681	17.5%
Non-Mandatory Transfers		1,336,233		(681,619)		(3,195,700)	(2,514,081)	368.8%
Total Expenditures and Transfers	\$	13,891,784	\$	13,579,594	\$	13,555,194	(24,400)	(0.2)%
Net Asset Addition/(Reduction)	\$	20,930	\$	-	\$	-	-	(140.3)%

Expenses by Natural Classifications

Unrestricted Current Operating Funds - Recurring
Space Institute

	FY25	FY26	FY26	Change - Adopted to Revised	
	Actual	Adopted	Revised	Amount	%
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Faculty	\$ 1,495,261	\$ 2,548,056	\$ 2,398,340	\$ (149,716)	(5.9)%
Staff	5,529,248	6,448,157	6,553,468	105,311	1.6%
Students & Graduate Assistants	246,923	35,328	35,328	-	-
Salaries and Wages	\$ 7,247,761	\$ 9,031,542	\$ 8,987,137	\$ (44,405)	(0.5)%
Fringe Benefits	2,394,740	3,068,896	3,081,319	12,422	0.4%
Subtotal	\$ 9,642,501	\$ 12,100,438	\$ 12,068,455	\$ (31,983)	(0.3)%
Operating, Equipment, and Student Aid					
Operating	2,005,532	1,620,542	1,654,331	33,789	2.1%
Travel	158,702	83,400	95,533	12,133	14.5%
Student Aid	23,475	109,000	102,667	(6,333)	(5.8)%
Equipment	311,909	19,000	19,000	-	-
Subtotal	\$ 2,499,618	\$ 1,831,942	\$ 1,871,531	\$ 39,589	2.2%
Total E&G Expenditures	\$ 12,142,119	\$ 13,932,380	\$ 13,939,986	\$ 7,606	0.1%
AUXILIARIES					
Salaries and Benefits					
Salaries					
Staff	139,570	152,473	162,488	10,015	6.6%
Salaries and Wages	\$ 139,570	\$ 152,473	\$ 162,488	\$ 10,015	6.6%
Fringe Benefits	60,163	53,671	56,221	2,550	4.8%
Subtotal	\$ 199,733	\$ 206,144	\$ 218,709	\$ 12,565	6.1%
Operating, Equipment, and Student Aid					
Operating	213,699	122,539	122,539	-	-
Travel	-	150	150	-	-
Subtotal	\$ 213,699	\$ 122,689	\$ 122,689	\$ -	-
Total Auxiliary Expenditures	\$ 413,432	\$ 328,833	\$ 341,398	\$ 12,565	3.8%

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

	FY25	FY26	FY26	Change - Adopted to Revised	
	Actual	Adopted	Revised	Amount	%
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Faculty	\$ 1,495,261	\$ 2,548,056	\$ 2,398,340	\$ (149,716)	(5.9)%
Staff	5,529,248	6,448,157	6,553,468	105,311	1.6%
Students & Graduate Assistants	246,923	35,328	35,328	-	-
Salaries and Wages	\$ 7,247,761	\$ 9,031,542	\$ 8,987,137	\$ (44,405)	(0.5)%
Fringe Benefits	2,394,740	3,068,896	3,081,319	12,422	0.4%
Subtotal	\$ 9,642,501	\$ 12,100,438	\$ 12,068,455	\$ (31,983)	(0.3)%
Operating, Equipment, and Student Aid					
Operating	2,005,532	1,620,542	3,849,629	2,229,087	137.6%
Travel	158,702	83,400	103,783	20,383	24.4%
Student Aid	23,475	109,000	156,501	47,501	43.6%
Equipment	311,909	19,000	231,128	212,128	1,116.5%
Subtotal	\$ 2,499,618	\$ 1,831,942	\$ 4,341,041	\$ 2,509,099	137.0%
Total E&G Expenditures	\$ 12,142,119	\$ 13,932,380	\$ 16,409,496	\$ 2,477,116	17.8%
AUXILIARIES					
Salaries and Benefits					
Salaries					
Staff	139,570	152,473	162,488	10,015	6.6%
Salaries and Wages	\$ 139,570	\$ 152,473	\$ 162,488	\$ 10,015	6.6%
Fringe Benefits	60,163	53,671	56,221	2,550	4.8%
Subtotal	\$ 199,733	\$ 206,144	\$ 218,709	\$ 12,565	6.1%
Operating, Equipment, and Student Aid					
Operating	213,699	122,539	122,539	-	-
Travel	-	150	150	-	-
Subtotal	\$ 213,699	\$ 122,689	\$ 122,689	\$ -	-
Total Auxiliary Expenditures	\$ 413,432	\$ 328,833	\$ 341,398	\$ 12,565	3.8%

Auxiliary Budget Summary

*Unrestricted Current Auxiliary Funds- Recurring and NonRecurring
Space Institute*

Recurring and NonRecurring	FY25 Actual	FY26 Adopted	FY26 Revised	Change - Adopted to Revised	
				Amount	%
HOUSING					
Revenues	\$ 25,329	\$ 16,000	\$ 16,000	-	-
Expenditures and Transfers					
Operating Expenses	91,366	16,000	16,000	-	-
Total Expenditures & Transfers	\$ 91,366	\$ 16,000	\$ 16,000	-	-
Fund Balance Addition/(Reduction)	\$ (66,037)	-	-	-	-
FOOD SERVICE					
Revenues	\$ 90,446	\$ 100,591	\$ 100,591	-	-
Expenditures and Transfers					
Operating Expenses	322,066	312,833	325,398	12,565	4.0%
Non Mandatory Transfers	(285,000)	(212,242)	(223,600)	(11,358)	5.4%
Total Expenditures & Transfers	\$ 37,066	\$ 100,591	\$ 101,798	\$ 1,207	1.2%
Fund Balance Addition/(Reduction)	\$ 53,380	-	\$ (1,207)	\$ (1,207)	(379,135.2)%
TOTAL					
Revenues	\$ 115,774	\$ 116,591	\$ 116,591	-	-
Expenditures and Transfers					
Operating Expenses	413,432	328,833	341,398	12,565	3.8%
Non Mandatory Transfers	(285,000)	(212,242)	(223,600)	(11,358)	5.4%
Total Expenditures and Transfers	\$ 128,432	\$ 116,591	\$ 117,798	\$ 1,207	1.0%
Fund Balance Addition/(Reduction)	\$ (12,658)	-	\$ (1,207)	\$ (1,207)	(379,135.2)%

Current Operating Funds by Fund Group- Unrestricted and Restricted

Current Operating Funds - Recurring and NonRecurring

Space Institute

FY26 Revised

	Unrestricted E&G	Unrestricted Auxiliaries	Restricted Funds	Total Revenues
Revenues				
Tuition and Fees	\$ 1,167,000	-	- \$	1,167,000
State Appropriations	11,399,603	-	977,860	12,377,463
Grants & Contracts	842,000	-	5,300,000	6,142,000
Other Sources	30,000	116,591	50,000	196,591
Total Revenues	\$ 13,438,603	\$ 116,591	\$ 6,327,860	\$ 19,883,054
Expenditures and Transfers				
Instruction	2,627,676	-	70,000	2,697,676
Research	7,514,709	-	5,000,000	12,514,709
Public Service	-	-	125,000	125,000
Academic Support	317,559	-	116,500	434,059
Student Services	159,173	-	500	159,673
Institutional Support	2,742,451	-	-	2,742,451
Scholarships & Fellowships	117,555	-	38,000	155,555
Auxiliaries	-	341,398	-	341,398
Operation & Maintenance	2,930,372	-	-	2,930,372
Subtotal Expenditures	\$ 16,409,496	\$ 341,398	\$ 5,350,000	\$ 22,100,894
Non Mandatory Transfers	(2,972,100)	(223,600)	-	(3,195,700)
Total Expenditures and Transfers	\$ 13,437,396	\$ 117,798	\$ 5,350,000	\$ 18,905,194
Net Asset Addition/Reduction	\$ 1,207	\$ (1,207)	\$ 977,860	\$ 977,860

Current Operating Funds- Unrestricted and Restricted

Current Operating Funds - Recurring and Non-Recurring
Space Institute

	FY25 Actual			FY26 Adopted			FY26 Revised		
	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	\$ 1,282,496	-	\$ 1,282,496	\$ 1,167,000	-	\$ 1,167,000	\$ 1,167,000	-	\$ 1,167,000
State Appropriations	11,102,903	969,882	12,072,785	11,424,003	969,882	12,393,885	11,399,603	977,860	12,377,463
Grants & Contracts	1,309,456	5,211,121	6,520,577	842,000	4,061,018	4,903,018	842,000	5,300,000	6,142,000
Other Sources	102,085	142,953	245,038	30,000	176,000	206,000	30,000	50,000	80,000
Total Revenue	\$ 13,796,939	\$ 6,323,956	\$ 20,120,895	\$ 13,463,003	\$ 5,206,900	\$ 18,669,903	\$ 13,438,603	\$ 6,327,860	\$ 19,766,463
Expenditures and Transfers									
Instruction	\$ 1,452,297	\$ 16,140	\$ 1,468,436	\$ 2,499,628	\$ 50,000	\$ 2,549,628	\$ 2,627,676	\$ 70,000	\$ 2,697,676
Research	4,937,474	3,822,233	8,759,707	5,317,549	4,900,000	10,217,549	7,514,709	5,000,000	12,514,709
Public Service	-	127,429	127,429	-	154,800	154,800	-	125,000	125,000
Academic Support	262,136	102,230	364,367	323,799	15,000	338,799	317,559	116,500	434,059
Student Services	152,116	328	152,444	159,689	2,000	161,689	159,173	500	159,673
Institutional Support	2,667,437	7,057	2,674,494	2,676,199	-	2,676,199	2,742,451	-	2,742,451
Scholarships & Fellowships	(13,419)	36,387	22,968	117,803	85,000	202,803	117,555	38,000	155,555
Operation & Maintenance	2,684,079	-	2,684,079	2,837,713	100	2,837,813	2,930,372	-	2,930,372
Subtotal Expenditures	\$ 12,142,119	\$ 4,111,804	\$ 16,253,923	\$ 13,932,380	\$ 5,206,900	\$ 19,139,280	\$ 16,409,496	\$ 5,350,000	\$ 21,759,496
Non Mandatory Transfers	1,621,233	-	1,621,233	(469,377)	-	(469,377)	(2,972,100)	-	(2,972,100)
Total Expenditures & Transfers	\$ 13,763,352	\$ 4,111,804	\$ 17,875,156	\$ 13,463,003	\$ 5,206,900	\$ 18,669,903	\$ 13,437,396	\$ 5,350,000	\$ 18,787,396
Net Asset Addition/(Reduction)	\$ 33,587	\$ 2,212,152	\$ 2,245,739	\$ -	\$ -	-	\$ 1,207	\$ 977,860	\$ 979,067
AUXILIARIES									
Revenues	\$ 115,774	-	\$ 115,774	\$ 116,591	-	\$ 116,591	\$ 116,591	-	\$ 116,591
Expenditures and Transfers									
Expenditures	413,432	-	413,432	328,833	-	328,833	341,398	-	341,398
Non Mandatory Transfers	(285,000)	-	(285,000)	(212,242)	-	(212,242)	(223,600)	-	(223,600)
Total Expenditures and Transfers	\$ 128,432	-	\$ 128,432	\$ 116,591	-	\$ 116,591	\$ 117,798	-	\$ 117,798
Net Asset Addition/(Reduction)	\$ (12,658)	-	\$ (12,658)	\$ -	\$ -	-	\$ (1,207)	-	\$ (1,207)
TOTALS									
Revenues	\$ 13,912,714	\$ 6,323,956	\$ 20,236,670	\$ 13,579,594	\$ 5,206,900	\$ 18,786,494	\$ 13,555,194	\$ 6,327,860	\$ 19,883,054
Expenditures and Transfers									
Operating Expenses	12,555,551	4,111,804	16,667,355	14,261,213	5,206,900	19,468,113	16,750,894	5,350,000	22,100,894
Non Mandatory Transfers	1,336,233	-	1,336,233	(681,619)	-	(681,619)	(3,195,700)	-	(3,195,700)
Total Expenditures and Transfers	\$ 13,891,784	\$ 4,111,804	\$ 18,003,588	\$ 13,579,594	\$ 5,206,900	\$ 18,786,494	\$ 13,555,194	\$ 5,350,000	\$ 18,905,194
Net Asset Addition/(Reduction)	\$ 20,930	\$ 2,212,152	\$ 2,233,082	\$ -	\$ -	-	\$ -	\$ 977,860	\$ 977,860

Unrestricted Current Operating Funds

AgResearch
FY26 Revised

	Recurring	Non-Recurring	Total
EDUCATIONAL AND GENERAL			
Revenues			
State Appropriations	38,345,788	(29,900)	38,315,888
Sales & Services	2,507,000	-	2,507,000
Grants & Contracts	2,388,339	-	2,388,339
Other Sources	7,236,090	-	7,236,090
Total Revenues	\$ 50,477,217	\$ (29,900)	\$ 50,447,317
Expenditures and Transfers			
Research	\$ 43,965,197	-	\$ 43,965,197
Public Service	51,374	-	51,374
Academic Support	3,453,785	-	3,453,785
Institutional Support	1,767,120	-	1,767,120
Operation & Maintenance	407,940	-	407,940
Subtotal Expenditures	\$ 49,645,417	-	\$ 49,645,417
Non Mandatory Transfers	801,900	-	801,900
Total Expenditures & Transfers	\$ 50,447,317	-	\$ 50,447,317
Net Asset Addition/(Reduction)	\$ 29,900	\$ (29,900)	-
<hr/>			
TOTALS			
Revenues	\$ 50,477,217	\$ (29,900)	\$ 50,447,317
Expenditures and Transfers			
Expenditures	49,645,417	-	49,645,417
Non-Mandatory Transfers	801,900	-	801,900
Total Expenditures and Transfers	\$ 50,447,317	-	\$ 50,447,317
Net Asset Addition/(Reduction)	\$ 29,900	\$ (29,900)	-

Unrestricted Net Asset Summary

Current Funds, Revenues, Expenditures, and Transfers
AgResearch

	Unrestricted E&G	Unrestricted Auxiliary	Total Unrestricted
FY26 Budget Revised			
Beginning Fund Balance	\$ 3,148,002	-	\$ 3,148,002
Revenues	\$ 50,447,317	-	\$ 50,447,317
Expenditures	49,645,417	-	49,645,417
Transfers	801,900	-	801,900
Total Expenditures & Transfers	\$ 50,447,317	-	\$ 50,447,317
Total Ending Fund Balance	\$ 3,148,002	-	\$ 3,148,002
Encumbrances	701,201	-	701,201
Unallocated	2,446,801	-	2,446,801
<i>Unallocated as % of Expenses + Transfers</i>	4.9%	-	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 Summary

Unrestricted Current Operating Funds - Recurring
AgResearch

UNRESTRICTED FUNDS	FY25		FY26		Change - Adopted to Revised	
Recurring	Actual	Adopted	Revised	Amount	%	
EDUCATIONAL AND GENERAL						
Revenues						
State Appropriations	\$ 37,220,288	\$ 38,441,588	\$ 38,345,788	\$ (95,800)		(0.2)%
Sales & Services	5,359,715	2,507,000	2,507,000	-		-
Grants & Contracts	7,284,681	2,388,339	2,388,339	-		-
Other Sources	12,571,769	7,236,090	7,236,090	-		-
Revenues	<u>\$ 62,436,453</u>	<u>\$ 50,573,017</u>	<u>\$ 50,477,217</u>	<u>\$ (95,800)</u>		<u>(0.2)%</u>
Expenditures and Transfers						
Research	\$ 50,123,429	\$ 44,243,739	\$ 43,965,197	\$ (278,542)		(0.6)%
Public Service	-	51,603	51,374	(229)		(0.4)%
Academic Support	2,989,980	3,365,325	3,453,785	88,460		2.6%
Institutional Support	1,720,622	1,702,510	1,767,120	64,611		3.8%
Operation & Maintenance	454,886	407,940	407,940	-		-
Subtotal Expenditures	<u>\$ 55,288,917</u>	<u>\$ 49,771,117</u>	<u>\$ 49,645,417</u>	<u>\$ (125,700)</u>		<u>(0.3)%</u>
Non Mandatory Transfers	6,149,780	801,900	801,900	-		-
Total Expenditures & Transfers	<u>\$ 61,438,698</u>	<u>\$ 50,573,017</u>	<u>\$ 50,447,317</u>	<u>\$ (125,700)</u>		<u>(0.2)%</u>
Net Asset Addition/(Reduction)	<u>\$ 997,756</u>	<u>\$ -</u>	<u>\$ 29,900</u>	<u>\$ 29,900</u>		<u>(25,567,987.5)%</u>
<hr/>						
TOTALS						
Revenues	\$ 62,436,453	\$ 50,573,017	\$ 50,477,217	\$ (95,800)		(0.2)%
Expenditures and Transfers						
Expenditures	55,288,917	49,771,117	49,645,417	(125,700)		(0.3)%
Non-Mandatory Transfers	6,149,780	801,900	801,900	-		-
Total Expenditures and Transfers	<u>\$ 61,438,698</u>	<u>\$ 50,573,017</u>	<u>\$ 50,447,317</u>	<u>\$ (125,700)</u>		<u>(0.2)%</u>
Net Asset Addition/(Reduction)	<u>\$ 997,756</u>	<u>\$ -</u>	<u>\$ 29,900</u>	<u>\$ 29,900</u>		<u>(25,567,987.5)%</u>

Current Operating Budget Summary
Unrestricted Current Operating Funds - Recurring and NonRecurring
 AgResearch

UNRESTRICTED FUNDS	FY25		FY26		FY26		Change - Adopted to Revised	
Recurring and NonRecurring	Actual		Adopted		Revised		Amount	%
EDUCATIONAL AND GENERAL								
Revenues								
State Appropriations	\$ 37,220,288	\$	38,441,588	\$	38,315,888	\$	(125,700)	(0.3)%
Sales & Services	5,359,715		2,507,000		2,507,000		-	-
Grants & Contracts	7,284,681		2,388,339		2,388,339		-	-
Other Sources	12,571,769		7,236,090		7,236,090		-	-
Revenues	<u>\$ 62,436,453</u>	<u>\$</u>	<u>50,573,017</u>	<u>\$</u>	<u>50,447,317</u>	<u>\$</u>	<u>(125,700)</u>	<u>(0.2)%</u>
Expenditures and Transfers								
Research	\$ 50,123,429	\$	44,243,739	\$	43,965,197	\$	(278,542)	(0.6)%
Public Service	-		51,603		51,374		(229)	(0.4)%
Academic Support	2,989,980		3,365,325		3,453,785		88,460	2.6%
Institutional Support	1,720,622		1,702,510		1,767,120		64,611	3.8%
Operation & Maintenance	454,886		407,940		407,940		-	-
Subtotal Expenditures	<u>\$ 55,288,917</u>	<u>\$</u>	<u>49,771,117</u>	<u>\$</u>	<u>49,645,417</u>	<u>\$</u>	<u>(125,700)</u>	<u>(0.3)%</u>
Non Mandatory Transfers	6,149,780		801,900		801,900		-	-
Total Expenditures & Transfers	<u>\$ 61,438,698</u>	<u>\$</u>	<u>50,573,017</u>	<u>\$</u>	<u>50,447,317</u>	<u>\$</u>	<u>(125,700)</u>	<u>(0.2)%</u>
Net Asset Addition/(Reduction)	<u>\$ 997,756</u>	<u>\$</u>	<u>-</u>	<u>\$</u>	<u>-</u>	<u>\$</u>	<u>-</u>	<u>(406.2)%</u>
TOTALS								
Revenues	\$ 62,436,453	\$	50,573,017	\$	50,447,317	\$	(125,700)	(0.2)%
Expenditures and Transfers								
Expenditures	55,288,917		49,771,117		49,645,417		(125,700)	(0.3)%
Non-Mandatory Transfers	6,149,780		801,900		801,900		-	-
Total Expenditures and Transfers	<u>\$ 61,438,698</u>	<u>\$</u>	<u>50,573,017</u>	<u>\$</u>	<u>50,447,317</u>	<u>\$</u>	<u>(125,700)</u>	<u>(0.2)%</u>
Net Asset Addition/(Reduction)	<u>\$ 997,756</u>	<u>\$</u>	<u>-</u>	<u>\$</u>	<u>-</u>	<u>\$</u>	<u>-</u>	<u>(406.2)%</u>

Expenses by Natural Classifications

*Unrestricted Current Operating Funds - Recurring
AgResearch*

	FY25	FY26	FY26	Change - Adopted to Revised	
	Actual	Adopted	Revised	Amount	%
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Faculty	\$ 12,218,667	\$ 14,050,973	\$ 14,447,289	\$ 396,316	2.8%
Staff	15,115,496	15,184,758	15,662,339	477,581	3.1%
Students & Graduate Assistants	1,411,902	25,791	25,791	-	-
Salaries and Wages	<u>\$ 28,681,506</u>	<u>\$ 29,261,521</u>	<u>\$ 30,135,418</u>	<u>\$ 873,897</u>	<u>3.0%</u>
Fringe Benefits	9,874,089	9,705,599	9,840,262	134,663	1.4%
Subtotal	<u>\$ 38,555,595</u>	<u>\$ 38,967,120</u>	<u>\$ 39,975,680</u>	<u>\$ 1,008,560</u>	<u>2.6%</u>
Operating, Equipment, and Student Aid					
Operating	13,748,465	9,631,559	8,497,299	(1,134,260)	(11.8)%
Travel	864,707	377,172	377,172	-	-
Student Aid	171,410	659,266	659,266	-	-
Equipment	1,948,740	136,000	136,000	-	-
Subtotal	<u>\$ 16,733,322</u>	<u>\$ 10,803,997</u>	<u>\$ 9,669,737</u>	<u>\$ (1,134,260)</u>	<u>(10.5)%</u>
Total E&G Expenditures	<u><u>\$ 55,288,917</u></u>	<u><u>\$ 49,771,117</u></u>	<u><u>\$ 49,645,417</u></u>	<u><u>\$ (125,700)</u></u>	<u><u>(0.3)%</u></u>

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

	FY25	FY26	FY26	Change - Adopted to Revised	
	Actual	Adopted	Revised	Amount	%
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Faculty	\$ 12,218,667	\$ 14,050,973	\$ 14,447,289	\$ 396,316	2.8%
Staff	15,115,496	15,184,758	15,662,339	477,581	3.1%
Students & Graduate Assistants	1,411,902	25,791	25,791	-	-
Salaries and Wages	\$ 28,681,506	\$ 29,261,521	\$ 30,135,418	\$ 873,897	3.0%
Fringe Benefits	9,874,089	9,705,599	9,840,262	134,663	1.4%
Subtotal	\$ 38,555,595	\$ 38,967,120	\$ 39,975,680	\$ 1,008,560	2.6%
Operating, Equipment, and Student Aid					
Operating	13,748,465	9,631,559	8,497,299	(1,134,260)	(11.8)%
Travel	864,707	377,172	377,172	-	-
Student Aid	171,410	659,266	659,266	-	-
Equipment	1,948,740	136,000	136,000	-	-
Subtotal	\$ 16,733,322	\$ 10,803,997	\$ 9,669,737	\$ (1,134,260)	(10.5)%
Total E&G Expenditures	\$ 55,288,917	\$ 49,771,117	\$ 49,645,417	\$ (125,700)	(0.3)%

Current Operating Funds by Fund Group- Unrestricted and Restricted

Current Operating Funds - Recurring and NonRecurring

AgResearch

FY26 Revised

	Unrestricted E&G	Unrestricted Auxiliaries	Restricted Funds	Total Revenues
Revenues				
State Appropriations	\$ 38,315,888	-	-	\$ 38,315,888
Sales & Services	2,507,000	-	-	2,507,000
Grants & Contracts	2,388,339	-	32,232,000	34,620,339
Other Sources	7,236,090	-	2,250,000	9,486,090
Total Revenues	\$ 50,447,317	-	\$ 34,482,000	\$ 84,929,317
Expenditures and Transfers				
Instruction	-	-	163,000	163,000
Research	43,965,197	-	34,000,000	77,965,197
Public Service	51,374	-	200,000	251,374
Academic Support	3,453,785	-	14,000	3,467,785
Institutional Support	1,767,120	-	105,000	1,872,120
Operation & Maintenance	407,940	-	-	407,940
Subtotal Expenditures	\$ 49,645,417	-	\$ 34,482,000	\$ 84,127,417
Non Mandatory Transfers	801,900	-	-	801,900
Total Expenditures and Transfers	\$ 50,447,317	-	\$ 34,482,000	\$ 84,929,317

Current Operating Funds- Unrestricted and Restricted

Current Operating Funds - Recurring and Non-Recurring
AgResearch

	FY25 Actual			FY26 Adopted			FY26 Revised		
	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	\$ 37,220,288	-	\$ 37,220,288	\$ 38,441,588	-	\$ 38,441,588	\$ 38,315,888	-	\$ 38,315,888
Sales & Services	5,359,715	-	5,359,715	2,507,000	-	2,507,000	2,507,000	-	2,507,000
Grants & Contracts	7,284,681	34,945,178	42,229,858	2,388,339	32,232,000	34,620,339	2,388,339	32,232,000	34,620,339
Other Sources	12,571,769	2,021,840	14,593,610	7,236,090	2,250,000	9,486,090	7,236,090	2,250,000	9,486,090
Total Revenue	\$ 62,436,453	\$ 36,967,018	\$ 99,403,471	\$ 50,573,017	\$ 34,482,000	\$ 85,055,017	\$ 50,447,317	\$ 34,482,000	\$ 84,929,317
Expenditures and Transfers									
Instruction	-	\$ 569,722	\$ 569,722	-	\$ 163,000	\$ 163,000	-	\$ 163,000	\$ 163,000
Research	50,123,429	30,383,962	80,507,392	44,243,739	34,000,000	78,243,739	43,965,197	34,000,000	77,965,197
Public Service	-	855,729	855,729	51,603	200,000	251,603	51,374	200,000	251,374
Academic Support	2,989,980	15,424	3,005,404	3,365,325	14,000	3,379,325	3,453,785	14,000	3,467,785
Institutional Support	1,720,622	92,055	1,812,677	1,702,510	105,000	1,807,510	1,767,120	105,000	1,872,120
Operation & Maintenance	454,886	-	454,886	407,940	-	407,940	407,940	-	407,940
Subtotal Expenditures	\$ 55,288,917	\$ 31,916,892	\$ 87,205,810	\$ 49,771,117	\$ 34,482,000	\$ 84,253,117	\$ 49,645,417	\$ 34,482,000	\$ 84,127,417
Non Mandatory Transfers	6,149,780	-	6,149,780	801,900	-	801,900	801,900	-	801,900
Total Expenditures & Transfers	\$ 61,438,698	\$ 31,916,892	\$ 93,355,590	\$ 50,573,017	\$ 34,482,000	\$ 85,055,017	\$ 50,447,317	\$ 34,482,000	\$ 84,929,317
Net Asset Addition/(Reduction)	\$ 997,756	\$ 5,050,126	\$ 6,047,881	\$ -	\$ -	-	\$ -	-	-
AUXILIARIES									
Expenditures and Transfers									
Total Expenditures and Transfers	-	-	-	-	-	-	-	-	-
TOTALS									
Revenues	\$ 62,436,453	\$ 36,967,018	\$ 99,403,471	\$ 50,573,017	\$ 34,482,000	\$ 85,055,017	\$ 50,447,317	\$ 34,482,000	\$ 84,929,317
Expenditures and Transfers									
Operating Expenses	55,288,917	31,916,892	87,205,810	49,771,117	34,482,000	84,253,117	49,645,417	34,482,000	84,127,417
Non Mandatory Transfers	6,149,780	-	6,149,780	801,900	-	801,900	801,900	-	801,900
Total Expenditures and Transfers	\$ 61,438,698	\$ 31,916,892	\$ 93,355,590	\$ 50,573,017	\$ 34,482,000	\$ 85,055,017	\$ 50,447,317	\$ 34,482,000	\$ 84,929,317
Net Asset Addition/(Reduction)	\$ 997,756	\$ 5,050,126	\$ 6,047,881	\$ -	\$ -	-	\$ -	-	-

Unrestricted Current Operating Funds

Extension
FY26 Revised

	Recurring	Non-Recurring	Total
EDUCATIONAL AND GENERAL			
Revenues			
State Appropriations	51,044,417	(28,200)	51,016,217
Sales & Services	9,888,293	5,000	9,893,293
Grants & Contracts	2,083,500	-	2,083,500
Other Sources	12,707,402	-	12,707,402
Total Revenues	<u>\$ 75,723,612</u>	<u>\$ (23,200)</u>	<u>\$ 75,700,412</u>
Expenditures and Transfers			
Instruction	\$ 133,401	-	\$ 133,401
Public Service	70,685,551	673,100	71,358,651
Academic Support	1,407,615	-	1,407,615
Institutional Support	1,632,145	-	1,632,145
Subtotal Expenditures	<u>\$ 73,858,712</u>	<u>\$ 673,100</u>	<u>\$ 74,531,812</u>
Non Mandatory Transfers	1,168,600	-	1,168,600
Total Expenditures & Transfers	<u>\$ 75,027,312</u>	<u>\$ 673,100</u>	<u>\$ 75,700,412</u>
Net Asset Addition/(Reduction)	<u>\$ 696,300</u>	<u>\$ (696,300)</u>	<u>\$ -</u>
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TOTALS			
Revenues	\$ 75,723,612	\$ (23,200)	\$ 75,700,412
Expenditures and Transfers			
Expenditures	73,858,712	673,100	74,531,812
Non-Mandatory Transfers	1,168,600	-	1,168,600
Total Expenditures and Transfers	<u>\$ 75,027,312</u>	<u>\$ 673,100</u>	<u>\$ 75,700,412</u>
Net Asset Addition/(Reduction)	<u>\$ 696,300</u>	<u>\$ (696,300)</u>	<u>\$ -</u>

Unrestricted Net Asset Summary
Current Funds, Revenues, Expenditures, and Transfers
 Extension

	Unrestricted E&G	Unrestricted Auxiliary	Total Unrestricted
FY26 Budget Revised			
Beginning Fund Balance	\$ 4,444,200	-	\$ 4,444,200
Revenues	\$ 75,700,412	-	\$ 75,700,412
Expenditures	74,531,812	-	74,531,812
Transfers	1,168,600	-	1,168,600
Total Expenditures & Transfers	<u>\$ 75,700,412</u>	<u>-</u>	<u>\$ 75,700,412</u>
Total Ending Fund Balance	\$ 4,444,200	-	\$ 4,444,200
Encumbrances	860,889	-	860,889
Unallocated	3,583,311	-	3,583,311
<i>Unallocated as % of Expenses + Transfers</i>	4.7%	-	4.7%

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
Extension*

UNRESTRICTED FUNDS	FY25	FY26	FY26	Change - Adopted to Revised	
Recurring	Actual	Adopted	Revised	Amount	%
EDUCATIONAL AND GENERAL					
Revenues					
Tuition and Fees	\$ 3,805	-	-	-	-
State Appropriations	49,325,317	51,272,017	51,044,417	(227,600)	(0.4)%
Sales & Services	11,105,624	9,888,293	9,888,293	-	-
Grants & Contracts	2,362,558	2,083,500	2,083,500	-	-
Other Sources	15,448,497	12,707,402	12,707,402	-	-
Revenues	<u>\$ 78,245,801</u>	<u>\$ 75,951,212</u>	<u>\$ 75,723,612</u>	<u>\$ (227,600)</u>	<u>(0.3)%</u>
Expenditures and Transfers					
Instruction	\$ 189,239	\$ 133,134	\$ 133,401	268	0.2%
Research	11,928	-	-	-	-
Public Service	65,102,396	71,620,349	70,685,551	(934,797)	(1.3)%
Academic Support	901,729	1,367,017	1,407,615	40,598	3.0%
Institutional Support	1,343,952	1,662,112	1,632,145	(29,968)	(1.8)%
Subtotal Expenditures	<u>\$ 67,549,244</u>	<u>\$ 74,782,612</u>	<u>\$ 73,858,712</u>	<u>\$ (923,899)</u>	<u>(1.2)%</u>
Non Mandatory Transfers	9,481,890	1,168,600	1,168,600	-	-
Total Expenditures & Transfers	<u>\$ 77,031,134</u>	<u>\$ 75,951,212</u>	<u>\$ 75,027,312</u>	<u>\$ (923,899)</u>	<u>(1.2)%</u>
Net Asset Addition/(Reduction)	<u>\$ 1,214,667</u>	<u>\$ -</u>	<u>\$ 696,300</u>	<u>\$ 696,299</u>	<u>201,944,625.4%</u>
TOTALS					
Revenues	\$ 78,245,801	\$ 75,951,212	\$ 75,723,612	(227,600)	(0.3)%
Expenditures and Transfers					
Expenditures	67,549,244	74,782,612	73,858,712	(923,899)	(1.2)%
Non-Mandatory Transfers	9,481,890	1,168,600	1,168,600	-	-
Total Expenditures and Transfers	<u>\$ 77,031,134</u>	<u>\$ 75,951,212</u>	<u>\$ 75,027,312</u>	<u>\$ (923,899)</u>	<u>(1.2)%</u>
Net Asset Addition/(Reduction)	<u>\$ 1,214,667</u>	<u>\$ -</u>	<u>\$ 696,300</u>	<u>\$ 696,299</u>	<u>201,944,625.4%</u>

Current Operating Budget Summary
Unrestricted Current Operating Funds - Recurring and NonRecurring
 Extension

UNRESTRICTED FUNDS	FY25		FY26		FY26		Change - Adopted to Revised	
Recurring and NonRecurring	Actual	Adopted	Revised	Revised	Amount	%		
EDUCATIONAL AND GENERAL								
Revenues								
Tuition and Fees	\$ 3,805	-	-	-	-	-	-	-
State Appropriations	49,325,317	51,272,017	51,016,217	51,016,217	(255,800)	(0.5)%		
Sales & Services	11,105,624	9,888,293	9,893,293	9,893,293	5,000	0.1%		
Grants & Contracts	2,362,558	2,083,500	2,083,500	2,083,500	-	-		
Other Sources	15,448,497	12,707,402	12,707,402	12,707,402	-	-		
Revenues	<u>\$ 78,245,801</u>	<u>\$ 75,951,212</u>	<u>\$ 75,700,412</u>	<u>\$ 75,700,412</u>	<u>(250,800)</u>	<u>(0.3)%</u>		
Expenditures and Transfers								
Instruction	\$ 189,239	\$ 133,134	\$ 133,401	\$ 133,401	268	0.2%		
Research	11,928	-	-	-	-	-		
Public Service	65,102,396	71,620,349	71,358,651	71,358,651	(261,697)	(0.4)%		
Academic Support	901,729	1,367,017	1,407,615	1,407,615	40,598	3.0%		
Institutional Support	1,343,952	1,662,112	1,632,145	1,632,145	(29,968)	(1.8)%		
Subtotal Expenditures	<u>\$ 67,549,244</u>	<u>\$ 74,782,612</u>	<u>\$ 74,531,812</u>	<u>\$ 74,531,812</u>	<u>(250,799)</u>	<u>(0.3)%</u>		
Non Mandatory Transfers	9,481,890	1,168,600	1,168,600	1,168,600	-	-		
Total Expenditures & Transfers	<u>\$ 77,031,134</u>	<u>\$ 75,951,212</u>	<u>\$ 75,700,412</u>	<u>\$ 75,700,412</u>	<u>(250,799)</u>	<u>(0.3)%</u>		
Net Asset Addition/(Reduction)	<u>\$ 1,214,667</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>(1)</u>	<u>(173.5)%</u>		
TOTALS								
Revenues	\$ 78,245,801	\$ 75,951,212	\$ 75,700,412	\$ 75,700,412	(250,800)	(0.3)%		
Expenditures and Transfers								
Expenditures	67,549,244	74,782,612	74,531,812	74,531,812	(250,799)	(0.3)%		
Non-Mandatory Transfers	9,481,890	1,168,600	1,168,600	1,168,600	-	-		
Total Expenditures and Transfers	<u>\$ 77,031,134</u>	<u>\$ 75,951,212</u>	<u>\$ 75,700,412</u>	<u>\$ 75,700,412</u>	<u>(250,799)</u>	<u>(0.3)%</u>		
Net Asset Addition/(Reduction)	<u>\$ 1,214,667</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>(1)</u>	<u>(173.5)%</u>		

Expenses by Natural Classifications

*Unrestricted Current Operating Funds - Recurring
Extension*

	FY25	FY26	FY26	Change - Adopted to Revised	
	Actual	Adopted	Revised	Amount	%
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Faculty	\$ 6,594,816	\$ 7,948,734	\$ 7,642,323	\$ (306,411)	(3.9)%
Staff	29,672,017	38,437,860	38,741,824	303,964	0.8%
Students & Graduate Assistants	330,922	138,228	152,346	14,118	10.2%
Salaries and Wages	\$ 36,366,150	\$ 46,524,822	\$ 46,536,493	\$ 11,671	-
Fringe Benefits	14,773,428	14,302,273	13,855,952	(446,321)	(3.1)%
Subtotal	\$ 51,139,578	\$ 60,827,095	\$ 60,392,445	\$ (434,649)	(0.7)%
Operating, Equipment, and Student Aid					
Operating	13,463,526	11,071,371	10,571,021	(500,350)	(4.5)%
Travel	2,073,682	1,624,946	1,636,046	11,100	0.7%
Student Aid	(17,890)	1,254,200	1,254,200	-	-
Equipment	890,349	5,000	5,000	-	-
Subtotal	\$ 16,409,666	\$ 13,955,517	\$ 13,466,267	\$ (489,250)	(3.5)%
Total E&G Expenditures	\$ 67,549,244	\$ 74,782,612	\$ 73,858,712	\$ (923,899)	(1.2)%

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

	FY25	FY26	FY26	Change - Adopted to Revised	
	Actual	Adopted	Revised	Amount	%
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Faculty	\$ 6,594,816	\$ 7,948,734	\$ 7,642,323	\$ (306,411)	(3.9)%
Staff	29,672,017	38,437,860	38,741,824	303,964	0.8%
Students & Graduate Assistants	330,922	138,228	152,346	14,118	10.2%
Salaries and Wages	\$ 36,366,150	\$ 46,524,822	\$ 46,536,493	\$ 11,671	-
Fringe Benefits	14,773,428	14,302,273	13,855,952	(446,321)	(3.1)%
Subtotal	\$ 51,139,578	\$ 60,827,095	\$ 60,392,445	\$ (434,649)	(0.7)%
Operating, Equipment, and Student Aid					
Operating	13,463,526	11,071,371	11,034,370	(37,001)	(0.3)%
Travel	2,073,682	1,624,946	1,845,797	220,851	13.6%
Student Aid	(17,890)	1,254,200	1,254,200	-	-
Equipment	890,349	5,000	5,000	-	-
Subtotal	\$ 16,409,666	\$ 13,955,517	\$ 14,139,367	\$ 183,850	1.3%
Total E&G Expenditures	\$ 67,549,244	\$ 74,782,612	\$ 74,531,812	\$ (250,799)	(0.3)%

Current Operating Funds by Fund Group- Unrestricted and Restricted

Current Operating Funds - Recurring and NonRecurring

Extension

FY26 Revised

	Unrestricted E&G	Unrestricted Auxiliaries	Restricted Funds	Total Revenues
Revenues				
State Appropriations	\$ 51,016,217	-	- \$	51,016,217
Sales & Services	9,893,293	-	-	9,893,293
Grants & Contracts	2,083,500	-	45,900,000	47,983,500
Other Sources	12,707,402	-	2,607,000	15,314,402
Total Revenues	\$ 75,700,412	- \$	48,507,000 \$	124,207,412
Expenditures and Transfers				
Instruction	133,401	-	150,000	283,401
Research	-	-	400,000	400,000
Public Service	71,358,651	-	47,367,500	118,726,151
Academic Support	1,407,615	-	50,000	1,457,615
Institutional Support	1,632,145	-	500,000	2,132,145
Scholarships & Fellowships	-	-	2,500	2,500
Operation & Maintenance	-	-	30,000	30,000
Subtotal Expenditures	\$ 74,531,812	- \$	48,500,000 \$	123,031,812
Non Mandatory Transfers	1,168,600	-	-	1,168,600
Total Expenditures and Transfers	\$ 75,700,412	- \$	48,500,000 \$	124,200,412
Net Asset Addition/Reduction	\$ -	- \$	7,000 \$	7,000

Current Operating Funds- Unrestricted and Restricted

Current Operating Funds - Recurring and Non-Recurring
Extension

	FY25 Actual			FY26 Adopted			FY26 Revised		
	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	\$ 3,805	-	\$ 3,805	-	-	-	-	-	-
State Appropriations	49,325,317	-	49,325,317	51,272,017	-	51,272,017	51,016,217	-	51,016,217
Sales & Services	11,105,624	27,889	11,133,512	9,888,293	-	9,888,293	9,893,293	-	9,893,293
Grants & Contracts	2,362,558	47,124,757	49,487,314	2,083,500	39,900,000	41,983,500	2,083,500	45,900,000	47,983,500
Other Sources	15,448,497	2,559,060	18,007,557	12,707,402	1,457,000	14,164,402	12,707,402	2,607,000	15,314,402
Total Revenue	<u>\$ 78,245,801</u>	<u>\$ 49,711,705</u>	<u>\$ 127,957,506</u>	<u>\$ 75,951,212</u>	<u>\$ 41,357,000</u>	<u>\$ 117,308,212</u>	<u>\$ 75,700,412</u>	<u>\$ 48,507,000</u>	<u>\$ 124,207,412</u>
Expenditures and Transfers									
Instruction	\$ 189,239	\$ 36,114	\$ 225,353	\$ 133,134	\$ 275,000	\$ 408,134	\$ 133,401	\$ 150,000	\$ 283,401
Research	11,928	560,966	572,894	-	275,000	275,000	-	400,000	400,000
Public Service	65,102,396	41,783,622	106,886,019	71,620,349	40,036,000	111,656,349	71,358,651	47,367,500	118,726,151
Academic Support	901,729	40,265	941,994	1,367,017	80,000	1,447,017	1,407,615	50,000	1,457,615
Institutional Support	1,343,952	310,632	1,654,583	1,662,112	675,000	2,337,112	1,632,145	500,000	2,132,145
Scholarships & Fellowships	-	610	610	-	2,500	2,500	-	2,500	2,500
Operation & Maintenance	-	30,761	30,761	-	6,500	6,500	-	30,000	30,000
Subtotal Expenditures	<u>\$ 67,549,244</u>	<u>\$ 42,762,970</u>	<u>\$ 110,312,214</u>	<u>\$ 74,782,612</u>	<u>\$ 41,350,000</u>	<u>\$ 116,132,612</u>	<u>\$ 74,531,812</u>	<u>\$ 48,500,000</u>	<u>\$ 123,031,812</u>
Non Mandatory Transfers	9,481,890	-	9,481,890	1,168,600	-	1,168,600	1,168,600	-	1,168,600
Total Expenditures & Transfers	<u>\$ 77,031,134</u>	<u>\$ 42,762,970</u>	<u>\$ 119,794,104</u>	<u>\$ 75,951,212</u>	<u>\$ 41,350,000</u>	<u>\$ 117,301,212</u>	<u>\$ 75,700,412</u>	<u>\$ 48,500,000</u>	<u>\$ 124,200,412</u>
Net Asset Addition/(Reduction)	<u>\$ 1,214,667</u>	<u>\$ 6,948,735</u>	<u>\$ 8,163,402</u>	<u>\$ -</u>	<u>\$ 7,000</u>	<u>\$ 7,000</u>	<u>\$ -</u>	<u>\$ 7,000</u>	<u>\$ 7,000</u>
AUXILIARIES									
Expenditures and Transfers									
Total Expenditures and Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTALS									
Revenues	\$ 78,245,801	\$ 49,711,705	\$ 127,957,506	\$ 75,951,212	\$ 41,357,000	\$ 117,308,212	\$ 75,700,412	\$ 48,507,000	\$ 124,207,412
Expenditures and Transfers									
Operating Expenses	67,549,244	42,762,970	110,312,214	74,782,612	41,350,000	116,132,612	74,531,812	48,500,000	123,031,812
Non Mandatory Transfers	9,481,890	-	9,481,890	1,168,600	-	1,168,600	1,168,600	-	1,168,600
Total Expenditures and Transfers	<u>\$ 77,031,134</u>	<u>\$ 42,762,970</u>	<u>\$ 119,794,104</u>	<u>\$ 75,951,212</u>	<u>\$ 41,350,000</u>	<u>\$ 117,301,212</u>	<u>\$ 75,700,412</u>	<u>\$ 48,500,000</u>	<u>\$ 124,200,412</u>
Net Asset Addition/(Reduction)	<u>\$ 1,214,667</u>	<u>\$ 6,948,735</u>	<u>\$ 8,163,402</u>	<u>\$ -</u>	<u>\$ 7,000</u>	<u>\$ 7,000</u>	<u>\$ -</u>	<u>\$ 7,000</u>	<u>\$ 7,000</u>

Unrestricted Current Operating Funds

Veterinary Medicine
FY26 Revised

	Recurring	Non-Recurring	Total
EDUCATIONAL AND GENERAL			
Revenues			
Tuition and Fees	\$ 15,913,655	-	\$ 15,913,655
State Appropriations	35,931,959	2,489,300	38,421,259
Sales & Services	25,488,293	-	25,488,293
Grants & Contracts	1,434,425	-	1,434,425
Other Sources	279,005	-	279,005
Total Revenues	\$ 79,047,337	\$ 2,489,300	\$ 81,536,637
Expenditures and Transfers			
Instruction	\$ 56,543,426	\$ 2,489,300	\$ 59,032,726
Research	5,248,764	-	5,248,764
Public Service	178,234	-	178,234
Academic Support	10,380,828	-	10,380,828
Student Services	32,028	-	32,028
Institutional Support	1,372,329	-	1,372,329
Scholarships & Fellowships	180,000	-	180,000
Operation & Maintenance	3,848,127	-	3,848,127
Subtotal Expenditures	\$ 77,783,737	\$ 2,489,300	\$ 80,273,037
Non Mandatory Transfers	1,263,600	-	1,263,600
Total Expenditures & Transfers	\$ 79,047,337	\$ 2,489,300	\$ 81,536,637
TOTALS			
Revenues	\$ 79,047,337	\$ 2,489,300	\$ 81,536,637
Expenditures and Transfers			
Expenditures	77,783,737	2,489,300	80,273,037
Non-Mandatory Transfers	1,263,600	-	1,263,600
Total Expenditures and Transfers	\$ 79,047,337	\$ 2,489,300	\$ 81,536,637
Net Asset Addition/(Reduction)	\$ -	-	-

Unrestricted Net Asset Summary
Current Funds, Revenues, Expenditures, and Transfers
 Veterinary Medicine

	Unrestricted E&G	Unrestricted Auxiliary	Total Unrestricted
FY26 Budget Revised			
Beginning Fund Balance	\$ 5,424,761	-	\$ 5,424,761
Revenues	\$ 81,536,637	-	\$ 81,536,637
Expenditures	80,273,037	-	80,273,037
Transfers	1,263,600	-	1,263,600
Total Expenditures & Transfers	<u>\$ 81,536,637</u>	<u>-</u>	<u>\$ 81,536,637</u>
Total Ending Fund Balance	\$ 5,424,761	-	\$ 5,424,761
Allocations:			
Working Capital	2,488,019	-	2,488,019
Encumbrances	468,861	-	468,861
Unallocated	2,467,881	-	2,467,881
<i>Unallocated as % of Expenses + Transfers</i>	3.0%	-	3.0%

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 Summary

*Unrestricted Current Operating Funds - Recurring
Veterinary Medicine*

UNRESTRICTED FUNDS	FY25		FY26		FY26		Change - Adopted to Revised	
Recurring	Actual	Adopted	Revised	Revised	Amount	%		
EDUCATIONAL AND GENERAL								
Revenues								
Tuition and Fees	\$ 15,346,950	\$ 15,913,655	\$ 15,913,655		-		-	
State Appropriations	34,319,259	36,059,459	35,931,959		(127,500)		(0.4)%	
Sales & Services	23,651,792	25,488,293	25,488,293		-		-	
Grants & Contracts	1,171,148	1,434,425	1,434,425		-		-	
Other Sources	353,884	279,005	279,005		-		-	
Revenues	\$ 74,843,033	\$ 79,174,837	\$ 79,047,337		\$ (127,500)		(0.2)%	
Expenditures and Transfers								
Instruction	\$ 49,430,072	\$ 57,928,785	\$ 56,543,426		(1,385,359)		(2.4)%	
Research	5,445,752	4,999,601	5,248,764		249,163		5.0%	
Public Service	180,619	178,989	178,234		(755)		(0.4)%	
Academic Support	9,051,161	9,421,483	10,380,828		959,345		10.2%	
Student Services	-	34,620	32,028		(2,591)		(7.5)%	
Institutional Support	1,240,043	1,331,466	1,372,329		40,863		3.1%	
Scholarships & Fellowships	17,879	180,000	180,000		-		-	
Operation & Maintenance	3,484,956	3,841,316	3,848,127		6,810		0.2%	
Subtotal Expenditures	\$ 68,850,482	\$ 77,916,260	\$ 77,783,737		\$ (132,524)		(0.2)%	
Non Mandatory Transfers	6,095,737	1,263,600	1,263,600		-		-	
Total Expenditures & Transfers	\$ 74,946,219	\$ 79,179,860	\$ 79,047,337		\$ (132,524)		(0.2)%	
Net Asset Addition/(Reduction)	\$ (103,186)	\$ (5,023)	\$ -		\$ 5,024		(100.0)%	
TOTALS								
Revenues	\$ 74,843,033	\$ 79,174,837	\$ 79,047,337		(127,500)		(0.2)%	
Expenditures and Transfers								
Expenditures	68,850,482	77,916,260	77,783,737		(132,524)		(0.2)%	
Non-Mandatory Transfers	6,095,737	1,263,600	1,263,600		-		-	
Total Expenditures and Transfers	\$ 74,946,219	\$ 79,179,860	\$ 79,047,337		\$ (132,524)		(0.2)%	
Net Asset Addition/(Reduction)	\$ (103,186)	\$ (5,023)	\$ -		\$ 5,024		(100.0)%	

Current Operating Budget Summary
Unrestricted Current Operating Funds - Recurring and NonRecurring
 Veterinary Medicine

UNRESTRICTED FUNDS	FY25		FY26		FY26		Change - Adopted to Revised	
Recurring and NonRecurring	Actual	Adopted	Revised	Revised	Amount	%		
EDUCATIONAL AND GENERAL								
Revenues								
Tuition and Fees	\$ 15,346,950	\$ 15,913,655	\$ 15,913,655		-		-	
State Appropriations	34,319,259	38,559,459	38,421,259		(138,200)		(0.4)%	
Sales & Services	23,651,792	25,488,293	25,488,293		-		-	
Grants & Contracts	1,171,148	1,434,425	1,434,425		-		-	
Other Sources	353,884	279,005	279,005		-		-	
Revenues	<u>\$ 74,843,033</u>	<u>\$ 81,674,837</u>	<u>\$ 81,536,637</u>		<u>\$ (138,200)</u>		<u>(0.2)%</u>	
Expenditures and Transfers								
Instruction	\$ 49,430,072	\$ 60,428,785	\$ 59,032,726		(1,396,059)		(2.3)%	
Research	5,445,752	4,999,601	5,248,764		249,163		5.0%	
Public Service	180,619	178,989	178,234		(755)		(0.4)%	
Academic Support	9,051,161	9,421,483	10,380,828		959,345		10.2%	
Student Services	-	34,620	32,028		(2,591)		(7.5)%	
Institutional Support	1,240,043	1,331,466	1,372,329		40,863		3.1%	
Scholarships & Fellowships	17,879	180,000	180,000		-		-	
Operation & Maintenance	3,484,956	3,841,316	3,848,127		6,810		0.2%	
Subtotal Expenditures	<u>\$ 68,850,482</u>	<u>\$ 80,416,260</u>	<u>\$ 80,273,037</u>		<u>\$ (143,224)</u>		<u>(0.2)%</u>	
Non Mandatory Transfers	6,095,737	1,263,600	1,263,600		-		-	
Total Expenditures & Transfers	<u>\$ 74,946,219</u>	<u>\$ 81,679,860</u>	<u>\$ 81,536,637</u>		<u>\$ (143,224)</u>		<u>(0.2)%</u>	
Net Asset Addition/(Reduction)	<u>\$ (103,186)</u>	<u>\$ (5,023)</u>	<u>\$ -</u>		<u>\$ 5,024</u>		<u>(100.0)%</u>	
TOTALS								
Revenues	\$ 74,843,033	\$ 81,674,837	\$ 81,536,637		(138,200)		(0.2)%	
Expenditures and Transfers								
Expenditures	68,850,482	80,416,260	80,273,037		(143,224)		(0.2)%	
Non-Mandatory Transfers	6,095,737	1,263,600	1,263,600		-		-	
Total Expenditures and Transfers	<u>\$ 74,946,219</u>	<u>\$ 81,679,860</u>	<u>\$ 81,536,637</u>		<u>\$ (143,224)</u>		<u>(0.2)%</u>	
Net Asset Addition/(Reduction)	<u>\$ (103,186)</u>	<u>\$ (5,023)</u>	<u>\$ -</u>		<u>\$ 5,024</u>		<u>(100.0)%</u>	

Expenses by Natural Classifications

*Unrestricted Current Operating Funds - Recurring
Veterinary Medicine*

	FY25	FY26	FY26	Change - Adopted to Revised	
	Actual	Adopted	Revised	Amount	%
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Faculty	\$ 16,894,902	\$ 18,146,961	\$ 18,377,225	230,264	1.3%
Staff	20,394,273	21,945,750	23,239,546	1,293,797	5.9%
Students & Graduate Assistants	3,417,631	3,181,413	3,291,990	110,576	3.5%
Salaries and Wages	\$ 40,541,562	\$ 43,274,124	\$ 44,908,760	\$ 1,634,637	3.8%
Fringe Benefits	13,584,945	13,438,840	14,070,860	632,020	4.7%
Subtotal	\$ 54,126,507	\$ 56,712,964	\$ 58,979,621	\$ 2,266,656	4.0%
Operating, Equipment, and Student Aid					
Operating	12,764,749	20,238,572	17,831,892	(2,406,680)	(11.9)%
Travel	450,681	366,374	373,874	7,500	2.0%
Student Aid	473,761	514,996	514,996	-	-
Equipment	1,034,784	83,354	83,354	-	-
Subtotal	\$ 14,723,975	\$ 21,203,296	\$ 18,804,116	\$ (2,399,180)	(11.3)%
Total E&G Expenditures	\$ 68,850,482	\$ 77,916,260	\$ 77,783,737	\$ (132,524)	(0.2)%

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

	FY25	FY26	FY26	Change - Adopted to Revised	
	Actual	Adopted	Revised	Amount	%
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Faculty	\$ 16,894,902	\$ 18,146,961	\$ 18,377,225	230,264	1.3%
Staff	20,394,273	21,945,750	23,239,546	1,293,797	5.9%
Students & Graduate Assistants	3,417,631	3,181,413	3,291,990	110,576	3.5%
Salaries and Wages	\$ 40,541,562	\$ 43,274,124	\$ 44,908,760	\$ 1,634,637	3.8%
Fringe Benefits	13,584,945	13,438,840	14,070,860	632,020	4.7%
Subtotal	\$ 54,126,507	\$ 56,712,964	\$ 58,979,621	\$ 2,266,656	4.0%
Operating, Equipment, and Student Aid					
Operating	12,764,749	20,238,572	17,831,892	(2,406,680)	(11.9)%
Travel	450,681	366,374	373,874	7,500	2.0%
Student Aid	473,761	514,996	514,996	-	-
Equipment	1,034,784	2,583,354	2,572,654	(10,700)	(0.4)%
Subtotal	\$ 14,723,975	\$ 23,703,296	\$ 21,293,416	\$ (2,409,880)	(10.2)%
Total E&G Expenditures	\$ 68,850,482	\$ 80,416,260	\$ 80,273,037	\$ (143,224)	(0.2)%

Current Operating Funds by Fund Group- Unrestricted and Restricted

Current Operating Funds - Recurring and NonRecurring

Veterinary Medicine

FY26 Revised

	Unrestricted E&G	Unrestricted Auxiliaries	Restricted Funds	Total Revenues
Revenues				
Tuition and Fees	\$ 15,913,655	-	- \$	15,913,655
State Appropriations	38,421,259	-	599,145	39,020,404
Sales & Services	25,488,293	-	-	25,488,293
Grants & Contracts	1,434,425	-	4,585,000	6,019,425
Other Sources	279,005	-	1,554,000	1,833,005
Total Revenues	\$ 81,536,637	-	6,738,145 \$	88,274,782
Expenditures and Transfers				
Instruction	59,032,726	-	2,515,000	61,547,726
Research	5,248,764	-	3,225,096	8,473,860
Public Service	178,234	-	146,049	324,283
Academic Support	10,380,828	-	130,000	10,510,828
Student Services	32,028	-	-	32,028
Institutional Support	1,372,329	-	22,000	1,394,329
Scholarships & Fellowships	180,000	-	700,000	880,000
Operation & Maintenance	3,848,127	-	-	3,848,127
Subtotal Expenditures	\$ 80,273,037	-	6,738,145 \$	87,011,182
Non Mandatory Transfers	1,263,600	-	-	1,263,600
Total Expenditures and Transfers	\$ 81,536,637	-	6,738,145 \$	88,274,782

Current Operating Funds- Unrestricted and Restricted

*Current Operating Funds - Recurring and Non-Recurring
Veterinary Medicine*

	FY25 Actual			FY26 Adopted			FY26 Revised		
	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	\$ 15,346,950	-	\$ 15,346,950	\$ 15,913,655	-	\$ 15,913,655	\$ 15,913,655	-	\$ 15,913,655
State Appropriations	34,319,259	594,257	34,913,516	38,559,459	594,257	39,153,716	38,421,259	599,145	39,020,404
Sales & Services	23,651,792	-	23,651,792	25,488,293	-	25,488,293	25,488,293	-	25,488,293
Grants & Contracts	1,171,148	4,441,896	5,613,044	1,434,425	4,585,000	6,019,425	1,434,425	4,585,000	6,019,425
Other Sources	353,884	1,994,654	2,348,538	279,005	1,554,000	1,833,005	279,005	1,554,000	1,833,005
Total Revenue	<u>\$ 74,843,033</u>	<u>\$ 7,030,807</u>	<u>\$ 81,873,840</u>	<u>\$ 81,674,837</u>	<u>\$ 6,733,257</u>	<u>\$ 88,408,094</u>	<u>\$ 81,536,637</u>	<u>\$ 6,738,145</u>	<u>\$ 88,274,782</u>
Expenditures and Transfers									
Instruction	\$ 49,430,072	\$ 2,162,737	\$ 51,592,809	\$ 60,428,785	\$ 2,515,000	\$ 62,943,785	\$ 59,032,726	\$ 2,515,000	\$ 61,547,726
Research	5,445,752	3,473,317	8,919,069	4,999,601	3,220,208	8,219,809	5,248,764	3,225,096	8,473,860
Public Service	180,619	80,919	261,537	178,989	146,049	325,038	178,234	146,049	324,283
Academic Support	9,051,161	115,196	9,166,357	9,421,483	130,000	9,551,483	10,380,828	130,000	10,510,828
Student Services	-	-	-	34,620	-	34,620	32,028	-	32,028
Institutional Support	1,240,043	144,553	1,384,597	1,331,466	22,000	1,353,466	1,372,329	22,000	1,394,329
Scholarships & Fellowships	17,879	547,505	565,383	180,000	700,000	880,000	180,000	700,000	880,000
Operation & Maintenance	3,484,956	1,114	3,486,070	3,841,316	-	3,841,316	3,848,127	-	3,848,127
Subtotal Expenditures	<u>\$ 68,850,482</u>	<u>\$ 6,525,341</u>	<u>\$ 75,375,823</u>	<u>\$ 80,416,260</u>	<u>\$ 6,733,257</u>	<u>\$ 87,149,517</u>	<u>\$ 80,273,037</u>	<u>\$ 6,738,145</u>	<u>\$ 87,011,182</u>
Non Mandatory Transfers	6,095,737	-	6,095,737	1,263,600	-	1,263,600	1,263,600	-	1,263,600
Total Expenditures & Transfers	<u>\$ 74,946,219</u>	<u>\$ 6,525,341</u>	<u>\$ 81,471,560</u>	<u>\$ 81,679,860</u>	<u>\$ 6,733,257</u>	<u>\$ 88,413,117</u>	<u>\$ 81,536,637</u>	<u>\$ 6,738,145</u>	<u>\$ 88,274,782</u>
Net Asset Addition/(Reduction)	<u>\$ (103,186)</u>	<u>\$ 505,466</u>	<u>\$ 402,280</u>	<u>\$ (5,023)</u>	<u>\$ -</u>	<u>\$ (5,024)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
AUXILIARIES									
Expenditures and Transfers									
Total Expenditures and Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTALS									
Revenues	\$ 74,843,033	\$ 7,030,807	\$ 81,873,840	\$ 81,674,837	\$ 6,733,257	\$ 88,408,094	\$ 81,536,637	\$ 6,738,145	\$ 88,274,782
Expenditures and Transfers									
Operating Expenses	68,850,482	6,525,341	75,375,823	80,416,260	6,733,257	87,149,517	80,273,037	6,738,145	87,011,182
Non Mandatory Transfers	6,095,737	-	6,095,737	1,263,600	-	1,263,600	1,263,600	-	1,263,600
Total Expenditures and Transfers	<u>\$ 74,946,219</u>	<u>\$ 6,525,341</u>	<u>\$ 81,471,560</u>	<u>\$ 81,679,860</u>	<u>\$ 6,733,257</u>	<u>\$ 88,413,117</u>	<u>\$ 81,536,637</u>	<u>\$ 6,738,145</u>	<u>\$ 88,274,782</u>
Net Asset Addition/(Reduction)	<u>\$ (103,186)</u>	<u>\$ 505,466</u>	<u>\$ 402,280</u>	<u>\$ (5,023)</u>	<u>\$ -</u>	<u>\$ (5,024)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Unrestricted Current Operating Funds

Institute for Public Service - central programs

FY26 Revised

	Recurring	Non-Recurring	Total
EDUCATIONAL AND GENERAL			
Revenues			
State Appropriations	9,300,285	496,400	9,796,685
Grants & Contracts	1,534,251	-	1,534,251
Other Sources	2,424,448	-	2,424,448
Total Revenues	\$ 13,258,984	\$ 496,400	\$ 13,755,384
Expenditures and Transfers			
Public Service	\$ 11,236,511	\$ 179,415	\$ 11,415,926
Institutional Support	797,951	-	797,951
Subtotal Expenditures	\$ 12,034,462	\$ 179,415	\$ 12,213,877
Non Mandatory Transfers	1,590,764	-	1,590,764
Total Expenditures & Transfers	\$ 13,625,226	\$ 179,415	\$ 13,804,641
Net Asset Addition/(Reduction)	\$ (366,242)	\$ 316,985	\$ (49,257)
TOTALS			
Revenues	\$ 13,258,984	\$ 496,400	\$ 13,755,384
Expenditures and Transfers			
Expenditures	12,034,462	179,415	12,213,877
Non-Mandatory Transfers	1,590,764	-	1,590,764
Total Expenditures and Transfers	\$ 13,625,226	\$ 179,415	\$ 13,804,641
Net Asset Addition/(Reduction)	\$ (366,242)	\$ 316,985	\$ (49,257)

Unrestricted Net Asset Summary
Current Funds, Revenues, Expenditures, and Transfers
 Institute for Public Service - central programs

	Unrestricted E&G	Unrestricted Auxiliary	Total Unrestricted
FY26 Budget Revised			
Beginning Fund Balance	\$ 523,535	-	\$ 523,535
Revenues	\$ 13,755,384	-	\$ 13,755,384
Expenditures	12,213,877	-	12,213,877
Transfers	1,590,764	-	1,590,764
Total Expenditures & Transfers	<u>\$ 13,804,641</u>	<u>-</u>	<u>\$ 13,804,641</u>
Net Asset Addition/(Reduction)	\$ (49,257)	-	\$ (49,257)
Total Ending Fund Balance	\$ 474,279	-	\$ 474,279
Unallocated	474,279	-	474,279
<i>Unallocated as % of Expenses + Transfers</i>	3.4%	-	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

Institute For Public Service - central programs

UNRESTRICTED FUNDS	FY25	FY26	FY26	Change - Adopted to Revised	
Recurring	Actual	Adopted	Revised	Amount	%
EDUCATIONAL AND GENERAL					
Revenues					
State Appropriations	\$ 7,113,485	\$ 9,325,085	\$ 9,300,285	\$ (24,800)	(0.3)%
Grants & Contracts	1,290,862	1,416,498	1,534,251	117,753	8.3%
Other Sources	2,621,331	2,504,892	2,424,448	(80,444)	(3.2)%
Revenues	<u>\$ 11,025,678</u>	<u>\$ 13,246,475</u>	<u>\$ 13,258,984</u>	<u>\$ 12,509</u>	<u>0.1%</u>
Expenditures and Transfers					
Public Service	\$ 9,044,013	\$ 11,502,900	\$ 11,236,511	\$ (266,389)	(2.3)%
Institutional Support	683,674	797,693	797,951	258	-
Subtotal Expenditures	<u>\$ 9,727,688</u>	<u>\$ 12,300,593</u>	<u>\$ 12,034,462</u>	<u>\$ (266,132)</u>	<u>(2.2)%</u>
Non Mandatory Transfers	1,214,835	1,169,009	1,590,764	421,755	36.1%
Total Expenditures & Transfers	<u>\$ 10,942,522</u>	<u>\$ 13,469,602</u>	<u>\$ 13,625,226</u>	<u>\$ 155,623</u>	<u>1.2%</u>
Net Asset Addition/(Reduction)	<u>\$ 83,156</u>	<u>\$ (223,127)</u>	<u>\$ (366,242)</u>	<u>\$ (143,114)</u>	<u>64.1%</u>
<hr/>					
TOTALS					
Revenues	\$ 11,025,678	\$ 13,246,475	\$ 13,258,984	\$ 12,509	0.1%
Expenditures and Transfers					
Expenditures	9,727,688	12,300,593	12,034,462	(266,132)	(2.2)%
Non-Mandatory Transfers	1,214,835	1,169,009	1,590,764	421,755	36.1%
Total Expenditures and Transfers	<u>\$ 10,942,522</u>	<u>\$ 13,469,602</u>	<u>\$ 13,625,226</u>	<u>\$ 155,623</u>	<u>1.2%</u>
Net Asset Addition/(Reduction)	<u>\$ 83,156</u>	<u>\$ (223,127)</u>	<u>\$ (366,242)</u>	<u>\$ (143,114)</u>	<u>64.1%</u>

Current Operating Budget Summary
Unrestricted Current Operating Funds - Recurring and NonRecurring
 Institute for Public Service - central programs

UNRESTRICTED FUNDS	FY25		FY26		Change - Adopted to Revised	
Recurring and NonRecurring	Actual	Adopted	Revised	Amount	%	
EDUCATIONAL AND GENERAL						
Revenues						
State Appropriations	\$ 7,113,485	\$ 9,825,085	\$ 9,796,685	\$ (28,400)	(0.3)%	
Grants & Contracts	1,290,862	1,416,498	1,534,251	117,753	8.3%	
Other Sources	2,621,331	2,504,892	2,424,448	(80,444)	(3.2)%	
Revenues	<u>\$ 11,025,678</u>	<u>\$ 13,746,475</u>	<u>\$ 13,755,384</u>	<u>\$ 8,909</u>	<u>0.1%</u>	
Expenditures and Transfers						
Public Service	\$ 9,044,013	\$ 11,682,315	\$ 11,415,926	\$ (266,389)	(2.3)%	
Institutional Support	683,674	797,693	797,951	258	-	
Subtotal Expenditures	<u>\$ 9,727,688</u>	<u>\$ 12,480,008</u>	<u>\$ 12,213,877</u>	<u>\$ (266,132)</u>	<u>(2.1)%</u>	
Non Mandatory Transfers	1,214,835	1,169,009	1,590,764	421,755	36.1%	
Total Expenditures & Transfers	<u>\$ 10,942,522</u>	<u>\$ 13,649,017</u>	<u>\$ 13,804,641</u>	<u>\$ 155,623</u>	<u>1.1%</u>	
Net Asset Addition/(Reduction)	<u>\$ 83,156</u>	<u>\$ 97,458</u>	<u>\$ (49,257)</u>	<u>\$ (146,714)</u>	<u>(150.5)%</u>	
TOTALS						
Revenues	\$ 11,025,678	\$ 13,746,475	\$ 13,755,384	\$ 8,909	0.1%	
Expenditures and Transfers						
Expenditures	9,727,688	12,480,008	12,213,877	(266,132)	(2.1)%	
Non-Mandatory Transfers	1,214,835	1,169,009	1,590,764	421,755	36.1%	
Total Expenditures and Transfers	<u>\$ 10,942,522</u>	<u>\$ 13,649,017</u>	<u>\$ 13,804,641</u>	<u>\$ 155,623</u>	<u>1.1%</u>	
Net Asset Addition/(Reduction)	<u>\$ 83,156</u>	<u>\$ 97,458</u>	<u>\$ (49,257)</u>	<u>\$ (146,714)</u>	<u>(150.5)%</u>	

Expenses by Natural Classifications

Unrestricted Current Operating Funds - Recurring
 Institute for Public Service - central programs

	FY25	FY26	FY26	Change - Adopted to Revised	
	Actual	Adopted	Revised	Amount	%
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Faculty	\$ 33,561	-	-	-	-
Staff	4,672,563	5,795,345	6,023,186	227,841	3.9%
Students & Graduate Assistants	18,874	60,692	60,692	-	-
Salaries and Wages	\$ 4,712,231	\$ 5,856,037	\$ 6,083,878	\$ 227,841	3.9%
Fringe Benefits	1,656,165	1,875,991	1,945,789	69,798	3.7%
Subtotal	\$ 6,368,396	\$ 7,732,028	\$ 8,029,668	\$ 297,639	3.8%
Operating, Equipment, and Student Aid					
Operating	2,904,315	4,014,565	3,423,294	(591,271)	(14.7)%
Travel	431,681	537,750	565,250	27,500	5.1%
Student Aid	23,296	16,250	16,250	-	-
Subtotal	\$ 3,359,291	\$ 4,568,565	\$ 4,004,794	\$ (563,771)	(12.3)%
Total E&G Expenditures	\$ 9,727,688	\$ 12,300,593	\$ 12,034,462	\$ (266,132)	(2.2)%

Expenses by Natural Classifications
Unrestricted Current Operating Funds - Recurring and NonRecurring
 Institute for Public Service - central programs

	FY25	FY26	FY26	Change - Adopted to Revised	
	Actual	Adopted	Revised	Amount	%
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Faculty	\$ 33,561	-	-	-	-
Staff	4,672,563	5,795,345	6,023,186	227,841	3.9%
Students & Graduate Assistants	18,874	60,692	60,692	-	-
Salaries and Wages	\$ 4,712,231	\$ 5,856,037	\$ 6,083,878	\$ 227,841	3.9%
Fringe Benefits	1,656,165	1,875,991	1,945,789	69,798	3.7%
Subtotal	\$ 6,368,396	\$ 7,732,028	\$ 8,029,668	\$ 297,639	3.8%
Operating, Equipment, and Student Aid					
Operating	2,904,315	4,152,405	3,561,134	(591,271)	(14.2)%
Travel	431,681	579,325	606,825	27,500	4.7%
Student Aid	23,296	16,250	16,250	-	-
Subtotal	\$ 3,359,291	\$ 4,747,980	\$ 4,184,209	\$ (563,771)	(11.9)%
Total E&G Expenditures	\$ 9,727,688	\$ 12,480,008	\$ 12,213,877	\$ (266,132)	(2.1)%

Current Operating Funds by Fund Group- Unrestricted and Restricted

Current Operating Funds - Recurring and NonRecurring

Institute for Public Service - central programs

FY26 Revised

	Unrestricted E&G	Unrestricted Auxiliaries	Restricted Funds	Total Revenues
Revenues				
State Appropriations	\$ 9,796,685	-	- \$	9,796,685
Grants & Contracts	1,534,251	-	10,235,102	11,769,353
Other Sources	2,424,448	-	399,257	2,823,705
Total Revenues	\$ 13,755,384	-	10,634,359 \$	24,389,743
Expenditures and Transfers				
Public Service	11,415,926	-	10,600,359	22,016,285
Academic Support	-	-	18,500	18,500
Institutional Support	797,951	-	7,000	804,951
Scholarships & Fellowships	-	-	8,500	8,500
Subtotal Expenditures	\$ 12,213,877	-	10,634,359 \$	22,848,236
Non Mandatory Transfers	1,590,764	-	-	1,590,764
Total Expenditures and Transfers	\$ 13,804,641	-	10,634,359 \$	24,439,000
Net Asset Addition/Reduction	\$ (49,257)	-	- \$	(49,257)

Current Operating Funds- Unrestricted and Restricted

Current Operating Funds - Recurring and Non-Recurring
Institute for Public Service - central programs

	FY25 Actual			FY26 Adopted			FY26 Revised		
	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	\$ 7,113,485	-	\$ 7,113,485	\$ 9,825,085	-	\$ 9,825,085	\$ 9,796,685	-	\$ 9,796,685
Grants & Contracts	1,290,862	9,239,889	10,530,750	1,416,498	10,022,849	11,439,347	1,534,251	10,235,102	11,769,353
Other Sources	2,621,331	371,587	2,992,918	2,504,892	399,257	2,904,149	2,424,448	399,257	2,823,705
Total Revenue	<u>\$ 11,025,678</u>	<u>\$ 9,611,476</u>	<u>\$ 20,637,154</u>	<u>\$ 13,746,475</u>	<u>\$ 10,422,106</u>	<u>\$ 24,168,581</u>	<u>\$ 13,755,384</u>	<u>\$ 10,634,359</u>	<u>\$ 24,389,743</u>
Expenditures and Transfers									
Research	-	\$ 7,733	\$ 7,733	-	-	-	-	-	-
Public Service	9,044,013	8,310,538	17,354,552	11,682,315	10,388,106	22,070,421	11,415,926	10,600,359	22,016,285
Academic Support	-	12,694	12,694	-	18,500	18,500	-	18,500	18,500
Institutional Support	683,674	3,433	687,107	797,693	7,000	804,693	797,951	7,000	804,951
Scholarships & Fellowships	-	10,841	10,841	-	8,500	8,500	-	8,500	8,500
Subtotal Expenditures	<u>\$ 9,727,688</u>	<u>\$ 8,345,240</u>	<u>\$ 18,072,927</u>	<u>\$ 12,480,008</u>	<u>\$ 10,422,106</u>	<u>\$ 22,902,114</u>	<u>\$ 12,213,877</u>	<u>\$ 10,634,359</u>	<u>\$ 22,848,236</u>
Non Mandatory Transfers	1,214,835	-	1,214,835	1,169,009	-	1,169,009	1,590,764	-	1,590,764
Total Expenditures & Transfers	<u>\$ 10,942,522</u>	<u>\$ 8,345,240</u>	<u>\$ 19,287,762</u>	<u>\$ 13,649,017</u>	<u>\$ 10,422,106</u>	<u>\$ 24,071,123</u>	<u>\$ 13,804,641</u>	<u>\$ 10,634,359</u>	<u>\$ 24,439,000</u>
Net Asset Addition/(Reduction)	<u>\$ 83,156</u>	<u>\$ 1,266,236</u>	<u>\$ 1,349,392</u>	<u>\$ 97,458</u>	<u>-</u>	<u>\$ 97,458</u>	<u>\$ (49,257)</u>	<u>-</u>	<u>\$ (49,257)</u>
AUXILIARIES									
Expenditures and Transfers									
Total Expenditures and Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTALS									
Revenues	\$ 11,025,678	\$ 9,611,476	\$ 20,637,154	\$ 13,746,475	\$ 10,422,106	\$ 24,168,581	\$ 13,755,384	\$ 10,634,359	\$ 24,389,743
Expenditures and Transfers									
Operating Expenses	9,727,688	8,345,240	18,072,927	12,480,008	10,422,106	22,902,114	12,213,877	10,634,359	22,848,236
Non Mandatory Transfers	1,214,835	-	1,214,835	1,169,009	-	1,169,009	1,590,764	-	1,590,764
Total Expenditures and Transfers	<u>\$ 10,942,522</u>	<u>\$ 8,345,240</u>	<u>\$ 19,287,762</u>	<u>\$ 13,649,017</u>	<u>\$ 10,422,106</u>	<u>\$ 24,071,123</u>	<u>\$ 13,804,641</u>	<u>\$ 10,634,359</u>	<u>\$ 24,439,000</u>
Net Asset Addition/(Reduction)	<u>\$ 83,156</u>	<u>\$ 1,266,236</u>	<u>\$ 1,349,392</u>	<u>\$ 97,458</u>	<u>-</u>	<u>\$ 97,458</u>	<u>\$ (49,257)</u>	<u>-</u>	<u>\$ (49,257)</u>

Unrestricted Current Operating Funds by Unit

Unrestricted Current Operating Funds - Recurring and NonRecurring

Institute for Public Service Consolidated

FY26 Revised

	Institute for Public Service - central programs	Municipal Technical Advisory Service	County Technical Assistance Service	Tennessee Language Center	Institute for Public Service Consolidated
EDUCATIONAL AND GENERAL					
Revenues					
State Appropriations	\$ 9,796,685	\$ 4,997,951	\$ 4,431,351	\$ 1,117,800	\$ 20,343,787
Grants & Contracts	1,534,251	31,319	8,457	103,242	1,677,269
Other Sources	2,424,448	5,539,185	4,253,150	3,657,638	15,874,421
Revenues	\$ 13,755,384	\$ 10,568,455	\$ 8,692,958	\$ 4,878,680	\$ 37,895,477
Expenditures and Transfers					
Public Service	\$ 11,415,926	\$ 9,025,172	\$ 8,324,566	\$ 4,291,290	\$ 33,056,953
Academic Support	-	376,040	-	-	376,040
Institutional Support	797,951	-	-	-	797,951
Subtotal Expenditures	\$ 12,213,877	\$ 9,401,211	\$ 8,324,566	\$ 4,291,290	\$ 34,230,944
Non Mandatory Transfers	1,590,764	1,167,071	333,665	625,850	3,717,350
Total Expenditures & Transfers	\$ 13,804,641	\$ 10,568,282	\$ 8,658,231	\$ 4,917,140	\$ 37,948,294
Net Asset Addition/(Reduction)	\$ (49,257)	\$ 173	\$ 34,727	\$ (38,460)	\$ (52,817)
E&G Net Assets					
Beginning Fund Balance	523,535	379,904	266,104	209,970	1,379,513
Total Ending Fund Balance	474,279	380,076	300,832	171,509	1,326,696
Unallocated	474,279	380,076	300,832	171,509	1,326,696
Unallocated as % of Expenses + Transfers	3.4%	3.6%	3.5%	3.5%	3.5%
TOTALS					
Revenues	\$ 13,755,384	\$ 10,568,455	\$ 8,692,958	\$ 4,878,680	\$ 37,895,477
Expenditures and Transfers					
Expenditures	12,213,877	9,401,211	8,324,566	4,291,290	34,230,944
Non-Mandatory Expenditures	1,590,764	1,167,071	333,665	625,850	3,717,350
Total Expenditures and Transfers	\$ 13,804,641	\$ 10,568,282	\$ 8,658,231	\$ 4,917,140	\$ 37,948,294
Net Asset Addition/(Reduction)	\$ (49,257)	\$ 173	\$ 34,727	\$ (38,460)	\$ (52,817)

Unrestricted Current Operating Funds

Municipal Technical Advisory Service
FY26 Revised

	Recurring	Non-Recurring	Total
EDUCATIONAL AND GENERAL			
Revenues			
State Appropriations	4,998,951	(1,000)	4,997,951
Grants & Contracts	31,319	-	31,319
Other Sources	5,539,185	-	5,539,185
Total Revenues	\$ 10,569,455	\$ (1,000)	\$ 10,568,455
Expenditures and Transfers			
Public Service	\$ 9,025,172	-	\$ 9,025,172
Academic Support	376,040	-	376,040
Subtotal Expenditures	\$ 9,401,211	-	\$ 9,401,211
Non Mandatory Transfers	1,167,071	-	1,167,071
Total Expenditures & Transfers	\$ 10,568,282	-	\$ 10,568,282
Net Asset Addition/(Reduction)	\$ 1,173	\$ (1,000)	\$ 173
TOTALS			
Revenues	\$ 10,569,455	\$ (1,000)	\$ 10,568,455
Expenditures and Transfers			
Expenditures	9,401,211	-	9,401,211
Non-Mandatory Transfers	1,167,071	-	1,167,071
Total Expenditures and Transfers	\$ 10,568,282	-	\$ 10,568,282
Net Asset Addition/(Reduction)	\$ 1,173	\$ (1,000)	\$ 173

Unrestricted Net Asset Summary
Current Funds, Revenues, Expenditures, and Transfers
Municipal Technical Advisory Service

	Unrestricted E&G	Unrestricted Auxiliary	Total Unrestricted
FY26 Budget Revised			
Beginning Fund Balance	\$ 379,904	-	\$ 379,904
Revenues	\$ 10,568,455	-	\$ 10,568,455
Expenditures	9,401,211	-	9,401,211
Transfers	1,167,071	-	1,167,071
Total Expenditures & Transfers	<u>\$ 10,568,282</u>	<u>-</u>	<u>\$ 10,568,282</u>
Net Asset Addition/(Reduction)	\$ 173	-	\$ 173
Total Ending Fund Balance	\$ 380,076	-	\$ 380,076
Unallocated	380,076	-	380,076
<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
Municipal Technical Advisory Service

UNRESTRICTED FUNDS	FY25	FY26	FY26	Change - Adopted to Revised	
Recurring	Actual	Adopted	Revised	Amount	%
EDUCATIONAL AND GENERAL					
Revenues					
State Appropriations	\$ 4,806,851	\$ 5,019,751	\$ 4,998,951	(20,800)	(0.4)%
Grants & Contracts	(1,006)	31,319	31,319	-	-
Other Sources	5,615,647	5,539,185	5,539,185	-	-
Revenues	<u>\$ 10,421,493</u>	<u>\$ 10,590,255</u>	<u>\$ 10,569,455</u>	<u>(20,800)</u>	<u>(0.2)%</u>
Expenditures and Transfers					
Public Service	\$ 9,160,644	\$ 9,391,766	\$ 9,025,172	(366,594)	(3.9)%
Academic Support	356,364	370,387	376,040	5,653	1.5%
Institutional Support	3,982	-	-	-	-
Subtotal Expenditures	<u>\$ 9,520,990</u>	<u>\$ 9,762,153</u>	<u>\$ 9,401,211</u>	<u>(360,941)</u>	<u>(3.7)%</u>
Non Mandatory Transfers	1,037,507	810,689	1,167,071	356,382	44.0%
Total Expenditures & Transfers	<u>\$ 10,558,497</u>	<u>\$ 10,572,842</u>	<u>\$ 10,568,282</u>	<u>(4,559)</u>	<u>-</u>
Net Asset Addition/(Reduction)	<u>\$ (137,004)</u>	<u>\$ 17,413</u>	<u>\$ 1,173</u>	<u>(16,241)</u>	<u>(93.3)%</u>
<hr/>					
TOTALS					
Revenues	\$ 10,421,493	\$ 10,590,255	\$ 10,569,455	(20,800)	(0.2)%
Expenditures and Transfers					
Expenditures	9,520,990	9,762,153	9,401,211	(360,941)	(3.7)%
Non-Mandatory Transfers	1,037,507	810,689	1,167,071	356,382	44.0%
Total Expenditures and Transfers	<u>\$ 10,558,497</u>	<u>\$ 10,572,842</u>	<u>\$ 10,568,282</u>	<u>(4,559)</u>	<u>-</u>
Net Asset Addition/(Reduction)	<u>\$ (137,004)</u>	<u>\$ 17,413</u>	<u>\$ 1,173</u>	<u>(16,241)</u>	<u>(93.3)%</u>

Current Operating Budget Summary
Unrestricted Current Operating Funds - Recurring and NonRecurring
Municipal Technical Advisory Service

UNRESTRICTED FUNDS	FY25		FY26		Change - Adopted to Revised	
Recurring and NonRecurring	Actual	Adopted	Revised	Amount	%	
EDUCATIONAL AND GENERAL						
Revenues						
State Appropriations	\$ 4,806,851	\$ 5,019,751	\$ 4,997,951	(21,800)	(0.4)%	
Grants & Contracts	(1,006)	31,319	31,319	-	-	
Other Sources	5,615,647	5,539,185	5,539,185	-	-	
Revenues	<u>\$ 10,421,493</u>	<u>\$ 10,590,255</u>	<u>\$ 10,568,455</u>	<u>(21,800)</u>	<u>(0.2)%</u>	
Expenditures and Transfers						
Public Service	\$ 9,160,644	\$ 9,391,766	\$ 9,025,172	(366,594)	(3.9)%	
Academic Support	356,364	370,387	376,040	5,653	1.5%	
Institutional Support	3,982	-	-	-	-	
Subtotal Expenditures	<u>\$ 9,520,990</u>	<u>\$ 9,762,153</u>	<u>\$ 9,401,211</u>	<u>(360,941)</u>	<u>(3.7)%</u>	
Non Mandatory Transfers	1,037,507	810,689	1,167,071	356,382	44.0%	
Total Expenditures & Transfers	<u>\$ 10,558,497</u>	<u>\$ 10,572,842</u>	<u>\$ 10,568,282</u>	<u>(4,559)</u>	<u>-</u>	
Net Asset Addition/(Reduction)	<u>\$ (137,004)</u>	<u>\$ 17,413</u>	<u>\$ 173</u>	<u>(17,241)</u>	<u>(99.0)%</u>	
TOTALS						
Revenues	\$ 10,421,493	\$ 10,590,255	\$ 10,568,455	(21,800)	(0.2)%	
Expenditures and Transfers						
Expenditures	9,520,990	9,762,153	9,401,211	(360,941)	(3.7)%	
Non-Mandatory Transfers	1,037,507	810,689	1,167,071	356,382	44.0%	
Total Expenditures and Transfers	<u>\$ 10,558,497</u>	<u>\$ 10,572,842</u>	<u>\$ 10,568,282</u>	<u>(4,559)</u>	<u>-</u>	
Net Asset Addition/(Reduction)	<u>\$ (137,004)</u>	<u>\$ 17,413</u>	<u>\$ 173</u>	<u>(17,241)</u>	<u>(99.0)%</u>	

Expenses by Natural Classifications

Unrestricted Current Operating Funds - Recurring
Municipal Technical Advisory Service

	FY25	FY26	FY26	Change - Adopted to Revised	
	Actual	Adopted	Revised	Amount	%
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Faculty	\$ 9,100	\$ 10,000	\$ 10,000	-	-
Staff	5,265,311	5,842,806	5,599,872	(242,934)	(4.2)%
Salaries and Wages	\$ 5,258,168	\$ 5,852,806	\$ 5,609,872	\$ (242,934)	(4.2)%
Fringe Benefits	1,879,173	1,993,254	1,875,247	(118,007)	(5.9)%
Subtotal	\$ 7,137,340	\$ 7,846,060	\$ 7,485,118	\$ (360,941)	(4.6)%
Operating, Equipment, and Student Aid					
Operating	1,866,088	1,360,993	1,360,993	-	-
Travel	447,061	485,100	485,100	-	-
Student Aid	1,311	-	-	-	-
Equipment	69,189	70,000	70,000	-	-
Subtotal	\$ 2,383,650	\$ 1,916,093	\$ 1,916,093	-	-
Total E&G Expenditures	\$ 9,520,990	\$ 9,762,153	\$ 9,401,211	\$ (360,941)	(3.7)%

Expenses by Natural Classifications
Unrestricted Current Operating Funds - Recurring and NonRecurring
Municipal Technical Advisory Service

	FY25	FY26	FY26	Change - Adopted to Revised	
	Actual	Adopted	Revised	Amount	%
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Faculty	\$ 9,100	\$ 10,000	\$ 10,000	-	-
Staff	5,265,311	5,842,806	5,599,872	(242,934)	(4.2)%
Salaries and Wages	\$ 5,258,168	\$ 5,852,806	\$ 5,609,872	\$ (242,934)	(4.2)%
Fringe Benefits	1,879,173	1,993,254	1,875,247	(118,007)	(5.9)%
Subtotal	\$ 7,137,340	\$ 7,846,060	\$ 7,485,118	\$ (360,941)	(4.6)%
Operating, Equipment, and Student Aid					
Operating	1,866,088	1,360,993	1,360,993	-	-
Travel	447,061	485,100	485,100	-	-
Student Aid	1,311	-	-	-	-
Equipment	69,189	70,000	70,000	-	-
Subtotal	\$ 2,383,650	\$ 1,916,093	\$ 1,916,093	-	-
Total E&G Expenditures	\$ 9,520,990	\$ 9,762,153	\$ 9,401,211	\$ (360,941)	(3.7)%

Current Operating Funds by Fund Group- Unrestricted and Restricted

Current Operating Funds - Recurring and NonRecurring

Municipal Technical Advisory Service

FY26 Revised

	Unrestricted E&G	Unrestricted Auxiliaries	Restricted Funds	Total Revenues
Revenues				
State Appropriations	\$ 4,997,951	-	- \$	4,997,951
Grants & Contracts	31,319	-	226,560	257,879
Other Sources	5,539,185	-	398,840	5,938,025
Total Revenues	<u>\$ 10,568,455</u>	<u>- \$</u>	<u>625,400 \$</u>	<u>11,193,855</u>
Expenditures and Transfers				
Public Service	9,025,172	-	622,900	9,648,072
Academic Support	376,040	-	2,500	378,540
Subtotal Expenditures	<u>\$ 9,401,211</u>	<u>- \$</u>	<u>625,400 \$</u>	<u>10,026,611</u>
Non Mandatory Transfers	1,167,071	-	-	1,167,071
Total Expenditures and Transfers	<u>\$ 10,568,282</u>	<u>- \$</u>	<u>625,400 \$</u>	<u>11,193,682</u>
Net Asset Addition/Reduction	<u>\$ 173</u>	<u>-</u>	<u>- \$</u>	<u>173</u>

Current Operating Funds- Unrestricted and Restricted

*Current Operating Funds - Recurring and Non-Recurring
Municipal Technical Advisory Service*

	FY25 Actual			FY26 Adopted			FY26 Revised		
	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	\$ 4,806,851	-	\$ 4,806,851	\$ 5,019,751	-	\$ 5,019,751	\$ 4,997,951	-	\$ 4,997,951
Sales & Services	-	197,254	197,254	-	-	-	-	-	-
Grants & Contracts	(1,006)	420,781	419,775	31,319	226,560	257,879	31,319	226,560	257,879
Other Sources	5,615,647	290,451	5,906,099	5,539,185	398,840	5,938,025	5,539,185	398,840	5,938,025
Total Revenue	\$ 10,421,493	\$ 908,486	\$ 11,329,979	\$ 10,590,255	\$ 625,400	\$ 11,215,655	\$ 10,568,455	\$ 625,400	\$ 11,193,855
Expenditures and Transfers									
Public Service	\$ 9,160,644	\$ 471,353	\$ 9,631,997	\$ 9,391,766	\$ 622,900	\$ 10,014,666	\$ 9,025,172	\$ 622,900	\$ 9,648,072
Academic Support	356,364	10,842	367,206	370,387	2,500	372,887	376,040	2,500	378,540
Institutional Support	3,982	-	3,982	-	-	-	-	-	-
Subtotal Expenditures	\$ 9,520,990	\$ 482,196	\$ 10,003,186	\$ 9,762,153	\$ 625,400	\$ 10,387,553	\$ 9,401,211	\$ 625,400	\$ 10,026,611
Non Mandatory Transfers	1,037,507	-	1,037,507	810,689	-	810,689	1,167,071	-	1,167,071
Total Expenditures & Transfers	\$ 10,558,497	\$ 482,196	\$ 11,040,693	\$ 10,572,842	\$ 625,400	\$ 11,198,242	\$ 10,568,282	\$ 625,400	\$ 11,193,682
Net Asset Addition/(Reduction)	\$ (137,004)	\$ 426,291	\$ 289,286	\$ 17,413	-	\$ 17,413	\$ 173	-	\$ 173
AUXILIARIES									
Expenditures and Transfers									
Total Expenditures and Transfers	-	-	-	-	-	-	-	-	-
TOTALS									
Revenues	\$ 10,421,493	\$ 908,486	\$ 11,329,979	\$ 10,590,255	\$ 625,400	\$ 11,215,655	\$ 10,568,455	\$ 625,400	\$ 11,193,855
Expenditures and Transfers									
Operating Expenses	9,520,990	482,196	10,003,186	9,762,153	625,400	10,387,553	9,401,211	625,400	10,026,611
Non Mandatory Transfers	1,037,507	-	1,037,507	810,689	-	810,689	1,167,071	-	1,167,071
Total Expenditures and Transfers	\$ 10,558,497	\$ 482,196	\$ 11,040,693	\$ 10,572,842	\$ 625,400	\$ 11,198,242	\$ 10,568,282	\$ 625,400	\$ 11,193,682
Net Asset Addition/(Reduction)	\$ (137,004)	\$ 426,291	\$ 289,286	\$ 17,413	-	\$ 17,413	\$ 173	-	\$ 173

Unrestricted Current Operating Funds

County Technical Assistance Service

FY26 Revised

	Recurring	Non-Recurring	Total
EDUCATIONAL AND GENERAL			
Revenues			
State Appropriations	4,432,451	(1,100)	4,431,351
Grants & Contracts	8,457	-	8,457
Other Sources	4,253,150	-	4,253,150
Total Revenues	\$ 8,694,058	\$ (1,100)	\$ 8,692,958
Expenditures and Transfers			
Public Service	\$ 8,324,566	-	\$ 8,324,566
Subtotal Expenditures	\$ 8,324,566	-	\$ 8,324,566
Non Mandatory Transfers	333,665	-	333,665
Total Expenditures & Transfers	\$ 8,658,231	-	\$ 8,658,231
Net Asset Addition/(Reduction)	\$ 35,827	\$ (1,100)	\$ 34,727
TOTALS			
Revenues	\$ 8,694,058	\$ (1,100)	\$ 8,692,958
Expenditures and Transfers			
Expenditures	8,324,566	-	8,324,566
Non-Mandatory Transfers	333,665	-	333,665
Total Expenditures and Transfers	\$ 8,658,231	-	\$ 8,658,231
Net Asset Addition/(Reduction)	\$ 35,827	\$ (1,100)	\$ 34,727

Unrestricted Net Asset Summary
Current Funds, Revenues, Expenditures, and Transfers
 County Technical Assistance Service

	Unrestricted E&G	Unrestricted Auxiliary	Total Unrestricted
FY26 Budget Revised			
Beginning Fund Balance	\$ 266,104	-	\$ 266,104
Revenues	\$ 8,692,958	-	8,692,958
Expenditures	8,324,566	-	8,324,566
Transfers	333,665	-	333,665
Total Expenditures & Transfers	<u>\$ 8,658,231</u>	<u>-</u>	<u>\$ 8,658,231</u>
Net Asset Addition/(Reduction)	\$ 34,727	-	\$ 34,727
Total Ending Fund Balance	\$ 300,832	-	\$ 300,832
Unallocated	300,832	-	300,832
<i>Unallocated as % of Expenses + Transfers</i>	3.5%	-	3.5%

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

County Technical Assistance Service

UNRESTRICTED FUNDS	FY25		FY26		FY26		Change - Adopted to Revised	
Recurring	Actual	Adopted	Adopted	Revised	Amount	%		
EDUCATIONAL AND GENERAL								
Revenues								
State Appropriations	\$ 4,277,251	\$ 4,445,551	\$ 4,432,451	\$ 4,432,451	(13,100)		(0.3)%	
Sales & Services	5,600	-	-	-	-		-	
Grants & Contracts	1,820	8,457	8,457	8,457	-		-	
Other Sources	3,892,448	4,253,150	4,253,150	4,253,150	-		-	
Revenues	<u>\$ 8,177,120</u>	<u>\$ 8,707,158</u>	<u>\$ 8,694,058</u>	<u>\$ 8,694,058</u>	<u>(13,100)</u>		<u>(0.2)%</u>	
Expenditures and Transfers								
Public Service	\$ 7,925,467	\$ 8,313,981	\$ 8,324,566	\$ 8,324,566	10,585		0.1%	
Institutional Support	4,409	-	-	-	-		-	
Subtotal Expenditures	<u>\$ 7,929,876</u>	<u>\$ 8,313,981</u>	<u>\$ 8,324,566</u>	<u>\$ 8,324,566</u>	<u>10,585</u>		<u>0.1%</u>	
Non Mandatory Transfers	296,428	368,545	333,665	333,665	(34,880)		(9.5)%	
Total Expenditures & Transfers	<u>\$ 8,226,304</u>	<u>\$ 8,682,526</u>	<u>\$ 8,658,231</u>	<u>\$ 8,658,231</u>	<u>(24,295)</u>		<u>(0.3)%</u>	
Net Asset Addition/(Reduction)	<u>\$ (49,184)</u>	<u>\$ 24,632</u>	<u>\$ 35,827</u>	<u>\$ 35,827</u>	<u>11,195</u>		<u>45.5%</u>	
<hr/>								
TOTALS								
Revenues	\$ 8,177,120	\$ 8,707,158	\$ 8,694,058	\$ 8,694,058	(13,100)		(0.2)%	
Expenditures and Transfers								
Expenditures	7,929,876	8,313,981	8,324,566	8,324,566	10,585		0.1%	
Non-Mandatory Transfers	296,428	368,545	333,665	333,665	(34,880)		(9.5)%	
Total Expenditures and Transfers	<u>\$ 8,226,304</u>	<u>\$ 8,682,526</u>	<u>\$ 8,658,231</u>	<u>\$ 8,658,231</u>	<u>(24,295)</u>		<u>(0.3)%</u>	
Net Asset Addition/(Reduction)	<u>\$ (49,184)</u>	<u>\$ 24,632</u>	<u>\$ 35,827</u>	<u>\$ 35,827</u>	<u>11,195</u>		<u>45.5%</u>	

Current Operating Budget Summary
Unrestricted Current Operating Funds - Recurring and NonRecurring
 County Technical Assistance Service

UNRESTRICTED FUNDS	FY25		FY26		Change - Adopted to Revised	
Recurring and NonRecurring	Actual	Adopted	Revised	Amount	%	
EDUCATIONAL AND GENERAL						
Revenues						
State Appropriations	\$ 4,277,251	\$ 4,445,551	\$ 4,431,351	\$ (14,200)	(0.3)%	
Sales & Services	5,600	-	-	-	-	
Grants & Contracts	1,820	8,457	8,457	-	-	
Other Sources	3,892,448	4,253,150	4,253,150	-	-	
Revenues	<u>\$ 8,177,120</u>	<u>\$ 8,707,158</u>	<u>\$ 8,692,958</u>	<u>\$ (14,200)</u>	<u>(0.2)%</u>	
Expenditures and Transfers						
Public Service	\$ 7,925,467	\$ 8,313,981	\$ 8,324,566	10,585	0.1%	
Institutional Support	4,409	-	-	-	-	
Subtotal Expenditures	<u>\$ 7,929,876</u>	<u>\$ 8,313,981</u>	<u>\$ 8,324,566</u>	<u>10,585</u>	<u>0.1%</u>	
Non Mandatory Transfers	296,428	368,545	333,665	(34,880)	(9.5)%	
Total Expenditures & Transfers	<u>\$ 8,226,304</u>	<u>\$ 8,682,526</u>	<u>\$ 8,658,231</u>	<u>(24,295)</u>	<u>(0.3)%</u>	
Net Asset Addition/(Reduction)	<u>\$ (49,184)</u>	<u>\$ 24,632</u>	<u>\$ 34,727</u>	<u>10,095</u>	<u>41.0%</u>	
TOTALS						
Revenues	\$ 8,177,120	\$ 8,707,158	\$ 8,692,958	\$ (14,200)	(0.2)%	
Expenditures and Transfers						
Expenditures	7,929,876	8,313,981	8,324,566	10,585	0.1%	
Non-Mandatory Transfers	296,428	368,545	333,665	(34,880)	(9.5)%	
Total Expenditures and Transfers	<u>\$ 8,226,304</u>	<u>\$ 8,682,526</u>	<u>\$ 8,658,231</u>	<u>(24,295)</u>	<u>(0.3)%</u>	
Net Asset Addition/(Reduction)	<u>\$ (49,184)</u>	<u>\$ 24,632</u>	<u>\$ 34,727</u>	<u>10,095</u>	<u>41.0%</u>	

Expenses by Natural Classifications

Unrestricted Current Operating Funds - Recurring
County Technical Assistance Service

	FY25	FY26	FY26	Change - Adopted to Revised	
	Actual	Adopted	Revised	Amount	%
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Faculty	\$ 81,267	\$ 10,000	\$ 10,000	-	-
Staff	4,277,275	4,524,909	4,461,758	(63,151)	(1.4)%
Salaries and Wages	\$ 4,357,078	\$ 4,534,909	\$ 4,471,758	\$ (63,151)	(1.4)%
Fringe Benefits	1,612,266	1,515,672	1,511,901	(3,771)	(0.2)%
Subtotal	\$ 5,969,344	\$ 6,050,581	\$ 5,983,659	\$ (66,922)	(1.1)%
Operating, Equipment, and Student Aid					
Operating	1,413,983	1,598,400	1,675,907	77,507	4.8%
Travel	500,515	485,000	485,000	-	-
Student Aid	5,134	2,000	2,000	-	-
Equipment	40,899	178,000	178,000	-	-
Subtotal	\$ 1,960,532	\$ 2,263,400	\$ 2,340,907	\$ 77,507	3.4%
Total E&G Expenditures	\$ 7,929,876	\$ 8,313,981	\$ 8,324,566	\$ 10,585	0.1%

Expenses by Natural Classifications
Unrestricted Current Operating Funds - Recurring and NonRecurring
 County Technical Assistance Service

	FY25	FY26	FY26	Change - Adopted to Revised	
	Actual	Adopted	Revised	Amount	%
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Faculty	\$ 81,267	\$ 10,000	\$ 10,000	-	-
Staff	4,277,275	4,524,909	4,461,758	(63,151)	(1.4)%
Salaries and Wages	\$ 4,357,078	\$ 4,534,909	\$ 4,471,758	\$ (63,151)	(1.4)%
Fringe Benefits	1,612,266	1,515,672	1,511,901	(3,771)	(0.2)%
Subtotal	\$ 5,969,344	\$ 6,050,581	\$ 5,983,659	\$ (66,922)	(1.1)%
Operating, Equipment, and Student Aid					
Operating	1,413,983	1,598,400	1,675,907	77,507	4.8%
Travel	500,515	485,000	485,000	-	-
Student Aid	5,134	2,000	2,000	-	-
Equipment	40,899	178,000	178,000	-	-
Subtotal	\$ 1,960,532	\$ 2,263,400	\$ 2,340,907	\$ 77,507	3.4%
Total E&G Expenditures	\$ 7,929,876	\$ 8,313,981	\$ 8,324,566	\$ 10,585	0.1%

Current Operating Funds by Fund Group- Unrestricted and Restricted

Current Operating Funds - Recurring and NonRecurring

County Technical Assistance Service

FY26 Revised

	Unrestricted E&G	Unrestricted Auxiliaries	Restricted Funds	Total Revenues
Revenues				
State Appropriations	\$ 4,431,351	-	- \$	4,431,351
Grants & Contracts	8,457	-	32,527	40,984
Other Sources	4,253,150	-	284,095	4,537,245
Total Revenues	\$ 8,692,958	- \$	316,622 \$	9,009,580
Expenditures and Transfers				
Public Service	8,324,566	-	316,622	8,641,188
Subtotal Expenditures	\$ 8,324,566	- \$	316,622 \$	8,641,188
Non Mandatory Transfers	333,665	-	-	333,665
Total Expenditures and Transfers	\$ 8,658,231	- \$	316,622 \$	8,974,853
Net Asset Addition/Reduction	\$ 34,727	-	- \$	34,727

Current Operating Funds- Unrestricted and Restricted

Current Operating Funds - Recurring and Non-Recurring
County Technical Assistance Service

	FY25 Actual			FY26 Adopted			FY26 Revised		
	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	\$ 4,277,251	-	\$ 4,277,251	\$ 4,445,551	-	\$ 4,445,551	\$ 4,431,351	-	\$ 4,431,351
Sales & Services	5,600	-	5,600	-	-	-	-	-	-
Grants & Contracts	1,820	12,238	14,058	8,457	32,527	40,984	8,457	32,527	40,984
Other Sources	3,892,448	259,123	4,151,572	4,253,150	284,095	4,537,245	4,253,150	284,095	4,537,245
Total Revenue	<u>\$ 8,177,120</u>	<u>\$ 271,361</u>	<u>\$ 8,448,481</u>	<u>\$ 8,707,158</u>	<u>\$ 316,622</u>	<u>\$ 9,023,780</u>	<u>\$ 8,692,958</u>	<u>\$ 316,622</u>	<u>\$ 9,009,580</u>
Expenditures and Transfers									
Public Service	\$ 7,925,467	\$ 12,708	\$ 7,938,175	\$ 8,313,981	\$ 316,622	\$ 8,630,603	\$ 8,324,566	\$ 316,622	\$ 8,641,188
Institutional Support	4,409	-	4,409	-	-	-	-	-	-
Subtotal Expenditures	<u>\$ 7,929,876</u>	<u>\$ 12,708</u>	<u>\$ 7,942,584</u>	<u>\$ 8,313,981</u>	<u>\$ 316,622</u>	<u>\$ 8,630,603</u>	<u>\$ 8,324,566</u>	<u>\$ 316,622</u>	<u>\$ 8,641,188</u>
Non Mandatory Transfers	296,428	-	296,428	368,545	-	368,545	333,665	-	333,665
Total Expenditures & Transfers	<u>\$ 8,226,304</u>	<u>\$ 12,708</u>	<u>\$ 8,239,012</u>	<u>\$ 8,682,526</u>	<u>\$ 316,622</u>	<u>\$ 8,999,148</u>	<u>\$ 8,658,231</u>	<u>\$ 316,622</u>	<u>\$ 8,974,853</u>
Net Asset Addition/(Reduction)	<u>\$ (49,184)</u>	<u>\$ 258,653</u>	<u>\$ 209,469</u>	<u>\$ 24,632</u>	<u>- \$</u>	<u>24,632</u>	<u>\$ 34,727</u>	<u>- \$</u>	<u>34,727</u>
AUXILIARIES									
Expenditures and Transfers									
Total Expenditures and Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTALS									
Revenues	\$ 8,177,120	\$ 271,361	\$ 8,448,481	\$ 8,707,158	\$ 316,622	\$ 9,023,780	\$ 8,692,958	\$ 316,622	\$ 9,009,580
Expenditures and Transfers									
Operating Expenses	7,929,876	12,708	7,942,584	8,313,981	316,622	8,630,603	8,324,566	316,622	8,641,188
Non Mandatory Transfers	296,428	-	296,428	368,545	-	368,545	333,665	-	333,665
Total Expenditures and Transfers	<u>\$ 8,226,304</u>	<u>\$ 12,708</u>	<u>\$ 8,239,012</u>	<u>\$ 8,682,526</u>	<u>\$ 316,622</u>	<u>\$ 8,999,148</u>	<u>\$ 8,658,231</u>	<u>\$ 316,622</u>	<u>\$ 8,974,853</u>
Net Asset Addition/(Reduction)	<u>\$ (49,184)</u>	<u>\$ 258,653</u>	<u>\$ 209,469</u>	<u>\$ 24,632</u>	<u>- \$</u>	<u>24,632</u>	<u>\$ 34,727</u>	<u>- \$</u>	<u>34,727</u>

Unrestricted Current Operating Funds

Tennessee Language Center
FY26 Revised

	Recurring	Non-Recurring	Total
EDUCATIONAL AND GENERAL			
Revenues			
State Appropriations	1,109,700	8,100	1,117,800
Grants & Contracts	103,242	-	103,242
Other Sources	3,657,638	-	3,657,638
Total Revenues	\$ 4,870,580	\$ 8,100	\$ 4,878,680
Expenditures and Transfers			
Public Service	\$ 4,291,290	-	\$ 4,291,290
Subtotal Expenditures	\$ 4,291,290	-	\$ 4,291,290
Non Mandatory Transfers	625,850	-	625,850
Total Expenditures & Transfers	\$ 4,917,140	-	\$ 4,917,140
Net Asset Addition/(Reduction)	\$ (46,560)	\$ 8,100	\$ (38,460)
TOTALS			
Revenues	\$ 4,870,580	\$ 8,100	\$ 4,878,680
Expenditures and Transfers			
Expenditures	4,291,290	-	4,291,290
Non-Mandatory Transfers	625,850	-	625,850
Total Expenditures and Transfers	\$ 4,917,140	-	\$ 4,917,140
Net Asset Addition/(Reduction)	\$ (46,560)	\$ 8,100	\$ (38,460)

Unrestricted Net Asset Summary
Current Funds, Revenues, Expenditures, and Transfers
Tennessee Language Center

	Unrestricted E&G	Unrestricted Auxiliary	Total Unrestricted
FY26 Budget Revised			
Beginning Fund Balance	\$ 209,970	- \$	209,970
Revenues	\$ 4,878,680	- \$	4,878,680
Expenditures	4,291,290	-	4,291,290
Transfers	625,850	-	625,850
Total Expenditures & Transfers	<u>\$ 4,917,140</u>	<u>- \$</u>	<u>4,917,140</u>
Net Asset Addition/(Reduction)	\$ (38,460)	- \$	(38,460)
Total Ending Fund Balance	\$ 171,509	- \$	171,509
Unallocated	171,509	-	171,509
<i>Unallocated as % of Expenses + Transfers</i>	3.5%	-	3.5%

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
Tennessee Language Center

UNRESTRICTED FUNDS	FY25		FY26		Change - Adopted to Revised	
Recurring	Actual	Adopted	Revised	Amount	%	
EDUCATIONAL AND GENERAL						
Revenues						
State Appropriations	\$ 1,058,900	\$ 1,119,000	\$ 1,109,700	\$ (9,300)		(0.8)%
Sales & Services	426,307	-	-	-		-
Grants & Contracts	42,501	33,187	103,242	70,055		211.1%
Other Sources	3,856,893	3,617,638	3,657,638	40,000		1.1%
Revenues	\$ 5,384,601	\$ 4,769,825	\$ 4,870,580	\$ 100,755		2.1%
Expenditures and Transfers						
Public Service	\$ 4,043,303	\$ 4,358,982	\$ 4,291,290	\$ (67,692)		(1.6)%
Subtotal Expenditures	\$ 4,043,303	\$ 4,358,982	\$ 4,291,290	\$ (67,692)		(1.6)%
Non Mandatory Transfers	1,288,402	398,707	625,850	227,143		57.0%
Total Expenditures & Transfers	\$ 5,331,705	\$ 4,757,689	\$ 4,917,140	\$ 159,451		3.4%
Net Asset Addition/(Reduction)	\$ 52,895	\$ 12,136	\$ (46,560)	\$ (58,696)		(483.7)%
TOTALS						
Revenues	\$ 5,384,601	\$ 4,769,825	\$ 4,870,580	\$ 100,755		2.1%
Expenditures and Transfers						
Expenditures	4,043,303	4,358,982	4,291,290	(67,692)		(1.6)%
Non-Mandatory Transfers	1,288,402	398,707	625,850	227,143		57.0%
Total Expenditures and Transfers	\$ 5,331,705	\$ 4,757,689	\$ 4,917,140	\$ 159,451		3.4%
Net Asset Addition/(Reduction)	\$ 52,895	\$ 12,136	\$ (46,560)	\$ (58,696)		(483.7)%

Current Operating Budget Summary
Unrestricted Current Operating Funds - Recurring and NonRecurring
Tennessee Language Center

UNRESTRICTED FUNDS	FY25		FY26		Change - Adopted to Revised	
Recurring and NonRecurring	Actual	Adopted	Revised	Amount	%	
EDUCATIONAL AND GENERAL						
Revenues						
State Appropriations	\$ 1,058,900	\$ 1,128,500	\$ 1,117,800	\$ (10,700)	(0.9)%	
Sales & Services	426,307	-	-	-	-	
Grants & Contracts	42,501	33,187	103,242	70,055	211.1%	
Other Sources	3,856,893	3,617,638	3,657,638	40,000	1.1%	
Revenues	<u>\$ 5,384,601</u>	<u>\$ 4,779,325</u>	<u>\$ 4,878,680</u>	<u>\$ 99,355</u>	<u>2.1%</u>	
Expenditures and Transfers						
Public Service	\$ 4,043,303	\$ 4,358,982	\$ 4,291,290	\$ (67,692)	(1.6)%	
Subtotal Expenditures	<u>\$ 4,043,303</u>	<u>\$ 4,358,982</u>	<u>\$ 4,291,290</u>	<u>\$ (67,692)</u>	<u>(1.6)%</u>	
Non Mandatory Transfers	1,288,402	398,707	625,850	227,143	57.0%	
Total Expenditures & Transfers	<u>\$ 5,331,705</u>	<u>\$ 4,757,689</u>	<u>\$ 4,917,140</u>	<u>\$ 159,451</u>	<u>3.4%</u>	
Net Asset Addition/(Reduction)	<u>\$ 52,895</u>	<u>\$ 21,636</u>	<u>\$ (38,460)</u>	<u>\$ (60,096)</u>	<u>(277.8)%</u>	
TOTALS						
Revenues	\$ 5,384,601	\$ 4,779,325	\$ 4,878,680	\$ 99,355	2.1%	
Expenditures and Transfers						
Expenditures	4,043,303	4,358,982	4,291,290	(67,692)	(1.6)%	
Non-Mandatory Transfers	1,288,402	398,707	625,850	227,143	57.0%	
Total Expenditures and Transfers	<u>\$ 5,331,705</u>	<u>\$ 4,757,689</u>	<u>\$ 4,917,140</u>	<u>\$ 159,451</u>	<u>3.4%</u>	
Net Asset Addition/(Reduction)	<u>\$ 52,895</u>	<u>\$ 21,636</u>	<u>\$ (38,460)</u>	<u>\$ (60,096)</u>	<u>(277.8)%</u>	

Expenses by Natural Classifications

Unrestricted Current Operating Funds - Recurring
Tennessee Language Center

	FY25	FY26	FY26	Change - Adopted to Revised	
	Actual	Adopted	Revised	Amount	%
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Faculty	\$ 39,889	-	\$ 45,000	\$ 45,000	-
Staff	1,495,307	1,788,319	1,697,196	(91,123)	(5.1)%
Salaries and Wages	<u>\$ 1,533,352</u>	<u>\$ 1,788,319</u>	<u>\$ 1,742,196</u>	<u>\$ (46,123)</u>	<u>(2.6)%</u>
Fringe Benefits	480,261	513,791	469,721	(44,069)	(8.6)%
Subtotal	<u>\$ 2,013,613</u>	<u>\$ 2,302,109</u>	<u>\$ 2,211,917</u>	<u>\$ (90,192)</u>	<u>(3.9)%</u>
Operating, Equipment, and Student Aid					
Operating	2,013,224	2,036,123	2,058,623	22,500	1.1%
Travel	18,776	20,500	20,500	-	-
Student Aid	(2,310)	250	250	-	-
Subtotal	<u>\$ 2,029,690</u>	<u>\$ 2,056,873</u>	<u>\$ 2,079,373</u>	<u>\$ 22,500</u>	<u>1.1%</u>
Total E&G Expenditures	<u><u>\$ 4,043,303</u></u>	<u><u>\$ 4,358,982</u></u>	<u><u>\$ 4,291,290</u></u>	<u><u>(67,692)</u></u>	<u><u>(1.6)%</u></u>

Expenses by Natural Classifications
Unrestricted Current Operating Funds - Recurring and NonRecurring
Tennessee Language Center

	FY25	FY26	FY26	Change - Adopted to Revised	
	Actual	Adopted	Revised	Amount	%
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Faculty	\$ 39,889	- \$	45,000 \$	45,000	-
Staff	1,495,307	1,788,319	1,697,196	(91,123)	(5.1)%
Salaries and Wages	\$ 1,533,352	\$ 1,788,319	\$ 1,742,196	\$ (46,123)	(2.6)%
Fringe Benefits	480,261	513,791	469,721	(44,069)	(8.6)%
Subtotal	\$ 2,013,613	\$ 2,302,109	\$ 2,211,917	\$ (90,192)	(3.9)%
Operating, Equipment, and Student Aid					
Operating	2,013,224	2,036,123	2,058,623	22,500	1.1%
Travel	18,776	20,500	20,500	-	-
Student Aid	(2,310)	250	250	-	-
Subtotal	\$ 2,029,690	\$ 2,056,873	\$ 2,079,373	\$ 22,500	1.1%
Total E&G Expenditures	\$ 4,043,303	\$ 4,358,982	\$ 4,291,290	\$ (67,692)	(1.6)%

Current Operating Funds by Fund Group- Unrestricted and Restricted

Current Operating Funds - Recurring and NonRecurring

Tennessee Language Center

FY26 Revised

	Unrestricted E&G	Unrestricted Auxiliaries	Restricted Funds	Total Revenues
Revenues				
State Appropriations	\$ 1,117,800	-	- \$	1,117,800
Grants & Contracts	103,242	-	295,825	399,067
Other Sources	3,657,638	-	42,500	3,700,138
Total Revenues	<u>\$ 4,878,680</u>	<u>- \$</u>	<u>338,325 \$</u>	<u>5,217,005</u>
Expenditures and Transfers				
Public Service	4,291,290	-	338,325	4,629,615
Subtotal Expenditures	<u>\$ 4,291,290</u>	<u>- \$</u>	<u>338,325 \$</u>	<u>4,629,615</u>
Non Mandatory Transfers	625,850	-	-	625,850
Total Expenditures and Transfers	<u>\$ 4,917,140</u>	<u>- \$</u>	<u>338,325 \$</u>	<u>5,255,465</u>
Net Asset Addition/Reduction	<u>\$ (38,460)</u>	<u>-</u>	<u>- \$</u>	<u>(38,460)</u>

Current Operating Funds- Unrestricted and Restricted

Current Operating Funds - Recurring and Non-Recurring
Tennessee Language Center

	FY25 Actual			FY26 Adopted			FY26 Revised		
	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	\$ 1,058,900	-	\$ 1,058,900	\$ 1,128,500	-	\$ 1,128,500	\$ 1,117,800	-	\$ 1,117,800
Sales & Services	426,307	-	426,307	-	-	-	-	-	-
Grants & Contracts	42,501	317,107	359,608	33,187	95,093	128,280	103,242	295,825	399,067
Other Sources	3,856,893	10,137	3,867,030	3,617,638	26,000	3,643,638	3,657,638	42,500	3,700,138
Total Revenue	\$ 5,384,601	\$ 327,244	\$ 5,711,845	\$ 4,779,325	\$ 121,093	\$ 4,900,418	\$ 4,878,680	\$ 338,325	\$ 5,217,005
Expenditures and Transfers									
Public Service	\$ 4,043,303	\$ 322,248	\$ 4,365,552	\$ 4,358,982	\$ 121,093	\$ 4,480,075	\$ 4,291,290	\$ 338,325	\$ 4,629,615
Subtotal Expenditures	\$ 4,043,303	\$ 322,248	\$ 4,365,552	\$ 4,358,982	\$ 121,093	\$ 4,480,075	\$ 4,291,290	\$ 338,325	\$ 4,629,615
Non Mandatory Transfers	1,288,402	-	1,288,402	398,707	-	398,707	625,850	-	625,850
Total Expenditures & Transfers	\$ 5,331,705	\$ 322,248	\$ 5,653,954	\$ 4,757,689	\$ 121,093	\$ 4,878,782	\$ 4,917,140	\$ 338,325	\$ 5,255,465
Net Asset Addition/(Reduction)	\$ 52,895	\$ 4,996	\$ 57,891	\$ 21,636	-	\$ 21,636	\$ (38,460)	-	\$ (38,460)
AUXILIARIES									
Expenditures and Transfers									
Total Expenditures and Transfers	-	-	-	-	-	-	-	-	-
TOTALS									
Revenues	\$ 5,384,601	\$ 327,244	\$ 5,711,845	\$ 4,779,325	\$ 121,093	\$ 4,900,418	\$ 4,878,680	\$ 338,325	\$ 5,217,005
Expenditures and Transfers									
Operating Expenses	4,043,303	322,248	4,365,551	4,358,982	121,093	4,480,075	4,291,290	338,325	4,629,615
Non Mandatory Transfers	1,288,402	-	1,288,402	398,707	-	398,707	625,850	-	625,850
Total Expenditures and Transfers	\$ 5,331,705	\$ 322,248	\$ 5,653,953	\$ 4,757,689	\$ 121,093	\$ 4,878,782	\$ 4,917,140	\$ 338,325	\$ 5,255,465
Net Asset Addition/(Reduction)	\$ 52,896	\$ 4,996	\$ 57,892	\$ 21,636	-	\$ 21,636	\$ (38,460)	-	\$ (38,460)