THE UNIVERSITY OF TENNESSEE

Operating Budget
Fiscal Year 2026-27

THE UNIVERSITY OF
TENNESSEE
SYSTEM

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 65,000 students statewide; produces nearly 15,000 new graduates every year; and represents more than 497,000 alumni around the world.

The University of Tennessee
FY 2026-27 Operating Budget

The University of Tennessee's FY 2026–27 operating budget reflects a strategic allocation of resources aligned with its core mission. Key highlights include:

- A $43.9 million (4.8%) increase in recurring state appropriations.
- A 1.5% salary pool to support faculty and staff, totaling approximately $30.3 million from all sources.
- Adjustments to tuition and fee rates are below the allowable range set by the Tennessee Higher Education Commission (THEC). Proposed increases to tuition and mandatory fees for in-state students are:
  - Knoxville: 1.1%
  - Health Science Center: 2.0%
  - Martin; 3.0%
  - Chattanooga: 3.0%
  - Southern: 3.0%

Campuses have proposed adjustments to certain tuition and fees based on their individual needs and financial conditions. These changes address inflationary pressures, support competitive compensation, enhance academic programs, and sustain high-quality student services. Section C of this document includes details on each proposed tuition and fee adjustment.

Total operating revenues are projected to reach nearly $4.0 billion, representing a 6.2% increase from the current year. This includes $2.5 billion for basic educational and general (E&G) operations, $494 million for auxiliary enterprises, and $957 million from restricted grants, contracts, gifts, and endowments.

Unrestricted E&G revenues are expected to increase by $140 million (5.8%). Recurring revenue budgets are projected to rise by 6.4%, driven primarily by tuition and fees (up $95 million) and state appropriations (up $44 million). This increase in tuition revenue is supported by both rate adjustments and continued enrollment strength.

Auxiliary enterprise revenues are projected to grow by $48 million (10.8%). Most of this growth is from UT Knoxville athletics, and further supported by housing, dining, and bookstore operations.

Grants, contracts, gifts, and endowments are expected to provide $957 million, supporting 53% of student financial aid, 54% of research activity, and 52% of public service efforts benefiting Tennessee's citizens, communities, and businesses. Overall, these activities are projected to grow by 4.8%, reflecting a cautious yet optimistic outlook for restricted revenues in the coming fiscal year.

The FY 2026-27 budget underscores the university's continued commitment to responsible financial management, strategic investment, and long-term sustainability. Each campus's budget is recommended by its respective Advisory Board.

The following document provides further details of the University's proposed FY 2026–27 operating budget. Revenue and expenditure data for each operating unit are provided.

Respectfully,

David L. Miller

David L. Miller
Senior Vice President & Chief Financial Officer

Overview

Current operating revenue budgets for the University of Tennessee system (UT) proposed for fiscal year 2026-27 (FY27) are nearly $4 billion, up 6.2% from the current year. This includes $3.0 billion in unrestricted educational and general (E&G) and auxiliary enterprise revenues and $957 million of revenues from restricted funds.

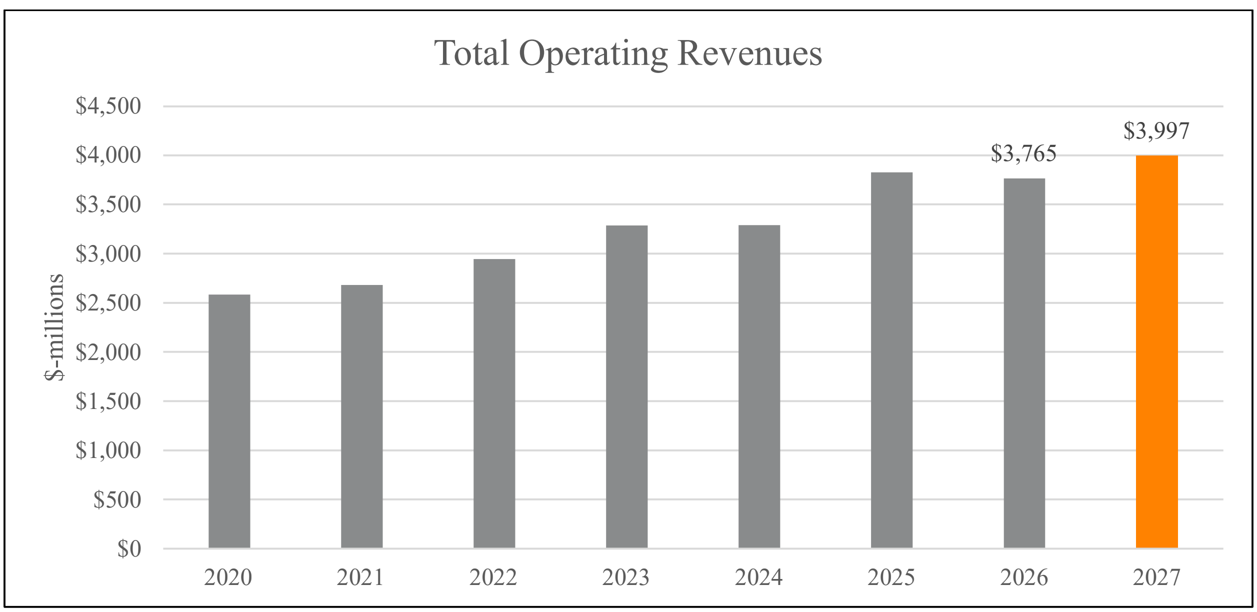
FY27 Operating Revenues by Fund Group

Fund Group	FY26	FY27	$-change	%
Unrestricted E&G	$2,406,518,434	$2,546,393,067	$139,874,633	5.8%
Unrestricted Auxiliaries	445,365,883	493,624,362	48,258,479	10.8%
Subtotal: Unrestricted	**$2,851,884,317**	**$3,040,017,429**	**$188,133,112**	**6.6%**
Restricted Funds	913,430,437	957,376,921	43,946,484	4.8%
Total Revenues	**$3,765,314,754**	**$3,997,394,350**	**$232,079,596**	**6.2%**

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

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

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



Current Operating Revenues

FY27 Operating Revenues

By Unit and Source	Unrestricted E&G	Unrestricted Auxiliaries	Restricted Funds	Total Revenues
Knoxville	$1,647,675,833	438,503,320	$453,220,002	$2,539,399,155
Health Science Center	379,307,343	4,151,808	363,133,922	746,593,073
Chattanooga	242,493,975	30,497,904	79,792,912	352,784,791
Martin	132,699,360	17,201,330	41,638,622	191,539,312
Public Service	38,742,239	-	10,716,463	49,458,702
Southern	21,536,900	3,270,000	7,135,000	31,941,900
System Administration	83,937,417	-	1,740,000	85,677,417
Total Revenues	**$2,546,393,067**	**$493,624,362**	**$957,376,921**	**$3,997,394,350**
Tuition & Fees	$1,305,979,823	$2,642,642	-	$1,308,622,465
State Appropriations	966,735,352	-	17,587,888	984,323,240
Grants & Contracts	69,581,569	-	823,863,874	893,445,443
Sales & Services	78,453,667	-	-	78,453,667
Other	125,642,656	490,981,720	115,925,159	732,549,535
Total Revenues	**$2,546,393,067**	**$493,624,362**	**$957,376,921**	**$3,997,394,350**

Each unit has a unique blend of revenue sources based on the nature of its operations. Knoxville has a relatively high percentage of revenues from auxiliaries due to athletics and the size and complexity of its housing, dining, and parking operations. The Health Science Center derives nearly half of its funding from restricted funds compared to 18% for the rest of the UT system. Most units expect revenue growth during FY27. The small reduction in revenue for the Institute for Public Service is due to a projected reduction in grant and contract revenue.

Operating Revenue Changes by Major Unit

By Unit	FY26	FY27	$-change	%
Knoxville	$2,351,078,108	$2,539,399,155	$188,321,047	8.0%
Health Science Center	723,948,296	746,593,073	22,644,777	3.1%
Chattanooga	344,053,427	352,784,791	8,731,364	2.5%
Martin	184,107,315	191,539,312	7,431,997	4.0%
Public Service	49,810,183	49,458,702	(351,481)	(0.7%)
Southern	30,748,708	31,941,900	1,193,192	3.9%
System Administration	81,568,717	85,677,417	4,108,700	5.0%
Total Revenues	**$3,765,314,754**	**$3,997,394,350**	**$232,079,596**	**6.2%**

Current Operating Expenses

FY27 operating expense and transfer budgets total nearly $4 billion. The relative share of total funding allocated to each function is characteristic of long-term allocations; UT's expenditure profile is very stable across time. The largest expenditure categories include instruction (27%), scholarships and fellowships (13%), research (12%), auxiliary enterprises (12%), and academic support (11%). Unrestricted revenues will fund 81% of the total. Restricted funding from grants, contracts, gifts, and endowments will fund the rest, providing significant levels of support for some functions: 54% of research, 53% of scholarships and fellowships, 52% of public service, and 23% of instruction.

FY27 Operating Expenditures and Transfers

By Functional Area	Unrestricted	Restricted	Total
Instruction	$775,723,326	$231,410,717	$1,007,134,043
Research	206,359,477	246,687,668	453,047,145
Public Service	130,263,605	140,806,177	271,069,782
Academic Support	363,084,272	68,363,812	431,448,084
Student Services	171,214,733	4,101,573	175,316,306
Institutional Support	300,259,983	7,777,707	308,037,690
Operation & Maintenance of Plant	230,270,706	389,550	230,660,256
Scholarships & Fellowships	223,298,881	256,726,143	480,025,024
Auxiliary Operations	436,148,182	260,000	436,408,182
Total Expenses	**$2,836,623,164**	**$956,523,347**	**$3,793,146,511**
Transfers for Debt Service	85,166,916	-	85,166,916
Non-Mandatory Transfers	117,756,714	-	117,756,714
Expenses & Transfers	**$3,039,546,794**	**$956,523,347**	**$3,996,070,141**

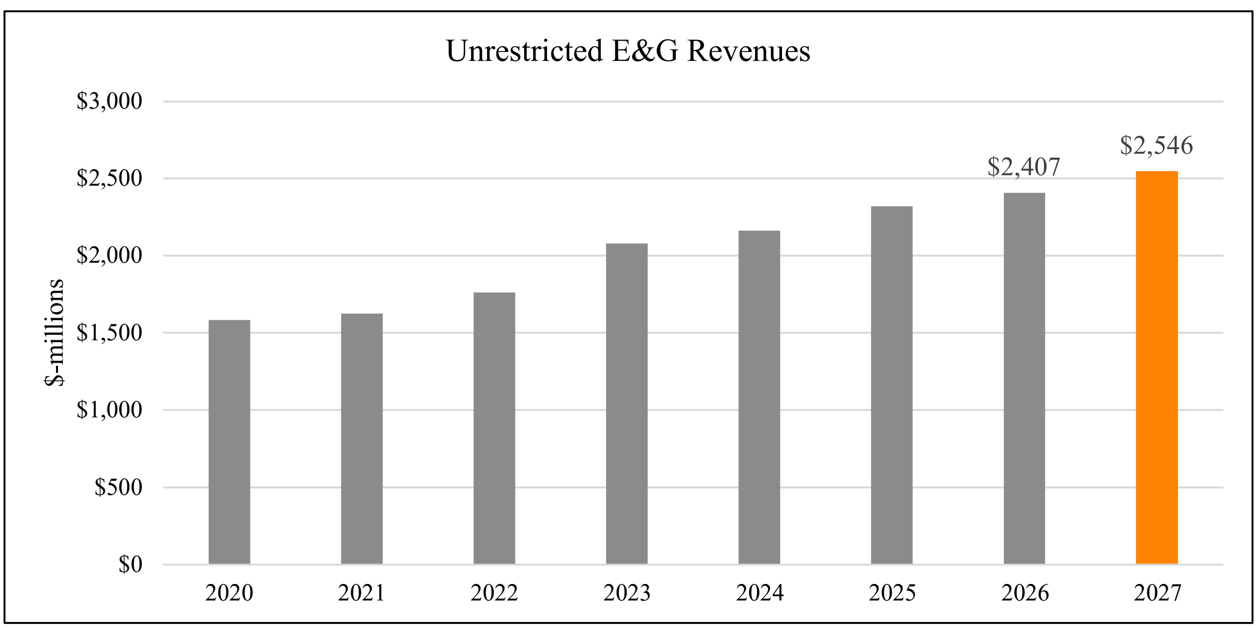
Approximately $85 million of the $203 million budgeted transfers will fund debt service related to construction of non-academic buildings, residence halls, parking structures, and UTK athletics facilities. The figure shown for non-mandatory transfers is the net total of dozens of transfers to and from other fund groups related to managing long term reserves for the renewal or replacement of equipment, institutional match requirements for construction projects, strategic initiatives, and future contingencies. It also includes transfers of $14.4 million out of the university's consolidated investment pool to fund payments to the UT Foundation and $31 million from campus and institute revenues to partially fund university administrative functions managed by System Administration.

Unrestricted Educational and General (E&G) Revenues

Revenue budgets for core E&G operations were adjusted up by 5.8%. The reduction in revenue for the Health Science Center is primarily due to an expected reduction in indirect cost recovery revenue from grants and contracts. Tuition and fee revenues account for 51% of total revenues and 67% of the overall revenue growth; state appropriations make up 38% of total revenues and 24% of the revenue increase.

Unrestricted E&G Revenues

By Unit and Source	FY26	FY27	$-change	%
Knoxville	$1,520,262,685	$1,647,675,833	$127,413,148	8.4%
Health Science Center	382,397,977	379,307,343	(3,090,634)	(0.8%)
Chattanooga	235,566,760	242,493,975	6,927,215	2.9%
Martin	130,424,363	132,699,360	2,274,997	1.7%
Public Service	37,895,477	38,742,239	846,762	2.2%
Southern	20,492,455	21,536,900	1,044,445	5.1%
System Administration	79,478,717	83,937,417	4,458,700	5.6%
Total	**$2,406,518,434**	**$2,546,393,067**	**$139,874,633**	**5.8%**
Tuition & Fees	$1,211,777,738	$1,305,979,823	$94,202,085	7.8%
State Appropriations	933,110,952	966,735,352	33,624,400	3.6%
Other Revenues	261,629,744	273,677,892	12,048,148	4.6%
Total	**$2,406,518,434**	**$2,546,393,067**	**$139,874,633**	**5.8%**



Unrestricted E&G Revenues – Tuition & Fees

Budgeted tuition and fee revenues are up $94.2 million (7.8%). This increase is primarily driven not only by adjustments to tuition and fee rates, but also by projected enrollment growth. While the Health Science Center expects an increase in tuition and fee revenue of approximately $2 million, the reduction reflected in the table below is due to a previous misclassification of clinical revenues, resulting in $9.9 million now being considered Sales and Service (Other) revenue rather than Tuition and Fee revenue.

Section C of this document includes an explanation of each proposed fee change including projected revenue gains and how campuses plan to use the funds. It also includes detailed tuition schedules and mandatory fees for all programs at each campus.

Tuition & Fee Revenues

By Unit and Fee Type	FY26	FY27	$-change	%
Knoxville	$874,593,475	$970,827,357	$96,233,882	11.0%
Chattanooga	142,832,721	146,321,236	3,488,515	2.4%
Health Science Center	107,534,201	99,542,397	(7,991,804)	(7.4%)
Martin	75,189,836	77,261,333	2,071,497	2.8%
Southern	11,627,505	12,027,500	399,995	3.4%
Total	**$1,211,777,738**	**$1,305,979,823**	**$94,202,085**	**7.8%**
Maintenance Fee	$721,767,766	$747,465,218	$25,697,452	3.6%
Out-of-State Tuition	245,187,308	268,410,825	23,223,517	9.5%
Programs & Services Fee	117,751,713	129,876,116	12,124,403	10.3%
Non-Credit Courses	7,787,512	6,964,672	(822,840)	(10.6%)
Other Student Fees	119,283,439	153,262,992	33,979,553	28.5%
Total	**$1,211,777,738**	**$1,305,979,823**	**$94,202,085**	**7.8%**

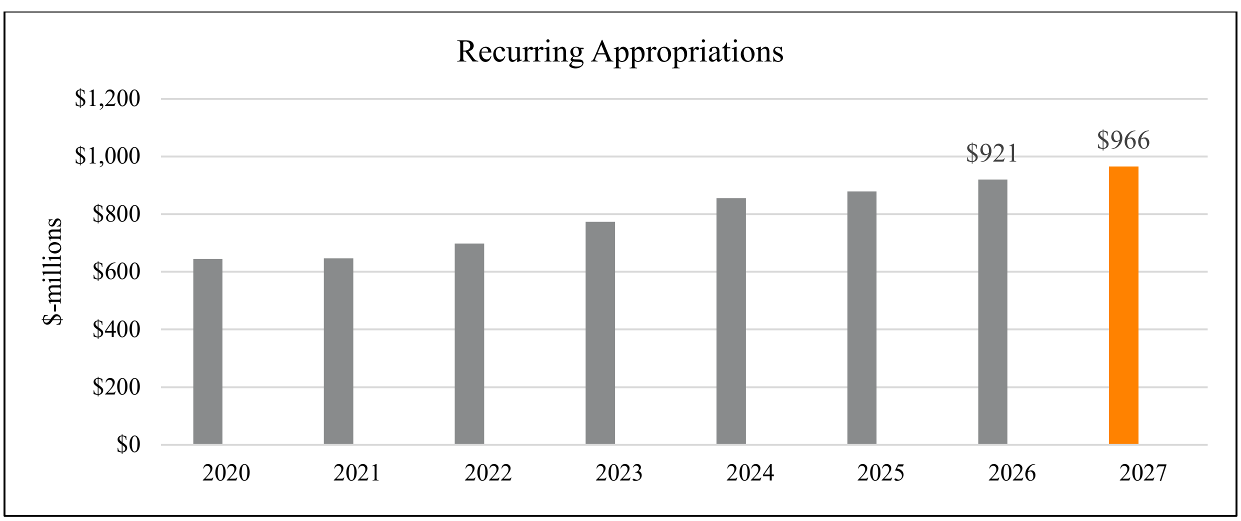
Unrestricted E&G Revenues – State Appropriations

UT's recurring appropriations base for unrestricted E&G operations will increase by 4.8% ($43.9 million) to $966 million. This increase includes $23.4 million for UT's four "formula units" (UT Chattanooga, UT Knoxville, UT Martin, and UT Southern), to include partial funding for a salary pool ($12.3 million) and a funding formula net gain ($11.1 million). These gains are calculated through the Tennessee Higher Education Commission (THEC) funding formula based on improvements in student success metrics, research, and public service. UT's specialized units will receive $6.7 million for salary increases.

Additional appropriations for non-recurring expenses and funds restricted to specific purposes, such as Governor's Chairs and Centers of Excellence, bring the grand total to $984 million.

FY 2026-27 State Appropriations

	Unrestricted E&G	Restricted E&G	Total
FY 2025-26 Base	**$921,868,152**	**$17,587,888**	**$939,456,040**
Recurring Changes:			
Funding Formula	23,396,100		23,396,100
Salary Pool (non-formula units)	6,682,000		6,682,000
Health Insurance Premiums	13,852,600		13,852,600
Total Changes	**43,930,700**		**43,930,700**
FY 2026-27 Base	**$965,798,852**	**$17,587,888**	**$983,386,740**
Waivers/ Discounts (non-recurring)	936,500		936,500
Total FY27 State Appropriations	**$966,735,352**	**$17,587,888**	**$984,323,240**



Unrestricted E&G Expenses

FY27 unrestricted E&G expense budgets total $2.4 billion, $53.1 million (2.3%) above the FY26 revised budget. Nearly half is allocated to instruction, research, and public service; 32% are allocated to academic support, student services, scholarships, and fellowships; and 22% are directed to institutional support and operation and maintenance of grounds, facilities, and mechanical systems.

FY27 Unrestricted E&G Expenses

$-millions	UTK	HSC	UTC	UTM	IPS	UTS	UTSA	Total
Instruction	468.1	149.4	97.9	54.3	-	6.0	-	775.7
Research	179.1	21.2	6.0	0.03	-	-	-	206.4
Public Service	89.2	0.6	4.5	0.8	35.2	-	-	130.3
Academic Support	249.1	74.4	23.6	12.9	0.4	2.7	-	363.1
Student Services	101.7	9.4	37.1	17.0	-	6.0	-	171.2
Institutional Support	132.6	47.7	20.6	11.3	0.7	2.7	84.6	300.3
Operations & Maintenance	133.1	54.5	23.5	15.3	-	2.2	1.6	230.3
Scholarships & Fellowships	173.4	8.6	21.1	17.1	-	3.0	-	223.3
TOTAL	**$1,526**	**$366**	**$234**	**$129**	**$36**	**$23**	**$86**	**$2,400**

These figures reflect total E&G expense budgets, including those budgeted for recurring operations and non-recurring purposes. The proposed budget for FY27 consists primarily of funds allocated to recurring operations only. It is common practice to add significant funding for nonrecurring purposes when campuses develop revised operating budgets in October. At that time the previous fiscal year has been closed and campus budget office staff know the amount of carryovers available to fund one-time projects, programs, and initiatives. The following page compares funds allocated to recurring operations during the current fiscal year to those proposed for FY27. This view provides a clearer picture of changes proposed for recurring programs and operations.

Unrestricted E&G Expenses (continued)

Funds budgeted for recurring programs and operations total \$2.4 million, up \$116.1 million (5.1%) above the FY26 revised budget. Many units budgeted increases to recurring expenses. Recurring funds budgeted for employee salaries and benefits are up \$54.0 million (3.4%). Budgets for operating, equipment, and student aid are up \$62.1 million (8.7%). The activities with the largest increases are instruction (\$27 million), scholarship and fellowship (\$24 million), academic support (\$20 million), and institutional support (\$15 million).

The recurring expense reduction for UT Southern reflects strategic reallocations and operational rightsizing across the institution to better align resources with institutional priorities, operational efficiencies, and long-term sustainability.

Recurring Unrestricted E&G Expenses

By Unit/Function/Type	FY26	FY27	$-change	%
Knoxville	$1,421,005,141	$1,525,098,748	$104,093,607	7.3%
Health Science Center	365,835,389	365,830,326	(5,063)	0.0%
Chattanooga	227,595,065	234,097,579	6,502,514	2.9%
Martin	126,731,386	128,683,920	1,952,534	1.5%
System Administration	81,836,277	86,202,024	4,365,747	5.3%
Public Service	34,051,529	36,180,195	2,128,666	6.3%
Southern	25,633,744	22,697,712	(2,936,032)	(11.5%)
Total	**$2,282,688,531**	**$2,398,790,504**	**$116,101,973**	**5.1%**
Instruction	$749,023,966	$775,712,826	$26,688,860	3.6%
Research	201,096,871	206,359,477	5,262,606	2.6%
Public Service	126,308,533	129,552,527	3,243,994	2.6%
Academic Support	342,888,444	363,084,272	20,195,828	5.9%
Student Services	160,842,324	171,214,733	10,372,409	6.4%
Institutional Support	284,998,428	300,199,983	15,201,555	5.3%
Operation & Maintenance	219,105,383	230,270,706	11,165,323	5.1%
Scholarships & Fellowships	198,424,581	222,395,981	23,971,400	12.1%
Total	**$2,282,688,531**	**$2,398,790,504**	**$116,101,973**	**5.1%**

Auxiliary Enterprises

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

FY27 Auxiliary Revenues by Campus and Enterprise

$-thousands	UTK	UTC	UTM	UTS	HSC	Total
UTK Athletics	$300,881	-	-	-	-	$300,881
Housing	63,464	23,008	10,401	1,670	-	98,543
Bookstores	43,000	533	310	100	1,515	45,458
Parking	15,508	5,184	496	-	1,426	22,613
Food Services	15,651	1,404	5,569	1,500	1,114	25,238
Other	-	369	426	-	97	892
Total	**$438,503**	**$30,498**	**$17,201**	**$3,270**	**$4,152**	**$493,624**

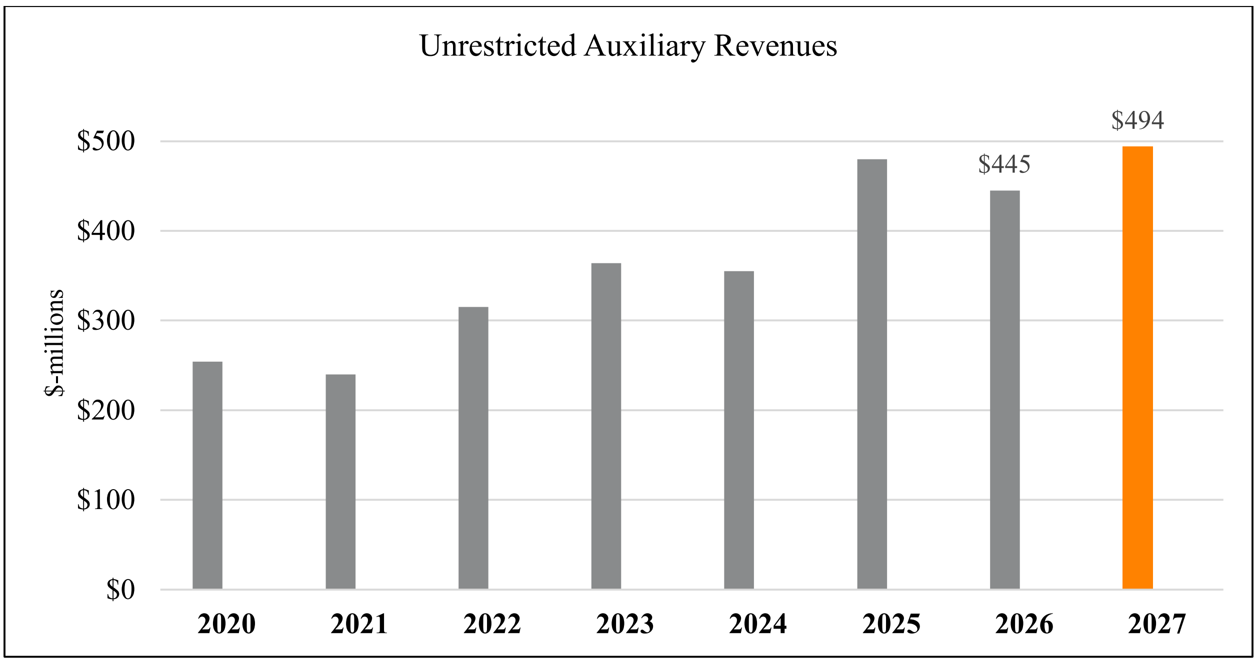
Changes to Auxiliary Enterprise Revenues

Campus/Institute	FY26	FY27	$-change	%
Knoxville	$396,949,421	$438,503,320	$41,553,899	10.5%
Chattanooga	28,693,756	30,497,904	1,804,148	6.3%
Martin	12,154,330	17,201,330	5,047,000	41.5%
Health Science Center	4,151,808	4,151,808	-	-
UT Southern	3,416,568	3,270,000	(146,568)	(4.3%)
Total	**$445,365,883**	**$493,624,362**	**$48,258,479**	**10.8%**
Athletics	$261,183,464	$300,880,549	$39,697,085	15.2%
Housing	97,076,953	98,542,613	$1,465,660	1.5%
Food Services	20,422,631	25,237,873	$4,815,242	23.6%
Bookstores	43,474,591	45,457,973	$1,983,382	4.6%
Parking	22,316,338	22,613,448	$297,110	1.3%
Other	891,906	891,906	-	-
Total	**$445,365,883**	**$493,624,362**	**$48,258,479**	**10.8%**

Auxiliary Enterprises (continued)

UTK athletics (UTKAD) revenue budgets are expected to increase by $39.7 million, primarily due to increased donations, NCAA/SEC conference and tournament revenue, and ticket sales. The revenue will fund the UTKAD share of the FY27 salary plan, general operating expense increases (facility maintenance, utilities, professional memberships, travel, etc.) as well as the continued impact of the *House v. NCAA* settlement and the increasingly competitive nature of college athletic programs.

UT Martin shows the largest increase in total auxiliary revenues (41.5%) primarily due to a budget neutral change in the way UT Martin accounts for revenue and expenses for their dining services contract. This revenue is offset by the same amount in auxiliary expenditures for UT Martin.



Restricted Funds

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

Nearly half of these funds come from federal agencies, either directly from the agency or as federal flow-through funding to UT. The next largest source (21%) comes from grants and contracts with private entities and local government. State governments account for 16% (these include but are not limited to grants and contracts from the state of Tennessee). Gifts and endowments provide 12% of restricted funding. Restricted funds provide over half of the funding that the UT System spends on research, public service, and financial aid. Restricted revenues and expenses are projected to increase slightly to reflect a cautious but optimistic outlook for federal funding during the upcoming fiscal year.

$-millions	UTK	HSC	UTC	UTM	IPS	UTS	UTSA	Total
Federal Grants/Contracts	253.4	158.2	25.8	15.4	5.6	3.1	0.3	461.8
State Grants/Contracts	84.7	8.5	36.3	21.0	3.9	3.0	0.5	157.8
Other Grants/Contracts	39.4	163.1	1.4	0.1	0.1	0.1	-	204.2
Gifts & Endowments	62.5	30.1	15.3	4.8	1.1	0.9	1.0	115.7
Other Revenues	13.3	3.3	0.9	0.3	-	-	-	17.8
Total Revenues	**$453.2**	**$363.1**	**$79.8**	**$41.6**	**$10.7**	**$7.1**	**$1.7**	**$957.4**
Scholarships/Fellowships	149.9	8.8	59.2	33.0	-	5.8	-	256.7
Instruction	19.7	202.2	6.2	2.3	-	0.5	0.5	231.4
Research	168.1	73.3	5.2	0.1	-	-	-	246.7
Public Service	97.2	26.7	3.1	2.4	10.7	0.2	0.6	140.8
Other	17.4	52.3	6.2	3.8	0.0	0.7	0.6	80.9
Total Expenses	**$452.2**	**$363.3**	**$79.8**	**$41.6**	**$10.7**	**$7.1**	**$1.7**	**$956.5**

2026-27 Salary Plan

The proposed operating budget includes a salary pool for the general faculty and staff salary increases equivalent to 1.5% of total salaries. UT's state appropriations will partially cover the costs. The remainder will be funded by tuition, auxiliary enterprise revenues, and restricted funds (grants, contracts, gifts, and endowments). The total cost of the pool is projected to reach $30.3 million.

Salary Plan Funding Sources ($-millions)	Total
State salary pool funding	$ 19.0
Tuition	2.5
Auxiliary revenues	2.1
Grants, contracts, gifts, endowments	6.7
TOTAL	**$ 30.3**

Unrestricted Net Assets

The university maintains sufficient levels of unrestricted net assets to comply with state regulations on working capital, properly account for revolving funds, and meet contractual obligations and operational plans for the next year. The proposed budget results in fund balances of $170.8 million as of June 30, 2027, including $134.7 million for E&G operations and $36.1 million for auxiliaries.

Unrestricted Current Fund Net Assets
Budgeted for June 30, 2027

Fund Balances	E&G	Auxiliary	Total
Beginning Balances	$134,663,194	$35,661,761	$170,324,955
Revenue	2,546,393,067	493,624,362	3,040,017,429
Total Available Funding	**$2,681,056,261**	**$529,286,123**	**$3,210,342,384**
Expenses & Transfers	2,546,358,178	493,188,616	3,039,546,794
Ending Balances	**$134,698,083**	**$36,097,507**	**$170,795,590**
Net Asset Allocations:			
Working Capital	$28,113,266	$12,494,557	$40,607,822
Revolving Funds	3,736,492	2,170,041	5,906,533
Encumbrances	7,634,777		7,634,777
Reappropriations	4,017,000		4,017,000
Unallocated Reserve	91,196,549	21,432,910	112,629,459
% of Expense & Transfers	***3.60%***	***4.30%***	***3.70%***

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

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

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

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

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

The University of Tennessee
FY 2026-27 Proposed Budget
Supporting Schedules

UT SYSTEM SCHEDULES

UT SYSTEM UNIT SCHEDULES

Unrestricted Current Operating Funds

University of Tennessee System

FY27 Proposed

	Recurring	Non-Recurring	Total
EDUCATIONAL AND GENERAL			
Revenues			
Tuition and Fees	$ 1,305,979,823	-	$ 1,305,979,823
State Appropriations	965,798,852	936,500	966,735,352
Sales & Services	78,453,667	-	78,453,667
Grants & Contracts	69,581,569	-	69,581,569
Other Sources	88,552,656	37,090,000	125,642,656
Total Revenues	$ 2,508,366,567	$ 38,026,500	$ 2,546,393,067
Expenditures and Transfers			
Instruction	$ 775,712,826	$ 10,500	$ 775,723,326
Research	206,359,477	-	206,359,477
Public Service	129,552,527	711,078	130,263,605
Academic Support	363,084,272	-	363,084,272
Student Services	171,214,733	-	171,214,733
Institutional Support	300,199,983	60,000	300,259,983
Scholarships & Fellowships	222,395,981	902,900	223,298,881
Operation & Maintenance	230,270,706	-	230,270,706
Subtotal Expenditures	$ 2,398,790,504	$ 1,684,478	$ 2,400,474,982
Mandatory Transfers	30,633,977	-	30,633,977
Non Mandatory Transfers	82,244,047	33,005,172	115,249,219
Total Expenditures & Transfers	$ 2,511,668,528	$ 34,689,650	$ 2,546,358,178
Net Asset Addition/(Reduction)	$ (3,301,961)	$ 3,336,850	$ 34,889
AUXILIARIES			
Revenues			
Revenues	$ 493,624,362	-	$ 493,624,362
Expenditures and Transfers			
Expenditures	436,148,182	-	436,148,182
Mandatory Transfers	54,532,939	-	54,532,939
Non Mandatory Transfers	2,507,495	-	2,507,495
Total Expenditures and Transfers	$ 493,188,616	-	$ 493,188,616
Net Asset Addition/(Reduction)	$ 435,746	-	$ 435,746
TOTALS			
Revenues	$ 3,001,990,929	$ 38,026,500	$ 3,040,017,429
Expenditures and Transfers			
Expenditures	2,834,938,686	1,684,478	2,836,623,164
Mandatory Transfers	85,166,916	-	85,166,916
Non-Mandatory Transfers	84,751,542	33,005,172	117,756,714
Total Expenditures and Transfers	$ 3,004,857,144	$ 34,689,650	$ 3,039,546,794
Net Asset Addition/(Reduction)	$ (2,866,215)	$ 3,336,850	$ 470,635

Unrestricted Net Asset Summary

Current Funds, Revenues, Expenditures, and Transfers

University of Tennessee System

	Unrestricted E&G	Unrestricted Auxiliary	Total Unrestricted
FY27 Proposed Budget			
Beginning Fund Balance	**$ 134,663,194**	**$ 35,661,761**	**$ 170,324,955**
Revenues	$ 2,546,393,067	$ 493,624,362	$ 3,040,017,429
Expenditures	2,400,474,982	436,148,182	2,836,623,164
Transfers	145,883,196	57,040,434	202,923,630
Total Expenditures & Transfers	$ 2,546,358,178	$ 493,188,616	$ 3,039,546,794
Net Asset Addition/(Reduction)	$ 34,889	$ 435,746	$ 470,635
Total Ending Fund Balance	**$ 134,698,083**	**$ 36,097,507**	**$ 170,795,591**
Allocations:			
Working Capital	28,113,266	12,494,557	40,607,822
Revolving Funds	3,736,492	2,170,041	5,906,533
Encumbrances	7,634,777	-	7,634,777
Reappropriations	4,017,000	-	4,017,000
Unallocated	91,196,549	21,432,910	112,629,458
Unallocated as % of Expenses + Transfers	3.6%	4.3%	3.7%

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

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

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

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

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

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

Current Operating Budget Summary

Unrestricted Current Operating Funds - Recurring

University of Tennessee System

UNRESTRICTED FUNDS	**FY25**	**FY26**	**FY27**	**Change - Revised to Proposed**	
Recurring	**Actual**	**Revised**	**Proposed**	**Amount**	**%**
EDUCATIONAL AND GENERAL					
Revenues					
Tuition and Fees	$ 1,132,526,401	$ 1,210,729,412	$ 1,305,979,823	$ 95,250,411	7.9%
State Appropriations	879,644,357	921,864,452	965,798,852	43,934,400	4.8%
Sales & Services	89,865,806	68,381,782	78,453,667	10,071,885	14.7%
Grants & Contracts	80,572,073	73,345,455	69,581,569	(3,763,886)	(5.1)%
Other Sources	137,265,799	83,897,507	88,552,656	4,655,149	5.5%
Revenues	$ 2,319,874,436	$ 2,358,218,608	$ 2,508,366,567	$ 150,147,959	6.4%
Expenditures and Transfers					
Instruction	$ 654,294,200	$ 749,023,966	$ 775,712,826	$ 26,688,860	3.6%
Research	217,960,420	201,096,871	206,359,477	5,262,606	2.6%
Public Service	118,810,296	126,308,533	129,552,527	3,243,994	2.6%
Academic Support	278,078,997	342,888,444	363,084,272	20,195,828	5.9%
Student Services	151,660,657	160,842,324	171,214,733	10,372,409	6.4%
Institutional Support	274,430,320	284,998,428	300,199,983	15,201,554	5.3%
Scholarships & Fellowships	212,870,261	198,424,581	222,395,981	23,971,400	12.1%
Operation & Maintenance	222,244,542	219,105,383	230,270,706	11,165,322	5.1%
Subtotal Expenditures	$ 2,130,349,692	$ 2,282,688,531	$ 2,398,790,504	$ 116,101,973	5.1%
Mandatory Transfers	23,593,765	29,132,122	30,633,977	1,501,855	5.2%
Non Mandatory Transfers	147,939,908	56,267,798	82,244,047	25,976,249	46.2%
Total Expenditures & Transfers	$ 2,301,883,366	$ 2,368,088,451	$ 2,511,668,528	$ 143,580,077	6.1%
Net Asset Addition/(Reduction)	$ 17,991,070	$ (9,869,843)	$ (3,301,961)	$ 6,567,882	(66.5)%
AUXILIARIES					
Revenues	$ 480,027,493	$ 445,365,883	$ 493,624,362	$ 48,258,479	10.8%
Expenditures and Transfers					
Expenditures	393,363,877	393,345,122	436,148,182	42,803,059	10.9%
Mandatory Transfers	49,809,909	58,740,706	54,532,939	(4,207,767)	(7.2)%
Non Mandatory Transfers	25,487,328	(8,272,563)	2,507,495	10,780,058	(130.3)%
Total Expenditures and Transfers	$ 468,661,114	$ 443,813,265	$ 493,188,616	$ 49,375,350	11.1%
Net Asset Addition/(Reduction)	$ 11,366,379	$ 1,552,618	$ 435,746	$ (1,116,871)	(71.9)%
TOTALS					
Revenues	$ 2,799,901,928	$ 2,803,584,491	$ 3,001,990,929	$ 198,406,438	7.1%
Expenditures and Transfers					
Expenditures	2,523,713,569	2,676,033,653	2,834,938,686	158,905,032	5.9%
Mandatory Transfers	73,403,674	87,872,828	85,166,916	(2,705,912)	(3.1)%
Non-Mandatory Transfers	173,427,237	47,995,236	84,751,542	36,756,306	76.6%
Total Expenditures and Transfers	$ 2,770,544,480	$ 2,811,901,717	$ 3,004,857,144	$ 192,955,427	6.9%
Net Asset Addition/(Reduction)	$ 29,357,449	$ (8,317,226)	$ (2,866,215)	$ 5,451,011	(65.5)%

Current Operating Budget Summary

Unrestricted Current Operating Funds - Recurring and NonRecurring

University of Tennessee System

UNRESTRICTED FUNDS Recurring and NonRecurring	**FY25 Actual**	**FY26 Revised**	**FY27 Proposed**	**Change - Revised to Proposed Amount**	**%**
EDUCATIONAL AND GENERAL					
Revenues					
Tuition and Fees	$ 1,132,526,401	$ 1,211,777,738	$ 1,305,979,823	$ 94,202,085	7.8%
State Appropriations	879,644,357	933,110,952	966,735,352	33,624,400	3.6%
Sales & Services	89,865,806	68,386,782	78,453,667	10,066,885	14.7%
Grants & Contracts	80,572,073	73,345,455	69,581,569	(3,763,886)	(5.1)%
Other Sources	137,265,799	119,897,507	125,642,656	5,745,149	4.8%
Revenues	$ 2,319,874,436	$ 2,406,518,434	$ 2,546,393,067	$ 139,874,633	5.8%
Expenditures and Transfers					
Instruction	$ 654,294,200	$ 768,233,950	$ 775,723,326	$ 7,489,376	1.0%
Research	217,960,420	227,302,328	206,359,477	(20,942,851)	(9.2)%
Public Service	118,810,296	127,369,627	130,263,605	2,893,978	2.3%
Academic Support	278,078,997	346,453,840	363,084,272	16,630,432	4.8%
Student Services	151,660,657	162,262,931	171,214,733	8,951,802	5.5%
Institutional Support	274,430,320	288,437,422	300,259,983	11,822,560	4.1%
Scholarships & Fellowships	212,870,261	200,246,688	223,298,881	23,052,193	11.5%
Operation & Maintenance	222,244,542	227,061,541	230,270,706	3,209,164	1.4%
Subtotal Expenditures	$ 2,130,349,692	$ 2,347,368,328	$ 2,400,474,982	$ 53,106,654	2.3%
Mandatory Transfers	23,593,765	29,132,122	30,633,977	1,501,855	5.2%
Non Mandatory Transfers	147,939,908	33,586,023	115,249,219	81,663,196	243.1%
Total Expenditures & Transfers	$ 2,301,883,366	$ 2,410,086,473	$ 2,546,358,178	$ 136,271,705	5.7%
Net Asset Addition/(Reduction)	$ 17,991,070	$ (3,568,039)	$ 34,889	$ 3,602,928	(101.0)%
AUXILIARIES					
Revenues	$ 480,027,493	$ 445,365,883	$ 493,624,362	$ 48,258,479	10.8%
Expenditures and Transfers					
Expenditures	393,363,877	393,345,122	436,148,182	42,803,059	10.9%
Mandatory Transfers	49,809,909	58,740,706	54,532,939	(4,207,767)	(7.2)%
Non Mandatory Transfers	25,487,328	(6,799,753)	2,507,495	9,307,248	(136.9)%
Total Expenditures and Transfers	$ 468,661,114	$ 445,286,075	$ 493,188,616	$ 47,902,540	10.8%
Net Asset Addition/(Reduction)	$ 11,366,379	$ 79,808	$ 435,746	$ 355,939	446.0%
TOTALS					
Revenues	$ 2,799,901,928	$ 2,851,884,317	$ 3,040,017,429	$ 188,133,112	6.6%
Expenditures and Transfers					
Expenditures	2,523,713,569	2,740,713,450	2,836,623,164	95,909,713	3.5%
Mandatory Transfers	73,403,674	87,872,828	85,166,916	(2,705,912)	(3.1)%
Non-Mandatory Transfers	173,427,237	26,786,271	117,756,714	90,970,443	339.6%
Total Expenditures and Transfers	$ 2,770,544,480	$ 2,855,372,549	$ 3,039,546,794	$ 184,174,245	6.5%
Net Asset Addition/(Reduction)	$ 29,357,449	$ (3,488,232)	$ 470,635	$ 3,958,867	(113.5)%

Expenses by Natural Classifications

Unrestricted Current Operating Funds - Recurring

University of Tennessee System

	FY25 Actual	FY26 Revised	FY27 Proposed	Change - Revised to Proposed Amount	%
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Faculty	$ 453,257,650	$ 497,719,975	$ 507,823,801	$ 10,103,826	2.0%
Staff	544,178,149	619,600,161	640,864,731	21,264,570	3.4%
Students & Graduate Assistants	65,440,813	67,590,609	68,009,600	418,991	0.6%
Salaries and Wages	$ 1,062,957,917	$ 1,184,910,744	$ 1,216,698,132	$ 31,787,388	2.7%
Fringe Benefits	356,338,947	380,675,961	402,901,164	22,225,202	5.8%
Subtotal	$ 1,419,296,864	$ 1,565,586,705	$ 1,619,599,296	$ 54,012,591	3.4%
Operating, Equipment, and Student Aid					
Operating	404,111,577	411,155,881	447,374,410	36,218,529	8.8%
Travel	34,146,742	23,943,439	23,973,023	29,584	0.1%
Student Aid	221,676,306	240,859,606	263,923,510	23,063,904	9.6%
Equipment	51,118,203	41,142,900	43,920,265	2,777,365	6.8%
Subtotal	$ 711,052,828	$ 717,101,826	$ 779,191,208	$ 62,089,382	8.7%
Total E&G Expenditures	$ 2,130,349,692	$ 2,282,688,531	$ 2,398,790,504	$ 116,101,973	5.1%
AUXILIARIES					
Salaries and Benefits					
Salaries					
Faculty	$ 419,111	-	-	-	-
Staff	97,500,435	109,377,699	106,058,944	(3,318,754)	(3.0)%
Students & Graduate Assistants	8,742,146	7,752,994	8,451,480	698,486	9.0%
Salaries and Wages	$ 106,661,691	$ 117,130,692	$ 114,510,424	$ (2,620,268)	(2.2)%
Fringe Benefits	28,745,751	24,163,874	43,134,222	18,970,349	78.5%
Subtotal	$ 135,407,442	$ 141,294,566	$ 157,644,647	$ 16,350,080	11.6%
Operating, Equipment, and Student Aid					
Operating	208,383,151	202,782,558	227,943,706	25,161,148	12.4%
Travel	22,113,428	20,589,895	21,557,719	967,824	4.7%
Student Aid	25,618,649	27,534,603	27,828,110	293,507	1.1%
Equipment	1,841,207	1,143,500	1,174,000	30,500	2.7%
Subtotal	$ 257,956,434	$ 252,050,556	$ 278,503,535	$ 26,452,979	10.5%
Total Auxiliary Expenditures	$ 393,363,877	$ 393,345,122	$ 436,148,182	$ 42,803,059	10.9%

Expenses by Natural Classifications

Unrestricted Current Operating Funds - Recurring and NonRecurring

University of Tennessee System

	FY25	FY26	FY27	Change - Revised to Proposed	
	Actual	**Revised**	**Proposed**	**Amount**	**%**
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Faculty	$ 453,257,650	$ 497,746,473	$ 507,823,801	$ 10,077,328	2.0%
Staff	544,178,149	614,642,137	640,864,731	26,222,594	4.3%
Students & Graduate Assistants	65,440,813	66,850,393	68,009,600	1,159,207	1.7%
Salaries and Wages	$ 1,062,957,917	$ 1,179,239,002	$ 1,216,698,132	$ 37,459,130	3.2%
Fringe Benefits	356,338,947	380,699,200	402,901,164	22,201,963	5.8%
Subtotal	$ 1,419,296,864	$ 1,559,938,202	$ 1,619,599,296	$ 59,661,094	3.8%
Operating, Equipment, and Student Aid					
Operating	404,111,577	469,851,491	448,120,988	(21,730,503)	(4.6)%
Travel	34,146,742	24,370,034	24,008,023	(362,011)	(1.5)%
Student Aid	221,676,306	241,738,270	264,826,410	23,088,140	9.6%
Equipment	51,118,203	51,470,331	43,920,265	(7,550,066)	(14.7)%
Subtotal	$ 711,052,828	$ 787,430,126	$ 780,875,686	$ (6,554,440)	(0.8)%
Total E&G Expenditures	$ 2,130,349,692	$ 2,347,368,328	$ 2,400,474,982	$ 53,106,654	2.3%

AUXILIARIES					
Salaries and Benefits					
Salaries					
Faculty	$ 419,111	-	-	-	-
Staff	97,500,435	109,377,699	106,058,944	(3,318,754)	(3.0)%
Students & Graduate Assistants	8,742,146	7,752,994	8,451,480	698,486	9.0%
Salaries and Wages	$ 106,661,691	$ 117,130,692	$ 114,510,424	$ (2,620,268)	(2.2)%
Fringe Benefits	28,745,751	24,163,874	43,134,222	18,970,349	78.5%
Subtotal	$ 135,407,442	$ 141,294,566	$ 157,644,647	$ 16,350,080	11.6%
Operating, Equipment, and Student Aid					
Operating	208,383,151	202,782,558	227,943,706	25,161,148	12.4%
Travel	22,113,428	20,589,895	21,557,719	967,824	4.7%
Student Aid	25,618,649	27,534,603	27,828,110	293,507	1.1%
Equipment	1,841,207	1,143,500	1,174,000	30,500	2.7%
Subtotal	$ 257,956,434	$ 252,050,556	$ 278,503,535	$ 26,452,979	10.5%
Total Auxiliary Expenditures	$ 393,363,877	$ 393,345,122	$ 436,148,182	$ 42,803,059	10.9%

Unrestricted Current Operating Funds by Unit

Unrestricted Current Operating Funds - Recurring and NonRecurring

University of Tennessee System

FY27 Proposed

	University of Tennessee System	Knoxville Consolidated	Institute For Public Service Consolidated	Chattanooga	Health Science Center	Martin Consolidated	System Administration	Southern Consolidated
EDUCATIONAL AND GENERAL								
Revenues								
Tuition and Fees	$ 1,305,979,823	$ 970,827,357	-	$ 146,321,236	$ 99,542,397	$ 77,261,333	-	$ 12,027,500
State Appropriations	966,735,352	551,062,122	20,425,787	88,888,105	239,768,324	50,375,997	7,262,417	8,952,600
Sales & Services	78,453,667	48,222,844	-	5,547,434	20,337,600	4,178,989	-	166,800
Grants & Contracts	69,581,569	47,824,061	1,464,186	1,479,400	18,496,922	287,000	-	30,000
Other Sources	125,642,656	29,739,449	16,852,266	257,800	1,162,100	596,041	76,675,000	360,000
Revenues	$ 2,546,393,067	$ 1,647,675,833	$ 38,742,239	$ 242,493,975	$ 379,307,343	$ 132,699,360	$ 83,937,417	$ 21,536,900
Expenditures and Transfers								
Instruction	$ 775,723,326	$ 468,075,659	-	$ 97,875,920	$ 149,416,972	$ 54,335,434	-	$ 6,019,341
Research	206,359,477	179,065,091	-	6,019,558	21,243,684	31,144	-	-
Public Service	130,263,605	89,182,725	35,220,888	4,474,443	578,950	806,598	-	-
Academic Support	363,084,272	249,055,902	397,243	23,631,876	74,373,651	12,895,122	-	2,730,478
Student Services	171,214,733	101,677,220	-	37,090,717	9,431,711	17,019,185	-	5,995,900
Institutional Support	300,259,983	132,621,779	725,314	20,618,056	47,670,968	11,263,211	84,634,411	2,726,243
Operation & Maintenance	230,270,706	133,101,481	-	23,474,230	54,538,443	15,347,190	1,627,613	2,181,749
Scholarships & Fellowships	223,298,881	173,435,619	-	21,087,979	8,586,446	17,144,837	-	3,044,000
Subtotal Expenditures	$ 2,400,474,982	$ 1,526,215,476	$ 36,343,445	$ 234,272,779	$ 365,840,826	$ 128,842,720	$ 86,262,024	$ 22,697,712
Mandatory Transfers	30,633,977	18,277,153	-	5,143,716	6,986,716	101,392	125,000	-
Non Mandatory Transfers	115,249,219	103,185,204	2,373,554	3,077,480	6,479,800	3,755,249	(2,352,068)	(1,270,000)
Total Expenditures & Transfers	$ 2,546,358,178	$ 1,647,677,833	$ 38,716,999	$ 242,493,975	$ 379,307,342	$ 132,699,361	$ 84,034,956	$ 21,427,712
Net Asset Addition/(Reduction)	$ 34,889	$ (2,000)	$ 25,240	$ -	$ 1	$ (1)	$ (97,539)	$ 109,188
E&G Net Assets								
Beginning Fund Balance	134,663,194	80,845,183	1,326,696	17,685,585	11,151,808	11,290,550	11,796,017	567,355
Total Ending Fund Balance	134,698,083	80,843,183	1,351,936	17,685,585	11,151,809	11,290,549	11,698,478	676,543
Unallocated	91,196,549	63,155,858	1,351,936	9,250,000	8,150,848	5,412,886	3,198,478	676,543
Unallocated as % of Expenses + Transfers	3.6%	3.8%	3.5%	3.8%	2.1%	4.1%	3.7%	3.2%
AUXILIARIES								
Revenues	$ 493,624,362	$ 438,503,320	-	$ 30,497,904	$ 4,151,808	$ 17,201,330	-	$ 3,270,000
Expenditures and Transfers								
Operating Expenses	436,148,182	392,469,499	-	23,249,289	3,953,645	13,779,806	-	2,695,943
Mandatory Transfers	54,532,939	46,316,803	-	5,493,430	270,500	2,452,206	-	-
Non Mandatory Transfers	2,507,495	(284,982)	-	1,755,186	(482,027)	969,318	-	550,000
Total Expenditures and Transfers	$ 493,188,616	$ 438,501,320	-	$ 30,497,905	$ 3,742,118	$ 17,201,330	-	$ 3,245,943
Net Asset Addition/(Reduction)	$ 435,746	$ 2,000	-	$ (1)	$ 409,690	$ -	-	$ 24,057
Auxiliary Net Assets								
Beginning Fund Balance	35,661,761	29,893,371	-	4,838,770	(30,449)	850,078	-	109,991
Total Ending Fund Balance	36,097,507	29,895,371	-	4,838,769	379,241	850,078	-	134,048
Unallocated	21,432,910	19,581,430	-	1,049,999	125,938	541,495	-	134,048
Unallocated as % of Expenses + Transfers	4.3%	4.5%	-	3.4%	3.4%	3.1%	-	4.1%
TOTALS								
Revenues	$ 3,040,017,429	$ 2,086,179,153	$ 38,742,239	$ 272,991,879	$ 383,459,151	$ 149,900,690	$ 83,937,417	$ 24,806,900
Expenditures and Transfers								
Expenditures	2,836,623,164	1,918,684,976	36,343,445	257,522,068	369,794,471	142,622,525	86,262,024	25,393,655
Mandatory Expenditures	85,166,916	64,593,956	-	10,637,146	7,257,216	2,553,598	125,000	-
Non-Mandatory Expenditures	117,756,714	102,900,222	2,373,554	4,832,666	5,997,773	4,724,567	(2,352,068)	(720,000)
Total Expenditures and Transfers	$ 3,039,546,794	$ 2,086,179,154	$ 38,716,999	$ 272,991,880	$ 383,049,460	$ 149,900,690	$ 84,034,956	$ 24,673,655
Net Asset Addition/(Reduction)	$ 470,635	$ (1)	$ 25,240	$ (1)	$ 409,691	$ -	$ (97,539)	$ 133,245

Current Operating Revenue by Unit

University of Tennessee System
FY27 Proposed Budget

	Unrestricted E&G	Unrestricted Auxiliaries	Restricted Funds	Total Revenues
Major Units				
Chattanooga Consolidated	$ 242,493,975	$ 30,497,904	$ 79,792,912	$ 352,784,791
Health Science Center	379,307,343	4,151,808	363,133,922	746,593,073
Knoxville Consolidated	1,647,675,833	438,503,320	453,220,002	2,539,399,155
UT Martin	132,699,360	17,201,330	41,638,622	191,539,312
Institute For Public Service Consolidated	38,742,239	-	10,716,463	49,458,702
University of Tennessee System Administration	83,937,417	-	1,740,000	85,677,417
UT Southern	21,536,900	3,270,000	7,135,000	31,941,900
Total Revenues	$ 2,546,393,067	$ 493,624,362	$ 957,376,921	$ 3,997,394,350
All Entities				
Chattanooga Campus	$ 242,493,975	$ 30,497,904	$ 79,792,912	$ 352,784,791
Health Science Center	379,307,343	4,151,808	363,133,922	746,593,073
AgResearch	51,782,855	-	35,028,000	86,810,855
Extension	77,536,978	-	50,350,000	127,886,978
Veterinary Medicine	81,587,278	-	6,738,145	88,325,423
Knoxville Campus	1,422,960,519	438,357,729	355,120,997	2,216,439,245
Space Institute	13,808,203	145,591	5,982,860	19,936,654
Martin Campus	132,699,360	17,201,330	41,638,622	191,539,312
Institute For Public Service - central programs	13,361,779	-	9,533,061	22,894,840
Municipal Technical Advisory Service	11,123,663	-	508,706	11,632,369
County Technical Assistance Service	9,127,621	-	282,806	9,410,427
Tennessee Language Center	5,129,176	-	391,890	5,521,066
System Administration	83,937,417	-	1,740,000	85,677,417
Southern	21,536,900	3,270,000	7,135,000	31,941,900
Total Revenues	$ 2,546,393,067	$ 493,624,362	$ 957,376,921	$ 3,997,394,350

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

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

Auxiliary Budget Summary

Unrestricted Current Auxiliary Funds- Recurring and NonRecurring

University of Tennessee System

	FY25	FY26	FY27	Change - Revised to Proposed	
Recurring and NonRecurring	Actual	Revised	Proposed	Amount	%
HOUSING					
Revenues	$ 101,882,837	$ 97,076,953	$ 98,542,613	$ 1,465,660	1.5%
Expenditures and Transfers					
Operating Expenses	65,406,295	70,635,911	71,739,682	1,103,771	1.6%
Mandatory Transfers	23,840,382	25,189,849	24,450,309	(739,540)	(2.9)%
Non Mandatory Transfers	11,312,933	1,577,668	2,256,535	678,867	43.0%
Total Expenditures & Transfers	$ 100,559,610	$ 97,403,428	$ 98,446,526	$ 1,043,098	1.1%
Fund Balance Addition/(Reduction)	$ 1,323,227	$ (326,475)	$ 96,087	$ 422,562	(129.4)%
FOOD SERVICE					
Revenues	$ 22,760,320	$ 20,422,631	$ 25,237,873	$ 4,815,242	23.6%
Expenditures and Transfers					
Operating Expenses	14,772,896	13,028,672	17,961,419	4,932,747	37.9%
Mandatory Transfers	6,803,890	6,351,732	6,785,353	433,621	6.8%
Non Mandatory Transfers	2,729,206	1,166,801	916,150	(250,651)	(21.5)%
Total Expenditures & Transfers	$ 24,305,992	$ 20,547,205	$ 25,662,922	$ 5,115,717	24.9%
Fund Balance Addition/(Reduction)	$ (1,545,672)	$ (124,574)	$ (425,049)	$ (300,475)	241.2%
PARKING					
Revenues	$ 21,173,242	$ 22,316,338	$ 22,613,448	$ 297,110	1.3%
Expenditures and Transfers					
Operating Expenses	11,955,139	16,007,112	20,040,204	4,033,092	25.2%
Mandatory Transfers	6,433,293	6,398,557	6,029,871	(368,686)	(5.8)%
Non Mandatory Transfers	1,658,559	(580,056)	(4,323,501)	(3,743,445)	645.4%
Total Expenditures & Transfers	$ 20,046,991	$ 21,825,613	$ 21,746,574	$ (79,039)	(0.4)%
Fund Balance Addition/(Reduction)	$ 1,126,251	$ 490,725	$ 866,873	$ 376,149	76.7%
BOOKSTORES					
Revenues	$ 46,374,231	$ 43,474,591	$ 45,457,973	$ 1,983,382	4.6%
Expenditures and Transfers					
Operating Expenses	41,912,938	40,327,046	41,768,915	1,441,869	3.6%
Mandatory Transfers	-	1,209,418	109,418	(1,100,000)	(91.0)%
Non Mandatory Transfers	4,760,872	1,915,995	3,699,805	1,783,810	93.1%
Total Expenditures & Transfers	$ 46,673,810	$ 43,452,459	$ 45,578,138	$ 2,125,679	4.9%
Fund Balance Addition/(Reduction)	$ (299,579)	$ 22,132	$ (120,165)	$ (142,297)	(642.9)%
ATHLETICS					
Revenues	$ 286,347,971	$ 261,183,464	$ 300,880,549	$ 39,697,085	15.2%
Expenditures and Transfers					
Operating Expenses	257,679,073	252,243,715	283,535,400	31,291,685	12.4%
Mandatory Transfers	12,732,343	19,591,150	17,157,988	(2,433,162)	(12.4)%
Non Mandatory Transfers	7,850,292	(10,838,667)	-	10,838,667	(100.0)%
Total Expenditures & Transfers	$ 278,261,708	$ 260,996,198	$ 300,693,388	$ 39,697,190	15.2%
Fund Balance Addition/(Reduction)	$ 8,086,262	$ 187,266	$ 187,161	$ (104)	(0.1)%
OTHER					
Revenues	$ 1,349,489	$ 891,906	$ 891,906	-	-
Expenditures and Transfers					
Operating Expenses	1,637,536	1,102,666	1,102,561	(105)	-
Non Mandatory Transfers	(2,824,533)	(41,494)	(41,494)	-	-
Total Expenditures & Transfers	$ (1,186,998)	$ 1,061,172	$ 1,061,067	$ (105)	-
Fund Balance Addition/(Reduction)	$ 2,536,487	$ (169,266)	$ (169,161)	$ 105	(0.1)%
TOTAL					
Revenues	$ 479,888,090	$ 445,365,883	$ 493,624,362	$ 48,258,479	10.8%
Expenditures and Transfers					
Operating Expenses	393,363,877	393,345,122	436,148,182	42,803,059	10.9%
Mandatory Transfers	49,809,909	58,740,706	54,532,939	(4,207,767)	(7.2)%
Non Mandatory Transfers	25,487,328	(6,799,753)	2,507,495	9,307,248	(136.9)%
Total Expenditures and Transfers	$ 468,661,114	$ 445,286,075	$ 493,188,616	$ 47,902,540	10.8%
Fund Balance Addition/(Reduction)	$ 11,226,976	$ 79,808	$ 435,746	$ 355,939	446.0%

Athletics

Unrestricted and Restricted Current Funds
University of Tennessee System
FY 2026-27 Proposed Budget

	FY 2024-25 Actual	FY 2025-26 Revised	FY 2026-27 Proposed	Change FY26 Revised to FY27 Proposed Amount	Change FY26 Revised to FY27 Proposed %
Revenues					
General Funds	$ 25,437,565	$ 24,833,103	$ 26,229,808	$ 1,396,705	5.6%
Student Fees for Athletics	2,062,464	2,911,716	2,911,716	-	-
Athletic Fees	7,055,088	7,005,409	7,115,381	109,972	1.6%
Ticket Sales	63,286,575	55,097,570	58,465,177	3,367,607	6.1%
Gifts	126,143,373	84,262,373	103,184,398	18,922,025	22.5%
Other	120,868,724	131,123,684	148,648,137	17,524,453	13.4%
Total Revenues	$ 344,853,789	$ 305,233,855	$ 346,554,617	$ 41,320,762	13.5%
Expenditures and Transfers					
Salaries and Benefits	$ 111,099,542	$ 116,651,259	$ 133,136,797	$ 16,485,538	14.1%
Travel	25,365,457	22,790,831	23,751,593	960,762	4.2%
Student Aid	37,820,511	40,889,801	41,685,174	795,373	1.9%
Other Operating	130,390,040	114,172,373	128,845,958	14,673,585	12.9%
Subtotal Expenditures	$ 304,675,550	$ 294,504,264	$ 327,419,522	$ 32,915,258	11.2%
Debt Service Transfers	13,721,906	21,568,258	19,135,095	(2,433,163)	(11.3)%
Other Transfers	7,850,292	(10,838,667)	-	10,838,667	(100.0)%
Total Expenditures and Transfers	$ 326,247,748	$ 305,233,855	$ 346,554,617	$ 41,320,762	13.5%
Fund Balance Addition / (Reduction)	$ 18,606,041	$ -	-	-	-

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

Current Operating Funds by Fund Group- Unrestricted and Restricted

Current Operating Funds - Recurring and NonRecurring

University of Tennessee System

FY27 Proposed

	Unrestricted E&G	Unrestricted Auxiliaries	Restricted Funds	Total Revenues
Revenues				
Tuition and Fees	$ 1,305,979,823	$ 2,642,642	-	$ 1,308,622,465
State Appropriations	966,735,352	-	17,587,888	984,323,240
Sales & Services	78,453,667	-	-	78,453,667
Grants & Contracts	69,581,569	-	823,863,874	893,445,443
Other Sources	125,642,656	490,981,720	115,925,159	732,549,535
Total Revenues	$ 2,546,393,067	$ 493,624,362	$ 957,376,921	$ 3,997,394,350
Expenditures and Transfers				
Instruction	775,723,326	-	231,410,717	1,007,134,043
Research	206,359,477	-	246,687,668	453,047,145
Public Service	130,263,605	-	140,806,177	271,069,782
Academic Support	363,084,272	-	68,363,812	431,448,084
Student Services	171,214,733	-	4,101,573	175,316,306
Institutional Support	300,259,983	-	7,777,707	308,037,690
Scholarships & Fellowships	223,298,881	-	256,726,143	480,025,024
Auxiliaries	-	436,148,182	260,000	436,408,182
Operation & Maintenance	230,270,706	-	389,550	230,660,256
Subtotal Expenditures	$ 2,400,474,982	$ 436,148,182	$ 956,523,347	$ 3,793,146,511
Mandatory Transfers	30,633,977	54,532,939	-	85,166,916
Non Mandatory Transfers	115,249,219	2,507,495	-	117,756,714
Total Expenditures and Transfers	$ 2,546,358,178	$ 493,188,616	$ 956,523,347	$ 3,996,070,141
Net Asset Addition/Reduction	$ 34,889	$ 435,746	$ 853,574	$ 1,324,209

Current Operating Funds- Unrestricted and Restricted

Current Operating Funds - Recurring and Non-Recurring

University of Tennessee System

	FY25 Actual			FY26 Revised			FY27 Proposed		
	Unrestricted E&G	Restricted E&G	Total	Unrestricted E&G	Restricted E&G	Total	Unrestricted E&G	Restricted E&G	Total
EDUCATIONAL AND GENERAL									
Revenues									
Tuition and Fees	$ 1,132,526,401	-	$ 1,132,526,401	$ 1,211,777,738	-	$ 1,211,777,738	$ 1,305,979,823	-	$ 1,305,979,823
State Appropriations	879,644,357	17,501,033	897,145,390	933,110,952	17,587,888	950,698,840	966,735,352	17,587,888	984,323,240
Sales & Services	89,865,806	360,686	90,226,492	68,386,782	-	68,386,782	78,453,667	-	78,453,667
Grants & Contracts	80,572,073	849,627,306	930,199,379	73,345,455	786,972,191	860,317,646	69,581,569	823,863,874	893,445,443
Other Sources	137,265,799	149,633,576	286,899,376	119,897,507	108,610,358	228,507,865	125,642,656	115,665,159	241,307,815
Total Revenue	$ 2,319,874,436	$ 1,017,122,602	$ 3,336,997,038	$ 2,406,518,434	$ 913,170,437	$ 3,319,688,871	$ 2,546,393,067	$ 957,116,921	$ 3,503,509,988
Expenditures and Transfers									
Instruction	$ 654,294,200	$ 213,516,701	$ 867,810,901	$ 768,233,950	$ 217,423,001	$ 985,656,951	$ 775,723,326	$ 231,410,717	$ 1,007,134,043
Research	217,960,420	232,050,799	450,011,219	227,302,328	231,791,560	459,093,888	206,359,477	246,687,668	453,047,145
Public Service	118,810,296	137,361,599	256,171,895	127,369,627	138,351,284	265,720,911	130,263,605	140,806,177	271,069,782
Academic Support	278,078,997	70,485,306	348,564,303	346,453,840	66,268,606	412,722,446	363,084,272	68,363,812	431,448,084
Student Services	151,660,657	4,769,984	156,430,640	162,262,931	4,047,327	166,310,258	171,214,733	4,101,573	175,316,306
Institutional Support	274,430,320	6,882,260	281,312,580	288,437,422	7,833,957	296,271,379	300,259,983	7,777,707	308,037,690
Scholarships & Fellowships	212,870,261	268,216,410	481,086,671	200,246,688	245,490,703	445,737,391	223,298,881	256,726,143	480,025,024
Operation & Maintenance	222,244,542	932,566	223,177,108	227,061,541	579,550	227,641,091	230,270,706	389,550	230,660,256
Subtotal Expenditures	$ 2,130,349,692	$ 934,215,625	$ 3,064,565,317	$ 2,347,368,328	$ 911,785,988	$ 3,259,154,316	$ 2,400,474,982	$ 956,263,347	$ 3,356,738,329
Mandatory Transfers	23,593,765	-	23,593,765	29,132,122	-	29,132,122	30,633,977	-	30,633,977
Non Mandatory Transfers	147,939,908	-	147,939,908	33,586,023	-	33,586,023	115,249,219	-	115,249,219
Total Expenditures & Transfers	$ 2,301,883,366	$ 934,215,625	$ 3,236,098,991	$ 2,410,086,473	$ 911,785,988	$ 3,321,872,461	$ 2,546,358,178	$ 956,263,347	$ 3,502,621,525
Net Asset Addition/(Reduction)	$ 17,991,070	$ 82,906,977	$ 100,898,047	$ (3,568,039)	$ 1,384,449	$ (2,183,590)	$ 34,889	$ 853,574	$ 888,462
AUXILIARIES									
Revenues	$ 480,027,493	$ 11,605,126	$ 491,632,619	$ 445,365,883	$ 260,000	$ 445,625,883	$ 493,624,362	$ 260,000	$ 493,884,362
Expenditures and Transfers									
Expenditures	393,363,877	988,826	394,352,703	393,345,122	260,000	393,605,122	436,148,182	260,000	436,408,182
Mandatory Transfers	49,809,909	-	49,809,909	58,740,706	-	58,740,706	54,532,939	-	54,532,939
Non Mandatory Transfers	25,487,328	-	25,487,328	(6,799,753)	-	(6,799,753)	2,507,495	-	2,507,495
Total Expenditures and Transfers	$ 468,661,114	$ 988,826	$ 469,649,940	$ 445,286,075	$ 260,000	$ 445,546,075	$ 493,188,616	$ 260,000	$ 493,448,616
Net Asset Addition/(Reduction)	$ 11,366,379	$ 10,616,300	$ 21,982,679	$ 79,808	-	$ 79,808	$ 435,746	-	$ 435,746
TOTALS									
Revenues	$ 2,799,901,928	$ 1,028,727,728	$ 3,828,629,657	$ 2,851,884,317	$ 913,430,437	$ 3,765,314,754	$ 3,040,017,429	$ 957,376,921	$ 3,997,394,350
Expenditures and Transfers									
Operating Expenses	2,523,713,569	935,204,451	3,458,918,020	2,740,713,450	912,045,988	3,652,759,438	2,836,623,164	956,523,347	3,793,146,511
Mandatory Transfers	73,403,674	-	73,403,674	87,872,828	-	87,872,828	85,166,916	-	85,166,916
Non Mandatory Transfers	173,427,237	-	173,427,237	26,786,270	-	26,786,270	117,756,714	-	117,756,714
Total Expenditures and Transfers	$ 2,770,544,480	$ 935,204,451	$ 3,705,748,931	$ 2,855,372,548	$ 912,045,988	$ 3,767,418,536	$ 3,039,546,794	$ 956,523,347	$ 3,996,070,141
Net Asset Addition/(Reduction)	$ 29,357,449	$ 93,523,277	$ 122,880,726	$ (3,488,231)	$ 1,384,449	$ (2,103,782)	$ 470,635	$ 853,574	$ 1,324,209

All Full-time and Part-time Positions (No Students) by Unit

Unrestricted and Restricted

Proposed FY27

UNRESTRICTED EDUCATION AND GENERAL (E&G)

Budget Unit	Faculty	Administrative	Professional	Staff	Total
Chattanooga	568	184	367	331	1,449
Knoxville					
Knoxville Campus	2,040	505	1,716	1,668	5,928
Space Institute	17	11	29	41	97
AgResearch	97	21	93	106	317
Extension	57	17	405	177	656
Veterinary Medicine	128	15	44	289	476
Sub-total Knoxville	**2,339**	**568**	**2,285**	**2,282**	**7,474**
Martin Campus	322	71	172	271	836
Southern	62	8	65	32	167
Health Science Center	668	154	325	810	1,957
Public Service Units					
Institute For Public Service - central programs	-	5	44	11	60
Municipal Technical Advisory Service	-	1	46	9	57
County Technical Assistance Service	-	1	39	4	44
Tennessee Language Center	-	1	11	5	17
Sub-total Public Service Units	**-**	**8**	**140**	**30**	**178**
System Administration	1	90	233	52	376
Total Unrestricted E&G	**3,959**	**1,084**	**3,588**	**3,807**	**12,438**

UNRESTRICTED AUXILIARIES

Budget Unit	Faculty	Administrative	Professional	Staff	Total
Chattanooga	-	14	17	55	86
Knoxville					
Knoxville Campus	-	78	282	386	746
Space Institute	-	-	-	4	4
Sub-total Knoxville	**-**	**78**	**282**	**390**	**750**
Martin Campus	-	4	9	25	37
Southern	-	-	1	1	2
Health Science Center	-	-	5	24	29
Total Unrestricted Auxiliaries	**-**	**96**	**315**	**494**	**905**

RESTRICTED EDUCATION AND GENERAL (E&G)

Budget Unit	Faculty	Administrative	Professional	Staff	Total
Chattanooga	23	8	38	20	88
Knoxville					
Knoxville Campus	37	2	120	31	190
Space Institute	3	-	2	-	5
AgResearch	5	-	8	8	22
Extension	6	1	88	126	222
Veterinary Medicine	1	-	2	1	3
Sub-total Knoxville	**52**	**3**	**220**	**166**	**442**
Martin Campus	1	-	13	2	16
Health Science Center	1,366	32	434	531	2,364
Public Service Units					
Institute For Public Service - central programs	-	1	36	-	37
Municipal Technical Advisory Service	-	-	3	-	3
Tennessee Language Center	-	-	1	-	1
Sub-total Public Service Units	**-**	**1**	**41**	**-**	**42**
System Administration	-	-	1	-	1
Total Restricted E&G	**1,441**	**45**	**747**	**720**	**2,953**
TOTAL UNIVERSITY POSITIONS	**5,401**	**1,224**	**4,650**	**5,021**	**16,296**
	33.1%	**7.5%**	**28.5%**	**30.8%**	**100.0%**

Unrestricted Current Operating Funds

Knoxville Consolidated

FY27 Proposed

	Recurring	Non-Recurring	Total
EDUCATIONAL AND GENERAL			
Revenues			
Tuition and Fees	$ 970,827,357	-	$ 970,827,357
State Appropriations	550,493,222	568,900	551,062,122
Sales & Services	48,222,844	-	48,222,844
Grants & Contracts	47,824,061	-	47,824,061
Other Sources	29,739,449	-	29,739,449
Total Revenues	$ 1,647,106,933	$ 568,900	$ 1,647,675,833
Expenditures and Transfers			
Instruction	$ 468,075,659	-	$ 468,075,659
Research	179,065,091	-	179,065,091
Public Service	88,634,897	547,828	89,182,725
Academic Support	249,055,902	-	249,055,902
Student Services	101,677,220	-	101,677,220
Institutional Support	132,621,779	-	132,621,779
Scholarships & Fellowships	172,866,719	568,900	173,435,619
Operation & Maintenance	133,101,481	-	133,101,481
Subtotal Expenditures	$ 1,525,098,748	$ 1,116,728	$ 1,526,215,476
Mandatory Transfers	18,277,153	-	18,277,153
Non Mandatory Transfers	103,733,032	(547,828)	103,185,204
Total Expenditures & Transfers	$ 1,647,108,933	$ 568,900	$ 1,647,677,833
Net Asset Addition/(Reduction)	$ (2,000)	-	$ (2,000)
AUXILIARIES			
Revenues			
Revenues	$ 438,503,320	-	$ 438,503,320
Expenditures and Transfers			
Expenditures	392,469,499	-	392,469,499
Mandatory Transfers	46,316,803	-	46,316,803
Non Mandatory Transfers	(284,982)	-	(284,982)
Total Expenditures and Transfers	$ 438,501,320	-	$ 438,501,320
Net Asset Addition/(Reduction)	$ 2,000	-	$ 2,000
TOTALS			
Revenues	$ 2,085,610,253	$ 568,900	$ 2,086,179,153
Expenditures and Transfers			
Expenditures	1,917,568,248	1,116,728	1,918,684,976
Mandatory Transfers	64,593,956	-	64,593,956
Non-Mandatory Transfers	103,448,050	(547,828)	102,900,222
Total Expenditures and Transfers	$ 2,085,610,254	$ 568,900	$ 2,086,179,154
Net Asset Addition/(Reduction)	$ (1)	-	$ (1)

Unrestricted Net Asset Summary

Current Funds, Revenues, Expenditures, and Transfers

Knoxville Consolidated

		Unrestricted E&G		Unrestricted Auxiliary		Total Unrestricted
FY27 Proposed Budget						
Beginning Fund Balance	**$**	**80,845,183**	**$**	**29,893,371**	**$**	**110,738,554**
Revenues	$	1,647,675,833	$	438,503,320	$	2,086,179,153
Expenditures		1,526,215,476		392,469,499		1,918,684,976
Transfers		121,462,357		46,031,821		167,494,178
Total Expenditures & Transfers	$	1,647,677,833	$	438,501,320	$	2,086,179,154
Net Asset Addition/(Reduction)	$	(2,000)	$	2,000	$	(1)
Total Ending Fund Balance	**$**	**80,843,183**	**$**	**29,895,371**	**$**	**110,738,553**
Allocations:						
Working Capital		11,533,234		8,144,673		19,677,907
Revolving Funds		236,492		2,169,268		2,405,760
Encumbrances		5,917,599		-		5,917,599
Unallocated		63,155,858		19,581,430		82,737,287
Unallocated as % of Expenses + Transfers		3.8%		4.5%		4.0%

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

Knoxville Consolidated

UNRESTRICTED FUNDS	FY25	FY26	FY27	Change - Revised to Proposed	
Recurring	Actual	Revised	Proposed	Amount	%
EDUCATIONAL AND GENERAL					
Revenues					
Tuition and Fees	$ 812,847,744	$ 874,593,475	$ 970,827,357	$ 96,233,882	11.0%
State Appropriations	492,788,922	518,580,022	550,493,222	31,913,200	6.2%
Sales & Services	56,094,911	47,350,300	48,222,844	872,544	1.8%
Grants & Contracts	53,781,333	47,903,264	47,824,061	(79,203)	(0.2)%
Other Sources	39,220,148	28,970,324	29,739,449	769,125	2.7%
Revenues	$ 1,454,733,057	$ 1,517,397,385	$ 1,647,106,933	$ 129,709,548	8.5%
Expenditures and Transfers					
Instruction	$ 374,363,635	$ 445,370,610	$ 468,075,659	$ 22,705,049	5.1%
Research	179,316,583	170,545,045	179,065,091	8,520,046	5.0%
Public Service	83,747,638	87,744,402	88,634,897	890,496	1.0%
Academic Support	174,319,676	228,490,627	249,055,902	20,565,275	9.0%
Student Services	85,416,902	92,211,464	101,677,220	9,465,756	10.3%
Institutional Support	106,100,100	120,638,034	132,621,779	11,983,745	9.9%
Scholarships & Fellowships	168,927,343	149,699,769	172,866,719	23,166,950	15.5%
Operation & Maintenance	138,869,788	126,305,190	133,101,481	6,796,291	5.4%
Subtotal Expenditures	$ 1,311,061,665	$ 1,421,005,141	$ 1,525,098,748	$ 104,093,608	7.3%
Mandatory Transfers	11,048,997	16,779,038	18,277,153	1,498,115	8.9%
Non Mandatory Transfers	123,834,705	76,416,289	103,733,032	27,316,743	35.7%
Total Expenditures & Transfers	$ 1,445,945,367	$ 1,514,200,468	$ 1,647,108,933	$ 132,908,466	8.8%
Net Asset Addition/(Reduction)	$ 8,787,691	$ 3,196,917	$ (2,000)	$ (3,198,918)	(100.1)%
AUXILIARIES					
Revenues	$ 430,626,318	$ 396,949,421	$ 438,503,320	$ 41,553,899	10.5%
Expenditures and Transfers					
Expenditures	358,528,452	357,137,952	392,469,499	35,331,548	9.9%
Mandatory Transfers	41,904,416	50,532,716	46,316,803	(4,215,913)	(8.3)%
Non Mandatory Transfers	20,658,499	(10,720,040)	(284,982)	10,435,058	(97.3)%
Total Expenditures and Transfers	$ 421,091,367	$ 396,950,628	$ 438,501,320	$ 41,550,692	10.5%
Net Asset Addition/(Reduction)	$ 9,534,951	$ (1,207)	$ 2,000	$ 3,207	(265.7)%
TOTALS					
Revenues	$ 1,885,359,376	$ 1,914,346,806	$ 2,085,610,253	$ 171,263,447	8.9%
Expenditures and Transfers					
Expenditures	1,669,590,116	1,778,143,092	1,917,568,248	139,425,155	7.8%
Mandatory Transfers	52,953,413	67,311,754	64,593,956	(2,717,798)	(4.0)%
Non-Mandatory Transfers	144,493,204	65,696,250	103,448,050	37,751,800	57.5%
Total Expenditures and Transfers	$ 1,867,036,733	$ 1,911,151,096	$ 2,085,610,254	$ 174,459,158	9.1%
Net Asset Addition/(Reduction)	$ 18,322,642	$ 3,195,710	$ (1)	$ (3,195,711)	(100.0)%

Current Operating Budget Summary

Unrestricted Current Operating Funds - Recurring and NonRecurring

Knoxville Consolidated

UNRESTRICTED FUNDS Recurring and NonRecurring	FY25 Actual	FY26 Revised	FY27 Proposed	Change - Revised to Proposed Amount	%
EDUCATIONAL AND GENERAL					
Revenues					
Tuition and Fees	$ 812,847,744	$ 874,593,475	$ 970,827,357	$ 96,233,882	11.0%
State Appropriations	492,788,922	521,440,322	551,062,122	29,621,800	5.7%
Sales & Services	56,094,911	47,355,300	48,222,844	867,544	1.8%
Grants & Contracts	53,781,333	47,903,264	47,824,061	(79,203)	(0.2)%
Other Sources	39,220,148	28,970,324	29,739,449	769,125	2.7%
Revenues	$ 1,454,733,057	$ 1,520,262,685	$ 1,647,675,833	$ 127,413,148	8.4%
Expenditures and Transfers					
Instruction	$ 374,363,635	$ 446,339,555	$ 468,075,659	$ 21,736,104	4.9%
Research	179,316,583	172,994,222	179,065,091	6,070,869	3.5%
Public Service	83,747,638	88,417,502	89,182,725	765,224	0.9%
Academic Support	174,319,676	228,490,627	249,055,902	20,565,275	9.0%
Student Services	85,416,902	93,103,486	101,677,220	8,573,734	9.2%
Institutional Support	106,100,100	120,673,034	132,621,779	11,948,745	9.9%
Scholarships & Fellowships	168,927,343	150,991,643	173,435,619	22,443,976	14.9%
Operation & Maintenance	138,869,788	126,177,090	133,101,481	6,924,391	5.5%
Subtotal Expenditures	$ 1,311,061,665	$ 1,427,187,159	$ 1,526,215,476	$ 99,028,318	6.9%
Mandatory Transfers	11,048,997	16,779,038	18,277,153	1,498,115	8.9%
Non Mandatory Transfers	123,834,705	76,295,281	103,185,204	26,889,923	35.2%
Total Expenditures & Transfers	$ 1,445,945,367	$ 1,520,261,478	$ 1,647,677,833	$ 127,416,356	8.4%
Net Asset Addition/(Reduction)	$ 8,787,691	$ 1,207	$ (2,000)	$ (3,208)	(265.7)%
AUXILIARIES					
Revenues	$ 430,626,318	$ 396,949,421	$ 438,503,320	$ 41,553,899	10.5%
Expenditures and Transfers					
Expenditures	358,528,452	357,137,952	392,469,499	35,331,548	9.9%
Mandatory Transfers	41,904,416	50,532,716	46,316,803	(4,215,913)	(8.3)%
Non Mandatory Transfers	20,658,499	(10,720,040)	(284,982)	10,435,058	(97.3)%
Total Expenditures and Transfers	$ 421,091,367	$ 396,950,628	$ 438,501,320	$ 41,550,692	10.5%
Net Asset Addition/(Reduction)	$ 9,534,951	$ (1,207)	$ 2,000	$ 3,207	(265.7)%
TOTALS					
Revenues	$ 1,885,359,376	$ 1,917,212,106	$ 2,086,179,153	$ 168,967,047	8.8%
Expenditures and Transfers					
Expenditures	1,669,590,116	1,784,325,110	1,918,684,976	134,359,865	7.5%
Mandatory Transfers	52,953,413	67,311,754	64,593,956	(2,717,798)	(4.0)%
Non-Mandatory Transfers	144,493,204	65,575,242	102,900,222	37,324,980	56.9%
Total Expenditures and Transfers	$ 1,867,036,733	$ 1,917,212,106	$ 2,086,179,154	$ 168,967,048	8.8%
Net Asset Addition/(Reduction)	$ 18,322,642	$ -	$ (1)	$ (1)	(262.4)%

Expenses by Natural Classifications

Unrestricted Current Operating Funds - Recurring

Knoxville Consolidated

	FY25 Actual	FY26 Revised	FY27 Proposed	Change - Revised to Proposed Amount	%
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Faculty	$ 269,011,956	$ 302,603,117	$ 316,286,717	$ 13,683,600	4.5%
Staff	318,574,490	368,045,556	383,740,377	15,694,822	4.3%
Students & Graduate Assistants	54,674,527	57,187,020	58,778,157	1,591,137	2.8%
Salaries and Wages	$ 643,148,738	$ 727,835,693	$ 758,805,251	$ 30,969,558	4.3%
Fringe Benefits	213,166,725	223,800,514	243,350,425	19,549,911	8.7%
Subtotal	$ 856,315,463	$ 951,636,207	$ 1,002,155,676	$ 50,519,469	5.3%
Operating, Equipment, and Student Aid					
Operating	218,223,328	244,314,453	269,532,731	25,218,278	10.3%
Travel	22,470,625	15,811,794	15,635,678	(176,116)	(1.1)%
Student Aid	170,541,197	182,850,027	206,384,927	23,534,900	12.9%
Equipment	43,511,052	26,392,659	31,389,736	4,997,077	18.9%
Subtotal	$ 454,746,202	$ 469,368,933	$ 522,943,072	$ 53,574,139	11.4%
Total E&G Expenditures	$ 1,311,061,665	$ 1,421,005,141	$ 1,525,098,748	$ 104,093,608	7.3%
AUXILIARIES					
Salaries and Benefits					
Salaries					
Faculty	$ 418,051	-	-	-	-
Staff	90,145,316	101,018,328	97,582,661	(3,435,667)	(3.4)%
Students & Graduate Assistants	7,852,439	7,098,332	7,872,253	773,921	10.9%
Salaries and Wages	$ 98,415,806	$ 108,116,660	$ 105,454,914	$ (2,661,746)	(2.5)%
Fringe Benefits	25,968,208	21,412,797	40,182,102	18,769,305	87.7%
Subtotal	$ 124,384,013	$ 129,529,456	$ 145,637,015	$ 16,107,559	12.4%
Operating, Equipment, and Student Aid					
Operating	185,046,280	179,011,514	196,919,672	17,908,158	10.0%
Travel	22,004,167	20,515,128	21,488,952	973,824	4.7%
Student Aid	25,365,659	27,138,853	27,432,360	293,507	1.1%
Equipment	1,728,333	943,000	991,500	48,500	5.1%
Subtotal	$ 234,144,438	$ 227,608,495	$ 246,832,484	$ 19,223,989	8.4%
Total Auxiliary Expenditures	$ 358,528,452	$ 357,137,952	$ 392,469,499	$ 35,331,548	9.9%

Expenses by Natural Classifications

Unrestricted Current Operating Funds - Recurring and NonRecurring

Knoxville Consolidated

	FY25	FY26	FY27	Change - Revised to Proposed	
	Actual	Revised	Proposed	Amount	%
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Faculty	$ 269,011,956	$ 302,562,451	$ 316,286,717	$ 13,724,266	4.5%
Staff	318,574,490	368,045,556	383,740,377	15,694,822	4.3%
Students & Graduate Assistants	54,674,527	57,187,020	58,778,157	1,591,137	2.8%
Salaries and Wages	$ 643,148,738	$ 727,795,027	$ 758,805,251	$ 31,010,224	4.3%
Fringe Benefits	213,166,725	223,800,514	243,350,425	19,549,911	8.7%
Subtotal	$ 856,315,463	$ 951,595,541	$ 1,002,155,676	$ 50,560,135	5.3%
Operating, Equipment, and Student Aid					
Operating	218,223,328	246,845,000	270,080,559	23,235,559	9.4%
Travel	22,470,625	16,029,795	15,635,678	(394,117)	(2.5)%
Student Aid	170,541,197	183,622,735	206,953,827	23,331,092	12.7%
Equipment	43,511,052	29,094,087	31,389,736	2,295,649	7.9%
Subtotal	$ 454,746,202	$ 475,591,617	$ 524,059,800	$ 48,468,183	10.2%
Total E&G Expenditures	$ 1,311,061,665	$ 1,427,187,159	$ 1,526,215,476	$ 99,028,318	6.9%
AUXILIARIES					
Salaries and Benefits					
Salaries					
Faculty	$ 418,051	-	-	-	-
Staff	90,145,316	101,018,328	97,582,661	(3,435,667)	(3.4)%
Students & Graduate Assistants	7,852,439	7,098,332	7,872,253	773,921	10.9%
Salaries and Wages	$ 98,415,806	$ 108,116,660	$ 105,454,914	$ (2,661,746)	(2.5)%
Fringe Benefits	25,968,208	21,412,797	40,182,102	18,769,305	87.7%
Subtotal	$ 124,384,013	$ 129,529,456	$ 145,637,015	$ 16,107,559	12.4%
Operating, Equipment, and Student Aid					
Operating	185,046,280	179,011,514	196,919,672	17,908,158	10.0%
Travel	22,004,167	20,515,128	21,488,952	973,824	4.7%
Student Aid	25,365,659	27,138,853	27,432,360	293,507	1.1%
Equipment	1,728,333	943,000	991,500	48,500	5.1%
Subtotal	$ 234,144,438	$ 227,608,495	$ 246,832,484	$ 19,223,989	8.4%
Total Auxiliary Expenditures	$ 358,528,452	$ 357,137,952	$ 392,469,499	$ 35,331,548	9.9%

Auxiliary Budget Summary

Unrestricted Current Auxiliary Funds- Recurring and NonRecurring

Knoxville Consolidated

		FY25		FY26		FY27		Change - Revised to Proposed	
Recurring and NonRecurring		Actual		Revised		Proposed		Amount	%
HOUSING									
Revenues	$	71,724,205	$	63,349,720	$	63,463,958	$	114,238	0.2%
Expenditures and Transfers									
Operating Expenses		44,866,360		46,403,694		45,731,751		(671,943)	(1.4)%
Mandatory Transfers		17,240,029		18,479,893		17,732,207		(747,686)	(4.0)%
Non Mandatory Transfers		8,145,420		(1,533,867)		-		1,533,867	(100.0)%
Total Expenditures & Transfers	$	70,251,809	$	63,349,720	$	63,463,958	$	114,238	0.2%
Fund Balance Addition/(Reduction)	$	1,472,396	$	-	$	-	$	-	9,762.4%
FOOD SERVICE									
Revenues	$	11,788,056	$	15,443,591	$	15,650,591	$	207,000	1.3%
Expenditures and Transfers									
Operating Expenses		6,171,708		8,350,923		8,371,746		20,824	0.2%
Mandatory Transfers		6,803,890		6,351,732		6,785,353		433,621	6.8%
Non Mandatory Transfers		42,910		742,143		491,492		(250,651)	(33.8)%
Total Expenditures & Transfers	$	13,018,508	$	15,444,798	$	15,648,591	$	203,793	1.3%
Fund Balance Addition/(Reduction)	$	(1,230,452)	$	(1,207)	$	2,000	$	3,207	(265.7)%
PARKING									
Revenues	$	15,667,640	$	15,972,646	$	15,508,222	$	(464,424)	(2.9)%
Expenditures and Transfers									
Operating Expenses		8,814,521		11,660,734		14,933,441		3,272,707	28.1%
Mandatory Transfers		5,128,154		5,009,941		4,641,255		(368,686)	(7.4)%
Non Mandatory Transfers		470,029		(698,029)		(4,066,474)		(3,368,445)	482.6%
Total Expenditures & Transfers	$	14,412,704	$	15,972,646	$	15,508,222	$	(464,424)	(2.9)%
Fund Balance Addition/(Reduction)	$	1,254,936	$	-	$	-	$	-	(4,895.5)%
BOOKSTORES									
Revenues	$	45,098,447	$	41,000,000	$	43,000,000	$	2,000,000	4.9%
Expenditures and Transfers									
Operating Expenses		40,991,375		38,291,620		39,710,000		1,418,380	3.7%
Mandatory Transfers		-		1,100,000		-		(1,100,000)	(100.0)%
Non Mandatory Transfers		4,128,504		1,608,380		3,290,000		1,681,620	104.6%
Total Expenditures & Transfers	$	45,119,879	$	41,000,000	$	43,000,000	$	2,000,000	4.9%
Fund Balance Addition/(Reduction)	$	(21,432)	$	-	$	-	$	-	(10,789.5)%
ATHLETICS									
Revenues	$	286,347,971	$	261,183,464	$	300,880,549	$	39,697,085	15.2%
Expenditures and Transfers									
Operating Expenses		257,679,073		252,243,715		283,535,400		31,291,685	12.4%
Mandatory Transfers		12,732,343		19,591,150		17,157,988		(2,433,162)	(12.4)%
Non Mandatory Transfers		7,850,292		(10,838,667)		-		10,838,667	(100.0)%
Total Expenditures & Transfers	$	278,261,708	$	260,996,198	$	300,693,388	$	39,697,190	15.2%
Fund Balance Addition/(Reduction)	$	8,086,262	$	187,266	$	187,161	$	(104)	(0.1)%
OTHER									
Expenditures and Transfers									
Operating Expenses		5,415		187,266		187,161		(105)	(0.1)%
Non Mandatory Transfers		21,344		-		-		-	-
Total Expenditures & Transfers	$	26,759	$	187,266	$	187,161	$	(105)	(0.1)%
Fund Balance Addition/(Reduction)	$	(26,759)	$	(187,266)	$	(187,161)	$	105	(0.1)%
TOTAL									
Revenues	$	430,626,318	$	396,949,421	$	438,503,320	$	41,553,899	10.5%
Expenditures and Transfers									
Operating Expenses		358,528,452		357,137,952		392,469,499		35,331,548	9.9%
Mandatory Transfers		41,904,416		50,532,716		46,316,803		(4,215,913)	(8.3)%
Non Mandatory Transfers		20,658,499		(10,720,040)		(284,982)		10,435,058	(97.3)%
Total Expenditures and Transfers	$	421,091,367	$	396,950,628	$	438,501,320	$	41,550,692	10.5%
Fund Balance Addition/(Reduction)	$	9,534,951	$	(1,207)	$	2,000	$	3,207	(265.7)%

Athletics

Unrestricted and Restricted Current Funds
Knoxville Campus
FY 2026-27 Proposed Budget

	FY 2024-25 Actual	FY 2025-26 Revised	FY 2026-27 Proposed	Change FY26 Revised to FY27 Proposed Amount	Change FY26 Revised to FY27 Proposed %
Revenues					
General Funds					
Student Fees for Athletics	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ -	-
Athletic Fee	-	-	-	-	-
Ticket Sales	62,145,120	54,022,547	57,370,154	3,347,607	-
Gifts	121,225,331	81,012,373	99,884,398	18,872,025	-
Other*	114,573,699	126,408,544	143,885,997	17,477,453	-
Total Revenues	$ 298,944,150	$ 262,443,464	$ 302,140,549	$ 39,697,085	-
Expenditures and Transfers					
Salaries and Benefits	$ 94,122,559	$ 99,752,165	$ 115,231,455	$ 15,479,290	15.5%
Travel	22,226,236	20,212,678	21,189,680	977,002	4.8%
Student Aid	25,040,327	27,270,853	27,562,410	291,557	1.1%
Other Operating	118,366,352	106,455,285	120,999,016	14,543,731	13.7%
Subtotal Expenditures	$ 259,755,474	$ 253,690,981	$ 284,982,561	$ 31,291,580	12.3%
Debt Service Transfers	12,732,343	19,591,150	17,157,988	(2,433,162)	(12.4)%
Other Transfers	7,850,292	(10,838,667)	-	10,838,667	(100.0)%
Total Expenditures and Transfers	$ 280,338,109	$ 262,443,464	$ 302,140,549	$ 39,697,085	15.1%
Fund Balance Addition / (Reduction)	$ 18,606,041	$ -	$ -	$ -	-

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

Current Operating Funds by Fund Group- Unrestricted and Restricted

Current Operating Funds - Recurring and NonRecurring

Knoxville Consolidated

FY27 Proposed

	Unrestricted E&G	Unrestricted Auxiliaries	Restricted Funds	Total Revenues
Revenues				
Tuition and Fees	$ 970,827,357	-	-	$ 970,827,357
State Appropriations	551,062,122	-	13,028,002	564,090,124
Sales & Services	48,222,844	-	-	48,222,844
Grants & Contracts	47,824,061	-	377,463,000	425,287,061
Other Sources	29,739,449	438,503,320	62,729,000	530,971,769
Total Revenues	$ 1,647,675,833	$ 438,503,320	$ 453,220,002	$ 2,539,399,155
Expenditures and Transfers				
Instruction	468,075,659	-	19,748,000	487,823,659
Research	179,065,091	-	168,055,096	347,120,187
Public Service	89,182,725	-	97,205,049	186,387,774
Academic Support	249,055,902	-	15,284,000	264,339,902
Student Services	101,677,220	-	601,000	102,278,220
Institutional Support	132,621,779	-	877,000	133,498,779
Scholarships & Fellowships	173,435,619	-	149,881,997	323,317,616
Auxiliaries	-	392,469,499	260,000	392,729,499
Operation & Maintenance	133,101,481	-	330,000	133,431,481
Subtotal Expenditures	$ 1,526,215,476	$ 392,469,499	$ 452,242,142	$ 2,370,927,118
Mandatory Transfers	18,277,153	46,316,803	-	64,593,956
Non Mandatory Transfers	103,185,204	(284,982)	-	102,900,222
Total Expenditures and Transfers	$ 1,647,677,833	$ 438,501,320	$ 452,242,142	$ 2,538,421,296
Net Asset Addition/Reduction	$ (2,000)	$ 2,000	$ 977,860	$ 977,859

Current Operating Funds- Unrestricted and Restricted

Current Operating Funds - Recurring and Non-Recurring

Knoxville Consolidated

	FY25 Actual			FY26 Revised			FY27 Proposed		
	Unrestricted E&G	**Restricted E&G**	**Total**	**Unrestricted E&G**	**Restricted E&G**	**Total**	**Unrestricted E&G**	**Restricted E&G**	**Total**
EDUCATIONAL AND GENERAL									
Revenues									
Tuition and Fees	$ 812,847,744	-	$ 812,847,744	$ 874,593,475	-	$ 874,593,475	$ 970,827,357	-	$ 970,827,357
State Appropriations	492,788,922	11,459,086	504,248,008	521,440,322	13,028,002	534,468,324	551,062,122	13,028,002	564,090,124
Sales & Services	56,094,911	163,432	56,258,343	47,355,300	-	47,355,300	48,222,844	-	48,222,844
Grants & Contracts	53,781,333	413,811,400	467,592,733	47,903,264	360,517,000	408,420,264	47,824,061	377,463,000	425,287,061
Other Sources	39,220,148	65,357,362	104,577,509	28,970,324	60,061,000	89,031,324	29,739,449	62,469,000	92,208,449
Total Revenue	$ 1,454,733,057	$ 490,791,280	$ 1,945,524,337	$ 1,520,262,685	$ 433,606,002	$ 1,953,868,687	$ 1,647,675,833	$ 452,960,002	$ 2,100,635,835
Expenditures and Transfers									
Instruction	$ 374,363,635	$ 17,961,958	$ 392,325,593	$ 446,339,555	$ 19,898,000	$ 466,237,555	$ 468,075,659	$ 19,748,000	$ 487,823,659
Research	179,316,583	163,021,334	342,337,917	172,994,222	162,385,096	335,379,318	179,065,091	168,055,096	347,120,187
Public Service	83,747,638	95,291,739	179,039,377	88,417,502	94,838,549	183,256,051	89,182,725	97,205,049	186,387,774
Academic Support	174,319,676	17,450,243	191,769,919	228,490,627	13,310,500	241,801,127	249,055,902	15,284,000	264,339,902
Student Services	85,416,902	860,023	86,276,925	93,103,486	800,500	93,903,986	101,677,220	601,000	102,278,220
Institutional Support	106,100,100	966,257	107,066,357	120,673,034	1,027,000	121,700,034	132,621,779	877,000	133,498,779
Scholarships & Fellowships	168,927,343	151,697,377	320,624,721	150,991,643	139,781,908	290,773,551	173,435,619	149,881,997	323,317,616
Operation & Maintenance	138,869,788	301,038	139,170,826	126,177,090	530,000	126,707,090	133,101,481	330,000	133,431,481
Subtotal Expenditures	$ 1,311,061,665	$ 447,549,969	$ 1,758,611,633	$ 1,427,187,159	$ 432,571,553	$ 1,859,758,712	$ 1,526,215,476	$ 451,982,142	$ 1,978,197,618
Mandatory Transfers	11,048,997	-	11,048,997	16,779,038	-	16,779,038	18,277,153	-	18,277,153
Non Mandatory Transfers	123,834,705	-	123,834,705	76,295,281	-	76,295,281	103,185,204	-	103,185,204
Total Expenditures & Transfers	$ 1,445,945,367	$ 447,549,969	$ 1,893,495,335	$ 1,520,261,478	$ 432,571,553	$ 1,952,833,031	$ 1,647,677,833	$ 451,982,142	$ 2,099,659,975
Net Asset Addition/(Reduction)	$ 8,787,691	$ 43,241,311	$ 52,029,002	$ 1,207	$ 1,034,449	$ 1,035,656	$ (2,000)	$ 977,860	$ 975,860
AUXILIARIES									
Revenues	$ 430,626,318	$ 11,605,126	$ 442,231,444	$ 396,949,421	$ 260,000	$ 397,209,421	$ 438,503,320	$ 260,000	$ 438,763,320
Expenditures and Transfers									
Expenditures	358,528,452	988,826	359,517,278	357,137,952	260,000	357,397,952	392,469,499	260,000	392,729,499
Mandatory Transfers	41,904,416	-	41,904,416	50,532,716	-	50,532,716	46,316,803	-	46,316,803
Non Mandatory Transfers	20,658,499	-	20,658,499	(10,720,040)	-	(10,720,040)	(284,982)	-	(284,982)
Total Expenditures and Transfers	$ 421,091,367	$ 988,826	$ 422,080,193	$ 396,950,628	$ 260,000	$ 397,210,628	$ 438,501,320	$ 260,000	$ 438,761,320
Net Asset Addition/(Reduction)	$ 9,534,951	$ 10,616,300	$ 20,151,252	$ (1,207)	-	$ (1,207)	$ 2,000	-	$ 2,000
TOTALS									
Revenues	$ 1,885,359,376	$ 502,396,406	$ 2,387,755,781	$ 1,917,212,106	$ 433,866,002	$ 2,351,078,108	$ 2,086,179,153	$ 453,220,002	$ 2,539,399,155
Expenditures and Transfers									
Operating Expenses	1,669,590,116	448,538,795	2,118,128,911	1,784,325,110	432,831,553	2,217,156,663	1,918,684,976	452,242,142	2,370,927,118
Mandatory Transfers	52,953,413	-	52,953,413	67,311,754	-	67,311,754	64,593,956	-	64,593,956
Non Mandatory Transfers	144,493,204	-	144,493,204	65,575,242	-	65,575,242	102,900,222	-	102,900,222
Total Expenditures and Transfers	$ 1,867,036,733	$ 448,538,795	$ 2,315,575,528	$ 1,917,212,106	$ 432,831,553	$ 2,350,043,659	$ 2,086,179,154	$ 452,242,142	$ 2,538,421,296
Net Asset Addition/(Reduction)	$ 18,322,642	$ 53,857,611	$ 72,180,253	$ -	$ 1,034,449	$ 1,034,449	$ (1)	$ 977,860	$ 977,859

Unrestricted Current Operating Funds

Chattanooga Campus

FY27 Proposed

	Recurring	Non-Recurring	Total
EDUCATIONAL AND GENERAL			
Revenues			
Tuition and Fees	$ 146,321,236	-	$ 146,321,236
State Appropriations	88,712,905	175,200	88,888,105
Sales & Services	5,547,434	-	5,547,434
Grants & Contracts	1,479,400	-	1,479,400
Other Sources	257,800	-	257,800
Total Revenues	$ 242,318,775	$ 175,200	$ 242,493,975
Expenditures and Transfers			
Instruction	$ 97,875,920	-	$ 97,875,920
Research	6,019,558	-	6,019,558
Public Service	4,474,443	-	4,474,443
Academic Support	23,631,876	-	23,631,876
Student Services	37,090,717	-	37,090,717
Institutional Support	20,618,056	-	20,618,056
Scholarships & Fellowships	20,912,779	175,200	21,087,979
Operation & Maintenance	23,474,230	-	23,474,230
Subtotal Expenditures	$ 234,097,579	$ 175,200	$ 234,272,779
Mandatory Transfers	5,143,716	-	5,143,716
Non Mandatory Transfers	3,077,480	-	3,077,480
Total Expenditures & Transfers	$ 242,318,775	$ 175,200	$ 242,493,975
AUXILIARIES			
Revenues			
Revenues	$ 30,497,904	-	$ 30,497,904
Expenditures and Transfers			
Expenditures	23,249,289	-	23,249,289
Mandatory Transfers	5,493,430	-	5,493,430
Non Mandatory Transfers	1,755,186	-	1,755,186
Total Expenditures and Transfers	$ 30,497,905	-	$ 30,497,905
Net Asset Addition/(Reduction)	$ (1)	-	$ (1)
TOTALS			
Revenues	$ 272,816,679	$ 175,200	$ 272,991,879
Expenditures and Transfers			
Expenditures	257,346,868	175,200	257,522,068
Mandatory Transfers	10,637,146	-	10,637,146
Non-Mandatory Transfers	4,832,666	-	4,832,666
Total Expenditures and Transfers	$ 272,816,680	$ 175,200	$ 272,991,880
Net Asset Addition/(Reduction)	$ (1)	-	$ (1)

Unrestricted Net Asset Summary

Current Funds, Revenues, Expenditures, and Transfers

Chattanooga Campus

	Unrestricted E&G	Unrestricted Auxiliary	Total Unrestricted
FY27 Proposed Budget			
Beginning Fund Balance	**$ 17,685,585**	**$ 4,838,770**	**$ 22,524,355**
Revenues	$ 242,493,975	$ 30,497,904	$ 272,991,879
Expenditures	234,272,779	23,249,289	257,522,068
Transfers	8,221,196	7,248,616	15,469,812
Total Expenditures & Transfers	$ 242,493,975	$ 30,497,905	$ 272,991,880
Net Asset Addition/(Reduction)	$ -	$ (1)	$ (1)
Total Ending Fund Balance	**$ 17,685,585**	**$ 4,838,769**	**$ 22,524,354**
Allocations:			
Working Capital	7,169,596	3,787,997	10,957,593
Revolving Funds	-	773	773
Encumbrances	1,265,989	-	1,265,989
Unallocated	9,250,000	1,049,999	10,299,999
Unallocated as % of Expenses + Transfers	3.8%	3.4%	3.8%

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

Chattanooga Campus

UNRESTRICTED FUNDS	FY25	FY26	FY27	Change - Revised to Proposed	
Recurring	Actual	Revised	Proposed	Amount	%
EDUCATIONAL AND GENERAL					
Revenues					
Tuition and Fees	$ 145,224,887	$ 142,720,686	$ 146,321,236	$ 3,600,550	2.5%
State Appropriations	83,442,205	85,382,305	88,712,905	3,330,600	3.9%
Sales & Services	7,910,563	5,467,434	5,547,434	80,000	1.5%
Grants & Contracts	1,492,396	1,479,400	1,479,400	-	-
Other Sources	231,012	257,800	257,800	-	-
Revenues	$ 238,301,063	$ 235,307,625	$ 242,318,775	$ 7,011,150	3.0%
Expenditures and Transfers					
Instruction	$ 92,305,375	$ 92,978,070	$ 97,875,920	$ 4,897,850	5.3%
Research	6,341,223	6,142,337	6,019,558	(122,779)	(2.0)%
Public Service	3,345,571	4,389,592	4,474,443	84,851	1.9%
Academic Support	22,478,723	24,889,733	23,631,876	(1,257,858)	(5.1)%
Student Services	35,616,829	35,747,949	37,090,717	1,342,768	3.8%
Institutional Support	18,986,986	19,984,581	20,618,056	633,475	3.2%
Scholarships & Fellowships	19,845,956	20,497,459	20,912,779	415,320	2.0%
Operation & Maintenance	26,640,948	22,965,344	23,474,230	508,886	2.2%
Subtotal Expenditures	$ 225,561,610	$ 227,595,065	$ 234,097,579	$ 6,502,514	2.9%
Mandatory Transfers	3,718,694	5,143,716	5,143,716	-	-
Non Mandatory Transfers	5,987,352	2,557,958	3,077,480	519,522	20.3%
Total Expenditures & Transfers	$ 235,267,657	$ 235,296,739	$ 242,318,775	$ 7,022,036	3.0%
Net Asset Addition/(Reduction)	$ 3,033,407	$ 10,886	$ -	$ (10,886)	(100.0)%
AUXILIARIES					
Revenues	$ 26,130,261	$ 28,693,756	$ 30,497,904	$ 1,804,148	6.3%
Expenditures and Transfers					
Expenditures	16,405,168	21,445,140	23,249,289	1,804,149	8.4%
Mandatory Transfers	5,136,111	5,493,430	5,493,430	-	-
Non Mandatory Transfers	2,089,171	1,755,186	1,755,186	-	-
Total Expenditures and Transfers	$ 23,630,450	$ 28,693,756	$ 30,497,905	$ 1,804,149	6.3%
Net Asset Addition/(Reduction)	$ 2,499,811	$ -	$ (1)	$ (1)	(1,576.2)%
TOTALS					
Revenues	$ 264,431,325	$ 264,001,381	$ 272,816,679	$ 8,815,298	3.3%
Expenditures and Transfers					
Expenditures	241,966,779	249,040,205	257,346,868	8,306,663	3.3%
Mandatory Transfers	8,854,805	10,637,146	10,637,146	-	-
Non-Mandatory Transfers	8,076,524	4,313,144	4,832,666	519,522	12.0%
Total Expenditures and Transfers	$ 258,898,107	$ 263,990,495	$ 272,816,680	$ 8,826,185	3.3%
Net Asset Addition/(Reduction)	$ 5,533,218	$ 10,886	$ (1)	$ (10,887)	(100.0)%

Current Operating Budget Summary

Unrestricted Current Operating Funds - Recurring and NonRecurring

Chattanooga Campus

UNRESTRICTED FUNDS	FY25	FY26	FY27	Change - Revised to Proposed	
Recurring and NonRecurring	Actual	Revised	Proposed	Amount	%
EDUCATIONAL AND GENERAL					
Revenues					
Tuition and Fees	$ 145,224,887	$ 142,832,721	$ 146,321,236	$ 3,488,515	2.4%
State Appropriations	83,442,205	85,529,405	88,888,105	3,358,700	3.9%
Sales & Services	7,910,563	5,467,434	5,547,434	80,000	1.5%
Grants & Contracts	1,492,396	1,479,400	1,479,400	-	-
Other Sources	231,012	257,800	257,800	-	-
Revenues	$ 238,301,063	$ 235,566,760	$ 242,493,975	$ 6,927,215	2.9%
Expenditures and Transfers					
Instruction	$ 92,305,375	$ 103,211,528	$ 97,875,920	$ (5,335,608)	(5.2)%
Research	6,341,223	7,282,845	6,019,558	(1,263,287)	(17.3)%
Public Service	3,345,571	4,441,858	4,474,443	32,585	0.7%
Academic Support	22,478,723	26,569,134	23,631,876	(2,937,259)	(11.1)%
Student Services	35,616,829	35,809,032	37,090,717	1,281,685	3.6%
Institutional Support	18,986,986	19,984,581	20,618,056	633,475	3.2%
Scholarships & Fellowships	19,845,956	20,644,554	21,087,979	443,425	2.1%
Operation & Maintenance	26,640,948	23,008,669	23,474,230	465,561	2.0%
Subtotal Expenditures	$ 225,561,610	$ 240,952,201	$ 234,272,779	$ (6,679,422)	(2.8)%
Mandatory Transfers	3,718,694	5,143,716	5,143,716	-	-
Non Mandatory Transfers	5,987,352	(10,529,157)	3,077,480	13,606,637	(129.2)%
Total Expenditures & Transfers	$ 235,267,657	$ 235,566,760	$ 242,493,975	$ 6,927,215	2.9%
Net Asset Addition/(Reduction)	$ 3,033,407	$ -	$ -	$ -	(176.7)%
AUXILIARIES					
Revenues	$ 26,130,261	$ 28,693,756	$ 30,497,904	$ 1,804,148	6.3%
Expenditures and Transfers					
Expenditures	16,405,168	21,445,140	23,249,289	1,804,149	8.4%
Mandatory Transfers	5,136,111	5,493,430	5,493,430	-	-
Non Mandatory Transfers	2,089,171	1,755,186	1,755,186	-	-
Total Expenditures and Transfers	$ 23,630,450	$ 28,693,756	$ 30,497,905	$ 1,804,149	6.3%
Net Asset Addition/(Reduction)	$ 2,499,811	$ -	$ (1)	$ (1)	(1,576.2)%
TOTALS					
Revenues	$ 264,431,325	$ 264,260,516	$ 272,991,879	$ 8,731,363	3.3%
Expenditures and Transfers					
Expenditures	241,966,779	262,397,341	257,522,068	(4,875,273)	(1.9)%
Mandatory Transfers	8,854,805	10,637,146	10,637,146	-	-
Non-Mandatory Transfers	8,076,524	(8,773,971)	4,832,666	13,606,637	(155.1)%
Total Expenditures and Transfers	$ 258,898,107	$ 264,260,516	$ 272,991,880	$ 8,731,364	3.3%
Net Asset Addition/(Reduction)	$ 5,533,218	$ -	$ (1)	$ (1)	(413.1)%

Expenses by Natural Classifications

Unrestricted Current Operating Funds - Recurring

Chattanooga Campus

	FY25 Actual	FY26 Revised	FY27 Proposed	Change - Revised to Proposed Amount	%
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Faculty	$ 57,898,821	$ 60,072,111	$ 61,836,805	$ 1,764,694	2.9%
Staff	55,886,446	59,708,290	60,905,922	1,197,632	2.0%
Students & Graduate Assistants	4,308,084	1,339,259	1,426,650	87,391	6.5%
Salaries and Wages	$ 117,219,371	$ 121,119,660	$ 124,169,377	$ 3,049,717	2.5%
Fringe Benefits	40,818,727	43,599,934	45,632,052	2,032,118	4.7%
Subtotal	$ 158,038,098	$ 164,719,594	$ 169,801,429	$ 5,081,835	3.1%
Operating, Equipment, and Student Aid					
Operating	39,087,884	36,487,277	37,455,196	967,919	2.7%
Travel	3,450,678	1,754,459	1,753,759	(700)	-
Student Aid	22,510,664	23,532,496	23,985,956	453,460	1.9%
Equipment	2,474,286	1,101,239	1,101,239	-	-
Subtotal	$ 67,523,512	$ 62,875,471	$ 64,296,150	$ 1,420,679	2.3%
Total E&G Expenditures	$ 225,561,610	$ 227,595,065	$ 234,097,579	$ 6,502,514	2.9%
AUXILIARIES					
Salaries and Benefits					
Salaries					
Faculty	$ 1,060	-	-	-	-
Staff	4,499,110	5,131,873	5,142,928	11,055	0.2%
Students & Graduate Assistants	530,246	155,348	162,098	6,750	4.3%
Salaries and Wages	$ 5,030,416	$ 5,287,221	$ 5,305,026	$ 17,805	0.3%
Fringe Benefits	1,649,701	1,577,840	1,759,440	181,600	11.5%
Subtotal	$ 6,680,116	$ 6,865,061	$ 7,064,466	$ 199,405	2.9%
Operating, Equipment, and Student Aid					
Operating	9,348,031	14,176,579	15,781,323	1,604,744	11.3%
Travel	83,779	7,000	7,000	-	-
Student Aid	252,990	394,000	394,000	-	-
Equipment	40,252	2,500	2,500	-	-
Subtotal	$ 9,725,052	$ 14,580,079	$ 16,184,823	$ 1,604,744	11.0%
Total Auxiliary Expenditures	$ 16,405,168	$ 21,445,140	$ 23,249,289	$ 1,804,149	8.4%

Expenses by Natural Classifications

Unrestricted Current Operating Funds - Recurring and NonRecurring

Chattanooga Campus

	FY25	FY26	FY27	Change - Revised to Proposed	
	Actual	**Revised**	**Proposed**	**Amount**	**%**
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Faculty	$ 57,898,821	$ 60,072,111	$ 61,836,805	$ 1,764,694	2.9%
Staff	55,886,446	59,708,290	60,905,922	1,197,632	2.0%
Students & Graduate Assistants	4,308,084	1,339,259	1,426,650	87,391	6.5%
Salaries and Wages	$ 117,219,371	$ 121,119,660	$ 124,169,377	$ 3,049,717	2.5%
Fringe Benefits	40,818,727	43,599,934	45,632,052	2,032,118	4.7%
Subtotal	$ 158,038,098	$ 164,719,594	$ 169,801,429	$ 5,081,835	3.1%
Operating, Equipment, and Student Aid					
Operating	39,087,884	49,594,113	37,455,196	(12,138,917)	(24.5)%
Travel	3,450,678	1,928,964	1,753,759	(175,205)	(9.1)%
Student Aid	22,510,664	23,590,291	24,161,156	570,865	2.4%
Equipment	2,474,286	1,119,239	1,101,239	(18,000)	(1.6)%
Subtotal	$ 67,523,512	$ 76,232,607	$ 64,471,350	$ (11,761,257)	(15.4)%
Total E&G Expenditures	$ 225,561,610	$ 240,952,201	$ 234,272,779	$ (6,679,422)	(2.8)%
AUXILIARIES					
Salaries and Benefits					
Salaries					
Faculty	$ 1,060	-	-	-	-
Staff	4,499,110	5,131,873	5,142,928	11,055	0.2%
Students & Graduate Assistants	530,246	155,348	162,098	6,750	4.3%
Salaries and Wages	$ 5,030,416	$ 5,287,221	$ 5,305,026	$ 17,805	0.3%
Fringe Benefits	1,649,701	1,577,840	1,759,440	181,600	11.5%
Subtotal	$ 6,680,116	$ 6,865,061	$ 7,064,466	$ 199,405	2.9%
Operating, Equipment, and Student Aid					
Operating	9,348,031	14,176,579	15,781,323	1,604,744	11.3%
Travel	83,779	7,000	7,000	-	-
Student Aid	252,990	394,000	394,000	-	-
Equipment	40,252	2,500	2,500	-	-
Subtotal	$ 9,725,052	$ 14,580,079	$ 16,184,823	$ 1,604,744	11.0%
Total Auxiliary Expenditures	$ 16,405,168	$ 21,445,140	$ 23,249,289	$ 1,804,149	8.4%

Auxiliary Budget Summary

Unrestricted Current Auxiliary Funds- Recurring and NonRecurring

Chattanooga Campus

Recurring and NonRecurring	FY25 Actual	FY26 Revised	FY27 Proposed	Change - Revised to Proposed Amount	Change - Revised to Proposed %
HOUSING					
Revenues	$ 18,789,152	$ 22,007,735	$ 23,008,125	$ 1,000,390	4.5%
Expenditures and Transfers					
Operating Expenses	12,902,747	16,478,271	17,478,660	1,000,389	6.1%
Mandatory Transfers	4,031,966	4,265,896	4,265,896	-	-
Non Mandatory Transfers	1,845,681	1,263,568	1,263,568	-	-
Total Expenditures & Transfers	$ 18,780,395	$ 22,007,735	$ 23,008,124	$ 1,000,389	4.5%
Fund Balance Addition/(Reduction)	$ 8,757	$ -	$ 1	$ 1	(1,089.7)%
FOOD SERVICE					
Revenues	$ 1,989,587	$ 1,351,054	$ 1,403,896	$ 52,842	3.9%
Expenditures and Transfers					
Operating Expenses	248,612	1,223,571	1,276,413	52,842	4.3%
Non Mandatory Transfers	1,741,805	127,483	127,483	-	-
Total Expenditures & Transfers	$ 1,990,417	$ 1,351,054	$ 1,403,896	$ 52,842	3.9%
Fund Balance Addition/(Reduction)	$ (830)	-	-	-	-
PARKING					
Revenues	$ 3,812,496	$ 4,466,167	$ 5,183,701	$ 717,534	16.1%
Expenditures and Transfers					
Operating Expenses	1,919,562	3,123,051	3,840,585	717,534	23.0%
Mandatory Transfers	1,104,144	1,118,116	1,118,116	-	-
Non Mandatory Transfers	1,004,309	225,000	225,000	-	-
Total Expenditures & Transfers	$ 4,028,014	$ 4,466,167	$ 5,183,701	$ 717,534	16.1%
Fund Balance Addition/(Reduction)	$ (215,519)	$ -	$ -	$ -	199.8%
BOOKSTORES					
Revenues	$ 501,844	$ 500,000	$ 533,382	$ 33,382	6.7%
Expenditures and Transfers					
Operating Expenses	130,586	251,447	284,829	33,382	13.3%
Mandatory Transfers	-	109,418	109,418	-	-
Non Mandatory Transfers	371,578	139,135	139,135	-	-
Total Expenditures & Transfers	$ 502,163	$ 500,000	$ 533,382	$ 33,382	6.7%
Fund Balance Addition/(Reduction)	$ (319)	-	-	-	-
OTHER					
Revenues	$ 897,780	$ 368,800	$ 368,800	-	-
Expenditures and Transfers					
Operating Expenses	1,203,662	368,800	368,801	1	-
Non Mandatory Transfers	(2,874,200)	-	-	-	-
Total Expenditures & Transfers	$ (1,670,539)	$ 368,800	$ 368,801	$ 1	-
Fund Balance Addition/(Reduction)	$ 2,568,319	$ -	$ (1)	$ (1)	(606.5)%
TOTAL					
Revenues	$ 25,990,858	$ 28,693,756	$ 30,497,904	$ 1,804,148	6.3%
Expenditures and Transfers					
Operating Expenses	16,405,168	21,445,140	23,249,289	1,804,149	8.4%
Mandatory Transfers	5,136,111	5,493,430	5,493,430	-	-
Non Mandatory Transfers	2,089,171	1,755,186	1,755,186	-	-
Total Expenditures and Transfers	$ 23,630,450	$ 28,693,756	$ 30,497,905	$ 1,804,149	6.3%
Fund Balance Addition/(Reduction)	$ 2,360,408	$ -	$ (1)	$ (1)	(1,576.2)%

Athletics

Unrestricted and Restricted Current Funds
Chattanooga Campus
FY 2026-27 Proposed Budget

	FY 2024-25 Actual	2025-26 Revised	FY 2026-27 Proposed	Change FY26 Revised to FY27 Proposed Amount	%
Revenues					
General Funds	$ 11,459,924	$ 11,532,431	$ 12,551,589	$ 1,019,158	8.8%
Student Fees for Athletics	825,682	1,705,716	1,705,716	-	-
Athletic Fees	5,406,018	5,334,663	5,396,935	62,272	1.2%
Ticket Sales	886,767	870,023	870,023	-	-
Gifts	3,060,685	2,000,000	2,000,000	-	-
Other*	3,643,729	2,245,000	2,245,000	-	-
Total Revenues	$ 25,282,805	$ 23,687,833	$ 24,769,263	1,081,430	4.6%
Expenditures and Transfers					
Salaries and Benefits	$ 9,625,101	$ 9,141,177	$ 10,029,444	$ 888,267	9.7%
Travel	1,475,149	1,506,893	1,506,893	-	-
Student Aid	6,091,582	6,409,782	6,540,674	130,892	2.0%
Other Operating	7,101,410	4,754,265	4,816,537	62,272	1.3%
Subtotal Expenditures	$ 24,293,242	$ 21,812,117	$ 22,893,548	$ 1,081,431	5.0%
Debt Service Transfers	989,563	1,875,716	1,875,715	(1)	-
Other Transfers	-	-	-	-	-
Total Expenditures and Transfers	$ 25,282,805	$ 23,687,833	$ 24,769,263	$ 1,081,430	4.6%
Fund Balance Addition / (Reduction)	$ -	$ -	$ -	$ -	-

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

Current Operating Funds by Fund Group- Unrestricted and Restricted

Current Operating Funds - Recurring and NonRecurring

Chattanooga Campus

FY27 Proposed

	Unrestricted E&G	Unrestricted Auxiliaries	Restricted Funds	Total Revenues
Revenues				
Tuition and Fees	$ 146,321,236	$ 2,642,642	-	$ 148,963,878
State Appropriations	88,888,105	-	906,830	89,794,935
Sales & Services	5,547,434	-	-	5,547,434
Grants & Contracts	1,479,400	-	63,585,011	65,064,411
Other Sources	257,800	27,855,262	15,301,071	43,414,133
Total Revenues	$ 242,493,975	$ 30,497,904	$ 79,792,912	$ 352,784,791
Expenditures and Transfers				
Instruction	97,875,920	-	6,180,152	104,056,072
Research	6,019,558	-	5,184,078	11,203,636
Public Service	4,474,443	-	3,059,825	7,534,268
Academic Support	23,631,876	-	3,111,192	26,743,068
Student Services	37,090,717	-	2,414,427	39,505,144
Institutional Support	20,618,056	-	669,736	21,287,792
Scholarships & Fellowships	21,087,979	-	59,168,952	80,256,931
Auxiliaries	-	23,249,289	-	23,249,289
Operation & Maintenance	23,474,230	-	4,550	23,478,780
Subtotal Expenditures	$ 234,272,779	$ 23,249,289	$ 79,792,912	$ 337,314,980
Mandatory Transfers	5,143,716	5,493,430	-	10,637,146
Non Mandatory Transfers	3,077,480	1,755,186	-	4,832,666
Total Expenditures and Transfers	$ 242,493,975	$ 30,497,905	$ 79,792,912	$ 352,784,792
Net Asset Addition/Reduction	$ -	$ (1)	-	$ (1)

Current Operating Funds- Unrestricted and Restricted

Current Operating Funds - Recurring and Non-Recurring

Chattanooga Campus

	FY25 Actual			FY26 Revised			FY27 Proposed		
	Unrestricted E&G	Restricted E&G	Total	Unrestricted E&G	Restricted E&G	Total	Unrestricted E&G	Restricted E&G	Total
EDUCATIONAL AND GENERAL									
Revenues									
Tuition and Fees	$ 145,224,887	-	$ 145,224,887	$ 142,832,721	-	$ 142,832,721	$ 146,321,236	-	$ 146,321,236
State Appropriations	83,442,205	941,377	84,383,582	85,529,405	906,830	86,436,235	88,888,105	906,830	89,794,935
Sales & Services	7,910,563	-	7,910,563	5,467,434	-	5,467,434	5,547,434	-	5,547,434
Grants & Contracts	1,492,396	73,657,859	75,150,255	1,479,400	63,585,010	65,064,410	1,479,400	63,585,011	65,064,411
Other Sources	231,012	12,219,607	12,450,618	257,800	15,301,071	15,558,871	257,800	15,301,071	15,558,871
Total Revenue	$ 238,301,063	$ 86,818,842	$ 325,119,906	$ 235,566,760	$ 79,792,911	$ 315,359,671	$ 242,493,975	$ 79,792,912	$ 322,286,887
Expenditures and Transfers									
Instruction	$ 92,305,375	$ 6,349,656	$ 98,655,031	$ 103,211,528	$ 6,180,151	$ 109,391,679	$ 97,875,920	$ 6,180,152	$ 104,056,072
Research	6,341,223	4,747,559	11,088,782	7,282,845	5,184,078	12,466,923	6,019,558	5,184,078	11,203,636
Public Service	3,345,571	2,733,068	6,078,639	4,441,858	3,059,825	7,501,683	4,474,443	3,059,825	7,534,268
Academic Support	22,478,723	3,758,470	26,237,193	26,569,134	3,111,192	29,680,326	23,631,876	3,111,192	26,743,068
Student Services	35,616,829	2,606,299	38,223,129	35,809,032	2,414,427	38,223,459	37,090,717	2,414,427	39,505,144
Institutional Support	18,986,986	862,846	19,849,832	19,984,581	669,736	20,654,317	20,618,056	669,736	21,287,792
Scholarships & Fellowships	19,845,956	63,438,549	83,284,505	20,644,554	59,168,952	79,813,506	21,087,979	59,168,952	80,256,931
Operation & Maintenance	26,640,948	89,726	26,730,673	23,008,669	4,550	23,013,219	23,474,230	4,550	23,478,780
Subtotal Expenditures	$ 225,561,610	$ 84,586,173	$ 310,147,784	$ 240,952,201	$ 79,792,911	$ 320,745,112	$ 234,272,779	$ 79,792,912	$ 314,065,691
Mandatory Transfers	3,718,694	-	3,718,694	5,143,716	-	5,143,716	5,143,716	-	5,143,716
Non Mandatory Transfers	5,987,352	-	5,987,352	(10,529,157)	-	(10,529,157)	3,077,480	-	3,077,480
Total Expenditures & Transfers	$ 235,267,657	$ 84,586,173	$ 319,853,830	$ 235,566,760	$ 79,792,911	$ 315,359,671	$ 242,493,975	$ 79,792,912	$ 322,286,887
Net Asset Addition/(Reduction)	$ 3,033,407	$ 2,232,669	$ 5,266,076	$ -	$ -	-	$ -	-	$ -
AUXILIARIES									
Revenues	$ 26,130,261	-	$ 26,130,261	$ 28,693,756	-	$ 28,693,756	$ 30,497,904	-	$ 30,497,904
Expenditures and Transfers									
Expenditures	16,405,168	-	16,405,168	21,445,140	-	21,445,140	23,249,289	-	23,249,289
Mandatory Transfers	5,136,111	-	5,136,111	5,493,430	-	5,493,430	5,493,430	-	5,493,430
Non Mandatory Transfers	2,089,171	-	2,089,171	1,755,186	-	1,755,186	1,755,186	-	1,755,186
Total Expenditures and Transfers	$ 23,630,450	-	$ 23,630,450	$ 28,693,756	-	$ 28,693,756	$ 30,497,905	-	$ 30,497,905
Net Asset Addition/(Reduction)	$ 2,499,811	-	$ 2,499,811	$ -	-	$ -	$ (1)	-	$ (1)
TOTALS									
Revenues	$ 264,431,325	$ 86,818,842	$ 351,250,167	$ 264,260,516	$ 79,792,911	$ 344,053,427	$ 272,991,879	$ 79,792,912	$ 352,784,791
Expenditures and Transfers									
Operating Expenses	241,966,779	84,586,173	326,552,952	262,397,341	79,792,911	342,190,252	257,522,068	79,792,912	337,314,980
Mandatory Transfers	8,854,805	-	8,854,805	10,637,146	-	10,637,146	10,637,146	-	10,637,146
Non Mandatory Transfers	8,076,524	-	8,076,524	(8,773,971)	-	(8,773,971)	4,832,666	-	4,832,666
Total Expenditures and Transfers	$ 258,898,107	$ 84,586,173	$ 343,484,281	$ 264,260,516	$ 79,792,911	$ 344,053,427	$ 272,991,880	$ 79,792,912	$ 352,784,792
Net Asset Addition/(Reduction)	$ 5,533,218	$ 2,232,669	$ 7,765,887	$ -	$ -	-	$ (1)	-	$ (1)

Unrestricted Current Operating Funds

Martin Campus
FY27 Proposed

	Recurring	Non-Recurring	Total
EDUCATIONAL AND GENERAL			
Revenues			
Tuition and Fees	$ 77,261,333	-	$ 77,261,333
State Appropriations	50,217,197	158,800	50,375,997
Sales & Services	4,178,989	-	4,178,989
Grants & Contracts	287,000	-	287,000
Other Sources	596,041	-	596,041
Total Revenues	$ 132,540,560	$ 158,800	$ 132,699,360
Expenditures and Transfers			
Instruction	$ 54,335,434	-	$ 54,335,434
Research	31,144	-	31,144
Public Service	806,598	-	806,598
Academic Support	12,895,122	-	12,895,122
Student Services	17,019,185	-	17,019,185
Institutional Support	11,263,211	-	11,263,211
Scholarships & Fellowships	16,986,037	158,800	17,144,837
Operation & Maintenance	15,347,190	-	15,347,190
Subtotal Expenditures	$ 128,683,920	$ 158,800	$ 128,842,720
Mandatory Transfers	101,392	-	101,392
Non Mandatory Transfers	3,755,249	-	3,755,249
Total Expenditures & Transfers	$ 132,540,561	$ 158,800	$ 132,699,361
Net Asset Addition/(Reduction)	$ (1)	-	$ (1)
AUXILIARIES			
Revenues			
Revenues	$ 17,201,330	-	$ 17,201,330
Expenditures and Transfers			
Expenditures	13,779,806	-	13,779,806
Mandatory Transfers	2,452,206	-	2,452,206
Non Mandatory Transfers	969,318	-	969,318
Total Expenditures and Transfers	$ 17,201,330	-	$ 17,201,330
Net Asset Addition/(Reduction)	$ -	-	$ -
TOTALS			
Revenues	$ 149,741,890	$ 158,800	$ 149,900,690
Expenditures and Transfers			
Expenditures	142,463,725	158,800	142,622,525
Mandatory Transfers	2,553,598	-	2,553,598
Non-Mandatory Transfers	4,724,567	-	4,724,567
Total Expenditures and Transfers	$ 149,741,890	$ 158,800	$ 149,900,690
Net Asset Addition/(Reduction)	$ -	-	$ -

Unrestricted Net Asset Summary

Current Funds, Revenues, Expenditures, and Transfers

Martin Campus

	Unrestricted E&G	Unrestricted Auxiliary	Total Unrestricted
FY27 Proposed Budget			
Beginning Fund Balance	**$ 11,290,550**	**$ 850,078**	**$ 12,140,628**
Revenues	$ 132,699,360	$ 17,201,330	$ 149,900,690
Expenditures	128,842,720	13,779,806	142,622,525
Transfers	3,856,641	3,421,524	7,278,165
Total Expenditures & Transfers	$ 132,699,361	$ 17,201,330	$ 149,900,690
Net Asset Addition/(Reduction)	$ (1)	$ -	$ -
Total Ending Fund Balance	**$ 11,290,549**	**$ 850,078**	**$ 12,140,628**
Allocations:			
Working Capital	1,409,474	308,583	1,718,057
Encumbrances	451,189	-	451,189
Reappropriations	4,017,000	-	4,017,000
Unallocated	5,412,886	541,495	5,954,382
Unallocated as % of Expenses + Transfers	4.1%	3.1%	4.0%

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

Martin Campus

UNRESTRICTED FUNDS	FY25	FY26	FY27	Change - Revised to Proposed	
Recurring	Actual	Revised	Proposed	Amount	%
EDUCATIONAL AND GENERAL					
Revenues					
Tuition and Fees	$ 69,109,575	$ 75,189,836	$ 77,261,333	$ 2,071,497	2.8%
State Appropriations	48,850,497	50,038,497	50,217,197	178,700	0.4%
Sales & Services	5,114,115	4,178,989	4,178,989	-	-
Grants & Contracts	358,090	287,000	287,000	-	-
Other Sources	792,166	596,041	596,041	-	-
Revenues	$ 124,224,443	$ 130,290,363	$ 132,540,560	$ 2,250,197	1.7%
Expenditures and Transfers					
Instruction	$ 48,861,236	$ 53,971,233	$ 54,335,434	$ 364,201	0.7%
Research	62,581	31,144	31,144	-	-
Public Service	1,010,493	861,324	806,598	(54,726)	(6.4)%
Academic Support	12,304,336	12,312,093	12,895,122	583,029	4.7%
Student Services	17,999,780	17,099,631	17,019,185	(80,446)	(0.5)%
Institutional Support	9,349,007	10,857,813	11,263,211	405,398	3.7%
Scholarships & Fellowships	14,872,655	16,310,813	16,986,037	675,224	4.1%
Operation & Maintenance	12,953,839	15,287,336	15,347,190	59,854	0.4%
Subtotal Expenditures	$ 117,413,926	$ 126,731,386	$ 128,683,920	$ 1,952,533	1.5%
Mandatory Transfers	1,950,762	101,392	101,392	-	-
Non Mandatory Transfers	4,149,015	3,699,949	3,755,249	55,300	1.5%
Total Expenditures & Transfers	$ 123,513,704	$ 130,532,727	$ 132,540,561	$ 2,007,833	1.5%
Net Asset Addition/(Reduction)	$ 710,739	$ (242,364)	$ (1)	$ 242,364	(100.0)%
AUXILIARIES					
Revenues	$ 17,096,891	$ 12,154,330	$ 17,201,330	$ 5,047,000	41.5%
Expenditures and Transfers					
Expenditures	12,991,099	8,740,952	13,779,806	5,038,853	57.6%
Mandatory Transfers	2,568,387	2,444,060	2,452,206	8,146	0.3%
Non Mandatory Transfers	2,072,495	969,318	969,318	-	-
Total Expenditures and Transfers	$ 17,631,981	$ 12,154,330	$ 17,201,330	$ 5,046,999	41.5%
Net Asset Addition/(Reduction)	$ (535,091)	$ -	$ -	$ 1	(199.0)%
TOTALS					
Revenues	$ 141,321,334	$ 142,444,693	$ 149,741,890	$ 7,297,197	5.1%
Expenditures and Transfers					
Expenditures	130,405,025	135,472,339	142,463,725	6,991,387	5.2%
Mandatory Transfers	4,519,149	2,545,452	2,553,598	8,146	0.3%
Non-Mandatory Transfers	6,221,510	4,669,267	4,724,567	55,300	1.2%
Total Expenditures and Transfers	$ 141,145,685	$ 142,687,058	$ 149,741,890	$ 7,054,833	4.9%
Net Asset Addition/(Reduction)	$ 175,648	$ (242,365)	$ -	$ 242,364	(100.0)%

Current Operating Budget Summary

Unrestricted Current Operating Funds - Recurring and NonRecurring

Martin Campus

UNRESTRICTED FUNDS	**FY25**	**FY26**	**FY27**	**Change - Revised to Proposed**	
Recurring and NonRecurring	**Actual**	**Revised**	**Proposed**	**Amount**	**%**
EDUCATIONAL AND GENERAL					
Revenues					
Tuition and Fees	$ 69,109,575	$ 75,189,836	$ 77,261,333	$ 2,071,497	2.8%
State Appropriations	48,850,497	50,172,497	50,375,997	203,500	0.4%
Sales & Services	5,114,115	4,178,989	4,178,989	-	-
Grants & Contracts	358,090	287,000	287,000	-	-
Other Sources	792,166	596,041	596,041	-	-
Revenues	$ 124,224,443	$ 130,424,363	$ 132,699,360	$ 2,274,997	1.7%
Expenditures and Transfers					
Instruction	$ 48,861,236	$ 57,042,471	$ 54,335,434	$ (2,707,037)	(4.7)%
Research	62,581	50,648	31,144	(19,504)	(38.5)%
Public Service	1,010,493	1,017,637	806,598	(211,039)	(20.7)%
Academic Support	12,304,336	12,777,521	12,895,122	117,601	0.9%
Student Services	17,999,780	17,567,133	17,019,185	(547,948)	(3.1)%
Institutional Support	9,349,007	10,845,699	11,263,211	417,512	3.8%
Scholarships & Fellowships	14,872,655	16,673,451	17,144,837	471,386	2.8%
Operation & Maintenance	12,953,839	15,288,782	15,347,190	58,408	0.4%
Subtotal Expenditures	$ 117,413,926	$ 131,263,341	$ 128,842,720	$ (2,420,622)	(1.8)%
Mandatory Transfers	1,950,762	101,392	101,392	-	-
Non Mandatory Transfers	4,149,015	(940,369)	3,755,249	4,695,618	(499.3)%
Total Expenditures & Transfers	$ 123,513,704	$ 130,424,364	$ 132,699,361	$ 2,274,996	1.7%
Net Asset Addition/(Reduction)	$ 710,739	$ (1)	$ (1)	$ 1	(46.6)%
AUXILIARIES					
Revenues	$ 17,096,891	$ 12,154,330	$ 17,201,330	$ 5,047,000	41.5%
Expenditures and Transfers					
Expenditures	12,991,099	8,740,952	13,779,806	5,038,853	57.6%
Mandatory Transfers	2,568,387	2,444,060	2,452,206	8,146	0.3%
Non Mandatory Transfers	2,072,495	969,318	969,318	-	-
Total Expenditures and Transfers	$ 17,631,981	$ 12,154,330	$ 17,201,330	$ 5,046,999	41.5%
Net Asset Addition/(Reduction)	$ (535,091)	$ -	$ -	$ 1	(199.0)%
TOTALS					
Revenues	$ 141,321,334	$ 142,578,693	$ 149,900,690	$ 7,321,997	5.1%
Expenditures and Transfers					
Expenditures	130,405,025	140,004,294	142,622,525	2,618,232	1.9%
Mandatory Transfers	4,519,149	2,545,452	2,553,598	8,146	0.3%
Non-Mandatory Transfers	6,221,510	28,949	4,724,567	4,695,618	16,220.3%
Total Expenditures and Transfers	$ 141,145,685	$ 142,578,695	$ 149,900,690	$ 7,321,996	5.1%
Net Asset Addition/(Reduction)	$ 175,648	$ (2)	$ -	$ 1	(84.4)%

Expenses by Natural Classifications

Unrestricted Current Operating Funds - Recurring

Martin Campus

	FY25 Actual	FY26 Revised	FY27 Proposed	Change - Revised to Proposed Amount	%
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Faculty	$ 27,488,821	$ 28,734,485	$ 29,087,267	$ 352,782	1.2%
Staff	28,185,338	30,293,714	31,828,736	1,535,022	5.1%
Students & Graduate Assistants	1,246,016	1,516,807	1,472,009	(44,798)	(3.0)%
Salaries and Wages	$ 56,936,402	$ 60,545,006	$ 62,388,012	$ 1,843,006	3.0%
Fringe Benefits	20,962,668	22,963,782	23,147,096	183,314	0.8%
Subtotal	$ 77,899,070	$ 83,508,788	$ 85,535,108	$ 2,026,319	2.4%
Operating, Equipment, and Student Aid					
Operating	19,186,977	21,607,442	20,903,006	(704,436)	(3.3)%
Travel	2,895,913	1,850,855	1,774,831	(76,024)	(4.1)%
Student Aid	15,883,384	18,323,771	19,010,000	686,229	3.7%
Equipment	1,548,583	1,440,530	1,460,975	20,445	1.4%
Subtotal	$ 39,514,856	$ 43,222,598	$ 43,148,812	$ (73,786)	(0.2)%
Total E&G Expenditures	$ 117,413,926	$ 126,731,386	$ 128,683,920	$ 1,952,533	1.5%
AUXILIARIES					
Salaries and Benefits					
Salaries					
Staff	1,689,671	1,835,444	1,865,410	29,966	1.6%
Students & Graduate Assistants	353,740	499,314	417,129	(82,185)	(16.5)%
Salaries and Wages	$ 2,043,412	$ 2,334,758	$ 2,282,539	$ (52,218)	(2.2)%
Fringe Benefits	704,094	696,866	690,051	(6,815)	(1.0)%
Subtotal	$ 2,747,505	$ 3,031,623	$ 2,972,591	$ (59,033)	(1.9)%
Operating, Equipment, and Student Aid					
Operating	10,161,083	5,503,972	10,601,858	5,097,886	92.6%
Travel	19,698	23,657	23,657	-	-
Student Aid	-	1,700	1,700	-	-
Equipment	62,813	180,000	180,000	-	-
Subtotal	$ 10,243,594	$ 5,709,329	$ 10,807,215	$ 5,097,886	89.3%
Total Auxiliary Expenditures	$ 12,991,099	$ 8,740,952	$ 13,779,806	$ 5,038,853	57.6%

Expenses by Natural Classifications

Unrestricted Current Operating Funds - Recurring and NonRecurring

Martin Campus

	FY25 Actual	FY26 Revised	FY27 Proposed	Change - Revised to Proposed Amount	%
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Faculty	$ 27,488,821	$ 28,801,649	$ 29,087,267	$ 285,618	1.0%
Staff	28,185,338	30,293,714	31,828,736	1,535,022	5.1%
Students & Graduate Assistants	1,246,016	1,516,807	1,472,009	(44,798)	(3.0)%
Salaries and Wages	$ 56,936,402	$ 60,612,170	$ 62,388,012	$ 1,775,842	2.9%
Fringe Benefits	20,962,668	22,987,021	23,147,096	160,075	0.7%
Subtotal	$ 77,899,070	$ 83,599,191	$ 85,535,108	$ 1,935,916	2.3%
Operating, Equipment, and Student Aid					
Operating	19,186,977	26,025,816	20,903,006	(5,122,810)	(19.7)%
Travel	2,895,913	1,828,669	1,774,831	(53,838)	(2.9)%
Student Aid	15,883,384	18,351,432	19,168,800	817,368	4.5%
Equipment	1,548,583	1,458,233	1,460,975	2,742	0.2%
Subtotal	$ 39,514,856	$ 47,664,150	$ 43,307,612	$ (4,356,538)	(9.1)%
Total E&G Expenditures	$ 117,413,926	$ 131,263,341	$ 128,842,720	$ (2,420,622)	(1.8)%
AUXILIARIES					
Salaries and Benefits					
Salaries					
Staff	1,689,671	1,835,444	1,865,410	29,966	1.6%
Students & Graduate Assistants	353,740	499,314	417,129	(82,185)	(16.5)%
Salaries and Wages	$ 2,043,412	$ 2,334,758	$ 2,282,539	$ (52,218)	(2.2)%
Fringe Benefits	704,094	696,866	690,051	(6,815)	(1.0)%
Subtotal	$ 2,747,505	$ 3,031,623	$ 2,972,591	$ (59,033)	(1.9)%
Operating, Equipment, and Student Aid					
Operating	10,161,083	5,503,972	10,601,858	5,097,886	92.6%
Travel	19,698	23,657	23,657	-	-
Student Aid	-	1,700	1,700	-	-
Equipment	62,813	180,000	180,000	-	-
Subtotal	$ 10,243,594	$ 5,709,329	$ 10,807,215	$ 5,097,886	89.3%
Total Auxiliary Expenditures	$ 12,991,099	$ 8,740,952	$ 13,779,806	$ 5,038,853	57.6%

Auxiliary Budget Summary

Unrestricted Current Auxiliary Funds- Recurring and NonRecurring

Martin Campus

	FY25	FY26	FY27	Change - Revised to Proposed	
Recurring and NonRecurring	**Actual**	**Revised**	**Proposed**	**Amount**	**%**
HOUSING					
Revenues	$ 9,854,677	$ 9,950,530	$ 10,400,530	$ 450,000	4.5%
Expenditures and Transfers					
Operating Expenses	6,794,969	7,063,503	7,505,357	441,855	6.3%
Mandatory Transfers	2,568,387	2,444,060	2,452,206	8,146	0.3%
Non Mandatory Transfers	654,669	442,967	442,967	-	-
Total Expenditures & Transfers	$ 10,018,025	$ 9,950,530	$ 10,400,530	$ 450,001	4.5%
Fund Balance Addition/(Reduction)	$ (163,348)	$ -	$ -	$ (1)	(205.0)%
FOOD SERVICE					
Revenues	$ 6,189,239	$ 1,016,000	$ 5,569,000	$ 4,553,000	448.1%
Expenditures and Transfers					
Operating Expenses	5,468,279	718,825	5,271,825	4,553,000	633.4%
Non Mandatory Transfers	944,492	297,175	297,175	-	-
Total Expenditures & Transfers	$ 6,412,771	$ 1,016,000	$ 5,569,000	$ 4,553,000	448.1%
Fund Balance Addition/(Reduction)	$ (223,532)	-	-	-	-
PARKING					
Revenues	$ 445,452	$ 451,956	$ 495,956	$ 44,000	9.7%
Expenditures and Transfers					
Operating Expenses	261,231	451,956	495,956	44,000	9.7%
Non Mandatory Transfers	184,221	-	-	-	-
Total Expenditures & Transfers	$ 445,452	$ 451,956	$ 495,956	$ 44,000	9.7%
Fund Balance Addition/(Reduction)	-	$ -	$ -	$ -	(384.6)%
BOOKSTORES					
Revenues	$ 163,806	$ 310,000	$ 310,000	-	-
Expenditures and Transfers					
Operating Expenses	55,671	39,330	39,330	-	-
Non Mandatory Transfers	260,790	270,670	270,670	-	-
Total Expenditures & Transfers	$ 316,461	$ 310,000	$ 310,000	-	-
Fund Balance Addition/(Reduction)	$ (152,655)	-	-	-	-
OTHER					
Revenues	$ 443,717	$ 425,844	$ 425,844	-	-
Expenditures and Transfers					
Operating Expenses	410,949	467,339	467,338	(1)	-
Non Mandatory Transfers	28,323	(41,494)	(41,494)	-	-
Total Expenditures & Transfers	$ 439,272	$ 425,845	$ 425,844	$ (1)	-
Fund Balance Addition/(Reduction)	$ 4,445	$ (1)	$ -	$ 1	(172.7)%
TOTAL					
Revenues	$ 17,096,891	$ 12,154,330	$ 17,201,330	$ 5,047,000	41.5%
Expenditures and Transfers					
Operating Expenses	12,991,099	8,740,952	13,779,806	5,038,853	57.6%
Mandatory Transfers	2,568,387	2,444,060	2,452,206	8,146	0.3%
Non Mandatory Transfers	2,072,495	969,318	969,318	-	-
Total Expenditures and Transfers	$ 17,631,981	$ 12,154,330	$ 17,201,330	$ 5,046,999	41.5%
Fund Balance Addition/(Reduction)	$ (535,091)	$ -	$ -	$ 1	(199.0)%

Athletics

Unrestricted and Restricted Current Funds
Martin Campus
FY 2026-27 Proposed Budget

	FY 2024-25 Actual	FY 2025-26 Revised	FY 2026-27 Proposed	Change FY26 Revised to FY27 Proposed Amount	%
Revenues					
General Funds	$ 9,682,717	$ 8,367,999	$ 8,783,897	$ 415,898	5.0%
Student Fees for Athletics	236,782	206,000	206,000	-	-
Athletic Fees	1,649,070	1,670,746	1,718,446	47,700	2.9%
Ticket Sales	229,039	200,000	200,000	-	-
Gifts	1,455,216	1,200,000	1,200,000	-	-
Other*	2,459,487	2,287,940	2,287,940	-	-
Total Revenues	$ 15,712,311	$ 13,932,685	$ 14,396,283	$ 463,598	3.3%
Expenditures and Transfers					
Salaries and Benefits	$ 5,528,344	$ 5,558,345	$ 5,598,086	$ 39,741.00	0.7%
Travel	1,342,211	724,820	724,820	-	-
Student Aid	5,010,466	5,409,366	5,782,090	372,724	6.9%
Other Operating	3,831,290	2,138,762	2,189,895	51,133	2.4%
Subtotal Expenditures	$ 15,712,311	$ 13,831,293	$ 14,294,891	$ 463,598	3.4%
Debt Service Transfers	-	101,392	101,392	-	-
Other Transfers	-	-	-	-	-
Total Expenditures and Transfers	$ 15,712,311	$ 13,932,685	$ 14,396,283	$ 463,598	3.3%
Fund Balance Addition / (Reduction)	$ -	$ -	$ -	$ -	-

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

Current Operating Funds by Fund Group- Unrestricted and Restricted

Current Operating Funds - Recurring and NonRecurring

Martin Campus

FY27 Proposed

	Unrestricted E&G	Unrestricted Auxiliaries	Restricted Funds	Total Revenues
Revenues				
Tuition and Fees	$ 77,261,333	-	-	$ 77,261,333
State Appropriations	50,375,997	-	348,622	50,724,619
Sales & Services	4,178,989	-	-	4,178,989
Grants & Contracts	287,000	-	36,530,000	36,817,000
Other Sources	596,041	17,201,330	4,760,000	22,557,371
Total Revenues	$ 132,699,360	$ 17,201,330	$ 41,638,622	$ 191,539,312
Expenditures and Transfers				
Instruction	54,335,434	-	2,262,965	56,598,399
Research	31,144	-	145,000	176,144
Public Service	806,598	-	2,439,000	3,245,598
Academic Support	12,895,122	-	800,000	13,695,122
Student Services	17,019,185	-	575,000	17,594,185
Institutional Support	11,263,211	-	2,368,175	13,631,386
Scholarships & Fellowships	17,144,837	-	33,013,482	50,158,319
Auxiliaries	-	13,779,806	-	13,779,806
Operation & Maintenance	15,347,190	-	35,000	15,382,190
Subtotal Expenditures	$ 128,842,720	$ 13,779,806	$ 41,638,622	$ 184,261,147
Mandatory Transfers	101,392	2,452,206	-	2,553,598
Non Mandatory Transfers	3,755,249	969,318	-	4,724,567
Total Expenditures and Transfers	$ 132,699,361	$ 17,201,330	$ 41,638,622	$ 191,539,312
Net Asset Addition/Reduction	$ (1)	$ -	-	$ -

Current Operating Funds- Unrestricted and Restricted

Current Operating Funds - Recurring and Non-Recurring

Martin Campus

	FY25 Actual			FY26 Revised			FY27 Proposed		
	Unrestricted E&G	Restricted E&G	Total	Unrestricted E&G	Restricted E&G	Total	Unrestricted E&G	Restricted E&G	Total
EDUCATIONAL AND GENERAL									
Revenues									
Tuition and Fees	$ 69,109,575	-	$ 69,109,575	$ 75,189,836	-	$ 75,189,836	$ 77,261,333	-	$ 77,261,333
State Appropriations	48,850,497	345,777	49,196,274	50,172,497	348,622	50,521,119	50,375,997	348,622	50,724,619
Sales & Services	5,114,115	-	5,114,115	4,178,989	-	4,178,989	4,178,989	-	4,178,989
Grants & Contracts	358,090	43,861,668	44,219,758	287,000	36,530,000	36,817,000	287,000	36,530,000	36,817,000
Other Sources	792,166	5,119,361	5,911,527	596,041	4,650,000	5,246,041	596,041	4,760,000	5,356,041
Total Revenue	$ 124,224,443	$ 49,326,807	$ 173,551,249	$ 130,424,363	$ 41,528,622	$ 171,952,985	$ 132,699,360	$ 41,638,622	$ 174,337,982
Expenditures and Transfers									
Instruction	$ 48,861,236	$ 2,121,951	$ 50,983,187	$ 57,042,471	$ 2,152,965	$ 59,195,436	$ 54,335,434	$ 2,262,965	$ 56,598,399
Research	62,581	564,898	627,479	50,648	145,000	195,648	31,144	145,000	176,144
Public Service	1,010,493	2,506,813	3,517,306	1,017,637	2,439,000	3,456,637	806,598	2,439,000	3,245,598
Academic Support	12,304,336	486,988	12,791,324	12,777,521	800,000	13,577,521	12,895,122	800,000	13,695,122
Student Services	17,999,780	771,529	18,771,309	17,567,133	575,000	18,142,133	17,019,185	575,000	17,594,185
Institutional Support	9,349,007	358,044	9,707,051	10,845,699	2,368,175	13,213,874	11,263,211	2,368,175	13,631,386
Scholarships & Fellowships	14,872,655	40,300,885	55,173,540	16,673,451	33,013,482	49,686,933	17,144,837	33,013,482	50,158,319
Operation & Maintenance	12,953,839	24,882	12,978,721	15,288,782	35,000	15,323,782	15,347,190	35,000	15,382,190
Subtotal Expenditures	$ 117,413,926	$ 47,135,989	$ 164,549,915	$ 131,263,341	$ 41,528,622	$ 172,791,963	$ 128,842,720	$ 41,638,622	$ 170,481,342
Mandatory Transfers	1,950,762	-	1,950,762	101,392	-	101,392	101,392	-	101,392
Non Mandatory Transfers	4,149,015	-	4,149,015	(940,369)	-	(940,369)	3,755,249	-	3,755,249
Total Expenditures & Transfers	$ 123,513,704	$ 47,135,989	$ 170,649,693	$ 130,424,364	$ 41,528,622	$ 171,952,986	$ 132,699,361	$ 41,638,622	$ 174,337,983
Net Asset Addition/(Reduction)	$ 710,739	$ 2,190,817	$ 2,901,556	$ (1)	-	$ (1)	$ (1)	-	$ (1)
AUXILIARIES									
Revenues	$ 17,096,891	-	$ 17,096,891	$ 12,154,330	-	$ 12,154,330	$ 17,201,330	-	$ 17,201,330
Expenditures and Transfers									
Expenditures	12,991,099	-	12,991,099	8,740,952	-	8,740,952	13,779,806	-	13,779,806
Mandatory Transfers	2,568,387	-	2,568,387	2,444,060	-	2,444,060	2,452,206	-	2,452,206
Non Mandatory Transfers	2,072,495	-	2,072,495	969,318	-	969,318	969,318	-	969,318
Total Expenditures and Transfers	$ 17,631,981	-	$ 17,631,981	$ 12,154,330	-	$ 12,154,330	$ 17,201,330	-	$ 17,201,330
Net Asset Addition/(Reduction)	$ (535,091)	-	$ (535,091)	$ -	-	$ -	$ -	-	$ -
TOTALS									
Revenues	$ 141,321,334	$ 49,326,807	$ 190,648,140	$ 142,578,693	$ 41,528,622	$ 184,107,315	$ 149,900,690	$ 41,638,622	$ 191,539,312
Expenditures and Transfers									
Operating Expenses	130,405,025	47,135,989	177,541,015	140,004,294	41,528,622	181,532,916	142,622,525	41,638,622	184,261,147
Mandatory Transfers	4,519,149	-	4,519,149	2,545,452	-	2,545,452	2,553,598	-	2,553,598
Non Mandatory Transfers	6,221,510	-	6,221,510	28,948	-	28,948	4,724,567	-	4,724,567
Total Expenditures and Transfers	$ 141,145,685	$ 47,135,989	$ 188,281,675	$ 142,578,694	$ 41,528,622	$ 184,107,316	$ 149,900,690	$ 41,638,622	$ 191,539,312
Net Asset Addition/(Reduction)	$ 175,648	$ 2,190,817	$ 2,366,466	$ (1)	-	$ (1)	$ -	-	$ -

Unrestricted Current Operating Funds

Southern

FY27 Proposed

	Recurring	Non-Recurring	Total
EDUCATIONAL AND GENERAL			
Revenues			
Tuition and Fees	$ 12,027,500	-	$ 12,027,500
State Appropriations	8,932,700	19,900	8,952,600
Sales & Services	166,800	-	166,800
Grants & Contracts	30,000	-	30,000
Other Sources	360,000	-	360,000
Total Revenues	$ 21,517,000	$ 19,900	$ 21,536,900
Expenditures and Transfers			
Instruction	$ 6,019,341	-	$ 6,019,341
Academic Support	2,730,478	-	2,730,478
Student Services	5,995,900	-	5,995,900
Institutional Support	2,726,243	-	2,726,243
Scholarships & Fellowships	3,044,000	-	3,044,000
Operation & Maintenance	2,181,749	-	2,181,749
Subtotal Expenditures	$ 22,697,712	-	$ 22,697,712
Non Mandatory Transfers	(1,270,000)	-	(1,270,000)
Total Expenditures & Transfers	$ 21,427,712	-	$ 21,427,712
Net Asset Addition/(Reduction)	$ 89,288	$ 19,900	$ 109,188
AUXILIARIES			
Revenues			
Revenues	$ 3,270,000	-	$ 3,270,000
Expenditures and Transfers			
Expenditures	2,695,943	-	2,695,943
Non Mandatory Transfers	550,000	-	550,000
Total Expenditures and Transfers	$ 3,245,943	-	$ 3,245,943
Net Asset Addition/(Reduction)	$ 24,057	-	$ 24,057
TOTALS			
Revenues	$ 24,787,000	$ 19,900	$ 24,806,900
Expenditures and Transfers			
Expenditures	25,393,655	-	25,393,655
Non-Mandatory Transfers	(720,000)	-	(720,000)
Total Expenditures and Transfers	$ 24,673,655	-	$ 24,673,655
Net Asset Addition/(Reduction)	$ 113,345	$ 19,900	$ 133,245

Unrestricted Net Asset Summary

Current Funds, Revenues, Expenditures, and Transfers

Southern

	Unrestricted E&G	Unrestricted Auxiliary	Total Unrestricted
FY27 Proposed Budget			
Beginning Fund Balance	**$ 567,355**	**$ 109,991**	**$ 677,346**
Revenues	$ 21,536,900	$ 3,270,000	$ 24,806,900
Expenditures	22,697,712	2,695,943	25,393,655
Transfers	(1,270,000)	550,000	(720,000)
Total Expenditures & Transfers	$ 21,427,712	$ 3,245,943	$ 24,673,655
Net Asset Addition/(Reduction)	$ 109,188	$ 24,057	$ 133,245
Total Ending Fund Balance	**$ 676,543**	**$ 134,048**	**$ 810,591**
Allocations:			
Unallocated	676,543	134,048	810,591
Unallocated as % of Expenses + Transfers	3.2%	4.1%	3.3%

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

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

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

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

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

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

Current Operating Budget Summary

Unrestricted Current Operating Funds - Recurring

Southern

UNRESTRICTED FUNDS Recurring	**FY25 Actual**	**FY26 Revised**	**FY27 Proposed**	**Change - Revised to Proposed Amount**	**%**
EDUCATIONAL AND GENERAL					
Revenues					
Tuition and Fees	$ 10,333,329	$ 10,691,214	$ 12,027,500	$ 1,336,286	12.5%
State Appropriations	6,324,000	8,427,600	8,932,700	505,100	6.0%
Sales & Services	274,750	83,750	166,800	83,050	99.2%
Grants & Contracts	47,846	1,600	30,000	28,400	1,775.0%
Other Sources	341,668	335,000	360,000	25,000	7.5%
Revenues	$ 17,321,594	$ 19,539,164	$ 21,517,000	$ 1,977,836	10.1%
Expenditures and Transfers					
Instruction	$ 5,858,808	$ 7,430,902	$ 6,019,341	$ (1,411,561)	(19.0)%
Public Service	18,625	1,325	-	(1,325)	(100.0)%
Academic Support	2,142,418	2,586,398	2,730,478	144,080	5.6%
Student Services	5,051,489	6,543,625	5,995,900	(547,725)	(8.4)%
Institutional Support	2,495,552	3,622,781	2,726,243	(896,538)	(24.7)%
Scholarships & Fellowships	2,974,742	3,360,094	3,044,000	(316,094)	(9.4)%
Operation & Maintenance	1,871,904	2,088,619	2,181,749	93,130	4.5%
Subtotal Expenditures	$ 20,413,538	$ 25,633,744	$ 22,697,712	$ (2,936,033)	(11.5)%
Non Mandatory Transfers	(3,091,944)	(2,670,675)	(1,270,000)	1,400,675	(52.4)%
Total Expenditures & Transfers	$ 17,321,594	$ 22,963,069	$ 21,427,712	$ (1,535,358)	(6.7)%
Net Asset Addition/(Reduction)	-	$ (3,423,905)	$ 89,288	$ 3,513,194	(102.6)%
AUXILIARIES					
Revenues	$ 2,907,596	$ 3,416,568	$ 3,270,000	$ (146,568)	(4.3)%
Expenditures and Transfers					
Expenditures	2,237,891	2,118,832	2,695,943	577,111	27.2%
Non Mandatory Transfers	667,163	(170,000)	550,000	720,000	(423.5)%
Total Expenditures and Transfers	$ 2,905,054	$ 1,948,832	$ 3,245,943	$ 1,297,111	66.6%
Net Asset Addition/(Reduction)	$ 2,542	$ 1,467,736	$ 24,057	$ (1,443,679)	(98.4)%
TOTALS					
Revenues	$ 20,229,190	$ 22,955,732	$ 24,787,000	$ 1,831,268	8.0%
Expenditures and Transfers					
Expenditures	22,651,429	27,752,577	25,393,655	(2,358,922)	(8.5)%
Non-Mandatory Transfers	(2,424,781)	(2,840,675)	(720,000)	2,120,675	(74.7)%
Total Expenditures and Transfers	$ 20,226,648	$ 24,911,902	$ 24,673,655	$ (238,247)	(1.0)%
Net Asset Addition/(Reduction)	$ 2,542	$ (1,956,170)	$ 113,345	$ 2,069,515	(105.8)%

Current Operating Budget Summary

Unrestricted Current Operating Funds - Recurring and NonRecurring

Southern

UNRESTRICTED FUNDS	**FY25**	**FY26**	**FY27**	**Change - Revised to Proposed**	
Recurring and NonRecurring	**Actual**	**Revised**	**Proposed**	**Amount**	**%**
EDUCATIONAL AND GENERAL					
Revenues					
Tuition and Fees	$ 10,333,329	$ 11,627,505	$ 12,027,500	$ 399,995	3.4%
State Appropriations	6,324,000	8,444,600	8,952,600	508,000	6.0%
Sales & Services	274,750	83,750	166,800	83,050	99.2%
Grants & Contracts	47,846	1,600	30,000	28,400	1,775.0%
Other Sources	341,668	335,000	360,000	25,000	7.5%
Revenues	$ 17,321,594	$ 20,492,455	$ 21,536,900	$ 1,044,445	5.1%
Expenditures and Transfers					
Instruction	$ 5,858,808	$ 7,430,902	$ 6,019,341	$ (1,411,561)	(19.0)%
Public Service	18,625	1,325	-	(1,325)	(100.0)%
Academic Support	2,142,418	2,586,398	2,730,478	144,080	5.6%
Student Services	5,051,489	6,543,625	5,995,900	(547,725)	(8.4)%
Institutional Support	2,495,552	3,622,781	2,726,243	(896,538)	(24.7)%
Scholarships & Fellowships	2,974,742	3,378,294	3,044,000	(334,294)	(9.9)%
Operation & Maintenance	1,871,904	2,537,806	2,181,749	(356,057)	(14.0)%
Subtotal Expenditures	$ 20,413,538	$ 26,101,131	$ 22,697,712	$ (3,403,420)	(13.0)%
Non Mandatory Transfers	(3,091,944)	(6,176,031)	(1,270,000)	4,906,031	(79.4)%
Total Expenditures & Transfers	$ 17,321,594	$ 19,925,100	$ 21,427,712	$ 1,502,611	7.5%
Net Asset Addition/(Reduction)	-	$ 567,355	$ 109,188	$ (458,166)	(80.8)%
AUXILIARIES					
Revenues	$ 2,907,596	$ 3,416,568	$ 3,270,000	$ (146,568)	(4.3)%
Expenditures and Transfers					
Expenditures	2,237,891	2,118,832	2,695,943	577,111	27.2%
Non Mandatory Transfers	667,163	1,302,810	550,000	(752,810)	(57.8)%
Total Expenditures and Transfers	$ 2,905,054	$ 3,421,642	$ 3,245,943	$ (175,699)	(5.1)%
Net Asset Addition/(Reduction)	$ 2,542	$ (5,074)	$ 24,057	$ 29,131	(574.1)%
TOTALS					
Revenues	$ 20,229,190	$ 23,909,023	$ 24,806,900	$ 897,877	3.8%
Expenditures and Transfers					
Expenditures	22,651,429	28,219,964	25,393,655	(2,826,309)	(10.0)%
Non-Mandatory Transfers	(2,424,781)	(4,873,221)	(720,000)	4,153,221	(85.2)%
Total Expenditures and Transfers	$ 20,226,648	$ 23,346,743	$ 24,673,655	$ 1,326,912	5.7%
Net Asset Addition/(Reduction)	$ 2,542	$ 562,280	$ 133,245	$ (429,035)	(76.3)%

Expenses by Natural Classifications

Unrestricted Current Operating Funds - Recurring

Southern

	FY25 Actual	FY26 Revised	FY27 Proposed	Change - Revised to Proposed Amount	%
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Faculty	$ 3,992,217	$ 4,359,697	$ 4,105,364	$ (254,332)	(5.8)%
Staff	4,775,176	5,523,679	6,828,866	1,305,187	23.6%
Students & Graduate Assistants	132,238	167,014	15,600	(151,414)	(90.7)%
Salaries and Wages	$ 8,881,088	$ 10,050,389	$ 10,949,830	$ 899,441	8.9%
Fringe Benefits	3,021,090	3,310,608	3,689,922	379,314	11.5%
Subtotal	$ 11,902,178	$ 13,360,997	$ 14,639,752	$ 1,278,754	9.6%
Operating, Equipment, and Student Aid					
Operating	4,956,102	8,426,372	4,493,810	(3,932,562)	(46.7)%
Travel	327,740	386,621	325,650	(60,971)	(15.8)%
Student Aid	2,969,629	3,182,000	3,034,000	(148,000)	(4.7)%
Equipment	257,890	277,754	204,500	(73,254)	(26.4)%
Subtotal	$ 8,511,360	$ 12,272,747	$ 8,057,960	$ (4,214,787)	(34.3)%
Total E&G Expenditures	$ 20,413,538	$ 25,633,744	$ 22,697,712	$ (2,936,033)	(11.5)%
AUXILIARIES					
Salaries and Benefits					
Salaries					
Staff	64,481	49,920	87,625	37,705	75.5%
Students & Graduate Assistants	5,720	-	-	-	-
Salaries and Wages	$ 70,201	$ 49,920	$ 87,625	$ 37,705	75.5%
Fringe Benefits	29,240	17,272	30,318	13,046	75.5%
Subtotal	$ 99,441	$ 67,192	$ 117,943	$ 50,751	75.5%
Operating, Equipment, and Student Aid					
Operating	2,128,641	2,027,640	2,578,000	550,360	27.1%
Travel	-	6,000	-	(6,000)	(100.0)%
Equipment	9,810	18,000	-	(18,000)	(100.0)%
Subtotal	$ 2,138,451	$ 2,051,640	$ 2,578,000	$ 526,360	25.7%
Total Auxiliary Expenditures	$ 2,237,891	$ 2,118,832	$ 2,695,943	$ 577,111	27.2%

Expenses by Natural Classifications

Unrestricted Current Operating Funds - Recurring and NonRecurring

Southern

	FY25 Actual	FY26 Revised	FY27 Proposed	Change - Revised to Proposed Amount	%
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Faculty	$ 3,992,217	$ 4,359,697	$ 4,105,364	$ (254,332)	(5.8)%
Staff	4,775,176	5,523,679	6,828,866	1,305,187	23.6%
Students & Graduate Assistants	132,238	167,014	15,600	(151,414)	(90.7)%
Salaries and Wages	$ 8,881,088	$ 10,050,389	$ 10,949,830	$ 899,441	8.9%
Fringe Benefits	3,021,090	3,310,608	3,689,922	379,314	11.5%
Subtotal	$ 11,902,178	$ 13,360,997	$ 14,639,752	$ 1,278,754	9.6%
Operating, Equipment, and Student Aid					
Operating	4,956,102	8,860,859	4,493,810	(4,367,049)	(49.3)%
Travel	327,740	401,321	325,650	(75,671)	(18.9)%
Student Aid	2,969,629	3,200,200	3,034,000	(166,200)	(5.2)%
Equipment	257,890	277,754	204,500	(73,254)	(26.4)%
Subtotal	$ 8,511,360	$ 12,740,134	$ 8,057,960	$ (4,682,174)	(36.8)%
Total E&G Expenditures	$ 20,413,538	$ 26,101,131	$ 22,697,712	$ (3,403,420)	(13.0)%
AUXILIARIES					
Salaries and Benefits					
Salaries					
Staff	64,481	49,920	87,625	37,705	75.5%
Students & Graduate Assistants	5,720	-	-	-	-
Salaries and Wages	$ 70,201	$ 49,920	$ 87,625	$ 37,705	75.5%
Fringe Benefits	29,240	17,272	30,318	13,046	75.5%
Subtotal	$ 99,441	$ 67,192	$ 117,943	$ 50,751	75.5%
Operating, Equipment, and Student Aid					
Operating	2,128,641	2,027,640	2,578,000	550,360	27.1%
Travel	-	6,000	-	(6,000)	(100.0)%
Equipment	9,810	18,000	-	(18,000)	(100.0)%
Subtotal	$ 2,138,451	$ 2,051,640	$ 2,578,000	$ 526,360	25.7%
Total Auxiliary Expenditures	$ 2,237,891	$ 2,118,832	$ 2,695,943	$ 577,111	27.2%

Auxiliary Budget Summary

Unrestricted Current Auxiliary Funds- Recurring and NonRecurring

Southern

Recurring and NonRecurring	FY25 Actual	FY26 Revised	FY27 Proposed	Change - Revised to Proposed Amount	%
HOUSING					
Revenues	$ 1,514,803	$ 1,768,968	$ 1,670,000	$ (98,968)	(5.6)%
Expenditures and Transfers					
Operating Expenses	842,219	690,443	1,023,913	333,470	48.3%
Non Mandatory Transfers	667,163	1,405,000	550,000	(855,000)	(60.9)%
Total Expenditures & Transfers	$ 1,509,382	$ 2,095,443	$ 1,573,913	$ (521,530)	(24.9)%
Fund Balance Addition/(Reduction)	$ 5,421	$ (326,475)	$ 96,087	$ 422,562	(129.4)%
FOOD SERVICE					
Revenues	$ 1,261,828	$ 1,497,600	$ 1,500,000	$ 2,400	0.2%
Expenditures and Transfers					
Operating Expenses	1,105,976	1,246,197	1,500,000	253,803	20.4%
Total Expenditures & Transfers	$ 1,105,976	$ 1,246,197	$ 1,500,000	$ 253,803	20.4%
Fund Balance Addition/(Reduction)	$ 155,852	$ 251,403	-	$ (251,403)	(100.0)%
BOOKSTORES					
Revenues	$ 130,965	$ 150,000	$ 100,000	$ (50,000)	(33.3)%
Expenditures and Transfers					
Operating Expenses	289,697	182,192	172,030	(10,162)	(5.6)%
Non Mandatory Transfers	-	(102,190)	-	102,190	(100.0)%
Total Expenditures & Transfers	$ 289,697	$ 80,002	$ 172,030	$ 92,028	115.0%
Fund Balance Addition/(Reduction)	$ (158,732)	$ 69,998	$ (72,030)	$ (142,028)	(202.9)%
TOTAL					
Revenues	$ 2,907,596	$ 3,416,568	$ 3,270,000	$ (146,568)	(4.3)%
Expenditures and Transfers					
Operating Expenses	2,237,891	2,118,832	2,695,943	577,111	27.2%
Non Mandatory Transfers	667,163	1,302,810	550,000	(752,810)	(57.8)%
Total Expenditures and Transfers	$ 2,905,054	$ 3,421,642	$ 3,245,943	$ (175,699)	(5.1)%
Fund Balance Addition/(Reduction)	$ 2,542	$ (5,074)	$ 24,057	$ 29,131	(574.1)%

Athletics

Unrestricted and Restricted Current Funds
Southern Campus
FY 2026-27 Proposed Budget

	FY 2024-25 Actual	FY 2025-26 Revised	FY 2026-27 Proposed	Change FY26 Revised to FY27 Proposed Amount	%
Revenues					
General Funds	$ 4,294,924	$ 4,932,673	$4,894,322	$ (38,351)	(0.8)%
Student Fees for Athletics	-	-	-	-	-
Athletic Fees	-	-	-	-	-
Ticket Sales	25,649	5,000	25,000	20,000	400.0%
Gifts	402,141	50,000	100,000	50,000	100.0%
Other*	191,809	182,200	229,200	47,000	25.8%
Total Revenues	$ 4,914,523	$ 5,169,873	$5,248,522	$ 78,649	1.5%
Expenditures and Transfers					
Salaries and Benefits	$ 1,823,538	$ 2,199,572	$ 2,277,812	$ 78,240	3.6%
Travel	321,861	346,440	330,200	(16,240)	(4.7)%
Student Aid	1,678,136	1,799,800	1,800,000	200	-
Other Operating	1,090,988	824,061	840,510	16,449	2.0%
Subtotal Expenditures	$ 4,914,523	$ 5,169,873	$ 5,248,522	$ 78,649	1.5%
Debt Service Transfers	-	-	-	-	-
Other Transfers	-	-	-	-	-
Total Expenditures and Transfers	$ 4,914,523	$ 5,169,873	$ 5,248,522	$ 78,649	1.5%
Fund Balance Addition / (Reduction)	$ -	$ -	$ -	$ -	-

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

Current Operating Funds by Fund Group- Unrestricted and Restricted

Current Operating Funds - Recurring and NonRecurring

Southern

FY27 Proposed

	Unrestricted E&G	Unrestricted Auxiliaries	Restricted Funds	Total Revenues
Revenues				
Tuition and Fees	$ 12,027,500	-	-	$ 12,027,500
State Appropriations	8,952,600	-	-	8,952,600
Sales & Services	166,800	-	-	166,800
Grants & Contracts	30,000	-	6,245,000	6,275,000
Other Sources	360,000	3,270,000	890,000	4,520,000
Total Revenues	$ 21,536,900	$ 3,270,000	$ 7,135,000	$ 31,941,900
Expenditures and Transfers				
Instruction	6,019,341	-	500,000	6,519,341
Public Service	-	-	150,000	150,000
Academic Support	2,730,478	-	175,000	2,905,478
Student Services	5,995,900	-	370,000	6,365,900
Institutional Support	2,726,243	-	120,000	2,846,243
Scholarships & Fellowships	3,044,000	-	5,800,000	8,844,000
Auxiliaries	-	2,695,943	-	2,695,943
Operation & Maintenance	2,181,749	-	20,000	2,201,749
Subtotal Expenditures	$ 22,697,712	$ 2,695,943	$ 7,135,000	$ 32,528,655
Non Mandatory Transfers	(1,270,000)	550,000	-	(720,000)
Total Expenditures and Transfers	$ 21,427,712	$ 3,245,943	$ 7,135,000	$ 31,808,655
Net Asset Addition/Reduction	$ 109,188	$ 24,057	-	$ 133,245

Current Operating Funds- Unrestricted and Restricted

Current Operating Funds - Recurring and Non-Recurring

Southern

	FY25 Actual			FY26 Revised			FY27 Proposed		
	Unrestricted E&G	**Restricted E&G**	**Total**	**Unrestricted E&G**	**Restricted E&G**	**Total**	**Unrestricted E&G**	**Restricted E&G**	**Total**
EDUCATIONAL AND GENERAL									
Revenues									
Tuition and Fees	$ 10,333,329	-	$ 10,333,329	$ 11,627,505	-	$ 11,627,505	$ 12,027,500	-	$ 12,027,500
State Appropriations	6,324,000	-	6,324,000	8,444,600	-	8,444,600	8,952,600	-	8,952,600
Sales & Services	274,750	-	274,750	83,750	-	83,750	166,800	-	166,800
Grants & Contracts	47,846	6,111,746	6,159,591	1,600	6,032,232	6,033,832	30,000	6,245,000	6,275,000
Other Sources	341,668	1,217,760	1,559,428	335,000	807,453	1,142,453	360,000	890,000	1,250,000
Total Revenue	$ 17,321,594	$ 7,329,505	$ 24,651,099	$ 20,492,455	$ 6,839,685	$ 27,332,140	$ 21,536,900	$ 7,135,000	$ 28,671,900
Expenditures and Transfers									
Instruction	$ 5,858,808	$ 498,217	$ 6,357,025	$ 7,430,902	$ 613,500	$ 8,044,402	$ 6,019,341	$ 500,000	$ 6,519,341
Public Service	18,625	44,161	62,786	1,325	175,000	176,325	-	150,000	150,000
Academic Support	2,142,418	290,155	2,432,573	2,586,398	50,000	2,636,398	2,730,478	175,000	2,905,478
Student Services	5,051,489	505,451	5,556,940	6,543,625	230,200	6,773,825	5,995,900	370,000	6,365,900
Institutional Support	2,495,552	135,333	2,630,885	3,622,781	27,050	3,649,831	2,726,243	120,000	2,846,243
Scholarships & Fellowships	2,974,742	5,403,464	8,378,206	3,378,294	5,733,935	9,112,229	3,044,000	5,800,000	8,844,000
Operation & Maintenance	1,871,904	516,920	2,388,824	2,537,806	10,000	2,547,806	2,181,749	20,000	2,201,749
Subtotal Expenditures	$ 20,413,538	$ 7,393,701	$ 27,807,239	$ 26,101,131	$ 6,839,685	$ 32,940,816	$ 22,697,712	$ 7,135,000	$ 29,832,712
Non Mandatory Transfers	(3,091,944)	-	(3,091,944)	(6,176,031)	-	(6,176,031)	(1,270,000)	-	(1,270,000)
Total Expenditures & Transfers	$ 17,321,594	$ 7,393,701	$ 24,715,295	$ 19,925,100	$ 6,839,685	$ 26,764,785	$ 21,427,712	$ 7,135,000	$ 28,562,712
Net Asset Addition/(Reduction)	-	$ (64,196)	$ (64,196)	$ 567,355	-	$ 567,355	$ 109,188	-	$ 109,188
AUXILIARIES									
Revenues	$ 2,907,596	-	$ 2,907,596	$ 3,416,568	-	$ 3,416,568	$ 3,270,000	-	$ 3,270,000
Expenditures and Transfers									
Expenditures	2,237,891	-	2,237,891	2,118,832	-	2,118,832	2,695,943	-	2,695,943
Non Mandatory Transfers	667,163	-	667,163	1,302,810	-	1,302,810	550,000	-	550,000
Total Expenditures and Transfers	$ 2,905,054	-	$ 2,905,054	$ 3,421,642	-	$ 3,421,642	$ 3,245,943	-	$ 3,245,943
Net Asset Addition/(Reduction)	$ 2,542	-	$ 2,542	$ (5,074)	-	$ (5,074)	$ 24,057	-	$ 24,057
TOTALS									
Revenues	$ 20,229,190	$ 7,329,505	$ 27,558,695	$ 23,909,023	$ 6,839,685	$ 30,748,708	$ 24,806,900	$ 7,135,000	$ 31,941,900
Expenditures and Transfers									
Operating Expenses	22,651,429	7,393,701	30,045,131	28,219,964	6,839,685	35,059,649	25,393,655	7,135,000	32,528,655
Non Mandatory Transfers	(2,424,781)	-	(2,424,781)	(4,873,221)	-	(4,873,221)	(720,000)	-	(720,000)
Total Expenditures and Transfers	$ 20,226,648	$ 7,393,701	$ 27,620,349	$ 23,346,743	$ 6,839,685	$ 30,186,428	$ 24,673,655	$ 7,135,000	$ 31,808,655
Net Asset Addition/(Reduction)	$ 2,542	$ (64,196)	$ (61,654)	$ 562,280	-	$ 562,280	$ 133,245	-	$ 133,245

Unrestricted Current Operating Funds

Health Science Center

FY27 Proposed

	Recurring	Non-Recurring	Total
EDUCATIONAL AND GENERAL			
Revenues			
Tuition and Fees	$ 99,542,397	- $	99,542,397
State Appropriations	239,763,324	5,000	239,768,324
Sales & Services	20,337,600	-	20,337,600
Grants & Contracts	18,496,922	-	18,496,922
Other Sources	1,162,100	-	1,162,100
Total Revenues	$ 379,302,343 $	5,000 $	379,307,343
Expenditures and Transfers			
Instruction	$ 149,406,472 $	10,500 $	149,416,972
Research	21,243,684	-	21,243,684
Public Service	578,950	-	578,950
Academic Support	74,373,651	-	74,373,651
Student Services	9,431,711	-	9,431,711
Institutional Support	47,670,968	-	47,670,968
Scholarships & Fellowships	8,586,446	-	8,586,446
Operation & Maintenance	54,538,443	-	54,538,443
Subtotal Expenditures	$ 365,830,326 $	10,500 $	365,840,826
Mandatory Transfers	6,986,716	-	6,986,716
Non Mandatory Transfers	6,479,800	-	6,479,800
Total Expenditures & Transfers	$ 379,296,842 $	10,500 $	379,307,342
Net Asset Addition/(Reduction)	$ 5,501 $	(5,500) $	1
AUXILIARIES			
Revenues			
Revenues	$ 4,151,808	- $	4,151,808
Expenditures and Transfers			
Expenditures	3,953,645	-	3,953,645
Mandatory Transfers	270,500	-	270,500
Non Mandatory Transfers	(482,027)	-	(482,027)
Total Expenditures and Transfers	$ 3,742,118	- $	3,742,118
Net Asset Addition/(Reduction)	$ 409,690	- $	409,690
TOTALS			
Revenues	$ 383,454,151 $	5,000 $	383,459,151
Expenditures and Transfers			
Expenditures	369,783,971	10,500	369,794,471
Mandatory Transfers	7,257,216	-	7,257,216
Non-Mandatory Transfers	5,997,773	-	5,997,773
Total Expenditures and Transfers	$ 383,038,960 $	10,500 $	383,049,460
Net Asset Addition/(Reduction)	$ 415,191 $	(5,500) $	409,691

Unrestricted Net Asset Summary

Current Funds, Revenues, Expenditures, and Transfers

Health Science Center

	Unrestricted E&G	Unrestricted Auxiliary	Total Unrestricted
FY27 Proposed Budget			
Beginning Fund Balance	**$ 11,151,808**	**$ (30,449)**	**$ 11,121,360**
Revenues	$ 379,307,343	$ 4,151,808	$ 383,459,151
Expenditures	365,840,826	3,953,645	369,794,471
Transfers	13,466,516	(211,527)	13,254,989
Total Expenditures & Transfers	$ 379,307,342	$ 3,742,118	$ 383,049,460
Net Asset Addition/(Reduction)	$ 1	$ 409,690	$ 409,691
Total Ending Fund Balance	**$ 11,151,809**	**$ 379,241**	**$ 11,531,050**
Allocations:			
Working Capital	3,000,962	253,304	3,254,265
Unallocated	8,150,848	125,938	8,276,785
Unallocated as % of Expenses + Transfers	2.1%	3.4%	2.2%

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

Health Science Center

UNRESTRICTED FUNDS	FY25	FY26	FY27	Change - Revised to Proposed	
Recurring	Actual	Revised	Proposed	Amount	%
EDUCATIONAL AND GENERAL					
Revenues					
Tuition and Fees	$ 95,010,866	$ 107,534,201	$ 99,542,397	$ (7,991,804)	(7.4)%
State Appropriations	224,420,224	232,786,324	239,763,324	6,977,000	3.0%
Sales & Services	20,039,318	11,301,309	20,337,600	9,036,291	80.0%
Grants & Contracts	23,393,751	21,996,922	18,496,922	(3,500,000)	(15.9)%
Other Sources	3,634,111	1,188,921	1,162,100	(26,821)	(2.3)%
Revenues	$ 366,498,270	$ 374,807,677	$ 379,302,343	$ 4,494,666	1.2%
Expenditures and Transfers					
Instruction	$ 132,881,034	$ 149,273,152	$ 149,406,472	$ 133,320	0.1%
Research	30,171,383	24,378,346	21,243,684	(3,134,661)	(12.9)%
Public Service	514,542	434,352	578,950	144,598	33.3%
Academic Support	66,477,480	74,233,552	74,373,651	140,098	0.2%
Student Services	7,575,656	9,239,655	9,431,711	192,057	2.1%
Institutional Support	37,655,229	48,888,604	47,670,968	(1,217,636)	(2.5)%
Scholarships & Fellowships	6,249,564	8,556,446	8,586,446	30,000	0.4%
Operation & Maintenance	40,075,185	50,831,282	54,538,443	3,707,161	7.3%
Subtotal Expenditures	$ 321,600,073	$ 365,835,389	$ 365,830,326	$ (5,063)	-
Mandatory Transfers	6,722,417	6,989,976	6,986,716	(3,260)	-
Non Mandatory Transfers	43,196,099	6,089,716	6,479,800	390,084	6.4%
Total Expenditures & Transfers	$ 371,518,589	$ 378,915,081	$ 379,296,842	$ 381,761	0.1%
Net Asset Addition/(Reduction)	$ (5,020,319)	$ (4,107,404)	$ 5,501	$ 4,112,905	(100.1)%
AUXILIARIES					
Revenues	$ 3,266,427	$ 4,151,808	$ 4,151,808	-	-
Expenditures and Transfers					
Expenditures	3,201,266	3,902,246	3,953,645	51,399	1.3%
Mandatory Transfers	200,995	270,500	270,500	-	-
Non Mandatory Transfers	-	(107,027)	(482,027)	(375,000)	350.4%
Total Expenditures and Transfers	$ 3,402,261	$ 4,065,719	$ 3,742,118	$ (323,601)	(8.0)%
Net Asset Addition/(Reduction)	$ (135,834)	$ 86,089	$ 409,690	$ 323,601	375.9%
TOTALS					
Revenues	$ 369,764,696	$ 378,959,485	$ 383,454,151	$ 4,494,666	1.2%
Expenditures and Transfers					
Expenditures	324,801,339	369,737,635	369,783,971	46,336	-
Mandatory Transfers	6,923,412	7,260,476	7,257,216	(3,260)	-
Non-Mandatory Transfers	43,196,099	5,982,689	5,997,773	15,084	0.3%
Total Expenditures and Transfers	$ 374,920,850	$ 382,980,800	$ 383,038,960	$ 58,160	-
Net Asset Addition/(Reduction)	$ (5,156,154)	$ (4,021,315)	$ 415,191	$ 4,436,506	(110.3)%

Current Operating Budget Summary

Unrestricted Current Operating Funds - Recurring and NonRecurring

Health Science Center

UNRESTRICTED FUNDS	FY25	FY26	FY27	Change - Revised to Proposed	
Recurring and NonRecurring	Actual	Revised	Proposed	Amount	%
EDUCATIONAL AND GENERAL					
Revenues					
Tuition and Fees	$ 95,010,866	$ 107,534,201	$ 99,542,397	$ (7,991,804)	(7.4)%
State Appropriations	224,420,224	240,376,624	239,768,324	(608,300)	(0.3)%
Sales & Services	20,039,318	11,301,309	20,337,600	9,036,291	80.0%
Grants & Contracts	23,393,751	21,996,922	18,496,922	(3,500,000)	(15.9)%
Other Sources	3,634,111	1,188,921	1,162,100	(26,821)	(2.3)%
Revenues	$ 366,498,270	$ 382,397,977	$ 379,307,343	$ (3,090,634)	(0.8)%
Expenditures and Transfers					
Instruction	$ 132,881,034	$ 154,209,495	$ 149,416,972	$ (4,792,523)	(3.1)%
Research	30,171,383	46,974,614	21,243,684	(25,730,929)	(54.8)%
Public Service	514,542	434,352	578,950	144,598	33.3%
Academic Support	66,477,480	75,654,119	74,373,651	(1,280,469)	(1.7)%
Student Services	7,575,656	9,239,655	9,431,711	192,057	2.1%
Institutional Support	37,655,229	49,237,186	47,670,968	(1,566,218)	(3.2)%
Scholarships & Fellowships	6,249,564	8,558,746	8,586,446	27,700	0.3%
Operation & Maintenance	40,075,185	58,421,582	54,538,443	(3,883,139)	(6.6)%
Subtotal Expenditures	$ 321,600,073	$ 402,729,749	$ 365,840,826	$ (36,888,923)	(9.2)%
Mandatory Transfers	6,722,417	6,989,976	6,986,716	(3,260)	-
Non Mandatory Transfers	43,196,099	(28,910,284)	6,479,800	35,390,084	(122.4)%
Total Expenditures & Transfers	$ 371,518,589	$ 380,809,441	$ 379,307,342	$ (1,502,099)	(0.4)%
Net Asset Addition/(Reduction)	$ (5,020,319)	$ 1,588,536	$ 1	$ (1,588,535)	(100.0)%
AUXILIARIES					
Revenues	$ 3,266,427	$ 4,151,808	$ 4,151,808	-	-
Expenditures and Transfers					
Expenditures	3,201,266	3,902,246	3,953,645	51,399	1.3%
Mandatory Transfers	200,995	270,500	270,500	-	-
Non Mandatory Transfers	-	(107,027)	(482,027)	(375,000)	350.4%
Total Expenditures and Transfers	$ 3,402,261	$ 4,065,719	$ 3,742,118	$ (323,601)	(8.0)%
Net Asset Addition/(Reduction)	$ (135,834)	$ 86,089	$ 409,690	$ 323,601	375.9%
TOTALS					
Revenues	$ 369,764,696	$ 386,549,785	$ 383,459,151	$ (3,090,634)	(0.8)%
Expenditures and Transfers					
Expenditures	324,801,339	406,631,995	369,794,471	(36,837,524)	(9.1)%
Mandatory Transfers	6,923,412	7,260,476	7,257,216	(3,260)	-
Non-Mandatory Transfers	43,196,099	(29,017,311)	5,997,773	35,015,084	(120.7)%
Total Expenditures and Transfers	$ 374,920,850	$ 384,875,160	$ 383,049,460	$ (1,825,700)	(0.5)%
Net Asset Addition/(Reduction)	$ (5,156,154)	$ 1,674,625	$ 409,691	$ (1,264,934)	(75.5)%

Expenses by Natural Classifications

Unrestricted Current Operating Funds - Recurring

Health Science Center

	FY25 Actual	FY26 Revised	FY27 Proposed	Change - Revised to Proposed Amount	%
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Faculty	$ 94,493,162	$ 101,695,388	$ 96,290,083	$ (5,405,305)	(5.3)%
Staff	83,323,316	95,996,851	94,896,637	(1,100,215)	(1.1)%
Students & Graduate Assistants	4,584,570	6,798,059	5,672,911	(1,125,148)	(16.6)%
Salaries and Wages	$ 182,583,621	$ 204,490,298	$ 196,859,630	$ (7,630,667)	(3.7)%
Fringe Benefits	59,774,602	66,668,143	65,623,009	(1,045,135)	(1.6)%
Subtotal	$ 242,358,223	$ 271,158,441	$ 262,482,639	$ (8,675,802)	(3.2)%
Operating, Equipment, and Student Aid					
Operating	63,978,215	68,503,273	80,840,970	12,337,697	18.0%
Travel	2,414,503	1,563,145	1,526,931	(36,214)	(2.3)%
Student Aid	9,685,182	12,927,812	11,442,971	(1,484,841)	(11.5)%
Equipment	3,163,951	11,682,718	9,536,815	(2,145,903)	(18.4)%
Subtotal	$ 79,241,850	$ 94,676,948	$ 103,347,687	$ 8,670,739	9.2%
Total E&G Expenditures	$ 321,600,073	$ 365,835,389	$ 365,830,326	$ (5,063)	-
AUXILIARIES					
Salaries and Benefits					
Salaries					
Staff	1,101,857	1,342,134	1,380,320	38,187	2.8%
Salaries and Wages	$ 1,101,857	$ 1,342,134	$ 1,380,320	$ 38,187	2.8%
Fringe Benefits	394,510	459,099	472,312	13,213	2.9%
Subtotal	$ 1,496,367	$ 1,801,233	$ 1,852,632	$ 51,399	2.9%
Operating, Equipment, and Student Aid					
Operating	1,699,116	2,062,853	2,062,853	-	-
Travel	5,783	38,110	38,110	-	-
Student Aid	-	50	50	-	-
Subtotal	$ 1,704,899	$ 2,101,013	$ 2,101,013	-	-
Total Auxiliary Expenditures	$ 3,201,266	$ 3,902,246	$ 3,953,645	$ 51,399	1.3%

Expenses by Natural Classifications

Unrestricted Current Operating Funds - Recurring and NonRecurring

Health Science Center

	FY25	FY26	FY27	Change - Revised to Proposed	
	Actual	**Revised**	**Proposed**	**Amount**	**%**
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Faculty	$ 94,493,162	$ 101,695,388	$ 96,290,083	$ (5,405,305)	(5.3)%
Staff	83,323,316	91,038,827	94,896,637	3,857,809	4.2%
Students & Graduate Assistants	4,584,570	6,057,843	5,672,911	(384,932)	(6.4)%
Salaries and Wages	$ 182,583,621	$ 198,792,058	$ 196,859,630	$ (1,932,427)	(1.0)%
Fringe Benefits	59,774,602	66,668,143	65,623,009	(1,045,135)	(1.6)%
Subtotal	$ 242,358,223	$ 265,460,201	$ 262,482,639	$ (2,977,562)	(1.1)%
Operating, Equipment, and Student Aid					
Operating	63,978,215	103,503,273	80,851,470	(22,651,803)	(21.9)%
Travel	2,414,503	1,563,145	1,526,931	(36,214)	(2.3)%
Student Aid	9,685,182	12,930,112	11,442,971	(1,487,141)	(11.5)%
Equipment	3,163,951	19,273,018	9,536,815	(9,736,203)	(50.5)%
Subtotal	$ 79,241,850	$ 137,269,548	$ 103,358,187	$ (33,911,361)	(24.7)%
Total E&G Expenditures	$ 321,600,073	$ 402,729,749	$ 365,840,826	$ (36,888,923)	(9.2)%
AUXILIARIES					
Salaries and Benefits					
Salaries					
Staff	1,101,857	1,342,134	1,380,320	38,187	2.8%
Salaries and Wages	$ 1,101,857	$ 1,342,134	$ 1,380,320	$ 38,187	2.8%
Fringe Benefits	394,510	459,099	472,312	13,213	2.9%
Subtotal	$ 1,496,367	$ 1,801,233	$ 1,852,632	$ 51,399	2.9%
Operating, Equipment, and Student Aid					
Operating	1,699,116	2,062,853	2,062,853	-	-
Travel	5,783	38,110	38,110	-	-
Student Aid	-	50	50	-	-
Subtotal	$ 1,704,899	$ 2,101,013	$ 2,101,013	-	-
Total Auxiliary Expenditures	$ 3,201,266	$ 3,902,246	$ 3,953,645	$ 51,399	1.3%

Auxiliary Budget Summary

Unrestricted Current Auxiliary Funds- Recurring and NonRecurring

Health Science Center

Recurring and NonRecurring	FY25 Actual	FY26 Revised	FY27 Proposed	Change - Revised to Proposed Amount	%
FOOD SERVICE					
Revenues	$ 1,531,610	$ 1,114,386	$ 1,114,386	-	-
Expenditures and Transfers					
Operating Expenses	1,778,321	1,489,157	1,541,435	52,279	3.5%
Total Expenditures & Transfers	$ 1,778,321	$ 1,489,157	$ 1,541,435	$ 52,279	3.5%
Fund Balance Addition/(Reduction)	$ (246,711)	$ (374,771)	$ (427,049)	$ (52,279)	13.9%
PARKING					
Revenues	$ 1,247,654	$ 1,425,569	$ 1,425,569	-	-
Expenditures and Transfers					
Operating Expenses	959,825	771,371	770,222	(1,149)	(0.1)%
Mandatory Transfers	200,995	270,500	270,500	-	-
Non Mandatory Transfers	-	(107,027)	(482,027)	(375,000)	350.4%
Total Expenditures & Transfers	$ 1,160,820	$ 934,844	$ 558,695	$ (376,149)	(40.2)%
Fund Balance Addition/(Reduction)	$ 86,834	$ 490,725	$ 866,874	$ 376,149	76.7%
BOOKSTORES					
Revenues	$ 479,170	$ 1,514,591	$ 1,514,591	-	-
Expenditures and Transfers					
Operating Expenses	445,610	1,562,456	1,562,725	269	-
Total Expenditures & Transfers	$ 445,610	$ 1,562,456	$ 1,562,725	$ 269	-
Fund Balance Addition/(Reduction)	$ 33,560	$ (47,865)	$ (48,134)	$ (269)	0.6%
OTHER					
Revenues	$ 7,992	$ 97,262	$ 97,262	-	-
Expenditures and Transfers					
Operating Expenses	17,509	79,262	79,262	-	-
Total Expenditures & Transfers	$ 17,509	$ 79,262	$ 79,262	-	-
Fund Balance Addition/(Reduction)	$ (9,517)	$ 18,000	$ 18,000	-	-
TOTAL					
Revenues	$ 3,266,427	$ 4,151,808	$ 4,151,808	-	-
Expenditures and Transfers					
Operating Expenses	3,201,266	3,902,246	3,953,645	51,399	1.3%
Mandatory Transfers	200,995	270,500	270,500	-	-
Non Mandatory Transfers	-	(107,027)	(482,027)	(375,000)	350.4%
Total Expenditures and Transfers	$ 3,402,261	$ 4,065,719	$ 3,742,118	$ (323,601)	(8.0)%
Fund Balance Addition/(Reduction)	$ (135,834)	$ 86,089	$ 409,690	$ 323,601	375.9%

Current Operating Funds by Fund Group- Unrestricted and Restricted

Current Operating Funds - Recurring and NonRecurring

Health Science Center

FY27 Proposed

	Unrestricted E&G	Unrestricted Auxiliaries	Restricted Funds	Total Revenues
Revenues				
Tuition and Fees	$ 99,542,397	-	-	$ 99,542,397
State Appropriations	239,768,324	-	3,304,434	243,072,758
Sales & Services	20,337,600	-	-	20,337,600
Grants & Contracts	18,496,922	-	329,723,387	348,220,309
Other Sources	1,162,100	4,151,808	30,106,101	35,420,009
Total Revenues	$ 379,307,343	$ 4,151,808	$ 363,133,922	$ 746,593,073
Expenditures and Transfers				
Instruction	149,416,972	-	202,219,600	351,636,572
Research	21,243,684	-	73,263,494	94,507,178
Public Service	578,950	-	26,670,346	27,249,296
Academic Support	74,373,651	-	48,975,914	123,349,565
Student Services	9,431,711	-	141,146	9,572,857
Institutional Support	47,670,968	-	3,174,996	50,845,964
Scholarships & Fellowships	8,586,446	-	8,812,712	17,399,158
Auxiliaries	-	3,953,645	-	3,953,645
Operation & Maintenance	54,538,443	-	-	54,538,443
Subtotal Expenditures	$ 365,840,826	$ 3,953,645	$ 363,258,208	$ 733,052,679
Mandatory Transfers	6,986,716	270,500	-	7,257,216
Non Mandatory Transfers	6,479,800	(482,027)	-	5,997,773
Total Expenditures and Transfers	$ 379,307,342	$ 3,742,118	$ 363,258,208	$ 746,307,668
Net Asset Addition/Reduction	$ 1	$ 409,690	$ (124,286)	$ 285,404

Current Operating Funds- Unrestricted and Restricted

Current Operating Funds - Recurring and Non-Recurring

Health Science Center

	FY25 Actual			FY26 Revised			FY27 Proposed		
	Unrestricted E&G	Restricted E&G	Total	Unrestricted E&G	Restricted E&G	Total	Unrestricted E&G	Restricted E&G	Total
EDUCATIONAL AND GENERAL									
Revenues									
Tuition and Fees	$ 95,010,866	-	$ 95,010,866	$ 107,534,201	-	$ 107,534,201	$ 99,542,397	-	$ 99,542,397
State Appropriations	224,420,224	3,428,721	227,848,945	240,376,624	3,304,434	243,681,058	239,768,324	3,304,434	243,072,758
Sales & Services	20,039,318	-	20,039,318	11,301,309	-	11,301,309	20,337,600	-	20,337,600
Grants & Contracts	23,393,751	296,723,885	320,117,636	21,996,922	308,417,935	330,414,857	18,496,922	329,723,387	348,220,309
Other Sources	3,634,111	63,726,604	67,360,715	1,188,921	25,676,142	26,865,063	1,162,100	30,106,101	31,268,201
Total Revenue	$ 366,498,270	$ 363,879,210	$ 730,377,480	$ 382,397,977	$ 337,398,511	$ 719,796,488	$ 379,307,343	$ 363,133,922	$ 742,441,265
Expenditures and Transfers									
Instruction	$ 132,881,034	$ 184,078,385	$ 316,959,418	$ 154,209,495	$ 188,078,385	$ 342,287,880	$ 149,416,972	$ 202,219,600	$ 351,636,572
Research	30,171,383	63,707,386	93,878,769	46,974,614	64,037,386	111,012,000	21,243,684	73,263,494	94,507,178
Public Service	514,542	25,160,704	25,675,246	434,352	25,360,704	25,795,056	578,950	26,670,346	27,249,296
Academic Support	66,477,480	48,475,914	114,953,394	75,654,119	48,975,914	124,630,033	74,373,651	48,975,914	123,349,565
Student Services	7,575,656	26,682	7,602,338	9,239,655	27,200	9,266,855	9,431,711	141,146	9,572,857
Institutional Support	37,655,229	3,174,996	40,830,225	49,237,186	3,174,996	52,412,182	47,670,968	3,174,996	50,845,964
Scholarships & Fellowships	6,249,564	7,343,926	13,593,490	8,558,746	7,743,926	16,302,672	8,586,446	8,812,712	17,399,158
Operation & Maintenance	40,075,185	-	40,075,185	58,421,582	-	58,421,582	54,538,443	-	54,538,443
Subtotal Expenditures	$ 321,600,073	$ 331,967,993	$ 653,568,066	$ 402,729,749	$ 337,398,511	$ 740,128,260	$ 365,840,826	$ 363,258,208	$ 729,099,034
Mandatory Transfers	6,722,417	-	6,722,417	6,989,976	-	6,989,976	6,986,716	-	6,986,716
Non Mandatory Transfers	43,196,099	-	43,196,099	(28,910,284)	-	(28,910,284)	6,479,800	-	6,479,800
Total Expenditures & Transfers	$ 371,518,589	$ 331,967,993	$ 703,486,582	$ 380,809,441	$ 337,398,511	$ 718,207,952	$ 379,307,342	$ 363,258,208	$ 742,565,550
Net Asset Addition/(Reduction)	$ (5,020,319)	$ 31,911,217	$ 26,890,898	$ 1,588,536	-	$ 1,588,536	$ 1	$ (124,286)	$ (124,286)
AUXILIARIES									
Revenues	$ 3,266,427	-	$ 3,266,427	$ 4,151,808	-	$ 4,151,808	$ 4,151,808	-	$ 4,151,808
Expenditures and Transfers									
Expenditures	3,201,266	-	3,201,266	3,902,246	-	3,902,246	3,953,645	-	3,953,645
Mandatory Transfers	200,995	-	200,995	270,500	-	270,500	270,500	-	270,500
Non Mandatory Transfers	-	-	-	(107,027)	-	(107,027)	(482,027)	-	(482,027)
Total Expenditures and Transfers	$ 3,402,261	-	$ 3,402,261	$ 4,065,719	-	$ 4,065,719	$ 3,742,118	-	$ 3,742,118
Net Asset Addition/(Reduction)	$ (135,834)	-	$ (135,834)	$ 86,089	-	$ 86,089	$ 409,690	-	$ 409,690
TOTALS									
Revenues	$ 369,764,696	$ 363,879,210	$ 733,643,906	$ 386,549,785	$ 337,398,511	$ 723,948,296	$ 383,459,151	$ 363,133,922	$ 746,593,073
Expenditures and Transfers									
Operating Expenses	324,801,339	331,967,993	656,769,332	406,631,995	337,398,511	744,030,506	369,794,471	363,258,208	733,052,679
Mandatory Transfers	6,923,412	-	6,923,412	7,260,476	-	7,260,476	7,257,216	-	7,257,216
Non Mandatory Transfers	43,196,099	-	43,196,099	(29,017,311)	-	(29,017,311)	5,997,773	-	5,997,773
Total Expenditures and Transfers	$ 374,920,850	$ 331,967,993	$ 706,888,843	$ 384,875,160	$ 337,398,511	$ 722,273,671	$ 383,049,460	$ 363,258,208	$ 746,307,668
Net Asset Addition/(Reduction)	$ (5,156,154)	$ 31,911,217	$ 26,755,063	$ 1,674,625	-	$ 1,674,625	$ 409,691	$ (124,286)	$ 285,404

Unrestricted Current Operating Funds

Institute For Public Service Consolidated

FY27 Proposed

	Recurring	Non-Recurring	Total
EDUCATIONAL AND GENERAL			
Revenues			
State Appropriations	20,417,087	8,700	20,425,787
Grants & Contracts	1,464,186	-	1,464,186
Other Sources	16,762,266	90,000	16,852,266
Total Revenues	$ 38,643,539	$ 98,700	$ 38,742,239
Expenditures and Transfers			
Public Service	$ 35,057,638	$ 163,250	$ 35,220,888
Academic Support	397,243	-	397,243
Institutional Support	725,314	-	725,314
Subtotal Expenditures	$ 36,180,195	$ 163,250	$ 36,343,445
Non Mandatory Transfers	2,373,554	-	2,373,554
Total Expenditures & Transfers	$ 38,553,749	$ 163,250	$ 38,716,999
Net Asset Addition/(Reduction)	$ 89,790	$ (64,550)	$ 25,240
TOTALS			
Revenues	$ 38,643,539	$ 98,700	$ 38,742,239
Expenditures and Transfers			
Expenditures	36,180,195	163,250	36,343,445
Non-Mandatory Transfers	2,373,554	-	2,373,554
Total Expenditures and Transfers	$ 38,553,749	$ 163,250	$ 38,716,999
Net Asset Addition/(Reduction)	$ 89,790	$ (64,550)	$ 25,240

Unrestricted Net Asset Summary

Current Funds, Revenues, Expenditures, and Transfers

Institute For Public Service Consolidated

	Unrestricted E&G	Unrestricted Auxiliary	Total Unrestricted
FY27 Proposed Budget			
Beginning Fund Balance	**$ 1,326,696**	**-**	**$ 1,326,696**
Revenues	$ 38,742,239	-	$ 38,742,239
Expenditures	36,343,445	-	36,343,445
Transfers	2,373,554	-	2,373,554
Total Expenditures & Transfers	$ 38,716,999	-	$ 38,716,999
Net Asset Addition/(Reduction)	$ 25,240	-	$ 25,240
Total Ending Fund Balance	**$ 1,351,936**	**-**	**$ 1,351,936**
Allocations:			
Unallocated	1,351,936	-	1,351,936
Unallocated as % of Expenses + Transfers	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

Institute For Public Service Consolidated

UNRESTRICTED FUNDS	**FY25**	**FY26**	**FY27**	**Change - Revised to Proposed**	
Recurring	**Actual**	**Revised**	**Proposed**	**Amount**	**%**
EDUCATIONAL AND GENERAL					
Revenues					
State Appropriations	$ 17,256,487	$ 19,841,387	$ 20,417,087	$ 575,700	2.9%
Sales & Services	431,907	-	-	-	-
Grants & Contracts	1,334,177	1,677,269	1,464,186	(213,083)	(12.7)%
Other Sources	15,986,320	15,874,421	16,762,266	887,845	5.6%
Revenues	$ 35,008,891	$ 37,393,077	$ 38,643,539	$ 1,250,462	3.3%
Expenditures and Transfers					
Public Service	$ 30,173,428	$ 32,877,538	$ 35,057,638	$ 2,180,100	6.6%
Academic Support	356,364	376,040	397,243	21,203	5.6%
Institutional Support	692,065	797,951	725,314	(72,637)	(9.1)%
Subtotal Expenditures	$ 31,221,857	$ 34,051,529	$ 36,180,195	$ 2,128,666	6.3%
Non Mandatory Transfers	3,837,172	3,717,350	2,373,554	(1,343,796)	(36.1)%
Total Expenditures & Transfers	$ 35,059,028	$ 37,768,879	$ 38,553,749	$ 784,870	2.1%
Net Asset Addition/(Reduction)	$ (50,138)	$ (375,802)	$ 89,790	$ 465,592	(123.9)%

TOTALS					
Revenues	$ 35,008,891	$ 37,393,077	$ 38,643,539	$ 1,250,462	3.3%
Expenditures and Transfers					
Expenditures	31,221,857	34,051,529	36,180,195	2,128,666	6.3%
Non-Mandatory Transfers	3,837,172	3,717,350	2,373,554	(1,343,796)	(36.1)%
Total Expenditures and Transfers	$ 35,059,028	$ 37,768,879	$ 38,553,749	$ 784,870	2.1%
Net Asset Addition/(Reduction)	$ (50,138)	$ (375,802)	$ 89,790	$ 465,592	(123.9)%

Current Operating Budget Summary

Unrestricted Current Operating Funds - Recurring and NonRecurring

Institute For Public Service Consolidated

UNRESTRICTED FUNDS	FY25	FY26	FY27	Change - Revised to Proposed	
Recurring and NonRecurring	Actual	Revised	Proposed	Amount	%
EDUCATIONAL AND GENERAL					
Revenues					
State Appropriations	$ 17,256,487	$ 20,343,787	$ 20,425,787	$ 82,000	0.4%
Sales & Services	431,907	-	-	-	-
Grants & Contracts	1,334,177	1,677,269	1,464,186	(213,083)	(12.7)%
Other Sources	15,986,320	15,874,421	16,852,266	977,845	6.2%
Revenues	$ 35,008,891	$ 37,895,477	$ 38,742,239	$ 846,762	2.2%
Expenditures and Transfers					
Public Service	$ 30,173,428	$ 33,056,953	$ 35,220,888	$ 2,163,935	6.5%
Academic Support	356,364	376,040	397,243	21,203	5.6%
Institutional Support	692,065	797,951	725,314	(72,637)	(9.1)%
Subtotal Expenditures	$ 31,221,857	$ 34,230,944	$ 36,343,445	$ 2,112,501	6.2%
Non Mandatory Transfers	3,837,172	3,717,350	2,373,554	(1,343,796)	(36.1)%
Total Expenditures & Transfers	$ 35,059,028	$ 37,948,294	$ 38,716,999	$ 768,705	2.0%
Net Asset Addition/(Reduction)	$ (50,138)	$ (52,817)	$ 25,240	$ 78,057	(147.8)%

TOTALS					
Revenues	$ 35,008,891	$ 37,895,477	$ 38,742,239	$ 846,762	2.2%
Expenditures and Transfers					
Expenditures	31,221,857	34,230,944	36,343,445	2,112,501	6.2%
Non-Mandatory Transfers	3,837,172	3,717,350	2,373,554	(1,343,796)	(36.1)%
Total Expenditures and Transfers	$ 35,059,028	$ 37,948,294	$ 38,716,999	$ 768,705	2.0%
Net Asset Addition/(Reduction)	$ (50,138)	$ (52,817)	$ 25,240	$ 78,057	(147.8)%

Expenses by Natural Classifications

Unrestricted Current Operating Funds - Recurring

Institute For Public Service Consolidated

	FY25 Actual	FY26 Revised	FY27 Proposed	Change - Revised to Proposed Amount	%
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Faculty	$ 163,816	$ 65,000	$ 56,000	$ (9,000)	(13.8)%
Staff	15,710,456	17,782,012	19,214,356	1,432,344	8.1%
Students & Graduate Assistants	18,874	60,692	45,000	(15,692)	(25.9)%
Salaries and Wages	$ 15,860,829	$ 17,907,704	$ 19,315,356	$ 1,407,652	7.9%
Fringe Benefits	5,627,865	5,802,658	6,339,763	537,105	9.3%
Subtotal	$ 21,488,693	$ 23,710,362	$ 25,655,119	$ 1,944,757	8.2%
Operating, Equipment, and Student Aid					
Operating	8,197,610	8,518,817	8,349,716	(169,101)	(2.0)%
Travel	1,398,033	1,555,850	1,914,298	358,448	23.0%
Student Aid	27,431	18,500	34,062	15,562	84.1%
Equipment	110,089	248,000	227,000	(21,000)	(8.5)%
Subtotal	$ 9,733,163	$ 10,341,167	$ 10,525,076	$ 183,909	1.8%
Total E&G Expenditures	$ 31,221,856	$ 34,051,529	$ 36,180,195	$ 2,128,666	6.3%

Expenses by Natural Classifications

Unrestricted Current Operating Funds - Recurring and NonRecurring

Institute For Public Service Consolidated

	FY25 Actual	FY26 Revised	FY27 Proposed	Change - Revised to Proposed Amount	%
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Faculty	$ 163,816	$ 65,000	$ 56,000	$ (9,000)	(13.8)%
Staff	15,710,456	17,782,012	19,214,356	1,432,344	8.1%
Students & Graduate Assistants	18,874	60,692	45,000	(15,692)	(25.9)%
Salaries and Wages	$ 15,860,829	$ 17,907,704	$ 19,315,356	$ 1,407,652	7.9%
Fringe Benefits	5,627,865	5,802,658	6,339,763	537,105	9.3%
Subtotal	$ 21,488,693	$ 23,710,362	$ 25,655,119	$ 1,944,757	8.2%
Operating, Equipment, and Student Aid					
Operating	8,197,610	8,656,657	8,477,966	(178,691)	(2.1)%
Travel	1,398,033	1,597,425	1,949,298	351,873	22.0%
Student Aid	27,431	18,500	34,062	15,562	84.1%
Equipment	110,089	248,000	227,000	(21,000)	(8.5)%
Subtotal	$ 9,733,163	$ 10,520,582	$ 10,688,326	$ 167,744	1.6%
Total E&G Expenditures	$ 31,221,856	$ 34,230,944	$ 36,343,445	$ 2,112,501	6.2%

Current Operating Funds by Fund Group- Unrestricted and Restricted

Current Operating Funds - Recurring and NonRecurring

Institute For Public Service Consolidated

FY27 Proposed

	Unrestricted E&G	Unrestricted Auxiliaries	Restricted Funds	Total Revenues
Revenues				
State Appropriations	$ 20,425,787	-	-	$ 20,425,787
Grants & Contracts	1,464,186	-	9,567,476	11,031,662
Other Sources	16,852,266	-	1,148,987	18,001,253
Total Revenues	$ 38,742,239	-	$ 10,716,463	$ 49,458,702
Expenditures and Transfers				
Public Service	35,220,888	-	10,681,957	45,902,845
Academic Support	397,243	-	17,706	414,949
Institutional Support	725,314	-	7,800	733,114
Scholarships & Fellowships	-	-	9,000	9,000
Subtotal Expenditures	$ 36,343,445	-	$ 10,716,463	$ 47,059,908
Non Mandatory Transfers	2,373,554	-	-	2,373,554
Total Expenditures and Transfers	$ 38,716,999	-	$ 10,716,463	$ 49,433,462
Net Asset Addition/Reduction	$ 25,240	-	-	$ 25,240

Current Operating Funds- Unrestricted and Restricted

Current Operating Funds - Recurring and Non-Recurring

Institute For Public Service Consolidated

	FY25 Actual			FY26 Revised			FY27 Proposed		
	Unrestricted E&G	Restricted E&G	Total	Unrestricted E&G	Restricted E&G	Total	Unrestricted E&G	Restricted E&G	Total
EDUCATIONAL AND GENERAL									
Revenues									
State Appropriations	$ 17,256,487	-	$ 17,256,487	$ 20,343,787	-	$ 20,343,787	$ 20,425,787	-	$ 20,425,787
Sales & Services	431,907	197,254	629,161	-	-	-	-	-	-
Grants & Contracts	1,334,177	9,990,014	11,324,192	1,677,269	10,790,014	12,467,283	1,464,186	9,567,476	11,031,662
Other Sources	15,986,320	931,299	16,917,618	15,874,421	1,124,692	16,999,113	16,852,266	1,148,987	18,001,253
Total Revenue	$ 35,008,891	$ 11,118,568	$ 46,127,458	$ 37,895,477	$ 11,914,706	$ 49,810,183	$ 38,742,239	$ 10,716,463	$ 49,458,702
Expenditures and Transfers									
Research	-	$ 7,733	$ 7,733	-	-	-	-	-	-
Public Service	30,173,428	9,116,848	39,290,276	33,056,953	11,878,206	44,935,159	35,220,888	10,681,957	45,902,845
Academic Support	356,364	23,536	379,900	376,040	21,000	397,040	397,243	17,706	414,949
Institutional Support	692,065	3,433	695,498	797,951	7,000	804,951	725,314	7,800	733,114
Scholarships & Fellowships	-	10,841	10,841	-	8,500	8,500	-	9,000	9,000
Subtotal Expenditures	$ 31,221,857	$ 9,162,392	$ 40,384,248	$ 34,230,944	$ 11,914,706	$ 46,145,650	$ 36,343,445	$ 10,716,463	$ 47,059,908
Non Mandatory Transfers	3,837,172	-	3,837,172	3,717,350	-	3,717,350	2,373,554	-	2,373,554
Total Expenditures & Transfers	$ 35,059,028	$ 9,162,392	$ 44,221,420	$ 37,948,294	$ 11,914,706	$ 49,863,000	$ 38,716,999	$ 10,716,463	$ 49,433,462
Net Asset Addition/(Reduction)	$ (50,138)	$ 1,956,176	$ 1,906,038	$ (52,817)	-	$ (52,817)	$ 25,240	-	$ 25,240
AUXILIARIES									
Expenditures and Transfers									
Total Expenditures and Transfers	-	-	-	-	-	-	-	-	-
TOTALS									
Revenues	$ 35,008,891	$ 11,118,568	$ 46,127,458	$ 37,895,477	$ 11,914,706	$ 49,810,183	$ 38,742,239	$ 10,716,463	$ 49,458,702
Expenditures and Transfers									
Operating Expenses	31,221,856	9,162,392	40,384,248	34,230,944	11,914,706	46,145,650	36,343,445	10,716,463	47,059,908
Non Mandatory Transfers	3,837,172	-	3,837,172	3,717,350	-	3,717,350	2,373,554	-	2,373,554
Total Expenditures and Transfers	$ 35,059,028	$ 9,162,392	$ 44,221,420	$ 37,948,294	$ 11,914,706	$ 49,863,000	$ 38,716,999	$ 10,716,463	$ 49,433,462
Net Asset Addition/(Reduction)	$ (50,137)	$ 1,956,176	$ 1,906,038	$ (52,817)	-	$ (52,817)	$ 25,240	-	$ 25,240

Unrestricted Current Operating Funds

System Administration
FY27 Proposed

	Recurring	Non-Recurring	Total
EDUCATIONAL AND GENERAL			
Revenues			
State Appropriations	7,262,417	-	7,262,417
Other Sources	39,675,000	37,000,000	76,675,000
Total Revenues	$ 46,937,417	$ 37,000,000	$ 83,937,417
Expenditures and Transfers			
Institutional Support	$ 84,574,411	$ 60,000	$ 84,634,411
Operation & Maintenance	1,627,613	-	1,627,613
Subtotal Expenditures	$ 86,202,024	$ 60,000	$ 86,262,024
Mandatory Transfers	125,000	-	125,000
Non Mandatory Transfers	(35,905,068)	33,553,000	(2,352,068)
Total Expenditures & Transfers	$ 50,421,956	$ 33,613,000	$ 84,034,956
Net Asset Addition/(Reduction)	$ (3,484,539)	$ 3,387,000	$ (97,539)
TOTALS			
Revenues	$ 46,937,417	$ 37,000,000	$ 83,937,417
Expenditures and Transfers			
Expenditures	86,202,024	60,000	86,262,024
Mandatory Transfers	125,000	-	125,000
Non-Mandatory Transfers	(35,905,068)	33,553,000	(2,352,068)
Total Expenditures and Transfers	$ 50,421,956	$ 33,613,000	$ 84,034,956
Net Asset Addition/(Reduction)	$ (3,484,539)	$ 3,387,000	$ (97,539)

Unrestricted Net Asset Summary

Current Funds, Revenues, Expenditures, and Transfers

System Administration

		Unrestricted E&G	Unrestricted Auxiliary		Total Unrestricted
FY27 Proposed Budget					
Beginning Fund Balance	**$**	**11,796,017**	**-**	**$**	**11,796,017**
Revenues	$	83,937,417	-	$	83,937,417
Expenditures		86,262,024	-		86,262,024
Transfers		(2,227,068)	-		(2,227,068)
Total Expenditures & Transfers	$	84,034,956	-	$	84,034,956
Net Asset Addition/(Reduction)	$	(97,539)	-	$	(97,539)
Total Ending Fund Balance	**$**	**11,698,478**	**-**	**$**	**11,698,478**
Allocations:					
Working Capital		5,000,000	-		5,000,000
Revolving Funds		3,500,000	-		3,500,000
Unallocated		3,198,478	-		3,198,478
Unallocated as % of Expenses + Transfers		3.7%	-		3.7%

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

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

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

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

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

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

Current Operating Budget Summary

Unrestricted Current Operating Funds - Recurring

System Administration

UNRESTRICTED FUNDS	FY25	FY26	FY27	Change - Revised to Proposed	
Recurring	Actual	Revised	Proposed	Amount	%
EDUCATIONAL AND GENERAL					
Revenues					
State Appropriations	$ 6,562,022	$ 6,808,317	$ 7,262,417	$ 454,100	6.7%
Sales & Services	240	-	-	-	-
Grants & Contracts	164,480	-	-	-	-
Other Sources	77,060,376	36,675,000	39,675,000	3,000,000	8.2%
Revenues	$ 83,787,118	$ 43,483,317	$ 46,937,417	$ 3,454,100	7.9%
Expenditures and Transfers					
Instruction	$ 24,114	-	-	-	-
Research	2,068,650	-	-	-	-
Institutional Support	99,151,381	80,208,664	84,574,411	4,365,747	5.4%
Operation & Maintenance	1,832,880	1,627,613	1,627,613	-	-
Subtotal Expenditures	$ 103,077,025	$ 81,836,277	$ 86,202,024	$ 4,365,747	5.3%
Mandatory Transfers	152,894	118,000	125,000	7,000	5.9%
Non Mandatory Transfers	(29,972,491)	(33,542,789)	(35,905,068)	(2,362,279)	7.0%
Total Expenditures & Transfers	$ 73,257,428	$ 48,411,488	$ 50,421,956	$ 2,010,468	4.2%
Net Asset Addition/(Reduction)	$ 10,529,690	$ (4,928,171)	$ (3,484,539)	$ 1,443,632	(29.3)%

TOTALS					
Revenues	$ 83,787,118	$ 43,483,317	$ 46,937,417	$ 3,454,100	7.9%
Expenditures and Transfers					
Expenditures	103,077,025	81,836,277	86,202,024	4,365,747	5.3%
Mandatory Transfers	152,894	118,000	125,000	7,000	5.9%
Non-Mandatory Transfers	(29,972,491)	(33,542,789)	(35,905,068)	(2,362,279)	7.0%
Total Expenditures and Transfers	$ 73,257,428	$ 48,411,488	$ 50,421,956	$ 2,010,468	4.2%
Net Asset Addition/(Reduction)	$ 10,529,690	$ (4,928,171)	$ (3,484,539)	$ 1,443,632	(29.3)%

Current Operating Budget Summary

Unrestricted Current Operating Funds - Recurring and NonRecurring

System Administration

UNRESTRICTED FUNDS	**FY25**	**FY26**	**FY27**	**Change - Revised to Proposed**	
Recurring and NonRecurring	**Actual**	**Revised**	**Proposed**	**Amount**	**%**
EDUCATIONAL AND GENERAL					
Revenues					
State Appropriations	$ 6,562,022	$ 6,803,717	$ 7,262,417	$ 458,700	6.7%
Sales & Services	240	-	-	-	-
Grants & Contracts	164,480	-	-	-	-
Other Sources	77,060,376	72,675,000	76,675,000	4,000,000	5.5%
Revenues	$ 83,787,118	$ 79,478,717	$ 83,937,417	$ 4,458,700	5.6%
Expenditures and Transfers					
Instruction	$ 24,114	-	-	-	-
Research	2,068,650	-	-	-	-
Institutional Support	99,151,381	83,276,190	84,634,411	1,358,221	1.6%
Operation & Maintenance	1,832,880	1,627,613	1,627,613	-	-
Subtotal Expenditures	$ 103,077,025	$ 84,903,803	$ 86,262,024	$ 1,358,221	1.6%
Mandatory Transfers	152,894	118,000	125,000	7,000	5.9%
Non Mandatory Transfers	(29,972,491)	129,233	(2,352,068)	(2,481,301)	(1,920.0)%
Total Expenditures & Transfers	$ 73,257,428	$ 85,151,036	$ 84,034,956	$ (1,116,080)	(1.3)%
Net Asset Addition/(Reduction)	$ 10,529,690	$ (5,672,319)	$ (97,539)	$ 5,574,780	(98.3)%

TOTALS					
Revenues	$ 83,787,118	$ 79,478,717	$ 83,937,417	$ 4,458,700	5.6%
Expenditures and Transfers					
Expenditures	103,077,025	84,903,803	86,262,024	1,358,221	1.6%
Mandatory Transfers	152,894	118,000	125,000	7,000	5.9%
Non-Mandatory Transfers	(29,972,491)	129,233	(2,352,068)	(2,481,301)	(1,920.0)%
Total Expenditures and Transfers	$ 73,257,428	$ 85,151,036	$ 84,034,956	$ (1,116,080)	(1.3)%
Net Asset Addition/(Reduction)	$ 10,529,690	$ (5,672,319)	$ (97,539)	$ 5,574,780	(98.3)%

Expenses by Natural Classifications

Unrestricted Current Operating Funds - Recurring

System Administration

	FY25 Actual	FY26 Revised	FY27 Proposed	Change - Revised to Proposed Amount	%
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Faculty	$ 208,856	$ 190,177	$ 161,566	$ (28,611)	(15.0)%
Staff	37,722,926	42,250,059	43,449,837	1,199,778	2.8%
Students & Graduate Assistants	476,505	521,758	599,273	77,515	14.9%
Salaries and Wages	$ 38,327,869	$ 42,961,994	$ 44,210,676	$ 1,248,682	2.9%
Fringe Benefits	12,967,272	14,530,321	15,118,897	588,576	4.1%
Subtotal	$ 51,295,140	$ 57,492,315	$ 59,329,573	$ 1,837,258	3.2%
Operating, Equipment, and Student Aid					
Operating	50,481,461	23,298,247	25,798,981	2,500,734	10.7%
Travel	1,189,251	1,020,715	1,041,876	21,161	2.1%
Student Aid	58,819	25,000	31,594	6,594	26.4%
Equipment	52,353	-	-	-	-
Subtotal	$ 51,781,884	$ 24,343,962	$ 26,872,451	$ 2,528,489	10.4%
Total E&G Expenditures	$ 103,077,025	$ 81,836,277	$ 86,202,024	$ 4,365,747	5.3%

Expenses by Natural Classifications

Unrestricted Current Operating Funds - Recurring and NonRecurring

System Administration

	FY25	FY26	FY27	Change - Revised to Proposed	
	Actual	**Revised**	**Proposed**	**Amount**	**%**
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Faculty	$ 208,856	$ 190,177	$ 161,566	$ (28,611)	(15.0)%
Staff	37,722,926	42,250,059	43,449,837	1,199,778	2.8%
Students & Graduate Assistants	476,505	521,758	599,273	77,515	14.9%
Salaries and Wages	$ 38,327,869	$ 42,961,994	$ 44,210,676	$ 1,248,682	2.9%
Fringe Benefits	12,967,272	14,530,321	15,118,897	588,576	4.1%
Subtotal	$ 51,295,140	$ 57,492,315	$ 59,329,573	$ 1,837,258	3.2%
Operating, Equipment, and Student Aid					
Operating	50,481,461	26,365,773	25,858,981	(506,792)	(1.9)%
Travel	1,189,251	1,020,715	1,041,876	21,161	2.1%
Student Aid	58,819	25,000	31,594	6,594	26.4%
Equipment	52,353	-	-	-	-
Subtotal	$ 51,781,884	$ 27,411,488	$ 26,932,451	$ (479,037)	(1.7)%
Total E&G Expenditures	$ 103,077,025	$ 84,903,803	$ 86,262,024	$ 1,358,221	1.6%

Current Operating Funds by Fund Group- Unrestricted and Restricted

Current Operating Funds - Recurring and NonRecurring

System Administration

FY27 Proposed

	Unrestricted E&G	Unrestricted Auxiliaries	Restricted Funds	Total Revenues
Revenues				
State Appropriations	$ 7,262,417	-	-	$ 7,262,417
Grants & Contracts	-	-	750,000	750,000
Other Sources	76,675,000	-	990,000	77,665,000
Total Revenues	$ 83,937,417	-	$ 1,740,000	$ 85,677,417
Expenditures and Transfers				
Instruction	-	-	500,000	500,000
Research	-	-	40,000	40,000
Public Service	-	-	600,000	600,000
Institutional Support	84,634,411	-	560,000	85,194,411
Scholarships & Fellowships	-	-	40,000	40,000
Operation & Maintenance	1,627,613	-	-	1,627,613
Subtotal Expenditures	$ 86,262,024	-	$ 1,740,000	$ 88,002,024
Mandatory Transfers	125,000	-	-	125,000
Non Mandatory Transfers	(2,352,068)	-	-	(2,352,068)
Total Expenditures and Transfers	$ 84,034,956	-	$ 1,740,000	$ 85,774,956
Net Asset Addition/Reduction	$ (97,539)	-	-	$ (97,539)

Current Operating Funds- Unrestricted and Restricted

Current Operating Funds - Recurring and Non-Recurring

System Administration

	FY25 Actual			FY26 Revised			FY27 Proposed		
	Unrestricted E&G	Restricted E&G	Total	Unrestricted E&G	Restricted E&G	Total	Unrestricted E&G	Restricted E&G	Total
EDUCATIONAL AND GENERAL									
Revenues									
State Appropriations	$ 6,562,022	$ 1,326,072	$ 7,888,094	$ 6,803,717	-	$ 6,803,717	$ 7,262,417	-	$ 7,262,417
Sales & Services	240	-	240	-	-	-	-	-	-
Grants & Contracts	164,480	5,470,735	5,635,215	-	1,100,000	1,100,000	-	750,000	750,000
Other Sources	77,060,376	1,061,584	78,121,960	72,675,000	990,000	73,665,000	76,675,000	990,000	77,665,000
Total Revenue	$ 83,787,118	$ 7,858,391	$ 91,645,509	$ 79,478,717	$ 2,090,000	$ 81,568,717	$ 83,937,417	$ 1,740,000	$ 85,677,417
Expenditures and Transfers									
Instruction	$ 24,114	$ 2,506,534	$ 2,530,648	-	$ 500,000	$ 500,000	-	$ 500,000	$ 500,000
Research	2,068,650	1,888	2,070,538	-	40,000	40,000	-	40,000	40,000
Public Service	-	2,508,266	2,508,266	-	600,000	600,000	-	600,000	600,000
Institutional Support	99,151,381	1,381,351	100,532,732	83,276,190	560,000	83,836,190	84,634,411	560,000	85,194,411
Scholarships & Fellowships	-	21,369	21,369	-	40,000	40,000	-	40,000	40,000
Operation & Maintenance	1,832,880	-	1,832,880	1,627,613	-	1,627,613	1,627,613	-	1,627,613
Subtotal Expenditures	$ 103,077,025	$ 6,419,407	$ 109,496,432	$ 84,903,803	$ 1,740,000	$ 86,643,803	$ 86,262,024	$ 1,740,000	$ 88,002,024
Mandatory Transfers	152,894	-	152,894	118,000	-	118,000	125,000	-	125,000
Non Mandatory Transfers	(29,972,491)	-	(29,972,491)	129,233	-	129,233	(2,352,068)	-	(2,352,068)
Total Expenditures & Transfers	$ 73,257,428	$ 6,419,407	$ 79,676,835	$ 85,151,036	$ 1,740,000	$ 86,891,036	$ 84,034,956	$ 1,740,000	$ 85,774,956
Net Asset Addition/(Reduction)	$ 10,529,690	$ 1,438,984	$ 11,968,673	$ (5,672,319)	$ 350,000	$ (5,322,319)	$ (97,539)	-	$ (97,539)
AUXILIARIES									
Expenditures and Transfers									
Total Expenditures and Transfers	-	-	-	-	-	-	-	-	-
TOTALS									
Revenues	$ 83,787,118	$ 7,858,391	$ 91,645,509	$ 79,478,717	$ 2,090,000	$ 81,568,717	$ 83,937,417	$ 1,740,000	$ 85,677,417
Expenditures and Transfers									
Operating Expenses	103,077,025	6,419,407	109,496,432	84,903,803	1,740,000	86,643,803	86,262,024	1,740,000	88,002,024
Mandatory Transfers	152,894	-	152,894	118,000	-	118,000	125,000	-	125,000
Non Mandatory Transfers	(29,972,491)	-	(29,972,491)	129,233	-	129,233	(2,352,068)	-	(2,352,068)
Total Expenditures and Transfers	$ 73,257,428	$ 6,419,407	$ 79,676,835	$ 85,151,036	$ 1,740,000	$ 86,891,036	$ 84,034,956	$ 1,740,000	$ 85,774,956
Net Asset Addition/(Reduction)	$ 10,529,690	$ 1,438,984	$ 11,968,673	$ (5,672,319)	$ 350,000	$ (5,322,319)	$ (97,539)	-	$ (97,539)

The University of Tennessee System
Proposed 2026-27 Tuition and Fees

The proposed budget includes revenues and expenses related to tuition and fee adjustments recommended by each UT campus's respective Advisory Board for the 2026-27 academic year. These recommendations were developed in accordance with Tennessee Higher Education Commission (THEC) guidelines and the university's Policy on Approval of Student Fees (BT0022). They are an integral component of the proposed operating budget. Major recommendations include:

- Modest increases to in-state tuition and mandatory fees:
  - Chattanooga: 3.0%
  - Knoxville: 1.1%
  - Martin: 3.0%
  - Health Science Center: 2.0%
  - Southern: 3.0%

- Adjustments to auxiliary rates to cover cost increases in housing, food services, and parking operations.

- Adjustments to other fees such as programs and services fees, course fees, program fees, differential tuition to fund costs related to student services, instructional materials, and campus infrastructure.

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

Summary of Net Revenue Changes and Uses	**Net Change***
Chattanooga	$5,487,153
Knoxville	62,671,941
Martin	2,576,200
Health Science Center	2,606,363
Southern	774,300
Proposed Uses:	
Student Support & Success	$19,030,801
Academic Programs & Instructional Costs	35,671,894
Faculty & Staff Compensation	2,943,300
Campus Operations & Institutional Support	3,216,452
Facilities, Infrastructure & Capital Investments	6,097,169
Auxiliary & Self-Supporting Services	7,156,341
Total	**$74,115,957**

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

UT Chattanooga
Proposed 2026-27 Tuition and Fees

UT Chattanooga proposes changes to maintenance fees, tuition, various mandatory fees, lab fees and auxiliary enterprise fees. New state appropriations will be allocated towards the state recommended salary pool for most UTC employees (other than those funded by auxiliaries or fees), but additional funds are required to fully fund the salary pool and for operational needs relating to institutional support, program enhancements, and student services. The tables below summarize the projected 2026-2027 revenue changes expected to result from the proposed tuition and fee amounts as well as the details of each proposed fee change.

SUMMARY	**New Revenue**
Proposed for Approval by the Board of Trustees	$5,118,569
Approved by the President	267,500
Approved by the Chancellor	101,084
Proposed Uses:	
Support for students including scholarships, recruitment, and retention	$642,598
Allocation to fully fund state recommended compensation plan	1,056,600
Investment in academic programs for instruction, programming and positions	611,657
Increased institutional support for current campus operations	1,372,152
Auxiliary operations for residence hall, food service and parking operations	1,804,146
TOTAL	**$5,487,153**

Proposed Changes	**In-State**		**Out-of-State**		**Revenue**
Undergraduate Tuition	$192	2.2%	$440	2.6%	$2,125,760
Graduate Tuition	$216	2.3%	$464	2.6%	$317,642
Mandatory Fees	$130	6.3%	$130	6.3%	$1,424,518
Differential Tuition (Nursing)	$4	3.0%	$4	3.0%	$34,430
Differential Tuition (Bus, LEAD, Eng, PT, OT)	$2	3.0%	$2	3.0%	$162,987
Lab Fees	Varies	Varies	Varies	Varies	$267,500
MocsBooks Total Access Materials	$22	New	$22	New	$33,382
Housing	Varies	4.0%	Varies	4.0%	$1,000,390
Food Services	Varies	4.0%	Varies	4.0%	$52,842
Parking	Varies	4.0%	Varies	4.0%	$67,702

UT Chattanooga
Proposed 2026-27 Tuition and Fees

Proposed for Approval by the Board of Trustees

- Tuition (Maintenance Fees and Out of State Tuition) – UTC is proposing a 2.2% increase to maintenance fees paid by all undergraduate students and a 2.3% increase to maintenance fees paid by all graduate students. The proposed increase to out-of-state tuition for undergraduates and graduate students is 3.0%. The projected increase to revenue is $2,443,402. The total revenue will be used for investment made across many functional areas inclusive of academic programs, student services, academic support, scholarships, and institutional support. The largest allocation of $1,056,600 is to complete the funding needed for the state recommended salary pool. The funding amount of $933,342 is allocated to the expansion of current academic programs based on THEC commitments and institutional support. Another $453,460 will be allocated to increase scholarships and graduate assistantships.

    - Differential fees – Differential fees are automatically increased in scale per previous approval by the Board of Trustees. The projected revenue increase from established differential fees is $197,417.

- Mandatory Fees – UTC is proposing an overall 6.3% increase to mandatory fees paid by all undergraduate and graduate students. The total projected increase to revenue is $1,424,518. The current total cost of mandatory fees for a full-time student is $2,050 annually and an increase of $130 (6.3%) will allow for adequate planning for facilities and student needs while maintaining the total tuition and fee cost increase to students is a collective 3% increase. The costs incurred on mandatory fees vary from salaries, benefits, operating expenses and facility maintenance. These expenses over time have been impacted by inflation and expansive needs, which are not funded by state appropriations or maintenance fee funding. These various increases will address these funding needs to appropriately operate.

    - Student Activity - UTC recommends increasing the student activity fee of $8 from $188 to $196 to provide $81,199 to assist with student programming and services provided to students.

    - Debt Service - UTC recommends increasing the debt service fee $20 from $504 to $524 providing $201,366 to assist with debt service planning for future needs and maintenance of student facing building projects. The current on-going projects funded by debt service fees include the University Center renovation. The current debt service fee funds TSSBA bonded debt for the Wolford Family Athletic Center, Aquatic Recreational Center, University Center, and the Engel Sports Complex.

- Health Services - UTC recommends increasing the health services fee $4 from $130 to $134 to provide $45,667 to assist with salaries and operating funding for the self-sustaining Student Health Services department.

- Athletics - UTC recommends increasing the athletics fee $6 from $514 to $520 providing $62,272 to assist with increased costs associated with growth of sporting programs and overall operations with sport teams.

- Technology - UTC recommends increasing the technology fee $10 from $260 to $270 providing $112,431 to assist campus wide technology maintenance, equipment, contractual and project needs.

- Library - UTC recommends increasing the library fee $2 from $50 to $52 to provide $25,600 to assist with contractual obligations associated with databases and collections required for library operations.

- Transportation Fee - UTC recommends increasing the transportation fee $60 from $184 to $244, providing $649,830 to assist with planning for a new parking garage structure. This recommendation is part of a multi-year plan to fund transportation needs and parking services operations, particularly a new parking structure.

- Facilities Fee - UTC recommends increasing the facilities fee $20 from $200 to $220 to provide $246,153 to assist with university unfunded deferred maintenance, equipment, materials costs and capital projects.

- Auxiliary Enterprises – Prices vary for on-campus housing options and meal plans. Lists of all prices are included in the detailed schedules at the end of this document.

  - Housing – The increase in rental rates is 4.0% with projected revenue of $1,000,390. It will affect both north and south campus residence hall rates. The increase will cover compensation increases for housing employees and increased operating expenses including repairs and general maintenance.

- Food Service – UTC is contractually bound with Aramark to adjust meal plans to assist in offsetting operational increases over the life of the contract. The increase average is 4.0%. The estimated fiscal impact is difficult to determine; however, the University will see an estimated additional $52,842 based on guaranteed commissions per the contract. Imbedded within these operational expenses are the rising costs for food and compensation adjustments for employees.

Approved by the President

- Lab Fees – Lab fees are course specific and required to maintain equipment, facilities and programming support. Tennessee public universities laboratory fees range from $25 to $150 per course, depending on the programs and if they are assessed by credit hour or a flat fee. Chattanooga's majority of lab fees are a flat fee of $25 per course. These fees have remained stagnant for over two decades. The added costs overtime has not been addressed. Additionally, these fees have become a source of confusion to students and parents due to the variety of charges. In an effort to simplify and streamline fees, this new flat cost of $75 will alleviate the funding shortage and simply charges.

  - General Lab Fee – UTC recommends increasing the fee from $25 to $75 to provide $132,000 for laboratory equipment and operational costs associated with seven programs and multiple facilities.

  - Educational Psychology Lab Fee - UTC recommends increasing the fee from $30 to $75 to provide $1,500 for laboratory equipment and operational costs.

  - Biology Lab Fee – UTC recommends increasing the fee from $50 to $75 to provide $65,000 for laboratory equipment and operational costs.

  - Geology Lab Fee – UTC recommends increasing the fee from $50 to $75 to provide $15,000 for laboratory equipment and operational costs.

  - Chemistry, Physics and Astronomy Lab Fee – UTC recommends increasing the fee from $50 to $75 to provide $50,000 for laboratory equipment and operational costs.

  - Anthropology Lab Fee – UTC recommends increasing the fee from $50 to $75 to provide $4,000 for laboratory equipment and operational costs.

UT Chattanooga
Proposed 2026-27 Tuition and Fees

Approved by the Chancellor

- Parking – The Chancellor has approved increasing parking decal rates for students by an average of 4.0%. This will generate $67,702 to cover increased costs for lot maintenance and general operating needs and to build reserves for long-term maintenance.

- MocsBooks Total Access Program – This program replaces the previous Barnes & Noble equitable access program, First Day by Course, which offers materials for selected courses. The new MocsBooks Total Access program will provide undergraduate students with the required course materials (digital and print) for all their registered classes for a flat rate of $22 per credit hour. This will promote budgeting and ease of access for students using financial aid & scholarships. It addresses financial disparities among students by offering equal access to materials regardless of their field of study. This program will offer an opt-out ability for students.

UT Knoxville
Proposed 2026-27 Tuition and Fees

UT Knoxville recommends a 5.1% increase in undergraduate out-of-state tuition for 2026-27; increasing differential tuition rates for Tickle College of Engineering courses; instituting differential tuition rates for natural science courses at the College of Arts and Sciences; increasing facilities, transportation and SPSF fees for the Knoxville Campuses; increasing three professional and executive program fees; increasing, decreasing or creating select course fees in the College of Arts and Sciences, Herbert College of Agriculture, and Education, Health and Human Sciences; increasing the Total Access Material Course Fee; instituting student success programs fees for new and transfer students; changing the late fee assessment calculation method; increasing auxiliary housing and dining fees and changing the assessment schedule for staff parking permit fees. The net gain in revenue is projected to be $62,671,941.

SUMMARY	**New Revenue**
Proposed for Approval by the Board of Trustees	$60,475,922
Approved by the President	(737,177)
Approved by the Chancellor	2,933,196
Proposed Uses:	
Funding institutional scholarships/respond to campus need for support in student services, academic, institutional and program support	$11,002,250
Differential tuition covering higher cost of faculty, research enterprise, large scale educational labs and cost of engineering software for students enrolled in classes at Tickle College of Engineering	15,949,845
Differential tuition covering higher cost of research-active faculty, hands-on lab learning, classroom equipment used in the workplace for students enrolled in natural science classes at the College of Arts and Sciences	18,622,625
Funding non-instructional services, activities, programs, and facilities that promote student satisfaction and retention, quality campus life experience and leadership development of students	3,879,590
Funding deferred maintenance for existing campus buildings and to supplement the cost of construction for new buildings	1,059,207
Additional cost associated with expanding transit service needs	1,204,766
Professional/executive program cost increases and program enhancements	125,444
Replacement and improvement of student housing facilities and services	3,900,000
Food service operating inflation and salary adjustments	4,732,195
Net increases in the associated cost of materials, supplies and transportation for select courses	(737,177)
Staffing and materials to support first year students' orientation and student success (New Vol Experience Orientation Fee)	1,600,000
Garage, leased parking, and associated operating expenses	(66,804)

UT Knoxville
Proposed 2026-27 Tuition and Fees

Replace flat $45 end-of-semester late fee with a once-per-semester charge of 1.5% of a student's outstanding balance	500,000
Rising operating cost of Total Access course materials	900,000
TOTAL	**$62,671,941**

Proposed Changes	In-State		Out-of-State		Revenue
Out-of-State Undergraduate Tuition	NA	NA	$968	5.1%	$11,002,250
Differential Tuition – Tickle College of Engineering	$135	115.4%	$135	115.4%	$15,949,845
Differential Tuition – College of Arts and Sciences – Natural Sciences and Mathematics Division	$175	NEW	$175	NEW	$18,622,625
Student Programs and Services Fee (SPSF)	$100	9.6%	$100	9.6%	$3,879,590
Facilities Fee	$18	2.9%	$44	4.7%	$1,059,207
Transportation Fee	$30	11.6%	$30	11.6%	$1,204,766
Executive MBA in Healthcare Leadership	$4,000	5.7%	$4,000	5.7%	$80,000
Master of Science in Business Analytics	$12	0.2%	$12	0.2%	$444
Master of Science in Management & Human Resources	$750	16.7%	$750	16.7%	$45,000
Housing (average percentage increase)	Varies	6.2%	Varies	6.2%	$3,900,000
Dining Services (average percentage increase)	Varies	6.5%	Varies	6.5%	$4,732,195
College of Arts and Sciences Course Fees	Varies	NA	Varies	NA	($774,387)
College of Education, Health, and Human Sciences Course Fees	Varies	NA	Varies	NA	($1,890)
Herbert College of Agriculture Course Fees	Varies	NA	Varies	NA	$39,100
New Vol Experience Orientation Fee	$160	66.7%	$160	66.7%	$1,600,000
Faculty and Staff Parking Permit Fees (average percentage increase)	Varies	NA	Varies	NA	($66,804)
Late Fee	1.5% of outstanding balance	NA	1.5% of outstanding balance	NA	$500,000
Total Access Material Course Fee	Varies	Varies	Varies	Varies	$900,000

UT Knoxville
Proposed 2026-27 Tuition and Fees

Proposed for Approval by the Board of Trustees

- Out-of-State Undergraduate Tuition - UTK is proposing a 5.1% increase to tuition paid by all out-of-state undergraduates. The projected increase in revenue will be used toward funding institutional scholarships, student services, academic, institutional and program support. UTK last increased out-of-state undergraduate tuition in 2025 and only once in the last 7 years.

- Tickle College of Engineering (TCE) Differential Tuition - Differential tuition for students in the Tickle College of Engineering has not been increased since 2022. During this time, undergraduate enrollment in the TCE has increased 37%, graduate enrollment has increased 33%, providing additional tuition revenue to the college, but the cost of an undergraduate engineering education is significantly higher than provided through standard UTK tuition, due to higher than average faculty cost, cost associated with the research enterprise, large educational labs for hands-on professional training, costs for engineering software, and other factors. TCE proposes an increase from $117 per student credit hour to $252 per student credit hour. The increase is necessary to (1) enhance student educational experience through increased full-time fully instructional faculty and GTA support; (2) modernize the standard discipline-specific labs across the college; (3) create a Systems Automation and Innovation Foundry (SAIF-Space); (4) enhance student learning and opportunity through student group competition facilitation; (5) modernize classroom delivery and evaluation; (6) augment its advising services; and (7) provide additional scholarships to help recruit high-quality students with financial need.

- College of Arts and Sciences: Natural Sciences and Mathematics Division Differential Tuition - Undergraduate student (UG) demand in natural sciences (NS) fields has risen dramatically in the last several years. Neither the instructional capacity nor availability of faculty to serve as advisors and mentors for NS UG students have kept pace with student demand. Additional investment is needed to address this and provide a better experience for students, especially because undergraduate instruction in the selected subject areas is inherently more expensive than instruction in other College of Arts and Sciences subject areas. External surveys indicate that at doctoral universities with very high research activity, the average salary for faculty members in the biological sciences is 34% higher than the average salary for all faculty members, and the average salary for faculty members in the physical sciences is 38% higher than the average salary for all faculty members. The college also plans to invest in hands-on, high-tech, relevant experiences for students, which will prepare students to become competitive in the scientific and technical workforce. Hands-on experiences will be augmented by investments to equip laboratory classrooms with state-of-the-art instrumentation, like that used in industrial and medical workplaces. Differential tuition will only apply to natural sciences courses (excludes mathematics courses but includes neuroscience courses) and replace existing natural sciences course fees.

- Student Programs and Services Fee (SPSF) The Student Programs and Services Fee funds non-instructional services, activities, programs, and facilities that promote student satisfaction and retention or promote the intellectual, physical, emotional, social, cultural, or leadership development of students. Uses of the revenue produced by the increased fee will include expansion of recreational facilities, programs, and services; increased meeting, programming, and gathering spaces as well as expanded access to student athletic tickets. Fee was last increased in FY19.

- Facilities Fee - Funds are needed to support deferred maintenance for existing campus buildings and to supplement the cost of construction for new buildings to meet the needs of our expanding student population. Increase at different rates applies to in-state and out-of-state students, respectively. This increase request represents an inflation adjustment of 3.5% to cover the rising costs of materials and services related to new construction and deferred maintenance projects. A different rate is charged for in state and out-of-state students.

- Transportation Fee - Address ongoing transit operating deficit to ensure long-term service sustainability. Current fee structure does not fully support operating costs, creating an annual funding gap that requires subsidy from parking operating funds. The proposed fee increase reduces the deficit and parking budget dependency. This adjustment is necessary to maintain current service levels including all T Bus routes, free KAT access, holiday shuttles, and UT Go! mobility initiatives. Without fee revenue adjustment, service reductions will be required to align expenses with available funding and prevent unsustainable strain on parking operations budgets.

- Executive MBA in Healthcare Leadership - The increase in the EMBA-HL program fee from $70,000 to $74,000 reflects rising operational costs associated with delivering high-quality executive education experience. In particular, food and hospitality expenses for residency periods have increased materially, as have faculty and staff costs required to support instruction, coaching, and program operations. The adjusted fee ensures the program can maintain instructional quality, participant experience, and financial sustainability while continuing to deliver the outcomes expected of a premier executive MBA program. The fee will also be assessed at a per credit hour rate instead of a flat program rate. This will resolve manual adjustments to billing statements based on part-time status. Student billing statements will reflect university tuition, mandatory fees, and per credit hour program fee totals based on registered credit hours each semester. Students in this program will benefit from the program fee through instruction from senior and distinguished HCB faculty, and enhanced program materials and experiences providing an opportunity to apply their learnings. The last fee increase was in 2023 from $65,000 to $70,000. This requested increase would be for the class of 2027 which begins January 2027. Estimated number of students in 2027 = 20.

- <u>Master of Science in Business Analytics</u> - The requested fee increase resolves a rounding adjustment necessary to convert from a flat program rate charge to per student credit hour rate. This will resolve manual adjustments to billing statements based on part-time status. Student billing statements will reflect university tuition, mandatory fees, and per credit hour program fee totals based on registered credit hours each semester. The last fee increase was in 2017 from $4,500 to $6,000. The requested fee change would be for the class of 2027, which begins August 2026. Estimated number of students in 2027 = 37.

- <u>Master of Science in Management and Human Resources</u> - The requested fee increase will primarily be used to support increased program activities and career support services. Over the past several years, the MSMHR program has more than doubled in students per cohort. This growth has necessitated increasing the size of the support team, adding new programs and opportunities that better cater to a variety of student needs, and growing career support services to ensure successful placement of our graduates. The fee will also be assessed at a per credit hour rate instead of a flat program rate. This will resolve manual adjustments to billing statements based on part-time status. Student billing statements will reflect university tuition, mandatory fees, and per credit hour program fee totals based on registered credit hours each semester. Students in this program will benefit from the increased program activities and career support services, as well as the revised billing structure. The last fee increase was in 2017 from $3,000 to $4,500. The requested fee change would be for the class of 2027, which begins August 2026. Estimated number of students in 2027 = 60.

- <u>Housing</u> - The proposed average rate increase for all housing options is 6.2%. The increase in rates provides funding required to offset rising operational costs, debt service, capital housing maintenance projects and rising inflationary costs of facilities maintenance and salary adjustments. The additional investment in residence halls provides additional flexibility to enhance the overall campus life experience.

- Dining Services - The proposed average rate increases for all meal plans, except for the Flex Plan, is 6.5%. The meal plan reflected by this percentage is the TN 7 Day Unlimited plan w/ $300 DD, since this is the plan with the highest number of participants. The increase in rates provides funding required to offset rising inflationary costs (i.e., food, facility maintenance, salary adjustments). In addition, this provides additional flexibility to enhance the overall campus dining experience.

Approved by the President

- College of Arts and Sciences Course Fees – Increase in cost of supplies, consumables, chemicals, samples, equipment and software, field trips, and general maintenance of classroom equipment. Offset by discontinued natural science course fees replaced by differential tuition.

- College of Education, Health, and Human Sciences Course Fees – Increase in cost of supplies, consumables, chemicals, samples, equipment and software, field trips, and general maintenance of classroom equipment. Offset by reduced lab course fees and discontinued certification requirements by the Tennessee State Board of Education for teacher licensure assessment.

- Herbert College of Agriculture Course Fees – Increase in cost of supplies, consumables, chemicals, samples, equipment and software, field trips, and general maintenance of classroom equipment.

Approved by the Chancellor

- New Vol Experience Orientation Fee - To provide staffing and materials to support first year students' orientation and student success.

- Faculty and Staff Parking Permit Fees – Faculty and Staff permit rate increase is needed to address garage/lot maintenance and provide funding for employee salary adjustments. The proposed average increase for all permit types is 5%. Permit charges are assessed on a monthly basis rather than by semester. These permit rates are based on a tiered salary scale. Increase is offset by incorporating gate parking fee surcharge within the standard tiered salary scale resulting in a near breakeven adjustment.

- Student Late Payment Fee – Replace UTK's flat $45 end-of-semester late fee with a once-per-semester charge of 1.5% of a student's outstanding balance. The change better reflects the administrative costs of delinquent accounts, promotes on-time payment, and aligns UTK with peer practices. Late fees help offset the added work created by past-due accounts, including increased customer service, billing adjustments, payment plan administration, collections activity, and compliance reporting.

- Total Access Material Course Fee – This program replaces the previous Inclusive Access by providing students a flat fee per term for all required undergraduate course materials (digital and print). This will promote budgeting and ease of access for students through use of financial aid & scholarships. It addresses financial disparities among students by offering equal access to materials regardless of their field of study. This program will offer an opt-out ability for students. The rate for fall and spring terms increases to $329; for winter mini term, spring mini term held steady to $59; and for summer terms held steady to $139.

UT Martin
Proposed 2026-27 Tuition and Fees

UT Martin is proposing changes to maintenance fees, some mandatory fees, and auxiliary enterprise fees. These changes must be approved by the President and the Board of Trustees. Explanations of each proposed change, including proposed use of the resulting revenue growth, can be found in this section.

SUMMARY	**New Revenue**
Proposed for Approval by the President and Board of Trustees	$2,376,700
Proposed for Approval by the President	199,500
Proposed Uses:	
FY27 campus-funded salary pool, general operating inflation, scheduled promotions, instruction, and strategic initiatives	$1,886,700
Residence Hall and Food Service operating inflation and salary pool	490,000
Course-specific instructional material; student conference participation; student enrichment opportunities	199,500
TOTAL	**$2,576,200**

Proposed Changes	**In-State**		**Out-of-State**		**Revenue**
Undergraduate Tuition	$272	3.0%	$272	3.0%	$1,150,000
Graduate Tuition	$302	3.0%	$302	3.0%	
Undergraduate Online Tuition	$13	3.3%	$14	3.3%	$525,000
Graduate Online Tuition	$20	3.2%	$23	3.4%	
Undergraduate International Tuition	$544	3.0%	$544	3.0%	$5,000
Undergraduate International Tuition	$604	3.0%	$604	3.0%	
Dual Enrollment Tuition	$18	3.0%	$18	3.0%	Pending TSAC grant
Food Services (average % increase)	varies	3.8%	varies	3.8%	$40,000
Housing	$184-439	5.0%	$184-439	5.0%	$450,000
Student Activity-Athletic	$12	2.9%	$12	2.9%	$47,700
Facilities Fee	$40	NEW	$40	NEW	$159,000
Parking Fee	$15	18%	$15	18%	$44,000
Student Teaching Placement Fee	$200	200%	$200	200%	-
Humanities Academic Enrichment Fee	$5	NEW	$5	NEW	$142,300
Cybersecurity Conference Fee	$50	NEW	$50	NEW	$800
National Forensic Academy Collegiate Program (NFACP) Fee	$400	8%	$400	8%	$12,400

UT Martin
Proposed 2026-27 Tuition and Fees

Proposed for Approval by the Board of Trustees

- Maintenance Fee and Out-of-State Tuition – Martin is proposing a 3% increase to the in-state tuition. This is an increase of $272 per year for undergraduates and $302 per year for graduates. The cost per credit hour on campus will increase from $378 to $389 per hour for undergraduates and from $558 to $575 per credit hour for graduates.

    - Online Tuition: Increase tuition 3.3% and no increase to the online support fee. The increase is $13 per credit hour for undergraduates changing from $401 to $414 and $20 per credit hour for graduates changing from $624 to $644. Out of state will increase $14 per credit hour for undergraduates, changing from $441 to $455 and $23 per credit hour for graduates changing from $685 to $708.

    - International Tuition: Increase the Out-of-State International Tuition (non-Resident Tuition) for undergraduates by 3% or $544 per year. Increase the Out-of-State International Tuition (Non-Resident Tuition) for graduates by 3% or $604 per year. The increase brings the international rate to 200% of the in-state Maintenance fee for undergraduates and graduates.

    - Dual Enrollment: In FY25 UTM received UT Board of Trustees approval to adjust dual enrollment tuition rates to match the amount of the Tennessee Dual Enrollment Grant. The rate will change anytime that the Tennessee Student Assistance Corporation (TSAC) changes the amount of the grant, provided that such changes maintain a zero net cost to dual enrollment students and have no net fiscal impact on the campus. UTM is reporting on the changes as part of the proposed operating budget. Martin increased to $600.25 in FY26 to follow the TSAC changes and is expecting a similar increase for FY27.

- Mandatory Fees:

    - Student Activity fee for Athletics - Increase the fee by $12 from $408 to $420 per year. The purpose of a change to the athletic student fee is to accommodate for the increase in operating expenses over the past 10 years. NCAA has also put in place additional requirements that must be provided to Division I student athletes that create additional expenses. The Athletic fee also allows free admission for students to athletic events.

  - Facility Fee- Increase the facility fee to develop and enhance non- academic facilities and spaces that will enrich the overall student experience. The fee will complement the existing facility fee, which supports improvements to academic spaces on campus.

- Auxiliary Enterprises – There are several different prices for on-campus housing options and a variety of meal plans. Martin is proposing average increases of 5.0% for residence hall rentals and a 3.8% increase for dining plans. The projected revenue gains of $490,000 will be used to cover increased costs in housing and food service operations and improve the diversity of food offerings and improve housing facilities. Detailed schedules of all proposed fees can be found in the schedules following this section.

Approved by the President

- Student Teacher Placement Fee - Increase the fee from $200 for two courses to $400 for one course to maintain the same revenue for the placement of the student teachers.

- Humanities Academic Enrichment Fee - create a new enrichment fee of $5.00 per credit hour for The College of Humanities and Fine Art. The fee will support experiential learning opportunities and programming for all UTM students regardless of major or minor through programs and departments in the College of Humanities and Fine Arts.

- CYBR 495 - Cyber Security conference fee will be charged to students attending the conference and be used to cover expenses related to attending the conference.

- National Forensic Academy Collegiate Program (NFACP) Fee – Increase the course fee by $400 to cover the increased costs of the program. Room and Board has increased significantly over the years, and the increase is needed to cover these costs and other operational costs.

- Parking Fee - Increase the annual permit fee from $85 to $100. Introduce a Fall Permit for $60 and a Spring/Summer permit for $60 to create semester parity and allow students flexibility.

UT Health Science Center
Proposed 2026-27 Tuition and Fees

The Board of Trustees approved the UT Health Science Center tuition and fee proposal during the 2026 Winter meeting. The following tables and narrative are presented for information purposes.

SUMMARY	New Revenue
Proposed for Approval by the Board of Trustees	$2,200,000
Approved by the President	106,363
Approved by the Chancellor	300,000
Proposed Uses:	
Operations	$1,200,000
Scholarships	1,000,000
Instruments for various college didactic/clinical learning environments	-
Course materials and licensing test preparation	106,363
Increase in student health insurance premiums	300,000
TOTAL	**$2,606,363**

Proposed Changes	In-State		Out-of-State		Revenue
Tuition	Varies		Varies		$2,200,000
College of Nursing - ABSN – Digital Materials Fee	$168	5%	$168	5%	$20,664
College of Nursing – TBSN - Digital Materials Fee	$137	7%	$137	7%	$8,768
College of Nursing – CRNA Review Course Fee	($355)	(21%)	($355)	(21%)	($13,135)
College of Nursing – PACNP Board Review Fee (year 3)	$1,000	NEW	$1,000	NEW	$10,000
College of Nursing – PPC Board Review Fee (year 3)	$256	NEW	$256	NEW	$2,556
College of Health Professions – MOT Board Exam and Clinical Prep Fee (year 1 and year 2)	$50	33%	$50	33%	$8,000
College of Health Professions – MOT Therapy Media Fee (year 1 and year 2)	$50	33%	$50	33%	$8,000
College of Health Professions – OTD Board Exam and Clinical Pret Fee (year 1 and year 2)	$200	NEW	$200	NEW	$1,000

College of Health Professions – OTD Capstone Fee (year 3)	$750	NEW	$750	NEW	$3,750
College of Health Professions – OTD Media Fee (year 1 and year 2)	$200	NEW	$200	NEW	$1,000
College of Medicine – Student Resource Fee	$52	12%	$52	12%	$35,360
College of Medicine – Step 1 Exam Prep Fee	$30	32%	$30	32%	$20,400
Student Health Insurance	$391	9.3%	$391	9.3%	$300,000

Approved by the Board of Trustees (February 2026)

- Tuition – A 2% across the board increase/adjustment for in-state programs and a strategic, program-by-program, adjustment for out-of-state and international programs, would generate a gross revenue gain of approximately $2.2 million (equivalent to approximately 0.5% of total UTHSC unrestricted operating revenues). The first $1 million of these funds would be used to provide additional funds to an institutional scholarship program, the remainder of the funds, approximately $1.2 million would be used to meet our commitment to the State of Tennessee to share the cost of annual operating increases. The two charts below provide additional details about the actual tuition increases by college and program for both in-state and out-of-state students, respectively.

- International Student Tuition Rates – Consistent with our inaugural approach in the previous year, international rates are strategically based on a factor of the in-state rates. The base rate for international is based upon 200% in the In-State rate, up to a maximum, with a few exclusions, of 250% of the In-state Rate. The 250% of the domestic rate is used for programs where the Out-of-State rate is in excess of 200% of the In-State Rate. For the Traditional and Accelerated BSN programs, the Out-of-State rate is in excess of 250% of the In-State Rate, thus for these programs, the Out-of-State Rate is used for the International Rate. The chart below provides additional details about the actual tuition increases by college and program for international students.

UT Health Science Center
Proposed 2026-27 Tuition and Fees

Approved by the President

- College of Nursing – ABSN-Digital Materials Fee – This proposed fee increase reflects both an increase in the institution's cost for ATI Launch, as well as the adoption of Elsevier 360. The cost of ATI Launch has increased $75 per student and will remain in use for Term 1 of Academic Year 26/27. In addition, the transition to Elsevier 360 for the remaining term will provide a more comprehensive and integrated platform for BSN students. This transition to a new and more comprehensive digital platform will result in an increase of $93 per student covering three terms. This results in an overall increase of $168 per Accelerated BSN student for the 26/27 academic period. This fee will generate $20,664 in additional revenue, which will be offset by a matching expenditure that is based on a per student charge. There is no net revenue or expense impact to the University for the increase in this fee.

- College of Nursing – TBSN-Digital Materials Fee – This proposed fee increase reflects both an increase in the institution's cost for ATI Launch, as well as the adoption of Elsevier 360. The cost of ATI Launch has increased $75 per student and will remain in use for Term 1 of Academic Year 26/27. In addition, the transition to Elsevier 360 for the remaining term will provide a more comprehensive and integrated platform for BSN students. This transition to a new and more comprehensive digital platform will result in an increase of $62 per student covering two terms. This results in an overall increase of $137 per Accelerated BSN student for the 26/27 academic period. This fee will generate $8,768 in additional revenue and will be offset by a matching expenditure that is based on a per student charge. There is no net revenue or expense impact to the University for the increase in this fee.

- College of Nursing – DNP Nurse Anesthesiology (CRNA) – Review Course Fee – The College of Nursing is seeking to reduce the review course fee by $355 per student. This net decrease in fees includes a vendor cost increase for Valley Anesthesia materials and the review course of $145 and the discontinuation of APEX material, reducing the fee by $500. The net change proposed by the College of Nursing will be a $355 reduction in CRNA review course and materials fees. The net reduction of this fee will result in decrease in revenue of $13,135, which corresponds with the reduction in cost for the University. Thus, there are no net impacts to net revenue or expenses for the University.

- College of Nursing – DNP PACNP – Board Review Fee – Students in the DNP Pediatric Acute Care Nurse Practitioner concentration need the Barkley Review course in the last semester of Year 3 of their program. This is the first available board review for this program. The purpose for this fee is so students do not have to pay the fee out-of-pocket. This course has a one-time cost of $1,000 per student, during year 3, and must be purchased in the last semester of Year 3 of the program. This fee will generate $10,000 in new revenue, which corresponds directly to the cost of the Barkley Review course and there will be zero impact to net revenue or expense for the University.

- College of Nursing – DNP Pediatric Primary Care – Board Review Fee – Students in the DNP Pediatric Primary Care concentration need the Barkley Review course in the last semester of Year 3 of their program. This is the first available review for this program. The purpose for this fee is so students do not have to pay the fee out-of-pocket. This course has a one-time cost of $256 per student, during year 3, and must be purchased in the last semester of Year 3 of the program. This fee will generate $2,556 in additional revenue and corresponds directly to the cost of the Barkley Review course. There will be zero impact to net revenue or expense for the University.

- College of Health Professions – Master of Occupational Therapy Board Exam and Clinical Preparation Fee – The Board Exam and Preparation Course and Materials prepare students for the national OT Board exam to increase first-time pass rates. Fees are also used to augment clinical experiences, which also prepare students for the national board exam. The increase in cost from $150 to $200 for years 1 and 2 is directly related to the increase in cost for the course materials. This fee will generate $8,000 in revenue and is directly offset by the increased cost of course materials. There will be no impact on net revenue or net expenses from the $50 increase in this fee.

- College of Health Professions – Master of Occupational Therapy - Media Fee – This fee is used to cover the cost of consumable/reusable materials required for hands-on learning in the OT program. The increase in this fee from $150 to $200 for year 1 and year 2 is directly related to inflationary cost increases of these consumable materials. This fee will generate $8,000 in revenue and is directly offset by the increased cost of consumable materials. There will be no impact on net revenue or net expenses from the $50 increase in this fee.

- College of Health Professions – Occupational Therapy Doctorate Board Exam and Clinical Preparation Fee – Revenue generated from this new fee will be used to acquire and provide online board exam preparation courses and materials, which will assist students' preparation for the national OT practice exam. These fees will also be used to augment clinical experiences for students, which will also prepare students for the board exam. The $200 proposed fee per student is based upon the cost of the board exam materials, clinical performance tracking systems, and educational resources and materials required for accreditation compliance. The fee will be used to support the acquisition and maintenance of the board exam preparation course, practice tests and data tracking. Additionally, this fee will be used to fund clinical readiness tools. This fee will generate $1,000 in revenue and is directly offset by the increased cost of course materials. There will be no impact on net revenue or net expenses for the University.

- College of Health Professions – Occupational Therapy Doctorate Capstone Fee – This new fee will support the costs essential to the OTD capstone, including mentor stipends, materials and equipment for projects, printing, software subscriptions, and conference and publication fees. Revenues from these fees will ensure that students meet accreditation and program requirements. This new fee will be $750 and will be assessed during year 3 of the program. This fee will generate $3,750 in revenue and reflects the actual cost associated with the capstone experience. There will be no impact on net revenue or net expenses for the University.

- College of Health Professions – Occupational Therapy Doctorate- Media Fee – This new fee will be used to cover the cost of consumable/reusable materials required for hands-on learning in the OT program. This fee will be assessed at $200 per student for year 1 and year 2 and is directly related to inflationary cost of consumable materials students are required to use as part of their training and participation in therapeutic media activities. This fee will generate $1,000 in revenue and is directly offset by the cost of the consumable materials. There will be no impact on net revenue or net expenses from this new fee.

- College of Medicine – Student Resource Fee – Students need access to four separate, third-party resources which assist them in preparing for their respective qualifying exams. The fee increase is directly correlated to a cost increase with these third-party resources. Additionally, the College of Medicine is transitioning to more comprehensive platform related to patient safety and quality improvement curriculum. Additionally, this new program has a lower, per-student cost, from the platform currently used for this safety curriculum. These savings per student will be netted against the inflationary vendor increases, and the net per student increase will be $52 annually. Revenue generated will be $35,360 and will be directly correlated with an equal expense. There will be no net revenue or expense generated from this fee.

- College of Medicine – Step 1 and Step 2 Exam Preparation Fee – The current fee covers the student cost for various Step 1 practice exams. Students have requested access to Step 2 practice exams as well. The additional cost per student will increase from $95 per year to $125 per year. The $30 increase will cover the increased/inflationary cost of the Step 1 practice exams and grant the students the Step 2 practice exams. Revenue generated will be $20,400 and will be directly correlated with an equal expense. There will be no net revenue or expense generated from this fee.

- College of Pharmacy – Assessment Fee – The assessment tool, Project Concert, includes an annual $2,000 subscription rate plus a $70 per student charge annually. The $90 fee per year will cover the Project Concert cost per student, plus the annual subscription rate, with any additional funds generated being utilized for rate increases.

Approved by the Chancellor

- Student Health Insurance – UTHSC requires all students to carry health insurance. If a student does not have access to health insurance, this policy is available to them. The university health insurance policy includes coverage for injury and sickness, including inpatient, outpatient, prescription, and wellness provisions. The plan also includes accidental death and dismemberment coverage. For the upcoming year, the premium has been increased with no changes to coverage after a review of utilization. This schedule is updated to add the Increase in Health Insurance premiums that were not known at the time of the Winter meeting of the Board of Trustees. No other changes have been made or are being proposed outside of those proposed and approved by the Board of Trustees at the Winter meeting. The fee will increase by $391 from $4,224 to $4,615 resulting in a $300,000 increase, which reflects the higher premium.

UT Southern
Proposed 2026-27 Tuition and Fees

UT Southern proposes a 3% increase in undergraduate tuition ("maintenance fee") and a 3% increase in undergraduate mandatory fees ("comprehensive fee") as well as 4% increases in auxiliary enterprises – both housing and food services. UT Southern proposes a 3% increase in the graduate tuition ("maintenance fee") rate, a new graduate mandatory fee along with a new Orientation, Nursing differential tuition and Clinical/Lab Fee, and a course fee for Math, Science, Arts, Music, CSCI.

SUMMARY	**New Revenue**
Proposed for Approval by the Board of Trustees	$774,300
Proposed for Approval by the President	$0
Proposed Uses:	
General operating inflation	$274,300
Technology related costs due to inflation and additional tech support	370,000
Increased operational costs for housing and food services operation	130,000
TOTAL	**$774,300**

Proposed Changes	**In-State**		**Out-of-State**		**Revenue**
Undergraduate Tuition	$298	3.0%	$298	3.0%	$325,100
Undergraduate Mandatory Fee	$40	3.0%	$40	3.0%	$43,600
Graduate Tuition	$374	3.0%	$374	3.0%	$15,300
Graduate Mandatory Fee	$628	New	$628	New	$25,800
Orientation Fee	$50	New	$50	New	$12,500
Nursing Clinical/Lab Fee	$400	New	$400	New	$12,000
Nursing Differential Tuition	$1,500	New	$1,500	New	$45,000
Course for Math, Science, Arts, Music, CSCI per credit hour	$25	New	$25	New	$165,000
Food Services	$180	4.0%	$180	4.0%	$60,000
Housing	Varies	4.0%	Varies	4.0%	$70,000

Proposed for Approval by the Board of Trustees

- Undergraduate Tuition - UT Southern proposes a 3% ($298) increase in the undergraduate maintenance fee. This increase is requested to help offset the cost of doing business due to inflation. We anticipate that the effect on students will be minimal as a majority of our students receive financial aid which helps to offset the cost of attendance.

UT Southern
Proposed 2026-27 Tuition and Fees

- Undergraduate Mandatory Fee – UT Southern proposes a 3.0% ($40) increase in the undergraduate mandatory fee. This increase is requested to help offset the inflationary costs of student health services and campus recreation expenses.

- Graduate Tuition – UT Southern proposes a 3% ($374) increase in the graduate maintenance fee. This increase is requested to help offset the cost of operations due to inflation.

- Graduate Mandatory Fee – UT Southern proposes charging graduate students for the Technology and Library portions of the mandatory fee. This would increase costs $628.

- Nursing Clinical Fee & Differential Tuition – UT Southern proposes developing a clinical/lab fee of $400 to offset the increasing costs of clinical/lab supplies. A new differential tuition is proposed due to the increased cost of providing the program. This year, Nursing has seen a sharp increase in expense for educational software and tools of over $1,500.

- Credit Hour Fee for Math, Science, Arts, Music, CSCI – UT Southern proposes a course fee of $25 per credit hour for select disciplines including Mathematics, Science, Arts, Music, and Computer Science (CSCI). This fee will support the specialized instructional costs associated with these programs, including laboratory materials, technology, equipment, software, and other discipline-specific resources necessary to deliver a high-quality academic experience.

- Auxiliary Enterprises – Prices vary for on-campus housing options depending on single or double occupancy and whether a student resides in a traditional residence hall or in an on-campus apartment. Meal plan options vary but the cost is the same for each option. Housing and meal plan charges were decoupled in 2024-2025.

- Housing – UT Southern proposes a 4% increase in housing rates. The projected revenue gain of $70,000 will be used to cover increased costs of operations, including utilities.

- Food Services – UT Southern proposes a 4% increase in the cost of each meal plan option. The projected revenue gain of $60,00 will be used to cover administrative costs and the annual cost escalator with the dining service provider.

Approved by the President

NONE

Chattanooga

FY 2026-27 Annual Tuition and Fees
Fall and Spring Semesters
Summary

	FY 2025-26	FY 2026-27	CHANGE Amount	CHANGE Percent
TOTAL TUITION AND MANDATORY FEES				
Undergraduate Students				
In-State	$ 10,762	$ 11,084	$ 322	3.0%
In-State: Online Learning and Distance	10,366	10,570	204	2.0%
Out of State	19,068	19,638	570	3.0%
Out of State: Online Learning and Distance	11,008	11,242	234	2.1%
International Students	27,308	28,134	826	3.0%
Graduate Students				
In-State	$ 11,446	$ 11,792	$ 346	3.0%
In-State: Online Learning and Distance	10,714	10,942	228	2.1%
Out of State	19,752	20,346	594	3.0%
Out of State: Online Learning and Distance	11,560	11,842	282	2.4%
International Students	27,992	28,842	850	3.0%

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

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

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

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

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

Chattanooga

FY 2026-27 Annual Tuition and Fees
Fall and Spring Semesters

	FY 2025-26	FY 2026-27	CHANGE Amount	CHANGE Percent
IN-STATE				
Undergraduate				
Maintenance Fee	$ 8,712	$ 8,904	$ 192	2.2%
Mandatory Fees	2,050	2,180	130	6.3%
Total Tuition and Fees	$ 10,762	$ 11,084	$ 322	3.0%
Graduate				
Maintenance Fee	$ 9,396	$ 9,612	$ 216	2.3%
Mandatory Fees	2,050	2,180	130	6.3%
Total Tuition and Fees	$ 11,446	$ 11,792	$ 346	3.0%
OUT-OF-STATE				
Undergraduate				
Maintenance Fee	$ 8,712	$ 8,904	$ 192	2.2%
Non-Resident Tuition	8,306	8,554	248	3.0%
Total Out-of-State Tuition	17,018	17,458	440	2.6%
Mandatory Fees	2,050	2,180	130	6.3%
Total Out-of-State Tuition and Fees	$ 19,068	$ 19,638	$ 570	3.0%
Graduate				
Maintenance Fee	$ 9,396	$ 9,612	$ 216	2.3%
Non-Resident Tuition	8,306	8,554	248	3.0%
Total Out-of-State Tuition	17,702	18,166	464	2.6%
Mandatory Fees	2,050	2,180	130	6.3%
Total Out-of-State Tuition and Fees	$ 19,752	$ 20,346	$ 594	3.0%
INTERNATIONAL				
Undergraduate				
Maintenance Fee	$ 8,712	$ 8,904	$ 192	2.2%
Non-Resident Tuition	16,546	17,050	504	3.0%
Total Out-of-State Tuition	25,258	25,954	696	2.8%
Mandatory Fees	2,050	2,180	130	6.3%
Total Out-of-State Tuition and Fees	$ 27,308	$ 28,134	$ 826	3.0%
Graduate				
Maintenance Fee	$ 9,396	$ 9,612	$ 216	2.3%
Non-Resident Tuition	16,546	17,050	504	3.0%
Total Out-of-State Tuition	25,942	26,662	720	2.8%
Mandatory Fees	2,050	2,180	130	6.3%
Total Out-of-State Tuition and Fees	$ 27,992	$ 28,842	$ 850	3.0%

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

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

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

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

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

Chattanooga

FY 2026-27 Annual Tuition and Fees
Online Learning and Distance Programs

	FY 2025-26	FY 2026-27	CHANGE Amount	CHANGE Percent
ONLINE LEARNING AND DISTANCE PROGRAMS				
IN-STATE				
Undergraduate				
Maintenance Fee	$ 8,712	$ 8,904	$ 192	2.2%
Mandatory Fees	310	322	12	3.9%
Online Support Fee	1,344	1,344	-	-
Total Tuition and Fees	$ 10,366	$ 10,570	$ 204	2.0%
Graduate				
Maintenance Fee	$ 9,396	$ 9,612	$ 216	2.3%
Mandatory Fees	310	322	12	3.9%
Online Support Fee	1,008	1,008	-	-
Total Tuition and Fees	$ 10,714	$ 10,942	$ 228	2.1%
OUT-OF-STATE				
Undergraduate				
Maintenance Fee	$ 8,712	$ 8,904	$ 192	2.2%
Non-Resident Tuition	642	672	30	4.7%
Total Out-of-State Tuition	9,354	9,576	222	2.4%
Mandatory Fees	310	322	12	3.9%
Online Support Fee	1,344	1,344	-	-
Total Out-of-State Tuition and Fees	$ 11,008	$ 11,242	$ 234	2.1%
Graduate				
Maintenance Fee	$ 9,396	$ 9,612	$ 216	2.3%
Non-Resident Tuition	846	900	54	3.0%
Total Out-of-State Tuition	10,242	10,512	270	2.6%
Mandatory Fees	310	322	12	3.9%
Online Support Fee	1,008	1,008	-	-
Total Out-of-State Tuition and Fees	$ 11,560	$ 11,842	$ 282	2.4%

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

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

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

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

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

Chattanooga

FY 2026-27 Annual Tuition and Fees

Mandatory Fees, Differential Tuition and Program Fees

	FY 2025-26	FY 2026-27	CHANGE Amount	CHANGE Percent
UNDERGRADUATE AND GRADUATE MANDATORY FEES				
Student Programs and Services Fee (SPSF)				
Student Activity	$ 188	$ 196	$ 8	4.3%
Debt Service	504	524	20	4.0%
Health Services	130	134	4	3.1%
Total Student Programs and Services Fee	$ 822	$ 854	$ 32	3.9%
Other Mandatory Fees				
Athletics	$ 514	$ 520	$ 6	1.2%
Technology	260	270	10	3.8%
Library	50	52	2	4.0%
Transportation	184	244	60	32.6%
Facilities	200	220	20	10.0%
International Education	20	20		
Total Mandatory Fees	$ 2,050	$ 2,180	$ 130	6.3%
DIFFERENTIAL TUITION				
College of Business	$ 64	$ 66	$ 2	3.1%
College of Engineering and Computer Science	$ 64	$ 66	$ 2	3.1%
Doctorate of Physical Therapy	$ 64	$ 66	$ 2	3.1%
Doctorate of Occupational Therapy	$ 64	$ 66	$ 2	3.1%
LEAD	$ 64	$ 66	$ 2	3.1%
School of Nursing	$ 111	$ 115	$ 4	3.6%
PROGRAMS				
Executive MBA	$ 44,000	$ 44,000	$ -	-
Executive MBA - Out of State	$ 49,000	$ 49,000	$ -	-
Graduate College of Business Program Fee	$ 900	$ 900	$ -	-
Accelerated B.S. Nursing Program Fee	$ 3,000	$ 3,000	$ -	-
BAS Cybersecurity Program Fee	$ 6,000	$ 6,000	$ -	-
DUAL ENROLLMENT				
Courses 1-5:				
Tuition and Fees per 3 Hour Course	$ 600	$ 600	$ -	-
Tennessee Dual Enrollment Grant	(600)	(600)	-	-
Manual Tuition and Fees Waiver	-	-	-	-
Net Tuition and Fees	$ -	$ -	$ -	-
Courses 6-10:				
Tuition and Fees per 3 Hour Course	$ 600	$ 600	$ -	-
Tennessee Dual Enrollment Grant	(300)	(300)	-	-
UTC Dual Enrollment Scholarship	(300)	(300)	-	-
Net Tuition and Fees	$ -	$ -	$ -	-

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

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

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

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

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

Chattanooga

FY 2026-27 Annual Tuition and Fees
Auxiliary Enterprises

	FY 2025-26	FY 2026-27	CHANGE Amount	CHANGE Percent
HOUSING				
Guerry and Stophel				
2 Bedroom 1 Bath (Private Room)	$ 9,830	$ 10,224	$ 394	4.0%
3 or 4 Bedroom 2 Bath (Private Room)	$ 8,850	$ 9,204	$ 354	4.0%
2 or 3 Bedroom 2 Bath (Shared Room)	$ 7,864	$ 8,180	$ 316	4.0%
Decosimo				
1 Bedroom 1 Bath (Shared Room)	$ 7,864	$ 8,180	$ 316	4.0%
1 Bedroom 1 Bath (Private Room)	$ 10,568	$ 10,992	$ 424	4.0%
3 or 4 Bedroom 2 Bath (Private)	$ 8,850	$ 9,204	$ 354	4.0%
Walker				
4 Bedroom 2 Bath (Private Room)	$ 8,850	$ 9,204	$ 354	4.0%
UCF				
4 Bedroom 2 Bath (Private Room)	$ 8,850	$ 9,204	$ 354	4.0%
2 Bedroom 1 Bath (Shared Room)	$ 7,864	$ 8,180	$ 316	4.0%
West Campus				
1 Bedroom 1 bath (Shared)	$ 9,638	$ 10,024	$ 386	4.0%
2 Bedroom 2 bath (Shared)	$ 9,156	$ 9,522	$ 366	4.0%
Boling				
3 or 4 Bedroom 1 Bath (Private Room)	$ 7,864	$ 8,180	$ 316	4.0%
Johnson Obear				
3 or 4 Bedroom 1 Bath (Private Room)	$ 7,864	$ 8,180	$ 316	4.0%
Lockmiller				
2 Bedroom 1 Bath (Shared Room)	$ 6,392	$ 6,648	$ 256	4.0%
Stagmaier				
2 bedroom Suite Style Bath (Private)	$ 7,864	$ 8,180	$ 316	4.0%
Stophel				
2 bedroom 1 Bath (Private)	$ 9,830	$ 10,224	$ 394	4.0%
4 bedroom 2 Bath (Private)	$ 8,850	$ 9,204	$ 354	4.0%
Palmetto Place				
2 bedroom 1 Bath (Shared)	$ 9,156	$ 9,522	$ 366	4.0%

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

Chattanooga

FY 2026-27 Annual Tuition and Fees

Auxiliary Enterprises

	FY 2025-26	FY 2026-27	CHANGE Amount	CHANGE Percent
FOOD SERVICES				
Meal Plans				
Diamond (7 day all access plus $350/sem Mocs Bucks)	$ 4,828	$ 5,014	$ 186	3.9%
Silver (7 day all access plus $150/sem Mocs Bucks)	$ 4,490	$ 4,678	$ 188	4.2%
Basic (7 day all access plus $50/sem Mocs Bucks)	$ 4,360	$ 4,552	$ 192	4.4%
Weekly 10 plus $500 Mocs Bucks	$ 4,260	$ 4,406	$ 146	3.4%
50 meals plus $50 Mocs Bucks	$ 960	$ 998	$ 38	4.0%
Gold Mocs Bucks (dollar for dollar)	$ 1,900	$ 1,900	$ -	-
Blue Mocs Bucks (dollar for dollar)	$ 900	$ 900	$ -	-

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

Knoxville

FY 2026-27 Annual Tuition and Fees
Fall and Spring Semesters

	FY 2025-26	FY 2026-27	CHANGE Amount	CHANGE Percent
IN-STATE				
Undergraduate				
Maintenance Fee	$ 11,560	$ 11,560	$ -	-
Mandatory Fees	2,316	2,464	148	6.4%
Total Tuition and Fees	$ 13,876	$ 14,024	$ 148	1.1%
Graduate				
Maintenance Fee	$ 11,468	$ 11,468	$ -	-
Mandatory Fees	2,316	2,464	148	6.4%
Total Tuition and Fees	$ 13,784	$ 13,932	$ 148	1.1%
OUT-OF-STATE				
Undergraduate				
Maintenance Fee	$ 11,560	$ 11,560	$ -	-
Non-Resident Tuition	19,144	20,112	968	5.1%
Total Out-of-State Tuition	30,704	31,672	968	3.2%
Mandatory Fees	2,632	2,806	174	6.6%
Total Out-of-State Tuition and Fees	$ 33,336	$ 34,478	$ 1,142	3.4%
Graduate				
Maintenance Fee	$ 11,468	$ 11,468	$ -	-
Non-Resident Tuition	18,188	18,188	-	-
Total Out-of-State Tuition	29,656	29,656	-	-
Mandatory Fees	2,632	2,806	174	6.6%
Total Out-of-State Tuition and Fees	$ 32,288	$ 32,462	$ 174	0.5%

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

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

Knoxville

FY 2026-27 Annual Tuition and Fees
Mandatory Fees and Differential Tuition

	FY 2025-26	FY 2026-27	CHANGE Amount	CHANGE Percent
UNDERGRADUATE AND GRADUATE MANDATORY FEES				
IN-STATE				
Undergraduate				
Student Programs and Services Fee (SPSF)				
Part A	$ 836	$ 936	$ 100	12.0%
Part B	202	202	-	-
Total Student Programs and Services Fee	$ 1,038	$ 1,138	$ 100	9.6%
Other Mandatory Fees				
Technology	300	300	-	-
Facilities	630	648	18	2.9%
Transportation	258	288	30	11.6%
Library	90	90	-	-
Total Mandatory Fees	$ 2,316	$ 2,464	$ 148	6.4%
Graduate				
Student Programs and Services Fee (SPSF)	$ 1,038	$ 1,138	$ 100	9.6%
Other Mandatory Fees				
Technology	300	300	-	-
Facilities	630	648	18	2.9%
Transportation	258	288	30	11.6%
Library	90	90	-	-
Total Mandatory Fees	$ 2,316	$ 2,464	$ 148	6.4%
OUT-OF STATE				
Undergraduate				
Student Programs and Services Fee (SPSF)	$ 1,038	$ 1,138	$ 100	9.6%
Other Mandatory Fees				
Technology	300	300	-	-
Facilities	946	990	44	4.7%
Transportation	258	288	30	11.6%
Library	90	90	-	-
Total Mandatory Fees	$ 2,632	$ 2,806	$ 174	6.6%
Graduate				
Student Programs and Services Fee (SPSF)	$ 1,038	$ 1,138	$ 100	9.6%
Other Mandatory Fees				
Technology	300	300	-	-
Facilities	946	990	44	4.7%
Transportation	258	288	30	11.6%
Library	90	90	-	-
Total Mandatory Fees	$ 2,632	$ 2,806	$ 174	6.6%
DIFFERENTIAL TUITION				
Tickle College of Engineering (applies to all courses)	$ 117	$ 252	$ 135	115.4%
Herbert College of Agriculture (Biosystems Engineering only)	$ 117	$ 252	$ 135	115.4%
College of Nursing (applies to all courses)	$ 250	$ 250	$ -	-
Haslam College of Business (excludes 500 & 600 level courses)	$ 103	$ 103	$ -	-
College of Architecture (applies to undergraduate courses only)	$ 113	$ 113	$ -	-
College of Arts & Sciences - (applies to Natural Sciences Division undergraduate courses excluding Mathematics but including Neurosciense)	$ -	$ 175	$ 175	NEW

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

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

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

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

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Knoxville

FY 2026-27 Annual Tuition and Fees
Specialized Programs

	FY 2025-26	FY 2026-27	CHANGE Amount	Percent
SPECIALIZED PROGRAMS				
Haslam College of Business				
Executive MBA Strategic Leadership *	$ 90,000	$ 90,000	$ -	-
Aerospace MBA *	$ 74,000	$ 74,000	$ -	-
Professional MBA *	$ 57,000	$ 57,000	$ -	-
Physician Executive MBA *	$ 79,000	$ 79,000	$ -	-
Executive MBA Health Care Leadership *	$ 70,000	$ 74,000	$ 4,000	5.7%
Master of Business Administration - Online *	$ 54,000	$ 54,000	$ -	-
Master of Science in Supply Chain Management - Online *	$ 41,370	$ 41,370	$ -	-
Master of Science in Business Cybersecurity Online *	$ 30,000	$ 30,000	$ -	-
Full-Time MBA †	$ 16,000	$ 16,000	$ -	-
Master of Science in Business Analytics †	$ 6,000	$ 6,012	$ 12	0.2%
Master of Accountancy †	$ 6,000	$ 6,000	$ -	-
Master of Science in Supply Chain Management Global †	$ 6,000	$ 6,000	$ -	-
Master of Arts in Economics †	$ 6,000	$ 6,000	$ -	-
Master of Science in Marketing †	$ 8,000	$ 8,000	$ -	-
Master of Science in Management and Human Resource Management †	$ 4,500	$ 5,250	$ 750	16.7%
Tickle College of Engineering				
Master of Science in Industrial & Systems Engineering *	$ 18,000	$ 18,000	$ -	-
Master of Science in Industrial & Systems Engineering Health Systems *	$ 20,000	$ 20,000	$ -	-
Master of Science in Industrial & Systems Engineering (Online Cohort) *	$ 18,000	$ 18,000	$ -	-
College of Social Work				
Doctor of Social Work †	$ 600	$ 600	$ -	-
Master of Science in Social Work †	$ 750	$ 750	$ -	-
College of Nursing				
Doctor of Nursing Practice (CRNA) †	$ 2,500	$ 2,500	$ -	-
Accelerated Bachelor of Science in Nursing Program Fee †	$ 1,000	$ 1,000	$ -	-
College of Education, Health and Human Services				
FUTURE Postsecondary Education Undergraduate Program Fee †	$ 10,000	$ 10,000	$ -	-
Postsecondary Autism Support Services (PASS) Undergraduate Program Fee †	$ 10,000	$ 10,000	$ -	-
Nutrition Future Education Model (FEM) Graduate Program Fee †	$ 750	$ 750	$ -	-

** Inclusive of applicable tuition and mandatory fees at current approved rates.*
† In addtion to applicable tuition and mandatory fees at current approved rates.

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

Knoxville

FY 2026-27 Annual Tuition and Fees
Online Programs

	FY 2025-26	FY 2026-27	CHANGE Amount	CHANGE Percent
IN-STATE				
Undergraduate				
Maintenance Fee	$ 385	$ 385	$ -	-
Library	5	5	-	-
Online Support	100	100	-	-
Total	$ 490	$ 490	$ -	-
Graduate				
Maintenance Fee	$ 639	$ 639	$ -	-
Library	5	5	-	-
Online Support	100	100	-	-
Total	$ 744	$ 744	$ -	-
OUT-OF-STATE				
Undergraduate				
Maintenance Fee	$ 460	$ 460	$ -	-
Library	5	5	-	-
Online Support	100	100	-	-
Total	$ 565	$ 565	$ -	-
Graduate				
Maintenance Fee	$ 714	$ 714	$ -	-
Library	5	5	-	-
Online Support	100	100	-	-
Total	$ 819	$ 819	$ -	-

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

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

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

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

Knoxville

FY 2026-27 Annual Tuition and Fees
Auxiliary Enterprises

	FY 2025-26	FY 2026-27	CHANGE Amount	CHANGE Percent
HOUSING				
COMMUNITY & POD RATES				
Geier				
Double (shared room/community bath)	$ 8,370	$ 9,000	$ 630	7.5%
Single (private room/community bath)	$ 11,470	$ 12,050	$ 580	5.1%
Hess				
Double (shared room/community bath)	$ 7,450	$ 7,860	$ 410	5.5%
Single (private room/community bath)	$ 9,670	$ 10,200	$ 530	5.5%
Triple (shared room/community bath)	$ 6,600	$ 6,960	$ 360	5.5%
Magnolia				
Double (shared room/community bath)	$ 8,370	$ 9,000	$ 630	7.5%
Robinson				
Double (shared room/community bath)	$ 8,370	$ 9,000	$ 630	7.5%
Single (private room/community bath)	$ 11,470	$ 12,050	$ 580	5.1%
SEMI-SUITE RATES				
Brown				
Double (shared room/shared bath)	$ 9,520	$ 10,470	$ 950	10.0%
Clement				
Double (shared room/shared bath)	$ 7,990	$ 8,550	$ 560	7.0%
Dogwood				
Double (shared room/shared bath)	$ 8,980	$ 9,610	$ 630	7.0%
Magnolia				
Double (shared room/shared bath)	$ 8,980	$ 9,610	$ 630	7.0%
SUITE RATES				
Brown				
Quad (shared room/shared bath)	$ 8,990	$ 9,890	$ 900	10.0%
Stokely				
Quad (shared room/shared bath)	$ 10,640	$ 11,170	$ 530	5.0%
Quad (private room/shared bath)	$ 11,110	$ 11,670	$ 560	5.0%
Triple (private room/private bath)	$ 11,360	$ 11,930	$ 570	5.0%

All rates are per academic year.

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

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

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

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

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Knoxville

FY 2026-27 Annual Tuition and Fees
Auxiliary Enterprises

	FY 2025-26	FY 2026-27	CHANGE Amount	CHANGE Percent
HOUSING (CONTINUED)				
APARTMENT RATES				
Dogwood				
Quad (private room/shared bath)	$ 9,980	$ 10,730	$ 750	7.5%
Geier				
Quad (private room/shared bath)	$ 9,980	$ 10,730	$ 750	7.5%
Laurel				
Double (shared room/shared bath)	$ 8,610	$ 9,220	$ 610	7.1%
Double (private room/shared bath)	$ 11,070	$ 11,850	$ 780	7.0%
Single (private room/private bath)	$ 8,370	$ 8,960	$ 590	7.0%
Volunteer				
Double (private room/shared bath)	$ 11,990	$ 12,710	$ 720	6.0%
Triple (private room/shared bath)	$ 10,560	$ 11,190	$ 630	6.0%
Triple (private room/private bath)	$ 12,100	$ 12,830	$ 730	6.0%
Quad (private room/shared bath)	$ 10,080	$ 11,080	$ 1,000	9.9%
Townhouse Double (private room/private bath)	$ 12,280	$ 13,020	$ 740	6.0%
Townhouse Triple (private room/shared bath)	$ 11,650	$ 12,470	$ 820	7.0%
Townhouse Triple (private room/private bath)	$ 12,390	$ 13,140	$ 750	6.1%
OFF CAMPUS APT MASTER LEASE RATES				
Lakemoor Station				
Double (shared room/shared bath)	$ 10,920	$ 11,250	$ 330	3.0%
Triple (private room/shared bath)	$ 11,660	$ 12,010	$ 350	3.0%
Double (private room/private bath)	$ 12,290	$ 12,660	$ 370	3.0%
Triple (private room/private bath)	$ 12,390	$ 12,760	$ 370	3.0%
P3 RATES (Beacon, Poplar, & Torchbearer)				
Quad (shared room/shared bath)	$ 9,520	$ 9,900	$ 380	4.0%
Double (shared room/shared bath)	$ 10,200	$ 10,610	$ 410	4.0%
FOOD SERVICES				
Meal Plans				
Tennessee Unlimited 7 + $300 Dining Dollars	$ 5,164	$ 5,502	$ 338	6.5%
Tennessee Unlimited 5 + $400 Dining Dollars	$ 5,164	$ 5,502	$ 338	6.5%
Tennessee Weekly 7 + $500 Dining Dollars	$ 3,742	$ 3,985	$ 243	6.5%
Dining Dollar Plus	$ 2,000	$ 2,000	$ -	-
Dining Dollars	$ 1,200	$ 1,200	$ -	-
Flex Plan $350 (Refundable)	$ 600	$ 700	$ 100	16.7%
Block Plans				
Block 100 - 100 meals + $150 Dining Dollars	$ 2,522	$ 2,686	$ 164	6.5%
Block 75 - 75 meals + $150 Dining Dollars	$ 2,018	$ 2,147	$ 129	6.4%
Block 50 - 50 meals + $300 Dining Dollars	$ 1,850	$ 1,970	$ 120	6.5%
Block 30 - 30 meals + $200 Dining Dollars	$ 1,234	$ 1,314	$ 80	6.5%

All rates are per academic year.

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

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

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

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

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

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

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

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

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

Knoxville

FY 2026-27 Annual Tuition and Fees
Winston College of Law Fall and Spring Semesters

	FY 2025-26	FY 2026-27	CHANGE Amount	CHANGE Percent
IN-STATE				
Maintenance Fee	$ 16,696	$ 16,696	$ -	-
Mandatory Fees	3,866	4,014	148	3.8%
Total Tuition and Fees	$ 20,562	$ 20,710	$ 148	0.7%
OUT-OF-STATE				
Maintenance Fee	$ 16,696	$ 16,696	$ -	-
Non-Resident Tuition	18,444	18,444	-	-
Total Out-of-State Tuition	35,140	35,140	-	-
Mandatory Fees	4,182	4,356	174	4.2%
Total Out-of-State Tuition and Fees	$ 39,322	$ 39,496	$ 174	0.4%
MANDATORY FEES				
IN-STATE				
Student Programs and Services Fee	$ 1,038	$ 1,138	$ 100	9.6%
Other Mandatory Fees				
Technology	300	300	-	-
Facilities	630	648	18	2.9%
Transportation	258	288	30	11.6%
Law Library Fee	250	250	-	-
Law Enhancement Fee	1,390	1,390	-	-
Total Mandatory Fees	$ 3,866	$ 4,014	$ 148	3.8%
OUT-OF-STATE				
Student Programs and Services Fee	$ 1,038	$ 1,138	$ 100	9.6%
Other Mandatory Fees				
Technology	300	300	-	-
Facilities	946	990	44	4.7%
Transportation	258	288	30	11.6%
Law Library Fee	250	250	-	-
Law Enhancement Fee	1,390	1,390	-	-
Total Mandatory Fees	$ 4,182	$ 4,356	$ 174	4.2%

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

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

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

Knoxville

FY 2026-27 Annual Tuition and Fees
Space Institute Fall and Spring Semesters

	FY 2025-26	FY 2026-27	CHANGE Amount	CHANGE Percent
IN-STATE				
Graduate				
Maintenance Fee	$ 11,468	$ 11,468	-	-
Student Activity Fee	180	180	-	-
Total Tuition and Fees	$ 11,648	$ 11,648	$ -	-
OUT-OF-STATE				
Graduate				
Maintenance Fee	$ 11,468	$ 11,468	$ -	-
Non-Resident Tuition	18,188	18,188	-	-
Total Out-of-State Tuition	29,656	29,656	-	-
Student Activity Fee	180	180	-	-
Total Out-of-State Tuition and Fees	$ 29,836	$ 29,836	$ -	-
DIFFERENTIAL TUITION				
Tickle College of Engineering	$ 117	$ 252	$ 135	115.4%

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

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

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

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

Knoxville

FY 2026-27 Annual Tuition and Fees
College of Veterinary Medicine Fall and Spring Semesters

	FY 2025-26	FY 2026-27	CHANGE Amount	CHANGE Percent
IN-STATE				
Maintenance Fee	$ 28,616	$ 28,616	$ -	-
Mandatory Fees	2,226	2,374	148	6.6%
Total Tuition and Fees	$ 30,842	$ 30,990	$ 148	0.5%
OUT-OF-STATE				
Maintenance Fee	$ 28,616	$ 28,616	$ -	-
Non-Resident Tuition	27,036	27,036	-	-
Total Out-of-State Tuition	55,652	55,652	-	-
Mandatory Fees	2,542	2,716	174	6.8%
Total Out-of-State Tuition and Fees	$ 58,194	$ 58,368	$ 174	0.3%

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

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

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

Martin

FY 2026-27 Annual Tuition and Fees
Fall and Spring Semesters

	FY 2025-26	FY 2026-27	CHANGE Amount	CHANGE Percent
IN-STATE				
Undergraduate				
Maintenance Fee	$ 9,066	$ 9,338	$ 272	3.00%
Mandatory Fees	1,758	1,810	52	2.96%
Total Tuition and Fees	$ 10,824	$ 11,148	$ 324	3.0%
Graduate				
Maintenance Fee	$ 10,040	$ 10,342	$ 302	3.0%
Mandatory Fees	1,648	1,700	52	3.2%
Total Tuition and Fees	$ 11,688	$ 12,042	$ 354	3.0%
OUT-OF-STATE DOMESTIC				
Undergraduate				
Maintenance Fee	$ 9,066	$ 9,338	$ 272	3.0%
Non-Resident Tuition	6,040	6,040	-	-
Total Out-of-State Tuition	$ 15,106	$ 15,378	$ 272	1.8%
Mandatory Fees	1,758	1,810	52	3.0%
Total Out-of-State Tuition and Fees	$ 16,864	$ 17,188	$ 324	1.9%
Graduate				
Maintenance Fee	$ 10,040	$ 10,342	$ 302	3.0%
Non-Resident Tuition	6,040	6,040	-	0.0%
Total Out-of-State Tuition	$ 16,080	$ 16,382	$ 302	1.9%
Mandatory Fees	1,648	1,700	52	3.2%
Total Out-of-State Tuition and Fees	$ 17,728	$ 18,082	$ 354	2.0%
OUT-OF-STATE INTERNATIONAL				
Undergraduate				
Maintenance Fee	$ 9,066	$ 9,338	$ 272	3.0%
Non-Resident Tuition	9,066	9,338	272	3.0%
Total Out-of-State Tuition	$ 18,132	$ 18,676	$ 544	3.0%
Mandatory Fees	1,758	1,810	52	3.0%
Total Out-of-State Tuition and Fees	$ 19,890	$ 20,486	$ 596	3.0%
Graduate				
Maintenance Fee	$ 10,040	$ 10,342	$ 302	3.0%
Non-Resident Tuition	10,040	10,342	302	3.0%
Total Out-of-State Tuition	$ 20,080	$ 20,684	$ 604	3.0%
Mandatory Fees	1,648	1,700	52	3.2%
Total Out-of-State Tuition and Fees	$ 21,728	$ 22,384	$ 656	3.0%

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

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Martin

FY 2026-27 Annual Tuition and Fees

Mandatory Fees

	FY 2025-26	FY 2026-27	CHANGE Amount	CHANGE Percent
UNDERGRADUATE				
Student Programs and Services Fee (SPSF)				
Student Activity - Non Athletic	$ 262	$ 262	$ -	-
Student Activity - Athletic	408	420	12	2.9%
Student Health & Counseling	108	108	-	-
Academic Support Fee	80	80	-	-
Green	10	10	-	-
Debt Service	460	460	-	-
Total Student Programs and Services Fee	$ 1,328	$ 1,340	$ 12	0.9%
Other Mandatory Fees				
Technology	250	250	-	-
Publications	30	30	-	-
Facilities	150	190	40	26.7%
Total Mandatory Fees	$ 1,758	$ 1,810	$ 52	3.0%
GRADUATE				
Student Programs and Services Fee (SPSF)				
Student Activity - Non Athletic	$ 262	$ 262	$ -	-
Student Activity - Athletic	408	420	12	2.9%
Student Health & Counseling	108	108	-	-
Green	10	10	-	-
Debt Service	460	460	-	-
Total Student Programs and Services Fee	$ 1,248	$ 1,260	$ 12	1.0%
Other Mandatory Fees				
Technology	250	250	-	-
Facilities	150	190	40	26.7%
Total Mandatory Fees	$ 1,648	$ 1,700	$ 52	3.2%

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

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

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

Martin

FY 2026-27 Annual Tuition and Fees
Online Fees

	FY 2025-26	FY 2026-27	CHANGE Amount	CHANGE Percent
IN-STATE				
Undergraduate				
Course Fee	$ 401	$ 414	$ 13	3.3%
Online Support	56	56	-	-
Total	$ 457	$ 470	$ 13	2.9%
Graduate				
Course Fee	$ 624	$ 644	$ 20	3.2%
Online Support	56	56	-	-
Total	$ 680	$ 700	$ 20	2.9%
OUT-OF-STATE DOMESTIC				
Undergraduate				
Course Fee	$ 441	$ 455	$ 14	3.3%
Online Support	56	56	-	-
Total	$ 497	$ 511	$ 14	2.9%
Graduate				
Course Fee	$ 685	$ 708	$ 23	3.4%
Online Support	56	56	-	-
Total	$ 741	$ 764	$ 23	3.1%

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

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

Martin

FY 2026-27 Annual Tuition and Fees
Auxiliary Enterprises

	FY 2025-26	FY 2026-27	CHANGE Amount	CHANGE Percent
FOOD SERVICES				
Meal Plans				
All Access A- 7 days a week with $150 declining balance*	$ 4,220	$ 4,380	$ 160	3.8%
All Access B- 5 days a week with $300 declining balance*	$ 4,004	$ 4,156	$ 152	3.8%
Block Plans				
130 Meals with $500 declining balance*	$ 3,744	$ 3,888	$ 144	3.8%
100 Meals with $130 declining balance*	$ 2,294	$ 2,382	$ 88	3.8%
60 Meals with $160 declining balance*	$ 1,568	$ 1,628	$ 60	3.8%
40 Meals with $150 declining balance*	$ 1,168	$ 1,212	$ 44	3.8%
Captain's Cash Meal Plans				
$500 declining balance	$ 1,000	$ 1,000	$ -	-
$250 declining balance	$ 500	$ 500	$ -	-
Door Prices (Per Day)				
Breakfast	$ 10.25	$ 10.65	$ 0.40	3.9%
Lunch	$ 11.10	$ 11.55	$ 0.45	4.1%
Dinner	$ 11.40	$ 11.85	$ 0.45	3.9%
Saturday Brunch	$ 11.15	$ 11.60	$ 0.45	4.0%
Sunday Brunch: Adult	$ 14.55	$ 15.10	$ 0.55	3.8%
Sunday Brunch: Child under 10	$ 6.50	$ 6.75	$ 0.25	3.8%

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

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

Martin

FY 2025-26 Annual Tuition and Fees
Auxiliary Enterprises

					CHANGE			
	FY 2025-26		FY 2026-27		Amount		Percent	
HOUSING								
COMMUNITY & POD RATES								
Ellington Hall								
Double Shared	$	3,654	$	3,838	$	184	5.0%	
Single	$	5,618	$	5,900	$	283	5.0%	
Browning Hall								
Double Shared	$	3,654	$	3,838	$	184	5.0%	
Single	$	5,618	$	5,900	$	283	5.0%	
Cooper Hall								
Double Shared	$	4,380	$	4,600	$	220	5.0%	
Single	$	6,237	$	6,550	$	313	5.0%	
Conner Community (was UV II)								
Double Shared	$	7,329	$	7,698	$	369	5.0%	
Single	$	8,726	$	9,164	$	438	5.0%	
Arnold Pryor Place (was UV I)								
Single	$	7,707	$	8,094	$	387	5.0%	
Double Occupancy Shared Bath	$	-	$	5,900	$	5,900	-	
Summer Lease	$	3,150	$	3,308	$	158	5.0%	
APARTMENTS								
University Courts								
1 Bedroom	$	4,948	$	5,196	$	248	5.0%	
2 Bedroom	$	5,310	$	5,576	$	266	5.0%	
3 Bedroom	$	6,256	$	6,570	$	314	5.0%	

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

Martin

FY 2026-27 Tuition and Fees
Fall and Spring Semesters

	FY 2025-26	FY 2026-27	CHANGE Amount	CHANGE Percent
DUAL ENROLLMENT				
Courses 1-5:				
Tuition per Course	$ 600.25	$ 618.26	$ 18.01	3.0%
Tennessee Dual Enrollment Grant	(600.25)	(618.26)	$ (18.01)	3.0%
UTM Dual Enrollment Scholarship	-	-	-	-
Net Tuition and Fees	$ -	$ -	$ -	-
Courses 6-10:				
Tuition per Course	$ 600.25	$ 618.26	$ 18.01	3.0%
Tennessee Dual Enrollment Grant	(300.00)	(300.00)		-
UTM Dual Enrollment Scholarship	(300.25)	(318.26)	(18.01)	6.0%
Net Tuition and Fees	$ -	$ -	$ -	-

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

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

Health Science Center

FY 2026-27 Annual Tuition and Fees

Tuition

	FY 2025-26	FY 2026-27	CHANGE Amount	CHANGE Percent
IN-STATE				
Graduate Health Sciences				
All GH programs except Pharmacology	$ 11,834	$ 12,312	$ 478	4%
MS Pharmacology	$ 17,803	$ 18,522	$ 719	4%
Medicine				
Doctor of Medicine	$ 36,823	$ 37,559	$ 736	2%
Physician Assistant	$ 24,421	$ 24,909	$ 488	2%
Dentistry				
General DDS	$ 32,690	$ 33,344	$ 654	2%
Dental Hygiene Bachelor of Science	$ 10,745	$ 10,960	$ 215	2%
Pharmacy	$ 24,299	$ 24,785	$ 486	2%
Nursing				
Bachelors -- Traditional	$ 9,023	$ 9,203	$ 180	2%
Bachelors -- Accelerated	$ 13,535	$ 13,806	$ 271	2%
Graduate -- DNP - CRNA	$ 19,723	$ 20,117	$ 394	2%
Graduate -- DNP	$ 12,206	$ 12,450	$ 244	2%
Bachelors -- RN-to-BSN ** (per credit hou	$ 400	$ 400	$ -	-
Health Professions				
Bachelor of Science				
Medical Laboratory Science	$ 8,512	$ 8,682	$ 170	2%
Audiology & Speech Pathology *	$ -	$ -	$ -	-
Masters in Cytopathology Practice	$ 10,546	$ 15,000	$ 4,454	42%
DPT / MOT / MHSPA	$ 14,718	$ 19,848	$ 5,130	35%
Doctor of Occupational Therapy (OTD)	$ 25,308	$ 19,848	$ (5,460)	(22)%
Dr. Audiology / MS Speech Path	$ 20,049	$ 19,848	$ (201)	(1)%
MS Clin Lab Science	$ 10,726	$ 15,000	$ 4,274	40%
OUT-OF-STATE				
Graduate Health Sciences				
All GH programs except Pharmacology	$ 17,968	$ 18,327	$ 359	2%
MS Pharmacology	$ 27,308	$ 28,411	$ 1,103	4%
Medicine				
Doctor of Medicine	$ 56,318	$ 58,109	$ 1,791	3%
Physician Assistant	$ 42,322	$ 43,168	$ 846	2%
Dentistry				
General DDS	$ 74,388	$ 75,876	$ 1,488	2%
Dental Hygiene Bachelor of Science	$ 21,490	$ 21,919	$ 429	2%
Pharmacy	$ 29,734	$ 30,329	$ 595	2%
Nursing				
Bachelors -- Traditional	$ 25,715	$ 26,229	$ 514	2%
Bachelors -- Accelerated	$ 38,571	$ 39,342	$ 771	2%
Graduate -- DNP - CRNA	$ 45,474	$ 46,383	$ 909	2%
Graduate -- DNP	$ 13,282	$ 13,683	$ 401	3%
Health Professions				
Bachelor of Science				
Medical Laboratory Science	$ 13,034	$ 13,561	$ 527	4%
Audiology & Speech Pathology *	$ -	$ -	$ -	-
Masters in Cytopathology Practice	$ 15,642	$ 17,000	$ 1,358	9%
DPT / MOT / MHSPA	$ 34,536	$ 37,500	$ 2,964	9%
Doctor of Occupational Therapy (OTD)	$ 41,125	$ 37,500	$ (3,625)	(9)%
Dr. Audiology / MS Speech Path	$ 47,136	$ 37,500	$ (9,636)	(20)%
MS Clin Lab Science	$ 15,642	$ 17,000	$ 1,358	9%

Bachelor of Audiology & Speech Pathology

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

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

Health Science Center

FY 2026-27 Annual Tuition and Fees

International Tuition

	FY 2025-26		FY 2026-27		CHANGE Amount		Percent
INTERNATIONAL							
Graduate Health Sciences							
All GH programs except Pharmacology	$	23,686	$	24,624	$	938	4.0%
MS Pharmacology	$	35,606	$	37,044	$	1,438	4.0%
Medicine							
Physician Assistant	$	48,842	$	49,818	$	976	2.0%
Dentistry							
General DDS	$	81,725	$	83,360	$	1,635	2.0%
Dental Hygiene Bachelor of Science	$	21,490	$	21,920	$	430	2.0%
Pharmacy	$	48,597	$	49,570	$	973	2.0%
Nursing							
Bachelors -- Traditional	$	25,715	$	26,229	$	514	2.0%
Bachelors -- Accelerated	$	38,571	$	39,342	$	771	2.0%
Graduate -- DNP - CRNA	$	49,308	$	50,294	$	986	2.0%
Graduate -- DNP	$	24,412	$	24,900	$	488	2.0%
Health Professions							
Bachelor of Science							
Medical Laboratory Science	$	17,024	$	17,364	$	340	2.0%
Masters in Cytopathology Practice	$	21,092	$	30,000	$	8,908	42.2%
DPT / MOT / MHSPA	$	36,794	$	39,696	$	2,902	7.9%
Doctor of Occupational Therapy	$	50,616	$	39,696	$	(10,920)	(21.6)%
Dr. Audiology / MS Speech Path	$	50,123	$	39,696	$	(10,427)	(20.8)%
MS Clin Lab Science	$	21,092	$	30,000	$	8,908	42.2%

International Rates

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

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

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

Health Science Center

FY 2025-26 Annual Tuition and Fees

Other Fee Details

	FY 2025-26	FY 2026-27	CHANGE Amount	CHANGE Percent
Programs & Services and Required Fees				
Student Programs & Services Fees *	$ 1,049	$ 1,049	$ -	0.0%
Technology Fee	240	240	-	-
Graduation/Yearbook	50	50	-	-
Total	$ 1,339	$ 1,339	$ -	-
Other Fees				
Health Insurance	$ 4,224	$ 4,615	$ 391	9.3%
Disability Insurance	$ 48	$ 48	$ -	-
Malpractice Insurance				
Medicine	$ -	$ -	$ -	-
Class of 2027 and 2028	$ 22	$ 22	$ -	-
Class of 2025 and 2026	$ 35	$ 35	$ -	-
Pharmacy	$ 10	$ 10	$ -	-
Nursing	$ 10	$ 10	$ -	-
Health Professions	$ 10	$ 10	$ -	-
Dentistry	$ 17	$ 17	$ -	-
Course Proficiency Exam Fee	$ 200	$ 200	$ -	-
Other Fees - Health Professions				-
CHP MOT Board Review Fee	$ 150	$ 200	$ -	-
CHP MOT Media Fee	$ 150	$ 200	$ -	-
CHP DPT Student Resource Fee	$ 200	$ 200	$ -	-
CHP OTD Board Exam Fee (1st and 2nd Year)	$ -	$ 200	$ 200	NEW
CHP OTD Capstone Fee (3rd Year)	$ -	$ 750	$ 750	NEW
CH OTD Media Fee (1st and 2nd Year)	$ -	$ 200	$ 200	NEW
Other Fees - Nursing				
CON Pre-Licensure Digital Course Materials Fee-1st Term	$ 995	$ 1,051	$ 56	5.6%
CON Pre-Licensure Digital Course Materials Fee-2nd Term	$ 995	$ 1,051	$ 56	5.6%
CON Pre-Licensure Digital Course Materials Fee-3rd Term	$ 995	$ 1,051	$ 56	5.6%
CON DNP Digital Course Materials Fee	$ 315	$ 315	$ -	-
CON BSN Nursing Kit	$ 365	$ 365	$ -	-
CON Board Review Fee	$ 315	$ 315	$ -	-
CON DNP - SANE Fee - 1st Year	$ 700	$ 700	$ -	-
CON DNP - AGACNP - Nursing Kit Fee	$ 60	$ 60	$ -	-
CON DNP - AGACNP - Digital Materials - 1st Year	$ 110	$ 110	$ -	-
CON DNP - AGACNP - Equipment Fee - 1st Year	$ 680	$ 680	$ -	-
CON DNP - PPCNP & FNP - Digital Materials Fee - 2nd Year	$ 150	$ 150	$ -	-
CON DNP - PMH - Review Course Fee - 3rd Year	$ 150	$ 150	$ -	-
CON DNP - PACNP - Review Course Fee - 3rd Year	$ 200	$ 200	$ -	-
CON DNP - FNP - Review Course Fee - 2nd Year	$ 300	$ 300	$ -	-
CON DNP - NNP - Review Course Fee - 3rd Year	$ 700	$ 700	$ -	-
CON DNP - NMW - Review Course Fee - 3rd Year	$ 1,000	$ 1,000	$ -	-
CON DNP - CRNA - Review Course Fee - 3rd Year	$ 1,680	$ 1,325	$ (355)	(21.1)%
CON - PACNP Board Review Fee - 3rd Year	$ -	$ 1,000	$ 1,000	NEW
CON - PPC Board Review Fee - 3rd Year	$ -	$ 256	$ 256	NEW
Other Fees - Medicine				
Step 1 Exam Prep Fee	$ 190	$ 220	$ 30	15.8%
COM PA Medical Equipment Fee	$ 90	$ 90	$ -	-
COM PA Board Review Fee	$ 728	$ 728	$ -	-
COM Student Resource Fee	$ 450	$ 502	$ 52	11.6%
COM Clinical Background Check (Spring M2)	$ 50	$ 50	$ -	-
COM Clinical Background Check (Spring M3)	$ 50	$ 50	$ -	-
Other Fees - Pharmacy				
Pre-Naplex Exam Fee-4th Year all in Fall Semester (or 3rd for IMPACT)	$ 125	$ 125	$ -	-
COP Assessment Fee	$ 90	$ 90	$ -	-
COP Skills Fee (Fall Term, First Year)	$ 225	$ 225	$ -	-
COP Board Review Fee	$ 225	$ 225	$ -	-
COP Accelerated Pharmacy Pathway Fee	$ 2,500	$ 2,500	$ -	-
COP Immunization Certificate Fee	$ 150	$ 150	$ -	-
Other Fees - Dentistry				
Dentistry Student Government	$ 60	$ 60	$ -	-
Laboratory and Clinical Utilization Fee	$ 5,400	$ 5,400	$ -	-
Graduate Endodontics Clinical Utilization Fee	$ 12,750	$ 12,750	$ -	-
Graduate Orthodontics Clinical Utilization Fee	$ 7,000	$ 7,000	$ -	-
COD Dental Kit Fee D1 Class - Fall	$ 6,560	$ 6,560	$ -	-
COD Dental Kit Fee D2 Class - Fall	$ 9,126	$ 9,126	$ -	-
COD Dental Kit Fee D3 Class - Fall	$ 4,745	$ 4,745	$ -	-
COD Dental Kit Fee D4 Class - Fall	$ 1,014	$ 1,014	$ -	-
COD Dental Hygiene Kit - Fall	$ 4,834	$ 4,834	$ -	-
COD Dental Kit Fee D1 Class - Spring	$ 6,018	$ 6,018	$ -	-
COD Dental Kit Fee D2 Class - Spring	$ 1,378	$ 1,378	$ -	-
COD Dental Kit Fee D3 Class - Spring	$ -	$ -	$ -	-
COD Dental Kit Fee D4 Class - Spring	$ 160	$ 160	$ -	-
COD Dental Hygiene Kit - Spring	$ 4,834	$ 4,834	$ -	-

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

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

Health Science Center

FY 2026-27 Annual Tuition and Fees

Mandatory Fees

	FY 2025-26	FY 2026-27	CHANGE Amount	CHANGE Percent
IN-STATE AND OUT-OF-STATE				
Student Programs and Services Fee (SPSF)				
Student Activity	$ 50	$ 50	$ -	-
Campus Recreation	65	65	-	-
Campus Improvement	50	50	-	-
Simulation Center Equipment Fee	300	300	-	-
Debt Service	54	54	-	-
Computer Based Testing Fee	50	50	-	-
Health Services	200	200	-	-
Counseling	280	280	-	-
Total Student Programs and Services Fee (SPSF)	$ 1,049	$ 1,049	$ -	-
Other Mandatory Fees				
Technology	$ 240	$ 240	$ -	-
Graduation/Yearbook	50	50	-	-
Total Mandatory Fees	$ 1,339	$ 1,339	$ -	-

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

Health Science Center

FY 2026-27 Annual Tuition and Fees
Online Fees

	FY 2025-26	FY 2026-27	CHANGE Amount	CHANGE Percent
UNDERGRADUATE (Medical Technology)				
IN-STATE				
Course Fee	$ 372	$ 372	$ -	-
Online Support	46	46	-	-
Total	$ 418	$ 418	$ -	-
OUT-OF-STATE				
Course Fee	$ 450	$ 450	$ -	-
Online Support	46	46	-	-
Total	$ 496	$ 496	$ -	-
INTERNATIONAL				
Course Fee	$ 744	$ 744	$ -	-
Online Support	46	46	-	-
Total	$ 790	$ 790	$ -	-
GRADUATE				
IN-STATE				
Course Fee	$ 683	$ 683	$ -	-
Online Support	46	46	-	-
Total	$ 729	$ 729	$ -	-
OUT-OF-STATE				
Course Fee	$ 767	$ 767	$ -	-
Online Support	46	46	-	-
Total	$ 813	$ 813	$ -	-
INTERNATIONAL				
Course Fee	$ 1,366	$ 1,366	$ -	-
Online Support	46	46	-	-
Total	$ 1,412	$ 1,412	$ -	-

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

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

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

Health Science Center

FY 2026-27 Annual Tuition and Fees
Online Fees

	FY 2025-26	FY 2026-27	CHANGE Amount	CHANGE Percent
HEALTH INFORMATICS AND INFORMATION MANAGEMENT				
IN-STATE				
Course Fee	$ 523	$ 611	$ 88	16.8%
Online Support	50	50	-	-
Total	$ 573	$ 661	$ 88	15.4%
OUT-OF-STATE				
Course Fee	$ 574	$ 611	$ 37	6.4%
Online Support	50	50	-	-
Total	$ 624	$ 661	$ 37	5.9%
INTERNATIONAL				
Course Fee	$ 1,046	$ 1,222	$ 176	16.8%
Online Support	50	50	-	-
Total	$ 1,096	$ 1,272	$ 176	16.1%
NURSING DOCTORATE				
IN-STATE				
Course Fee	$ 627	$ 640	$ 13	2.0%
Online Support	50	50	-	-
Total	$ 677	$ 690	$ 13	1.9%
OUT-OF-STATE				
Course Fee	$ 686	$ 707	$ 21	3.0%
Online Support	50	50	-	-
Total	$ 736	$ 757	$ 21	2.8%
INTERNATIONAL				
Course Fee	$ 1,254	$ 1,279	$ 25	2.0%
Online Support	50	50	-	-
Total	$ 1,304	$ 1,329	$ 25	1.9%
PHARMACY CERTIFICATE - 6 hours per Semester - 12 hours total				
IN-STATE				
Course Fee	$ 689	$ 703	$ 14	2.0%
Online Support	50	50	-	-
Total	$ 739	$ 753	$ 14	1.9%
OUT-OF-STATE				
Course Fee	$ 1,018	$ 1,038	$ 20	2.0%
Online Support	50	50	-	-
Total	$ 1,068	$ 1,088	$ 20	1.9%
INTERNATIONAL				
Course Fee	$ 1,378	$ 1,406	$ 28	2.0%
Online Support	50	50	-	-
Total	$ 1,428	$ 1,456	$ 28	1.9%

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

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

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

UT Southern

FY 2026-27 Annual Tuition and Fees
Fall and Spring Semesters

	FY 2025-26	FY 2026-27	CHANGE Amount	CHANGE Percent
IN-STATE				
Undergraduate				
Maintenance Fee	$ 9,930	$ 10,228	$ 298	3.0%
Mandatory Fees	1,334	1,374	40	3.0%
Total Tuition and Fees	$ 11,264	$ 11,602	$ 338	3.0%
Graduate				
Maintenance Fee	$ 12,474	$ 12,848	$ 374	3.0%
Mandatory Fees	-	629	629	-
Total Tuition and Fees	$ 12,474	$ 13,477	$ 1,003	8.0%
OUT-OF-STATE				
Undergraduate				
Maintenance Fee	$ 9,930	$ 10,228	$ 298	3.0%
Non-Resident Tuition	-	-	-	-
Total Out-of-State Tuition	9,930	10,228	298	3.0%
Mandatory Fees	1,334	1,374	40	3.0%
Total Out-of-State Tuition and Fees	$ 11,264	$ 11,602	$ 338	3.0%
Graduate				
Maintenance Fee	$ 12,474	$ 12,848	$ 374	3.0%
Non-Resident Tuition	-	-	-	-
Total Out-of-State Tuition	$ 12,474	$ 12,848	$ 374	3.0%
Mandatory Fees		629	629	
Total Out-of-State Tuition and Fees	$ 12,474	$ 13,477	$ 1,003	8.0%

AUXILIARY ENTERPRISES

Residential students pay a single flat rate for housing and dining services.

	FY 2025-26	FY 2026-27	CHANGE Amount	CHANGE Percent
Food Services				
Meal Plan	$ 4,680	$ 4,867	$ 187	4.0%
Housing (Includes Required Meal Plan)				
Double Room	$ 8,632	$ 8,977	$ 345	4.0%
Single Room	$ 10,400	$ 10,816	$ 416	4.0%
Apartments/Oakwood	$ 11,960	$ 12,438	$ 478	4.0%

Restricted students would pay separate rates for housing and dining services.

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

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

Appendix: Accounting and Budget Terminology

Current Funds

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

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

Current Fund Categories

There are two categories of current funds used by UT:

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

Current Fund Revenue Sources

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

Accounting and Budget Terminology (continued)

Functional Area Expenditure Categories

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

Transfers

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

Accounting and Budget Terminology (continued)

Natural Classification Expenditure Categories

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

Unrestricted Net Assets

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

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

The University of Tennessee
Board of Trustees

Resolution 021-2026
Resolution to Approve the FY 2026-27 Operating Budget

WHEREAS, by state law, the Board of Trustees must approve an annual operating budget for the University;

WHEREAS, state law further requires the Board of Trustees to approve student tuition and fees; and

WHEREAS, the FY 2026-27 Budgets for Education and General (E&G) and Auxiliary Enterprises are balanced, and within available resources and comply with all applicable policies and guidelines;

NOW, THEREFORE, BE IT RESOLVED that:

1. The FY 2026-27 Operating Budget is approved with the understanding that if the General Assembly or the Department of Finance and Administration further alters the FY 2026-27 appropriations, or if changes in estimated resources require, the budget shall be modified accordingly so expenditures will not exceed available resources.

2. The FY 2026-27 student tuition and fee schedules, course-related fees, and other dedicated student fees presented in the FY 2026-27 operating budget are approved.

3. The FY 2026-27 salary plan is approved.

4. Any remaining Unrestricted Current Fund balances may be considered as a reserve for contingencies to be used for the following purposes, provided that all such changes shall be reported in a Revised Budget presented to the Board for approval:
   a. Employing additional staff where enrollments and reorganization requirements warrant;
   b. Modifying departmental operating budgets where changing conditions during the year require funding adjustments;
   c. Funding to make salary adjustments for personnel as may be necessary during the year in keeping with state and university salary guidelines;
   d. Improving physical facilities as opportunities arise;
   e. Mandated cost increases; and

f. State impoundment of funds or appropriations rescission during the budget year.

Adopted as of June 30, 2026.

Certificate

I hereby certify that the foregoing Resolution was adopted by the Board of Trustees of The University of Tennessee on the date set forth above.

Cynthia C. Moore

Cynthia C. Moore
Secretary and Special Counsel

The University of Tennessee
FY 2026-27 Operating Budget Document

David L. Miller, Sr. VP and Chief Financial Officer

System Budget Analysis and Planning Office

Jennifer Easley, Associate Vice President
Ruth Merritt, Financial Analyst II
Stephanie Jinkins, Director of Business Services

We gratefully acknowledge the effort and cooperation of the campus and unit budget staff and the DTS staff who contribute to the preparation of the University budget.

Knoxville, Space Institute, and Institute of Agriculture

Allen Bolton, Senior Vice Chancellor Finance and Administration
Kim McCullock, Associate Vice Chancellor Finance and Administration
Keith Thomas, Assistant Vice Chancellor – Budget, Planning & Analysis
Melissa Johnson, Director – Accounting & Financial Compliance
Suzan Thompson, Financial Specialist
Pam Arrowood, Financial Specialist
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Health Science Center

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Benji Harmon, Assistant Vice Chancellor, Financial Planning and Budget

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