THE UNIVERSITY OF TENNESSEE

Operating Budget
Fiscal Year 2026-27
Supplemental Schedules

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 445,000 alumni around the world.

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

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University of Tennessee System
FY2026-27 Proposed Budget
State Appropriations

	Chattanooga	Knoxville	Martin	UT Southern	Health Science Center	Institute for Public Service	System Administration	Total UT
BEGINNING APPROPRIATIONS								
FY 2026-27 Maintenance Base	**$ 84,720,600**	**$ 515,628,100**	**$ 49,480,000**	**$ 8,427,600**	**$ 232,340,600**	**$ 19,823,500**	**$ 6,730,500**	**$ 917,150,900**
CCTA Productivity Adjustments to FY2026-27 Beginning Base *	(161,500)	12,870,500	(1,801,800)	182,700	-	-	-	11,089,900
FY 2026-27 Beginning Maintenenance Base	**$ 84,559,100**	**$ 528,498,600**	**$ 47,678,200**	**$ 8,610,300**	**$ 232,340,600**	**$ 19,823,500**	**$ 6,730,500**	**$ 928,240,800**
RECURRING ADJUSTMENTS								
Outcomes Growth **	$ 1,984,900	$ 9,015,000	$ 1,104,200	$ 202,100	-	-	-	$ 12,306,200
1.5% Salary Pool Increase ***		$ 2,431,600	-	-	$ 3,852,600	$ 333,600	$ 64,200	6,682,000
Health Ins Prem Increase on 1/1/27	1,051,000	$ 5,325,800	613,600	86,800	2,175,400	168,800	271,300	9,692,700
Health Ins Prem Increase on 1/1/26	456,200	$ 2,266,600	262,700	33,500	949,000	73,300	118,600	4,159,900
Sub-Total Recurring Adjustments	**$ 3,492,100**	**$ 19,039,000**	**$ 1,980,500**	**$ 322,400**	**$ 6,977,000**	**$ 575,700**	**$ 454,100**	**$ 32,840,800**
NON-RECURRING ADJUSTMENTS								
Estimated Tuition and Fee Waivers	$ 175,200	$ 568,900	$ 158,800	$ 19,900	$ 5,000	$ 8,700	-	$ 936,500
Sub-Total Non-Recurring	**$175,200**	**$ 568,900**	**$ 158,800**	**$ 19,900**	**$ 5,000**	**$ 8,700**	**$ -**	**$ 936,500**
FY 2026-27 State Appropriations (Maintenance)								
FY 2026-27 State Appropriations (Recurring)	$ 88,051,200	$ 547,537,600	$ 49,658,700	$ 8,932,700	$ 239,317,600	$ 20,399,200	$ 7,184,600	$ 961,081,600
FY 2026-27 State Appropriations (Non-Recurring)	175,200	568,900	158,800	19,900	5,000	8,700	-	936,500
Total FY 2026-27 State Appropriations (Maintenance)	**$ 88,226,400**	**$ 548,106,500**	**$ 49,817,500**	**$ 8,952,600**	**$ 239,322,600**	**$ 20,407,900**	**$ 7,184,600**	**$ 962,018,100**
Specialized Programs State Appropriations								
Student Success and Innovation Initiative	$ 661,705	$ 2,955,622	$ 558,497	$ -	$ 1,535,172	$ 17,887	$ 77,817	$ 5,806,700
Governors Chairs or Research Initiatives (Budgeted as Restricted)	-	5,372,962	-	-	479,938	-	-	5,852,900
Centers of Excellence (Budgeted as Restricted)	906,830	7,655,040	348,622	-	1,735,048	-	-	10,645,540
Specialized Programs Subtotal	**$ 1,568,535**	**$ 15,983,624**	**$ 907,119**	**$ -**	**$ 3,750,158**	**$ 17,887**	**$ 77,817**	**$ 22,305,140**
Total FY 2026-27 State Appropriations	**$ 89,794,935**	**$ 564,090,124**	**$ 50,724,619**	**$ 8,952,600**	**$ 243,072,758**	**$ 20,425,787**	**$ 7,262,417**	**$ 984,323,240**

Footnotes:

Source: FY 2026-27 State Appropriations

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

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

***Each non-formula speciialized unit will receive full-funding for a 1.5% salary increase pool.

THEC Centers of Excellence will be allocated by THEC. This schedule will be updated once the allocation has been made.

Knoxville
FY2026-27 Proposed Budget
State Appropriations

	Knoxville Campus	Space Institute	AgResearch	Extension	College of Veterinary Medicine	Total Knoxville
BEGINNING APPROPRIATIONS						
FY 2026-27 Maintenance Base	**$ 379,540,900**	**$ 11,315,000**	**$ 38,232,300**	**$ 50,933,500**	**$ 35,606,400**	**$ 515,628,100**
CCTA Productivity Adjustments to FY2026-27 Beginning Base *	12,870,500	-	-	-	-	12,870,500
FY 2026-27 Beginning Maintenenance Base	**$ 392,411,400**	**$ 11,315,000**	**$ 38,232,300**	**$ 50,933,500**	**$ 35,606,400**	**$ 528,498,600**
RECURRING ADJUSTMENTS						
Outcomes Growth **	$ 9,015,000	-	-	-	-	$ 9,015,000
1.5% Salary Pool Increase ***		$ 167,700	$ 565,200	$ 865,900	$ 832,800	2,431,600
Health Ins Prem Increase on 1/1/27	3,923,400	52,700	349,800	654,000	345,900	5,325,800
Health Ins Prem Increase on 1/1/26	1,656,900	21,600	153,000	283,200	151,900	2,266,600
Sub-Total Recurring Adjustments	**$ 14,595,300**	**$ 242,000**	**$ 1,068,000**	**$ 1,803,100**	**$ 1,330,600**	**$ 19,039,000**
NON-RECURRING ADJUSTMENTS						
Estimated Tuition and Fee Waivers	$ 568,900	-	-	-	-	$ 568,900
Sub-Total Non-Recurring	**$ 568,900**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 568,900**
FY 2026-27 State Appropriations (Maintenance)						
FY 2026-27 State Appropriations (Recurring)	$ 407,006,700	$ 11,557,000	$ 39,300,300	$ 52,736,600	$ 36,937,000	$ 547,537,600
FY 2026-27 State Appropriations (Non-Recurring)	568,900	-	-	-	-	568,900
Total FY 2026-27 State Appropriations (Maintenance)	**$ 407,575,600**	**$ 11,557,000**	**$ 39,300,300**	**$ 52,736,600**	**$ 36,937,000**	**$ 548,106,500**
Specialized Programs State Appropriations						
Student Success and Innovation Initiative	$ 2,317,355	$ 88,303	$ 113,488	$ 110,917	$ 325,559	2,955,622
Governors Chairs or Research Initiatives (Budgeted as Restricted)	5,372,962	-	-	-	-	5,372,962
Centers of Excellence (Budgeted as Restricted)	6,078,035	977,860	-	-	599,145	7,655,040
Specialized Programs Subtotal	**$ 13,768,352**	**$ 1,066,163**	**$ 113,488**	**$ 110,917**	**$ 924,704**	**$ 15,983,624**
Total FY 2026-27 State Appropriations	**$ 421,343,952**	**$ 12,623,163**	**$ 39,413,788**	**$ 52,847,517**	**$ 37,861,704**	**$ 564,090,124**

Footnotes:

Source: FY 2026-27 State Appropriations

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

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

****Each non-formula speciialized unit will receive full-funding for a 1.5% salary increase pool.*

THEC Centers of Excellence will be allocated by THEC. This schedule will be updated once the allocation has been made.

Institute for Public Service
FY2026-27 Proposed Budget
State Appropriations

	Institute for Public Service	Municipal Technical Advisory Service	County Technical Advisory Service	Tennessee Language Center	Total Institute for Public Service
BEGINNING APPROPRIATIONS					
FY 2026-27 Maintenenance Base	**$ 9,286,100**	**$ 4,997,100**	**$ 4,430,600**	**$ 1,109,700**	**$ 19,823,500**
RECURRING ADJUSTMENTS					
Outcomes Growth **					
1.5% Salary Pool Increase ***	$ 114,300	$ 103,800	$ 82,800	$ 32,700	$ 333,600
Health Ins Prem Increase on 1/1/27	76,500	39,200	36,300	16,800	168,800
Health Ins Prem Increase on 1/1/26	31,400	19,000	15,800	7,100	73,300
Sub-Total Recurring Adjustments	**$ 222,200**	**$ 162,000**	**$ 134,900**	**$ 56,600**	**$ 575,700**
NON-RECURRING ADJUSTMENTS					
Estimated Tuition and Fee Waivers	$ -	$ -	$ -	$ 8,700	$ 8,700
Sub-Total Non-Recurring	**$ -**	**$ -**	**$ -**	**$ 8,700**	**$ 8,700**
FY 2026-27 State Appropriations (Maintenance)					
FY 2026-27 State Appropriations (Recurring)	$ 9,508,300	$ 5,159,100	$ 4,565,500	$ 1,166,300	$ 20,399,200
FY 2026-27 State Appropriations (Non-Recurring)	-	-	-	8,700	17,400
Total FY 2026-27 State Appropriations (Maintenance)	**$ 9,508,300**	**$ 5,159,100**	**$ 4,565,500**	**$ 1,175,000**	**$ 20,416,600**
Specialized Programs State Appropriations					
Student Success and Innovation Initiative	$ 14,185	$ 1,851	$ 1,851	$ -	$ 17,887
Total FY 2026-27 State Appropriations	**$ 9,522,485**	**$ 5,160,951**	**$ 4,567,351**	**$ 1,175,000**	**$ 20,425,787**

Footnotes:

Source: FY 2026-27 State Appropriations

*Each non-formula specialized unit will receive full-funding for a 1.5% salary increase pool.

University of Tennessee System
State Appropriations - Centers of Excellence
FY 2026-27 Proposed Budget
April 23, 2026

UNIT	FY 2025-26 Revised Budget	FY 2026-27 Proposed Budget
Chattanooga		
Computer Applications	$ 906,830	$ 906,830
Knoxville		
Material Processing	$ 763,140	$ 763,140
Science Alliance	4,460,552	4,460,552
Secure and Sustainable Environment	854,343	854,343
Subtotal Knoxville	$ 6,078,035	$ 6,078,035
Martin		
Agricultural Experiential Learning	$ 348,622	$ 348,622
Space Institute		
Laser Applications	$ 977,860	$ 977,860
Health Science Center		
Molecular Resource Center	$ 733,862	$ 733,862
Neuroscience	711,818	711,818
Pediatric Pharmacokinetics	289,368	289,368
Subtotal Health Science Center	$ 1,735,048	$ 1,735,048
Veterinary Medicine		
Livestock Diseases	$ 599,145	$ 599,145
COE State Appropriations	$ 10,645,540	$ 10,645,540

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

Based on THEC Distribution Schedules - September 4, 2025.

Unrestricted Current Operating Funds

Knoxville Campus

FY27 Proposed

	Recurring	Non-Recurring	Total
EDUCATIONAL AND GENERAL			
Revenues			
Tuition and Fees	$ 952,741,627	-	$ 952,741,627
State Appropriations	409,324,055	568,900	409,892,955
Sales & Services	9,636,763	-	9,636,763
Grants & Contracts	41,410,000	-	41,410,000
Other Sources	9,279,174	-	9,279,174
Total Revenues	$ 1,422,391,619	$ 568,900	$ 1,422,960,519
Expenditures and Transfers			
Instruction	$ 405,466,248	-	$ 405,466,248
Research	120,669,817	-	120,669,817
Public Service	15,379,486	-	15,379,486
Academic Support	233,638,720	-	233,638,720
Student Services	101,442,786	-	101,442,786
Institutional Support	124,620,242	-	124,620,242
Scholarships & Fellowships	172,572,149	568,900	173,141,049
Operation & Maintenance	125,416,854	-	125,416,854
Subtotal Expenditures	$ 1,299,206,301	$ 568,900	$ 1,299,775,201
Mandatory Transfers	18,277,153	-	18,277,153
Non Mandatory Transfers	104,908,165	-	104,908,165
Total Expenditures & Transfers	$ 1,422,391,619	$ 568,900	$ 1,422,960,519
AUXILIARIES			
Revenues			
Revenues	$ 438,357,729	-	$ 438,357,729
Expenditures and Transfers			
Expenditures	392,083,908	-	392,083,908
Mandatory Transfers	46,316,803	-	46,316,803
Non Mandatory Transfers	(42,982)	-	(42,982)
Total Expenditures and Transfers	$ 438,357,729	-	$ 438,357,729
Net Asset Addition/(Reduction)	$ -	-	$ -
TOTALS			
Revenues	$ 1,860,749,348	$ 568,900	$ 1,861,318,248
Expenditures and Transfers			
Expenditures	1,691,290,209	568,900	1,691,859,109
Mandatory Transfers	64,593,956	-	64,593,956
Non-Mandatory Transfers	104,865,183	-	104,865,183
Total Expenditures and Transfers	$ 1,860,749,348	$ 568,900	$ 1,861,318,248
Net Asset Addition/(Reduction)	$ -	-	$ -

Unrestricted Net Asset Summary

Current Funds, Revenues, Expenditures, and Transfers

Knoxville Campus

	Unrestricted E&G	Unrestricted Auxiliary	Total Unrestricted
FY27 Proposed Budget			
Beginning Fund Balance	**$ 67,267,503**	**$ 29,890,896**	**$ 97,158,399**
Revenues	$ 1,422,960,519	$ 438,357,729	$ 1,861,318,248
Expenditures	1,299,775,201	392,083,908	1,691,859,109
Transfers	123,185,318	46,273,821	169,459,139
Total Expenditures & Transfers	$ 1,422,960,519	$ 438,357,729	$ 1,861,318,248
Total Ending Fund Balance	**$ 67,267,503**	**$ 29,890,896**	**$ 97,158,399**
Allocations:			
Working Capital	9,045,215	8,144,673	17,189,888
Revolving Funds	236,492	2,169,268	2,405,760
Encumbrances	3,746,180	-	3,746,180
Unallocated	54,239,616	19,576,955	73,816,571
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 Campus

UNRESTRICTED FUNDS	**FY25**	**FY26**	**FY27**	**Change - Revised to Proposed**	
Recurring	**Actual**	**Revised**	**Proposed**	**Amount**	**%**
EDUCATIONAL AND GENERAL					
Revenues					
Tuition and Fees	$ 796,214,492	$ 857,512,820	$ 952,741,627	$ 95,228,807	11.1%
State Appropriations	360,821,155	381,858,255	409,324,055	27,465,800	7.2%
Sales & Services	15,977,780	9,466,714	9,636,763	170,049	1.8%
Grants & Contracts	41,653,492	41,155,000	41,410,000	255,000	0.6%
Other Sources	10,743,913	8,717,827	9,279,174	561,347	6.4%
Revenues	$ 1,225,410,831	$ 1,298,710,616	$ 1,422,391,619	$ 123,681,003	9.5%
Expenditures and Transfers					
Instruction	$ 323,292,027	$ 386,066,106	$ 405,466,248	$ 19,400,142	5.0%
Research	118,798,000	116,285,884	120,669,817	4,383,933	3.8%
Public Service	18,464,623	16,829,242	15,379,486	(1,449,757)	(8.6)%
Academic Support	161,114,669	212,930,839	233,638,720	20,707,880	9.7%
Student Services	85,264,786	92,020,263	101,442,786	9,422,523	10.2%
Institutional Support	99,128,046	113,123,989	124,620,242	11,496,253	10.2%
Scholarships & Fellowships	168,922,884	149,402,214	172,572,149	23,169,935	15.5%
Operation & Maintenance	132,245,868	119,118,751	125,416,854	6,298,104	5.3%
Subtotal Expenditures	$ 1,107,230,902	$ 1,205,777,289	$ 1,299,206,301	$ 93,429,012	7.7%
Mandatory Transfers	11,048,997	16,779,038	18,277,153	1,498,115	8.9%
Non Mandatory Transfers	100,486,065	76,154,289	104,908,165	28,753,876	37.8%
Total Expenditures & Transfers	$ 1,218,765,964	$ 1,298,710,616	$ 1,422,391,619	$ 123,681,003	9.5%
Net Asset Addition/(Reduction)	$ 6,644,867	$ -	$ -	$ -	(193.7)%
AUXILIARIES					
Revenues	$ 430,510,544	$ 396,832,830	$ 438,357,729	$ 41,524,899	10.5%
Expenditures and Transfers					
Expenditures	358,115,020	356,796,554	392,083,908	35,287,354	9.9%
Mandatory Transfers	41,904,416	50,532,716	46,316,803	(4,215,913)	(8.3)%
Non Mandatory Transfers	20,943,499	(10,496,440)	(42,982)	10,453,458	(99.6)%
Total Expenditures and Transfers	$ 420,962,935	$ 396,832,830	$ 438,357,729	$ 41,524,899	10.5%
Net Asset Addition/(Reduction)	$ 9,547,609	$ -	$ -	$ -	(259.2)%
TOTALS					
Revenues	$ 1,655,921,375	$ 1,695,543,446	$ 1,860,749,348	$ 165,205,902	9.7%
Expenditures and Transfers					
Expenditures	1,465,345,922	1,562,573,842	1,691,290,209	128,716,367	8.2%
Mandatory Transfers	52,953,413	67,311,754	64,593,956	(2,717,798)	(4.0)%
Non-Mandatory Transfers	121,429,564	65,657,850	104,865,183	39,207,333	59.7%
Total Expenditures and Transfers	$ 1,639,728,899	$ 1,695,543,446	$ 1,860,749,348	$ 165,205,902	9.7%
Net Asset Addition/(Reduction)	$ 16,192,476	$ -	$ -	$ -	(11.3)%

Current Operating Budget Summary

Unrestricted Current Operating Funds - Recurring and NonRecurring

Knoxville Campus

UNRESTRICTED FUNDS Recurring and NonRecurring	FY25 Actual	FY26 Revised	FY27 Proposed	Change - Revised to Proposed Amount	 %
EDUCATIONAL AND GENERAL					
Revenues					
Tuition and Fees	$ 796,214,492	$ 857,512,820	$ 952,741,627	$ 95,228,807	11.1%
State Appropriations	360,821,155	382,287,355	409,892,955	27,605,600	7.2%
Sales & Services	15,977,780	9,466,714	9,636,763	170,049	1.8%
Grants & Contracts	41,653,492	41,155,000	41,410,000	255,000	0.6%
Other Sources	10,743,913	8,717,827	9,279,174	561,347	6.4%
Revenues	$ 1,225,410,831	$ 1,299,139,716	$ 1,422,960,519	$ 123,820,803	9.5%
Expenditures and Transfers					
Instruction	$ 323,292,027	$ 384,545,751	$ 405,466,248	$ 20,920,497	5.4%
Research	118,798,000	116,265,551	120,669,817	4,404,266	3.8%
Public Service	18,464,623	16,829,242	15,379,486	(1,449,757)	(8.6)%
Academic Support	161,114,669	212,930,839	233,638,720	20,707,880	9.7%
Student Services	85,264,786	92,912,285	101,442,786	8,530,501	9.2%
Institutional Support	99,128,046	113,158,989	124,620,242	11,461,253	10.1%
Scholarships & Fellowships	168,922,884	150,694,088	173,141,049	22,446,961	14.9%
Operation & Maintenance	132,245,868	118,990,651	125,416,854	6,426,204	5.4%
Subtotal Expenditures	$ 1,107,230,902	$ 1,206,327,397	$ 1,299,775,201	$ 93,447,804	7.7%
Mandatory Transfers	11,048,997	16,779,038	18,277,153	1,498,115	8.9%
Non Mandatory Transfers	100,486,065	76,033,281	104,908,165	28,874,884	38.0%
Total Expenditures & Transfers	$ 1,218,765,964	$ 1,299,139,716	$ 1,422,960,519	$ 123,820,803	9.5%
Net Asset Addition/(Reduction)	$ 6,644,867	$ -	$ -	$ -	(193.7)%
AUXILIARIES					
Revenues	$ 430,510,544	$ 396,832,830	$ 438,357,729	$ 41,524,899	10.5%
Expenditures and Transfers					
Expenditures	358,115,020	356,796,554	392,083,908	35,287,354	9.9%
Mandatory Transfers	41,904,416	50,532,716	46,316,803	(4,215,913)	(8.3)%
Non Mandatory Transfers	20,943,499	(10,496,440)	(42,982)	10,453,458	(99.6)%
Total Expenditures and Transfers	$ 420,962,935	$ 396,832,830	$ 438,357,729	$ 41,524,899	10.5%
Net Asset Addition/(Reduction)	$ 9,547,609	$ -	$ -	$ -	(259.2)%
TOTALS					
Revenues	$ 1,655,921,375	$ 1,695,972,546	$ 1,861,318,248	$ 165,345,702	9.7%
Expenditures and Transfers					
Expenditures	1,465,345,922	1,563,123,950	1,691,859,109	128,735,159	8.2%
Mandatory Transfers	52,953,413	67,311,754	64,593,956	(2,717,798)	(4.0)%
Non-Mandatory Transfers	121,429,564	65,536,842	104,865,183	39,328,341	60.0%
Total Expenditures and Transfers	$ 1,639,728,899	$ 1,695,972,546	$ 1,861,318,248	$ 165,345,702	9.7%
Net Asset Addition/(Reduction)	$ 16,192,476	$ -	$ -	$ -	(11.3)%

Expenses by Natural Classifications

Unrestricted Current Operating Funds - Recurring

Knoxville Campus

	FY25	FY26	FY27	Change - Revised to Proposed	
	Actual	Revised	Proposed	Amount	%
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Faculty	$ 231,808,311	$ 259,737,941	$ 272,499,081	$ 12,761,141	4.9%
Staff	247,863,455	283,848,379	299,883,353	16,034,974	5.6%
Students & Graduate Assistants	49,267,149	53,681,566	54,909,520	1,227,953	2.3%
Salaries and Wages	$ 530,311,760	$ 597,267,885	$ 627,291,953	$ 30,024,068	5.0%
Fringe Benefits	172,539,522	182,952,121	198,146,283	15,194,162	8.3%
Subtotal	$ 702,851,283	$ 780,220,007	$ 825,438,237	$ 45,218,230	5.8%
Operating, Equipment, and Student Aid					
Operating	176,241,057	205,759,910	225,674,564	19,914,654	9.7%
Travel	18,922,853	13,329,169	13,082,653	(246,516)	(1.8)%
Student Aid	169,890,440	180,318,898	203,849,465	23,530,567	13.0%
Equipment	39,325,270	26,149,305	31,161,382	5,012,077	19.2%
Subtotal	$ 404,379,620	$ 425,557,282	$ 473,768,064	$ 48,210,782	11.3%
Total E&G Expenditures	$ 1,107,230,902	$ 1,205,777,289	$ 1,299,206,301	$ 93,429,012	7.7%

AUXILIARIES					
Salaries and Benefits					
Salaries					
Faculty	$ 418,051	-	-	-	-
Staff	90,005,746	100,855,840	97,411,547	(3,444,293)	(3.4)%
Students & Graduate Assistants	7,852,439	7,098,332	7,872,253	773,921	10.9%
Salaries and Wages	$ 98,276,236	$ 107,954,172	$ 105,283,800	$ (2,670,372)	(2.5)%
Fringe Benefits	25,908,045	21,356,576	40,122,896	18,766,320	87.9%
Subtotal	$ 124,184,280	$ 129,310,748	$ 145,406,696	$ 16,095,948	12.4%
Operating, Equipment, and Student Aid					
Operating	184,832,581	178,888,975	196,765,400	17,876,425	10.0%
Travel	22,004,167	20,514,978	21,487,952	972,974	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	$ 233,930,740	$ 227,485,806	$ 246,677,212	$ 19,191,406	8.4%
Total Auxiliary Expenditures	$ 358,115,020	$ 356,796,554	$ 392,083,908	$ 35,287,354	9.9%

Expenses by Natural Classifications

Unrestricted Current Operating Funds - Recurring and NonRecurring

Knoxville Campus

	FY25 Actual	FY26 Revised	FY27 Proposed	Change - Revised to Proposed Amount	%
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Faculty	$ 231,808,311	$ 259,697,275	$ 272,499,081	$ 12,801,807	4.9%
Staff	247,863,455	283,848,379	299,883,353	16,034,974	5.6%
Students & Graduate Assistants	49,267,149	53,681,566	54,909,520	1,227,953	2.3%
Salaries and Wages	$ 530,311,760	$ 597,227,219	$ 627,291,953	$ 30,064,734	5.0%
Fringe Benefits	172,539,522	182,952,121	198,146,283	15,194,162	8.3%
Subtotal	$ 702,851,283	$ 780,179,341	$ 825,438,237	$ 45,258,896	5.8%
Operating, Equipment, and Student Aid					
Operating	176,241,057	205,631,810	225,674,564	20,042,754	9.7%
Travel	18,922,853	13,329,169	13,082,653	(246,516)	(1.8)%
Student Aid	169,890,440	181,037,772	204,418,365	23,380,593	12.9%
Equipment	39,325,270	26,149,305	31,161,382	5,012,077	19.2%
Subtotal	$ 404,379,620	$ 426,148,056	$ 474,336,964	$ 48,188,908	11.3%
Total E&G Expenditures	$ 1,107,230,902	$ 1,206,327,397	$ 1,299,775,201	$ 93,447,804	7.7%
AUXILIARIES					
Salaries and Benefits					
Salaries					
Faculty	$ 418,051	-	-	-	-
Staff	90,005,746	100,855,840	97,411,547	(3,444,293)	(3.4)%
Students & Graduate Assistants	7,852,439	7,098,332	7,872,253	773,921	10.9%
Salaries and Wages	$ 98,276,236	$ 107,954,172	$ 105,283,800	$ (2,670,372)	(2.5)%
Fringe Benefits	25,908,045	21,356,576	40,122,896	18,766,320	87.9%
Subtotal	$ 124,184,280	$ 129,310,748	$ 145,406,696	$ 16,095,948	12.4%
Operating, Equipment, and Student Aid					
Operating	184,832,581	178,888,975	196,765,400	17,876,425	10.0%
Travel	22,004,167	20,514,978	21,487,952	972,974	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	$ 233,930,740	$ 227,485,806	$ 246,677,212	$ 19,191,406	8.4%
Total Auxiliary Expenditures	$ 358,115,020	$ 356,796,554	$ 392,083,908	$ 35,287,354	9.9%

Unrestricted Current Operating Funds by Unit

Unrestricted Current Operating Funds - Recurring and NonRecurring

University of Tennessee System

FY27 Proposed

	Knoxville Campus	Space Institute	AgResearch	Extension	Veterinary Medicine	Knoxville Consolidated
EDUCATIONAL AND GENERAL						
Revenues						
Tuition and Fees	$ 952,741,627	$ 1,027,900	-	-	$ 17,057,830	$ 970,827,357
State Appropriations	409,892,955	11,645,303	39,413,788	52,847,517	37,262,559	551,062,122
Sales & Services	9,636,763	-	2,417,000	9,922,815	26,246,266	48,222,844
Grants & Contracts	41,410,000	1,105,000	2,547,438	2,083,500	678,123	47,824,061
Other Sources	9,279,174	30,000	7,404,629	12,683,146	342,500	29,739,449
Revenues	$ 1,422,960,519	$ 13,808,203	$ 51,782,855	$ 77,536,978	$ 81,587,278	$ 1,647,675,833
Expenditures and Transfers						
Instruction	$ 405,466,248	$ 4,209,769	-	$ 226,439	$ 58,173,202	$ 468,075,659
Research	120,669,817	7,500,080	45,491,830	-	5,403,364	179,065,091
Public Service	15,379,486	-	51,374	73,570,872	180,994	89,182,725
Academic Support	233,638,720	345,571	3,258,699	1,406,800	10,406,113	249,055,902
Student Services	101,442,786	201,726	-	-	32,708	101,677,220
Institutional Support	124,620,242	3,183,294	1,716,012	1,622,895	1,479,337	132,621,779
Operation & Maintenance	125,416,854	3,484,010	407,940	-	3,792,677	133,101,481
Scholarships & Fellowships	173,141,049	114,570	-	-	180,000	173,435,619
Subtotal Expenditures	$ 1,299,775,201	$ 19,039,020	$ 50,925,855	$ 76,827,006	$ 79,648,394	$ 1,526,215,476
Mandatory Transfers	18,277,153	-	-	-	-	18,277,153
Non Mandatory Transfers	104,908,165	(5,228,817)	857,000	709,972	1,938,884	103,185,204
Total Expenditures & Transfers	$ 1,422,960,519	$ 13,810,203	$ 51,782,855	$ 77,536,978	$ 81,587,278	$ 1,647,677,833
Net Asset Addition/(Reduction)	$ -	$ (2,000)	$ -	$ -	$ -	$ (2,000)
E&G Net Assets						
Beginning Fund Balance	67,267,503	560,717	3,148,002	4,444,200	5,424,761	80,845,183
Total Ending Fund Balance	67,267,503	558,717	3,148,002	4,444,200	5,424,761	80,843,183
Unallocated	54,239,616	418,249	2,446,801	3,583,311	2,467,881	63,155,858
Unallocated as % of Expenses + Transfers	3.8%	3.0%	4.7%	4.6%	3.0%	3.8%
AUXILIARIES						
Revenues	$ 438,357,729	$ 145,591	-	-	-	$ 438,503,320
Expenditures and Transfers						
Operating Expenses	392,083,908	385,591	-	-	-	392,469,499
Mandatory Transfers	46,316,803	-	-	-	-	46,316,803
Non Mandatory Transfers	(42,982)	(242,000)	-	-	-	(284,982)
Total Expenditures and Transfers	$ 438,357,729	$ 143,591	-	-	-	$ 438,501,320
Net Asset Addition/(Reduction)	$ -	$ 2,000	-	-	-	$ 2,000
Auxiliary Net Assets						
Beginning Fund Balance	29,890,896	2,475	-	-	-	29,893,371
Total Ending Fund Balance	29,890,896	4,475	-	-	-	29,895,371
Unallocated	19,576,955	4,475	-	-	-	19,581,430
Unallocated as % of Expenses + Transfers	4.5%	3.1%	-	-	-	4.5%
TOTALS						
Revenues	$ 1,861,318,248	$ 13,953,794	$ 51,782,855	$ 77,536,978	$ 81,587,278	$ 2,086,179,153
Expenditures and Transfers						
Expenditures	1,691,859,109	19,424,611	50,925,855	76,827,006	79,648,394	1,918,684,976
Mandatory Expenditures	64,593,956	-	-	-	-	64,593,956
Non-Mandatory Expenditures	104,865,183	(5,470,817)	857,000	709,972	1,938,884	102,900,222
Total Expenditures and Transfers	$ 1,861,318,248	$ 13,953,794	$ 51,782,855	$ 77,536,978	$ 81,587,278	$ 2,086,179,154
Net Asset Addition/(Reduction)	$ -	$ -	$ -	$ -	$ -	$ (1)

Auxiliary Budget Summary

Unrestricted Current Auxiliary Funds- Recurring and Non-Recurring

Knoxville Campus

	FY25	FY26	FY27	Change - Revised to Proposed	
Recurring and Non-Recurring	**Actual**	**Revised**	**Proposed**	**Amount**	**%**
HOUSING					
Revenues	$ 71,698,876	$ 63,333,720	$ 63,418,958	$ 85,238	0.1%
Expenditures and Transfers					
Operating Expenses	44,774,993	46,387,694	45,686,751	(700,943)	(1.5)%
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	$ 70,160,442	$ 63,333,720	$ 63,418,958	$ 85,238	0.1%
Fund Balance Addition/(Reduction)	$ 1,538,434	$ -	$ -	$ -	9,762.4%
FOOD SERVICE					
Revenues	$ 11,697,610	$ 15,343,000	$ 15,550,000	$ 207,000	1.3%
Expenditures and Transfers					
Operating Expenses	5,849,642	8,025,525	8,031,155	5,630	0.1%
Mandatory Transfers	6,803,890	6,351,732	6,785,353	433,621	6.8%
Non Mandatory Transfers	327,910	965,743	733,492	(232,251)	(24.0)%
Total Expenditures & Transfers	$ 12,981,442	$ 15,343,000	$ 15,550,000	$ 207,000	1.3%
Fund Balance Addition/(Reduction)	$ (1,283,832)	$ -	$ -	$ -	384.7%
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	$ 430,510,544	$ 396,832,830	$ 438,357,729	$ 41,524,899	10.5%
Expenditures and Transfers					
Operating Expenses	358,115,020	356,796,554	392,083,908	35,287,354	9.9%
Mandatory Transfers	41,904,416	50,532,716	46,316,803	(4,215,913)	(8.3)%
Non Mandatory Transfers	20,943,499	(10,496,440)	(42,982)	10,453,458	(99.6)%
Total Expenditures and Transfers	$ 420,962,935	$ 396,832,830	$ 438,357,729	$ 41,524,899	10.5%
Fund Balance Addition/(Reduction)	$ 9,547,609	$ -	$ -	$ -	(259.2)%

Current Operating Funds by Fund Group- Unrestricted and Restricted

Current Operating Funds - Recurring and NonRecurring

Knoxville Campus

FY27 Proposed

	Unrestricted E&G	Unrestricted Auxiliaries	Restricted Funds	Total Revenues
Revenues				
Tuition and Fees	$ 952,741,627	-	-	$ 952,741,627
State Appropriations	409,892,955	-	11,450,997	421,343,952
Sales & Services	9,636,763	-	-	9,636,763
Grants & Contracts	41,410,000	-	287,500,000	328,910,000
Other Sources	9,279,174	438,357,729	56,170,000	503,806,903
Total Revenues	$ 1,422,960,519	$ 438,357,729	$ 355,120,997	$ 2,216,439,245
Expenditures and Transfers				
Instruction	405,466,248	-	17,000,000	422,466,248
Research	120,669,817	-	125,000,000	245,669,817
Public Service	15,379,486	-	47,500,000	62,879,486
Academic Support	233,638,720	-	15,000,000	248,638,720
Student Services	101,442,786	-	600,000	102,042,786
Institutional Support	124,620,242	-	300,000	124,920,242
Scholarships & Fellowships	173,141,049	-	149,160,997	322,302,046
Auxiliaries	-	392,083,908	260,000	392,343,908
Operation & Maintenance	125,416,854	-	300,000	125,716,854
Subtotal Expenditures	$ 1,299,775,201	$ 392,083,908	$ 355,120,997	$ 2,046,980,106
Mandatory Transfers	18,277,153	46,316,803	-	64,593,956
Non Mandatory Transfers	104,908,165	(42,982)	-	104,865,183
Total Expenditures and Transfers	$ 1,422,960,519	$ 438,357,729	$ 355,120,997	$ 2,216,439,245

Current Operating Funds- Unrestricted and Restricted

Current Operating Funds - Recurring and Non-Recurring

Knoxville 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	$ 796,214,492	-	$ 796,214,492	$ 857,512,820	-	$ 857,512,820	$ 952,741,627	-	$ 952,741,627
State Appropriations	360,821,155	9,894,948	370,716,103	382,287,355	11,450,997	393,738,352	409,892,955	11,450,997	421,343,952
Sales & Services	15,977,780	135,543	16,113,323	9,466,714	-	9,466,714	9,636,763	-	9,636,763
Grants & Contracts	41,653,492	322,088,449	363,741,940	41,155,000	272,500,000	313,655,000	41,410,000	287,500,000	328,910,000
Other Sources	10,743,913	58,638,854	69,382,767	8,717,827	53,600,000	62,317,827	9,279,174	55,910,000	65,189,174
Total Revenue	$ 1,225,410,831	$ 390,757,793	$ 1,616,168,625	$ 1,299,139,716	$ 337,550,997	$ 1,636,690,713	$ 1,422,960,519	$ 354,860,997	$ 1,777,821,516
Expenditures and Transfers									
Instruction	$ 323,292,027	$ 15,177,245	$ 338,469,272	$ 384,545,751	$ 17,000,000	$ 401,545,751	$ 405,466,248	$ 17,000,000	$ 422,466,248
Research	118,798,000	124,780,856	243,578,856	116,265,551	119,760,000	236,025,551	120,669,817	125,000,000	245,669,817
Public Service	18,464,623	52,444,040	70,908,663	16,829,242	47,000,000	63,829,242	15,379,486	47,500,000	62,879,486
Academic Support	161,114,669	17,177,127	178,291,796	212,930,839	13,000,000	225,930,839	233,638,720	15,000,000	248,638,720
Student Services	85,264,786	859,695	86,124,481	92,912,285	800,000	93,712,285	101,442,786	600,000	102,042,786
Institutional Support	99,128,046	411,960	99,540,006	113,158,989	400,000	113,558,989	124,620,242	300,000	124,920,242
Scholarships & Fellowships	168,922,884	151,112,876	320,035,760	150,694,088	139,041,408	289,735,496	173,141,049	149,160,997	322,302,046
Operation & Maintenance	132,245,868	269,162	132,515,030	118,990,651	500,000	119,490,651	125,416,854	300,000	125,716,854
Subtotal Expenditures	$ 1,107,230,902	$ 362,232,961	$ 1,469,463,864	$ 1,206,327,397	$ 337,501,408	$ 1,543,828,805	$ 1,299,775,201	$ 354,860,997	$ 1,654,636,198
Mandatory Transfers	11,048,997	-	11,048,997	16,779,038	-	16,779,038	18,277,153	-	18,277,153
Non Mandatory Transfers	100,486,065	-	100,486,065	76,033,281	-	76,033,281	104,908,165	-	104,908,165
Total Expenditures & Transfers	$ 1,218,765,964	$ 362,232,961	$ 1,580,998,926	$ 1,299,139,716	$ 337,501,408	$ 1,636,641,124	$ 1,422,960,519	$ 354,860,997	$ 1,777,821,516
Net Asset Addition/(Reduction)	$ 6,644,867	$ 28,524,832	$ 35,169,699	$ -	$ 49,589	$ 49,589	$ -	-	$ -
AUXILIARIES									
Revenues	$ 430,510,544	$ 11,605,126	$ 442,115,670	$ 396,832,830	$ 260,000	$ 397,092,830	$ 438,357,729	$ 260,000	$ 438,617,729
Expenditures and Transfers									
Expenditures	358,115,020	988,826	359,103,846	356,796,554	260,000	357,056,554	392,083,908	260,000	392,343,908
Mandatory Transfers	41,904,416	-	41,904,416	50,532,716	-	50,532,716	46,316,803	-	46,316,803
Non Mandatory Transfers	20,943,499	-	20,943,499	(10,496,440)	-	(10,496,440)	(42,982)	-	(42,982)
Total Expenditures and Transfers	$ 420,962,935	$ 988,826	$ 421,951,761	$ 396,832,830	$ 260,000	$ 397,092,830	$ 438,357,729	$ 260,000	$ 438,617,729
Net Asset Addition/(Reduction)	$ 9,547,609	$ 10,616,300	$ 20,163,909	$ -	-	$ -	$ -	-	$ -
TOTALS									
Revenues	$ 1,655,921,375	$ 402,362,920	$ 2,058,284,295	$ 1,695,972,546	$ 337,810,997	$ 2,033,783,543	$ 1,861,318,248	$ 355,120,997	$ 2,216,439,245
Expenditures and Transfers									
Operating Expenses	1,465,345,922	363,221,788	1,828,567,710	1,563,123,950	337,761,408	1,900,885,358	1,691,859,109	355,120,997	2,046,980,106
Mandatory Transfers	52,953,413	-	52,953,413	67,311,754	-	67,311,754	64,593,956	-	64,593,956
Non Mandatory Transfers	121,429,564	-	121,429,564	65,536,842	-	65,536,842	104,865,183	-	104,865,183
Total Expenditures and Transfers	$ 1,639,728,899	$ 363,221,788	$ 2,002,950,687	$ 1,695,972,546	$ 337,761,408	$ 2,033,733,954	$ 1,861,318,248	$ 355,120,997	$ 2,216,439,245
Net Asset Addition/(Reduction)	$ 16,192,476	$ 39,141,132	$ 55,333,608	$ -	$ 49,589	$ 49,589	$ -	-	$ -

Unrestricted Current Operating Funds

Space Institute

FY27 Proposed

		Recurring	Non-Recurring		Total
EDUCATIONAL AND GENERAL					
Revenues					
Tuition and Fees	$	1,027,900	-	$	1,027,900
State Appropriations		11,645,303	-		11,645,303
Grants & Contracts		1,105,000	-		1,105,000
Other Sources		30,000	-		30,000
Total Revenues	$	13,808,203	-	$	13,808,203
Expenditures and Transfers					
Instruction	$	4,209,769	-	$	4,209,769
Research		7,500,080	-		7,500,080
Academic Support		345,571	-		345,571
Student Services		201,726	-		201,726
Institutional Support		3,183,294	-		3,183,294
Scholarships & Fellowships		114,570	-		114,570
Operation & Maintenance		3,484,010	-		3,484,010
Subtotal Expenditures	$	19,039,020	-	$	19,039,020
Non Mandatory Transfers		(5,228,817)	-		(5,228,817)
Total Expenditures & Transfers	$	13,810,203	-	$	13,810,203
Net Asset Addition/(Reduction)	$	(2,000)	-	$	(2,000)
AUXILIARIES					
Revenues					
Revenues	$	145,591	-	$	145,591
Expenditures and Transfers					
Expenditures		385,591	-		385,591
Non Mandatory Transfers		(242,000)	-		(242,000)
Total Expenditures and Transfers	$	143,591	-	$	143,591
Net Asset Addition/(Reduction)	$	2,000	-	$	2,000
TOTALS					
Revenues	$	13,953,794	-	$	13,953,794
Expenditures and Transfers					
Expenditures		19,424,611	-		19,424,611
Non-Mandatory Transfers		(5,470,817)	-		(5,470,817)
Total Expenditures and Transfers	$	13,953,794	-	$	13,953,794
Net Asset Addition/(Reduction)	$	-	-	$	-

Unrestricted Net Asset Summary

Current Funds, Revenues, Expenditures, and Transfers

Space Institute

	Unrestricted E&G	Unrestricted Auxiliary	Total Unrestricted
FY27 Proposed Budget			
Beginning Fund Balance	**$ 560,717**	**$ 2,475**	**$ 563,192**
Revenues	$ 13,808,203	$ 145,591	$ 13,953,794
Expenditures	19,039,020	385,591	19,424,611
Transfers	(5,228,817)	(242,000)	(5,470,817)
Total Expenditures & Transfers	$ 13,810,203	$ 143,591	$ 13,953,794
Net Asset Addition/(Reduction)	$ (2,000)	$ 2,000	$ -
Total Ending Fund Balance	**$ 558,717**	**$ 4,475**	**$ 563,192**
Allocations:			
Encumbrances	140,468	-	140,468
Unallocated	418,249	4,475	422,724
Unallocated as % of Expenses + Transfers	3.0%	3.1%	3.0%

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

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

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

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

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

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

Current Operating Budget Summary

Unrestricted Current Operating Funds - Recurring

Space Institute

UNRESTRICTED FUNDS	FY25	FY26	FY27	Change - Revised to Proposed	
Recurring	Actual	Revised	Proposed	Amount	%
EDUCATIONAL AND GENERAL					
Revenues					
Tuition and Fees	$ 1,282,496	$ 1,167,000	$ 1,027,900	$ (139,100)	(11.9)%
State Appropriations	11,102,903	11,399,603	11,645,303	245,700	2.2%
Grants & Contracts	1,309,456	842,000	1,105,000	263,000	31.2%
Other Sources	102,085	30,000	30,000	-	-
Revenues	$ 13,796,939	$ 13,438,603	$ 13,808,203	$ 369,600	2.8%
Expenditures and Transfers					
Instruction	$ 1,452,297	$ 2,627,676	$ 4,209,769	$ 1,582,093	60.2%
Research	4,937,474	5,045,199	7,500,080	2,454,880	48.7%
Academic Support	262,136	317,559	345,571	28,012	8.8%
Student Services	152,116	159,173	201,726	42,553	26.7%
Institutional Support	2,667,437	2,742,451	3,183,294	440,843	16.1%
Scholarships & Fellowships	(13,419)	117,555	114,570	(2,985)	(2.5)%
Operation & Maintenance	2,684,079	2,930,372	3,484,010	553,637	18.9%
Subtotal Expenditures	$ 12,142,119	$ 13,939,986	$ 19,039,020	$ 5,099,034	36.6%
Non Mandatory Transfers	1,621,233	(2,972,100)	(5,228,817)	(2,256,717)	75.9%
Total Expenditures & Transfers	$ 13,763,352	$ 10,967,886	$ 13,810,203	$ 2,842,317	25.9%
Net Asset Addition/(Reduction)	$ 33,587	$ 2,470,717	$ (2,000)	$ (2,472,717)	(100.1)%
AUXILIARIES					
Revenues	$ 115,774	$ 116,591	$ 145,591	$ 29,000	24.9%
Expenditures and Transfers					
Expenditures	413,432	341,398	385,591	44,193	12.9%
Non Mandatory Transfers	(285,000)	(223,600)	(242,000)	(18,400)	8.2%
Total Expenditures and Transfers	$ 128,432	$ 117,798	$ 143,591	$ 25,793	21.9%
Net Asset Addition/(Reduction)	$ (12,658)	$ (1,207)	$ 2,000	$ 3,207	(265.7)%
TOTALS					
Revenues	$ 13,912,714	$ 13,555,194	$ 13,953,794	$ 398,600	2.9%
Expenditures and Transfers					
Expenditures	12,555,551	14,281,384	19,424,611	5,143,227	36.0%
Non-Mandatory Transfers	1,336,233	(3,195,700)	(5,470,817)	(2,275,117)	71.2%
Total Expenditures and Transfers	$ 13,891,784	$ 11,085,684	$ 13,953,794	$ 2,868,110	25.9%
Net Asset Addition/(Reduction)	$ 20,930	$ 2,469,510	$ -	$ (2,469,510)	(100.0)%

Current Operating Budget Summary

Unrestricted Current Operating Funds - Recurring and NonRecurring

Space Institute

UNRESTRICTED FUNDS Recurring and NonRecurring	FY25 Actual	FY26 Revised	FY27 Proposed	Change - Revised to Proposed Amount	 %
EDUCATIONAL AND GENERAL					
Revenues					
Tuition and Fees	$ 1,282,496	$ 1,167,000	$ 1,027,900	$ (139,100)	(11.9)%
State Appropriations	11,102,903	11,399,603	11,645,303	245,700	2.2%
Grants & Contracts	1,309,456	842,000	1,105,000	263,000	31.2%
Other Sources	102,085	30,000	30,000	-	-
Revenues	$ 13,796,939	$ 13,438,603	$ 13,808,203	$ 369,600	2.8%
Expenditures and Transfers					
Instruction	$ 1,452,297	$ 2,627,676	$ 4,209,769	$ 1,582,093	60.2%
Research	4,937,474	7,514,709	7,500,080	(14,630)	(0.2)%
Academic Support	262,136	317,559	345,571	28,012	8.8%
Student Services	152,116	159,173	201,726	42,553	26.7%
Institutional Support	2,667,437	2,742,451	3,183,294	440,843	16.1%
Scholarships & Fellowships	(13,419)	117,555	114,570	(2,985)	(2.5)%
Operation & Maintenance	2,684,079	2,930,372	3,484,010	553,637	18.9%
Subtotal Expenditures	$ 12,142,119	$ 16,409,496	$ 19,039,020	$ 2,629,524	16.0%
Non Mandatory Transfers	1,621,233	(2,972,100)	(5,228,817)	(2,256,717)	75.9%
Total Expenditures & Transfers	$ 13,763,352	$ 13,437,396	$ 13,810,203	$ 372,807	2.8%
Net Asset Addition/(Reduction)	$ 33,587	$ 1,207	$ (2,000)	$ (3,207)	(265.7)%
AUXILIARIES					
Revenues	$ 115,774	$ 116,591	$ 145,591	$ 29,000	24.9%
Expenditures and Transfers					
Expenditures	413,432	341,398	385,591	44,193	12.9%
Non Mandatory Transfers	(285,000)	(223,600)	(242,000)	(18,400)	8.2%
Total Expenditures and Transfers	$ 128,432	$ 117,798	$ 143,591	$ 25,793	21.9%
Net Asset Addition/(Reduction)	$ (12,658)	$ (1,207)	$ 2,000	$ 3,207	(265.7)%
TOTALS					
Revenues	$ 13,912,714	$ 13,555,194	$ 13,953,794	$ 398,600	2.9%
Expenditures and Transfers					
Expenditures	12,555,551	16,750,894	19,424,611	2,673,717	16.0%
Non-Mandatory Transfers	1,336,233	(3,195,700)	(5,470,817)	(2,275,117)	71.2%
Total Expenditures and Transfers	$ 13,891,784	$ 13,555,194	$ 13,953,794	$ 398,600	2.9%
Net Asset Addition/(Reduction)	$ 20,930	$ -	$ -	$ -	272.4%

Expenses by Natural Classifications

Unrestricted Current Operating Funds - Recurring

Space Institute

	FY25 Actual	FY26 Revised	FY27 Proposed	Change - Revised to Proposed Amount	%
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Faculty	$ 1,495,261	$ 2,398,340	$ 2,824,575	$ 426,235	17.8%
Staff	5,529,248	6,553,468	6,533,298	(20,170)	(0.3)%
Students & Graduate Assistants	246,923	35,328	37,518	2,190	6.2%
Salaries and Wages	$ 7,247,761	$ 8,987,137	$ 9,395,391	$ 408,255	4.5%
Fringe Benefits	2,394,740	3,081,319	3,214,894	133,575	4.3%
Subtotal	$ 9,642,501	$ 12,068,455	$ 12,610,285	$ 541,830	4.5%
Operating, Equipment, and Student Aid					
Operating	2,005,532	1,654,331	6,166,802	4,512,471	272.8%
Travel	158,702	95,533	150,933	55,400	58.0%
Student Aid	23,475	102,667	107,000	4,333	4.2%
Equipment	311,909	19,000	4,000	(15,000)	(78.9)%
Subtotal	$ 2,499,618	$ 1,871,531	$ 6,428,735	$ 4,557,204	243.5%
Total E&G Expenditures	$ 12,142,119	$ 13,939,986	$ 19,039,020	$ 5,099,034	36.6%
AUXILIARIES					
Salaries and Benefits					
Salaries					
Staff	139,570	162,488	171,114	8,626	5.3%
Salaries and Wages	$ 139,570	$ 162,488	$ 171,114	$ 8,626	5.3%
Fringe Benefits	60,163	56,221	59,205	2,985	5.3%
Subtotal	$ 199,733	$ 218,709	$ 230,319	$ 11,610	5.3%
Operating, Equipment, and Student Aid					
Operating	213,699	122,539	154,272	31,733	25.9%
Travel	-	150	1,000	850	566.7%
Subtotal	$ 213,699	$ 122,689	$ 155,272	$ 32,583	26.6%
Total Auxiliary Expenditures	$ 413,432	$ 341,398	$ 385,591	$ 44,193	12.9%

Expenses by Natural Classifications

Unrestricted Current Operating Funds - Recurring and NonRecurring

Space Institute

	FY25 Actual	FY26 Revised	FY27 Proposed	Change - Revised to Proposed Amount	%
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Faculty	$ 1,495,261	$ 2,398,340	$ 2,824,575	$ 426,235	17.8%
Staff	5,529,248	6,553,468	6,533,298	(20,170)	(0.3)%
Students & Graduate Assistants	246,923	35,328	37,518	2,190	6.2%
Salaries and Wages	$ 7,247,761	$ 8,987,137	$ 9,395,391	$ 408,255	4.5%
Fringe Benefits	2,394,740	3,081,319	3,214,894	133,575	4.3%
Subtotal	$ 9,642,501	$ 12,068,455	$ 12,610,285	$ 541,830	4.5%
Operating, Equipment, and Student Aid					
Operating	2,005,532	3,849,629	6,166,802	2,317,173	60.2%
Travel	158,702	103,783	150,933	47,150	45.4%
Student Aid	23,475	156,501	107,000	(49,501)	(31.6)%
Equipment	311,909	231,128	4,000	(227,128)	(98.3)%
Subtotal	$ 2,499,618	$ 4,341,041	$ 6,428,735	$ 2,087,694	48.1%
Total E&G Expenditures	$ 12,142,119	$ 16,409,496	$ 19,039,020	$ 2,629,524	16.0%
AUXILIARIES					
Salaries and Benefits					
Salaries					
Staff	139,570	162,488	171,114	8,626	5.3%
Salaries and Wages	$ 139,570	$ 162,488	$ 171,114	$ 8,626	5.3%
Fringe Benefits	60,163	56,221	59,205	2,985	5.3%
Subtotal	$ 199,733	$ 218,709	$ 230,319	$ 11,610	5.3%
Operating, Equipment, and Student Aid					
Operating	213,699	122,539	154,272	31,733	25.9%
Travel	-	150	1,000	850	566.7%
Subtotal	$ 213,699	$ 122,689	$ 155,272	$ 32,583	26.6%
Total Auxiliary Expenditures	$ 413,432	$ 341,398	$ 385,591	$ 44,193	12.9%

Auxiliary Budget Summary

Unrestricted Current Auxiliary Funds- Recurring and Non-Recurring

Space Institute

Recurring and Non-Recurring	FY25 Actual	FY26 Revised	FY27 Proposed	Change - Revised to Proposed Amount	Change - Revised to Proposed %
HOUSING					
Revenues	$ 25,329	$ 16,000	$ 45,000	$ 29,000	181.3%
Expenditures and Transfers					
Operating Expenses	91,366	16,000	45,000	29,000	181.3%
Total Expenditures & Transfers	$ 91,366	$ 16,000	$ 45,000	$ 29,000	181.3%
Fund Balance Addition/(Reduction)	$ (66,037)	-	-	-	-
FOOD SERVICE					
Revenues	$ 90,446	$ 100,591	$ 100,591	-	-
Expenditures and Transfers					
Operating Expenses	322,066	325,398	340,591	15,193	4.7%
Non Mandatory Transfers	(285,000)	(223,600)	(242,000)	(18,400)	8.2%
Total Expenditures & Transfers	$ 37,066	$ 101,798	$ 98,591	$ (3,207)	(3.1)%
Fund Balance Addition/(Reduction)	$ 53,380	$ (1,207)	$ 2,000	$ 3,207	(265.7)%
TOTAL					
Revenues	$ 115,774	$ 116,591	$ 145,591	$ 29,000	24.9%
Expenditures and Transfers					
Operating Expenses	413,432	341,398	385,591	44,193	12.9%
Non Mandatory Transfers	(285,000)	(223,600)	(242,000)	(18,400)	8.2%
Total Expenditures and Transfers	$ 128,432	$ 117,798	$ 143,591	$ 25,793	21.9%
Fund Balance Addition/(Reduction)	$ (12,658)	$ (1,207)	$ 2,000	$ 3,207	(265.7)%

Current Operating Funds by Fund Group- Unrestricted and Restricted

Current Operating Funds - Recurring and NonRecurring

Space Institute

FY27 Proposed

	Unrestricted E&G	Unrestricted Auxiliaries	Restricted Funds	Total Revenues
Revenues				
Tuition and Fees	$ 1,027,900	-	-	$ 1,027,900
State Appropriations	11,645,303	-	977,860	12,623,163
Grants & Contracts	1,105,000	-	4,850,000	5,955,000
Other Sources	30,000	145,591	155,000	330,591
Total Revenues	$ 13,808,203	$ 145,591	$ 5,982,860	$ 19,936,654
Expenditures and Transfers				
Instruction	4,209,769	-	20,000	4,229,769
Research	7,500,080	-	4,784,000	12,284,080
Public Service	-	-	90,000	90,000
Academic Support	345,571	-	90,000	435,571
Student Services	201,726	-	1,000	202,726
Institutional Support	3,183,294	-	-	3,183,294
Scholarships & Fellowships	114,570	-	20,000	134,570
Auxiliaries	-	385,591	-	385,591
Operation & Maintenance	3,484,010	-	-	3,484,010
Subtotal Expenditures	$ 19,039,020	$ 385,591	$ 5,005,000	$ 24,429,611
Non Mandatory Transfers	(5,228,817)	(242,000)	-	(5,470,817)
Total Expenditures and Transfers	$ 13,810,203	$ 143,591	$ 5,005,000	$ 18,958,794
Net Asset Addition/Reduction	$ (2,000)	$ 2,000	$ 977,860	$ 977,860

Current Operating Funds- Unrestricted and Restricted

Current Operating Funds - Recurring and Non-Recurring

Space Institute

	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	$ 1,282,496	-	$ 1,282,496	$ 1,167,000	-	$ 1,167,000	$ 1,027,900	-	$ 1,027,900
State Appropriations	11,102,903	969,882	12,072,785	11,399,603	977,860	12,377,463	11,645,303	977,860	12,623,163
Grants & Contracts	1,309,456	5,211,121	6,520,577	842,000	5,300,000	6,142,000	1,105,000	4,850,000	5,955,000
Other Sources	102,085	142,953	245,038	30,000	50,000	80,000	30,000	155,000	185,000
Total Revenue	$ 13,796,939	$ 6,323,956	$ 20,120,895	$ 13,438,603	$ 6,327,860	$ 19,766,463	$ 13,808,203	$ 5,982,860	$ 19,791,063
Expenditures and Transfers									
Instruction	$ 1,452,297	$ 16,140	$ 1,468,436	$ 2,627,676	$ 70,000	$ 2,697,676	$ 4,209,769	$ 20,000	$ 4,229,769
Research	4,937,474	3,822,233	8,759,707	7,514,709	5,000,000	12,514,709	7,500,080	4,784,000	12,284,080
Public Service	-	127,429	127,429	-	125,000	125,000	-	90,000	90,000
Academic Support	262,136	102,230	364,367	317,559	116,500	434,059	345,571	90,000	435,571
Student Services	152,116	328	152,444	159,173	500	159,673	201,726	1,000	202,726
Institutional Support	2,667,437	7,057	2,674,494	2,742,451	-	2,742,451	3,183,294	-	3,183,294
Scholarships & Fellowships	(13,419)	36,387	22,968	117,555	38,000	155,555	114,570	20,000	134,570
Operation & Maintenance	2,684,079	-	2,684,079	2,930,372	-	2,930,372	3,484,010	-	3,484,010
Subtotal Expenditures	$ 12,142,119	$ 4,111,804	$ 16,253,923	$ 16,409,496	$ 5,350,000	$ 21,759,496	$ 19,039,020	$ 5,005,000	$ 24,044,020
Non Mandatory Transfers	1,621,233	-	1,621,233	(2,972,100)	-	(2,972,100)	(5,228,817)	-	(5,228,817)
Total Expenditures & Transfers	$ 13,763,352	$ 4,111,804	$ 17,875,156	$ 13,437,396	$ 5,350,000	$ 18,787,396	$ 13,810,203	$ 5,005,000	$ 18,815,203
Net Asset Addition/(Reduction)	$ 33,587	$ 2,212,152	$ 2,245,739	$ 1,207	$ 977,860	$ 979,067	$ (2,000)	$ 977,860	$ 975,860
AUXILIARIES									
Revenues	$ 115,774	-	$ 115,774	$ 116,591	-	$ 116,591	$ 145,591	-	$ 145,591
Expenditures and Transfers									
Expenditures	413,432	-	413,432	341,398	-	341,398	385,591	-	385,591
Non Mandatory Transfers	(285,000)	-	(285,000)	(223,600)	-	(223,600)	(242,000)	-	(242,000)
Total Expenditures and Transfers	$ 128,432	-	$ 128,432	$ 117,798	-	$ 117,798	$ 143,591	-	$ 143,591
Net Asset Addition/(Reduction)	$ (12,658)	-	$ (12,658)	$ (1,207)	-	$ (1,207)	$ 2,000	-	$ 2,000
TOTALS									
Revenues	$ 13,912,714	$ 6,323,956	$ 20,236,670	$ 13,555,194	$ 6,327,860	$ 19,883,054	$ 13,953,794	$ 5,982,860	$ 19,936,654
Expenditures and Transfers									
Operating Expenses	12,555,551	4,111,804	16,667,355	16,750,894	5,350,000	22,100,894	19,424,611	5,005,000	24,429,611
Non Mandatory Transfers	1,336,233	-	1,336,233	(3,195,700)	-	(3,195,700)	(5,470,817)	-	(5,470,817)
Total Expenditures and Transfers	$ 13,891,784	$ 4,111,804	$ 18,003,588	$ 13,555,194	$ 5,350,000	$ 18,905,194	$ 13,953,794	$ 5,005,000	$ 18,958,794
Net Asset Addition/(Reduction)	$ 20,930	$ 2,212,152	$ 2,233,082	$ -	$ 977,860	$ 977,860	$ -	$ 977,860	$ 977,860

Unrestricted Current Operating Funds

AgResearch

FY27 Proposed

	Recurring	Non-Recurring	Total
EDUCATIONAL AND GENERAL			
Revenues			
State Appropriations	39,413,788	-	39,413,788
Sales & Services	2,417,000	-	2,417,000
Grants & Contracts	2,547,438	-	2,547,438
Other Sources	7,404,629	-	7,404,629
Total Revenues	$ 51,782,855	-	$ 51,782,855
Expenditures and Transfers			
Research	$ 45,491,830	-	$ 45,491,830
Public Service	51,374	-	51,374
Academic Support	3,258,699	-	3,258,699
Institutional Support	1,716,012	-	1,716,012
Operation & Maintenance	407,940	-	407,940
Subtotal Expenditures	$ 50,925,855	-	$ 50,925,855
Non Mandatory Transfers	857,000	-	857,000
Total Expenditures & Transfers	$ 51,782,855	-	$ 51,782,855
TOTALS			
Revenues	$ 51,782,855	-	$ 51,782,855
Expenditures and Transfers			
Expenditures	50,925,855	-	50,925,855
Non-Mandatory Transfers	857,000	-	857,000
Total Expenditures and Transfers	$ 51,782,855	-	$ 51,782,855
Net Asset Addition/(Reduction)	$ -	-	$ -

Unrestricted Net Asset Summary

Current Funds, Revenues, Expenditures, and Transfers

AgResearch

	Unrestricted E&G	Unrestricted Auxiliary	Total Unrestricted
FY27 Proposed Budget			
Beginning Fund Balance	**$ 3,148,002**	**-**	**$ 3,148,002**
Revenues	$ 51,782,855	-	$ 51,782,855
Expenditures	50,925,855	-	50,925,855
Transfers	857,000	-	857,000
Total Expenditures & Transfers	$ 51,782,855	-	$ 51,782,855
Total Ending Fund Balance	**$ 3,148,002**	**-**	**$ 3,148,002**
Allocations:			
Encumbrances	701,201	-	701,201
Unallocated	2,446,801	-	2,446,801
Unallocated as % of Expenses + Transfers	4.7%	-	4.7%

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

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

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

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

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

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

Current Operating Budget Summary

Unrestricted Current Operating Funds - Recurring

AgResearch

UNRESTRICTED FUNDS		FY25		FY26		FY27		Change - Revised to Proposed	
Recurring		Actual		Revised		Proposed		Amount	%
EDUCATIONAL AND GENERAL									
Revenues									
State Appropriations	$	37,220,288	$	38,345,788	$	39,413,788	$	1,068,000	2.8%
Sales & Services		5,359,715		2,507,000		2,417,000		(90,000)	(3.6)%
Grants & Contracts		7,284,681		2,388,339		2,547,438		159,099	6.7%
Other Sources		12,571,769		7,236,090		7,404,629		168,539	2.3%
Revenues	$	62,436,453	$	50,477,217	$	51,782,855	$	1,305,638	2.6%
Expenditures and Transfers									
Research	$	50,123,429	$	43,965,197	$	45,491,830	$	1,526,634	3.5%
Public Service		-		51,374		51,374		-	-
Academic Support		2,989,980		3,453,785		3,258,699		(195,086)	(5.6)%
Institutional Support		1,720,622		1,767,120		1,716,012		(51,109)	(2.9)%
Operation & Maintenance		454,886		407,940		407,940		-	-
Subtotal Expenditures	$	55,288,917	$	49,645,417	$	50,925,855	$	1,280,438	2.6%
Non Mandatory Transfers		6,149,780		801,900		857,000		55,100	6.9%
Total Expenditures & Transfers	$	61,438,698	$	50,447,317	$	51,782,855	$	1,335,538	2.6%
Net Asset Addition/(Reduction)	$	997,756	$	29,900	$	-	$	(29,900)	(100.0)%

TOTALS									
Revenues	$	62,436,453	$	50,477,217	$	51,782,855	$	1,305,638	2.6%
Expenditures and Transfers									
Expenditures		55,288,917		49,645,417		50,925,855		1,280,438	2.6%
Non-Mandatory Transfers		6,149,780		801,900		857,000		55,100	6.9%
Total Expenditures and Transfers	$	61,438,698	$	50,447,317	$	51,782,855	$	1,335,538	2.6%
Net Asset Addition/(Reduction)	$	997,756	$	29,900	$	-	$	(29,900)	(100.0)%

Current Operating Budget Summary

Unrestricted Current Operating Funds - Recurring and NonRecurring

AgResearch

UNRESTRICTED FUNDS	FY25	FY26	FY27	Change - Revised to Proposed	
Recurring and NonRecurring	Actual	Revised	Proposed	Amount	%
EDUCATIONAL AND GENERAL					
Revenues					
State Appropriations	$ 37,220,288	$ 38,315,888	$ 39,413,788	$ 1,097,900	2.9%
Sales & Services	5,359,715	2,507,000	2,417,000	(90,000)	(3.6)%
Grants & Contracts	7,284,681	2,388,339	2,547,438	159,099	6.7%
Other Sources	12,571,769	7,236,090	7,404,629	168,539	2.3%
Revenues	$ 62,436,453	$ 50,447,317	$ 51,782,855	$ 1,335,538	2.6%
Expenditures and Transfers					
Research	$ 50,123,429	$ 43,965,197	$ 45,491,830	$ 1,526,634	3.5%
Public Service	-	51,374	51,374	-	-
Academic Support	2,989,980	3,453,785	3,258,699	(195,086)	(5.6)%
Institutional Support	1,720,622	1,767,120	1,716,012	(51,109)	(2.9)%
Operation & Maintenance	454,886	407,940	407,940	-	-
Subtotal Expenditures	$ 55,288,917	$ 49,645,417	$ 50,925,855	$ 1,280,438	2.6%
Non Mandatory Transfers	6,149,780	801,900	857,000	55,100	6.9%
Total Expenditures & Transfers	$ 61,438,698	$ 50,447,317	$ 51,782,855	$ 1,335,538	2.6%
Net Asset Addition/(Reduction)	$ 997,756	$ -	$ -	$ -	(112.1)%

TOTALS					
Revenues	$ 62,436,453	$ 50,447,317	$ 51,782,855	$ 1,335,538	2.6%
Expenditures and Transfers					
Expenditures	55,288,917	49,645,417	50,925,855	1,280,438	2.6%
Non-Mandatory Transfers	6,149,780	801,900	857,000	55,100	6.9%
Total Expenditures and Transfers	$ 61,438,698	$ 50,447,317	$ 51,782,855	$ 1,335,538	2.6%
Net Asset Addition/(Reduction)	$ 997,756	$ -	$ -	$ -	(112.1)%

Expenses by Natural Classifications

Unrestricted Current Operating Funds - Recurring

AgResearch

	FY25 Actual	FY26 Revised	FY27 Proposed	Change - Revised to Proposed Amount	%
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Faculty	$ 12,218,667	$ 14,447,289	$ 13,570,532	$ (876,756)	(6.1)%
Staff	15,115,496	15,662,339	15,596,784	(65,555)	(0.4)%
Students & Graduate Assistants	1,411,902	25,791	29,741	3,950	15.3%
Salaries and Wages	$ 28,681,506	$ 30,135,418	$ 29,197,057	$ (938,361)	(3.1)%
Fringe Benefits	9,874,089	9,840,262	10,509,164	668,903	6.8%
Subtotal	$ 38,555,595	$ 39,975,680	$ 39,706,221	$ (269,459)	(0.7)%
Operating, Equipment, and Student Aid					
Operating	13,748,465	8,497,299	10,047,196	1,549,897	18.2%
Travel	864,707	377,172	377,172	-	-
Student Aid	171,410	659,266	659,266	-	-
Equipment	1,948,740	136,000	136,000	-	-
Subtotal	$ 16,733,322	$ 9,669,737	$ 11,219,634	$ 1,549,897	16.0%
Total E&G Expenditures	$ 55,288,917	$ 49,645,417	$ 50,925,855	$ 1,280,438	2.6%

Expenses by Natural Classifications

Unrestricted Current Operating Funds - Recurring and NonRecurring

AgResearch

	FY25 Actual	FY26 Revised	FY27 Proposed	Change - Revised to Proposed Amount	%
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Faculty	$ 12,218,667	$ 14,447,289	$ 13,570,532	$ (876,756)	(6.1)%
Staff	15,115,496	15,662,339	15,596,784	(65,555)	(0.4)%
Students & Graduate Assistants	1,411,902	25,791	29,741	3,950	15.3%
Salaries and Wages	$ 28,681,506	$ 30,135,418	$ 29,197,057	$ (938,361)	(3.1)%
Fringe Benefits	9,874,089	9,840,262	10,509,164	668,903	6.8%
Subtotal	$ 38,555,595	$ 39,975,680	$ 39,706,221	$ (269,459)	(0.7)%
Operating, Equipment, and Student Aid					
Operating	13,748,465	8,497,299	10,047,196	1,549,897	18.2%
Travel	864,707	377,172	377,172	-	-
Student Aid	171,410	659,266	659,266	-	-
Equipment	1,948,740	136,000	136,000	-	-
Subtotal	$ 16,733,322	$ 9,669,737	$ 11,219,634	$ 1,549,897	16.0%
Total E&G Expenditures	$ 55,288,917	$ 49,645,417	$ 50,925,855	$ 1,280,438	2.6%

Current Operating Funds by Fund Group- Unrestricted and Restricted

Current Operating Funds - Recurring and NonRecurring

AgResearch

FY27 Proposed

	Unrestricted E&G	Unrestricted Auxiliaries	Restricted Funds	Total Revenues
Revenues				
State Appropriations	$ 39,413,788	-	-	$ 39,413,788
Sales & Services	2,417,000	-	-	2,417,000
Grants & Contracts	2,547,438	-	32,778,000	35,325,438
Other Sources	7,404,629	-	2,250,000	9,654,629
Total Revenues	$ 51,782,855	-	$ 35,028,000	$ 86,810,855
Expenditures and Transfers				
Instruction	-	-	163,000	163,000
Research	45,491,830	-	34,546,000	80,037,830
Public Service	51,374	-	200,000	251,374
Academic Support	3,258,699	-	14,000	3,272,699
Institutional Support	1,716,012	-	105,000	1,821,012
Operation & Maintenance	407,940	-	-	407,940
Subtotal Expenditures	$ 50,925,855	-	$ 35,028,000	$ 85,953,855
Non Mandatory Transfers	857,000	-	-	857,000
Total Expenditures and Transfers	$ 51,782,855	-	$ 35,028,000	$ 86,810,855

Current Operating Funds- Unrestricted and Restricted

Current Operating Funds - Recurring and Non-Recurring

AgResearch

	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	$ 37,220,288	- $	37,220,288	$ 38,315,888	- $	38,315,888	$ 39,413,788	- $	39,413,788
Sales & Services	5,359,715	-	5,359,715	2,507,000	-	2,507,000	2,417,000	-	2,417,000
Grants & Contracts	7,284,681	34,945,178	42,229,858	2,388,339	32,232,000	34,620,339	2,547,438	32,778,000	35,325,438
Other Sources	12,571,769	2,021,840	14,593,610	7,236,090	2,250,000	9,486,090	7,404,629	2,250,000	9,654,629
Total Revenue	$ 62,436,453 $	36,967,018 $	99,403,471	$ 50,447,317 $	34,482,000 $	84,929,317	$ 51,782,855 $	35,028,000 $	86,810,855
Expenditures and Transfers									
Instruction	- $	569,722 $	569,722	- $	163,000 $	163,000	- $	163,000 $	163,000
Research	50,123,429	30,383,962	80,507,392	43,965,197	34,000,000	77,965,197	45,491,830	34,546,000	80,037,830
Public Service	-	855,729	855,729	51,374	200,000	251,374	51,374	200,000	251,374
Academic Support	2,989,980	15,424	3,005,404	3,453,785	14,000	3,467,785	3,258,699	14,000	3,272,699
Institutional Support	1,720,622	92,055	1,812,677	1,767,120	105,000	1,872,120	1,716,012	105,000	1,821,012
Operation & Maintenance	454,886	-	454,886	407,940	-	407,940	407,940	-	407,940
Subtotal Expenditures	$ 55,288,917 $	31,916,892 $	87,205,810	$ 49,645,417 $	34,482,000 $	84,127,417	$ 50,925,855 $	35,028,000 $	85,953,855
Non Mandatory Transfers	6,149,780	-	6,149,780	801,900	-	801,900	857,000	-	857,000
Total Expenditures & Transfers	$ 61,438,698 $	31,916,892 $	93,355,590	$ 50,447,317 $	34,482,000 $	84,929,317	$ 51,782,855 $	35,028,000 $	86,810,855
Net Asset Addition/(Reduction)	$ 997,756 $	5,050,126 $	6,047,881	$ -	- $	-	$ -	- $	-
AUXILIARIES									
Expenditures and Transfers									
Total Expenditures and Transfers	-	-	-	-	-	-	-	-	-
TOTALS									
Revenues	$ 62,436,453 $	36,967,018 $	99,403,471	$ 50,447,317 $	34,482,000 $	84,929,317	$ 51,782,855 $	35,028,000 $	86,810,855
Expenditures and Transfers									
Operating Expenses	55,288,917	31,916,892	87,205,810	49,645,417	34,482,000	84,127,417	50,925,855	35,028,000	85,953,855
Non Mandatory Transfers	6,149,780	-	6,149,780	801,900	-	801,900	857,000	-	857,000
Total Expenditures and Transfers	$ 61,438,698 $	31,916,892 $	93,355,590	$ 50,447,317 $	34,482,000 $	84,929,317	$ 51,782,855 $	35,028,000 $	86,810,855
Net Asset Addition/(Reduction)	$ 997,756 $	5,050,126 $	6,047,881	$ -	- $	-	$ -	- $	-

Unrestricted Current Operating Funds

Extension

FY27 Proposed

	Recurring	Non-Recurring	Total
EDUCATIONAL AND GENERAL			
Revenues			
State Appropriations	52,847,517	-	52,847,517
Sales & Services	9,922,815	-	9,922,815
Grants & Contracts	2,083,500	-	2,083,500
Other Sources	12,683,146	-	12,683,146
Total Revenues	$ 77,536,978	-	$ 77,536,978
Expenditures and Transfers			
Instruction	$ 226,439	-	$ 226,439
Public Service	73,023,044	547,828	73,570,872
Academic Support	1,406,800	-	1,406,800
Institutional Support	1,622,895	-	1,622,895
Subtotal Expenditures	$ 76,279,178	$ 547,828	$ 76,827,006
Non Mandatory Transfers	1,257,800	(547,828)	709,972
Total Expenditures & Transfers	$ 77,536,978	-	$ 77,536,978
TOTALS			
Revenues	$ 77,536,978	-	$ 77,536,978
Expenditures and Transfers			
Expenditures	76,279,178	547,828	76,827,006
Non-Mandatory Transfers	1,257,800	(547,828)	709,972
Total Expenditures and Transfers	$ 77,536,978	-	$ 77,536,978
Net Asset Addition/(Reduction)	$ -	-	$ -

Unrestricted Net Asset Summary

Current Funds, Revenues, Expenditures, and Transfers

Extension

	Unrestricted E&G	Unrestricted Auxiliary	Total Unrestricted
FY27 Proposed Budget			
Beginning Fund Balance	**$ 4,444,200**	**-**	**$ 4,444,200**
Revenues	$ 77,536,978	-	$ 77,536,978
Expenditures	76,827,006	-	76,827,006
Transfers	709,972	-	709,972
Total Expenditures & Transfers	$ 77,536,978	-	$ 77,536,978
Total Ending Fund Balance	**$ 4,444,200**	**-**	**$ 4,444,200**
Allocations:			
Encumbrances	860,889	-	860,889
Unallocated	3,583,311	-	3,583,311
Unallocated as % of Expenses + Transfers	4.6%	-	4.6%

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

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

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

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

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

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

Current Operating Budget Summary

Unrestricted Current Operating Funds - Recurring

Extension

UNRESTRICTED FUNDS	FY25	FY26	FY27	Change - Revised to Proposed	
Recurring	Actual	Revised	Proposed	Amount	%
EDUCATIONAL AND GENERAL					
Revenues					
Tuition and Fees	$ 3,805	-	-	-	-
State Appropriations	49,325,317	51,044,417	52,847,517	1,803,100	3.5%
Sales & Services	11,105,624	9,888,293	9,922,815	34,522	0.3%
Grants & Contracts	2,362,558	2,083,500	2,083,500	-	-
Other Sources	15,448,497	12,707,402	12,683,146	(24,256)	(0.2)%
Revenues	$ 78,245,801	$ 75,723,612	$ 77,536,978	$ 1,813,366	2.4%
Expenditures and Transfers					
Instruction	$ 189,239	$ 133,401	$ 226,439	$ 93,038	69.7%
Research	11,928	-	-	-	-
Public Service	65,102,396	70,685,551	73,023,044	2,337,492	3.3%
Academic Support	901,729	1,407,615	1,406,800	(815)	(0.1)%
Institutional Support	1,343,952	1,632,145	1,622,895	(9,250)	(0.6)%
Subtotal Expenditures	$ 67,549,244	$ 73,858,712	$ 76,279,178	$ 2,420,466	3.3%
Non Mandatory Transfers	9,481,890	1,168,600	1,257,800	89,200	7.6%
Total Expenditures & Transfers	$ 77,031,134	$ 75,027,312	$ 77,536,978	$ 2,509,666	3.3%
Net Asset Addition/(Reduction)	$ 1,214,667	$ 696,300	$ -	$ (696,300)	(100.0)%

TOTALS					
Revenues	$ 78,245,801	$ 75,723,612	$ 77,536,978	$ 1,813,366	2.4%
Expenditures and Transfers					
Expenditures	67,549,244	73,858,712	76,279,178	2,420,466	3.3%
Non-Mandatory Transfers	9,481,890	1,168,600	1,257,800	89,200	7.6%
Total Expenditures and Transfers	$ 77,031,134	$ 75,027,312	$ 77,536,978	$ 2,509,666	3.3%
Net Asset Addition/(Reduction)	$ 1,214,667	$ 696,300	$ -	$ (696,300)	(100.0)%

Current Operating Budget Summary

Unrestricted Current Operating Funds - Recurring and NonRecurring

Extension

UNRESTRICTED FUNDS Recurring and NonRecurring	FY25 Actual	FY26 Revised	FY27 Proposed	Change - Revised to Proposed Amount	%
EDUCATIONAL AND GENERAL					
Revenues					
Tuition and Fees	$ 3,805	-	-	-	-
State Appropriations	49,325,317	51,016,217	52,847,517	1,831,300	3.6%
Sales & Services	11,105,624	9,893,293	9,922,815	29,522	0.3%
Grants & Contracts	2,362,558	2,083,500	2,083,500	-	-
Other Sources	15,448,497	12,707,402	12,683,146	(24,256)	(0.2)%
Revenues	$ 78,245,801	$ 75,700,412	$ 77,536,978	$ 1,836,566	2.4%
Expenditures and Transfers					
Instruction	$ 189,239	$ 133,401	$ 226,439	$ 93,038	69.7%
Research	11,928	-	-	-	-
Public Service	65,102,396	71,358,651	73,570,872	2,212,220	3.1%
Academic Support	901,729	1,407,615	1,406,800	(815)	(0.1)%
Institutional Support	1,343,952	1,632,145	1,622,895	(9,250)	(0.6)%
Subtotal Expenditures	$ 67,549,244	$ 74,531,812	$ 76,827,006	$ 2,295,194	3.1%
Non Mandatory Transfers	9,481,890	1,168,600	709,972	(458,628)	(39.2)%
Total Expenditures & Transfers	$ 77,031,134	$ 75,700,412	$ 77,536,978	$ 1,836,566	2.4%
Net Asset Addition/(Reduction)	$ 1,214,667	$ -	$ -	$ -	(47.8)%

TOTALS					
Revenues	$ 78,245,801	$ 75,700,412	$ 77,536,978	$ 1,836,566	2.4%
Expenditures and Transfers					
Expenditures	67,549,244	74,531,812	76,827,006	2,295,194	3.1%
Non-Mandatory Transfers	9,481,890	1,168,600	709,972	(458,628)	(39.2)%
Total Expenditures and Transfers	$ 77,031,134	$ 75,700,412	$ 77,536,978	$ 1,836,566	2.4%
Net Asset Addition/(Reduction)	$ 1,214,667	$ -	$ -	$ -	(47.8)%

Expenses by Natural Classifications

Unrestricted Current Operating Funds - Recurring

Extension

	FY25 Actual	FY26 Revised	FY27 Proposed	Change - Revised to Proposed Amount	%
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Faculty	$ 6,594,816	$ 7,642,323	$ 7,731,408	$ 89,085	1.2%
Staff	29,672,017	38,741,824	38,456,887	(284,937)	(0.7)%
Students & Graduate Assistants	330,922	152,346	111,933	(40,413)	(26.5)%
Salaries and Wages	$ 36,366,150	$ 46,536,493	$ 46,300,228	$ (236,265)	(0.5)%
Fringe Benefits	14,773,428	13,855,952	16,762,103	2,906,151	21.0%
Subtotal	$ 51,139,578	$ 60,392,445	$ 63,062,331	$ 2,669,886	4.4%
Operating, Equipment, and Student Aid					
Operating	13,463,526	10,571,021	10,306,601	(264,420)	(2.5)%
Travel	2,073,682	1,636,046	1,651,046	15,000	0.9%
Student Aid	(17,890)	1,254,200	1,254,200	-	-
Equipment	890,349	5,000	5,000	-	-
Subtotal	$ 16,409,666	$ 13,466,267	$ 13,216,847	$ (249,420)	(1.9)%
Total E&G Expenditures	$ 67,549,244	$ 73,858,712	$ 76,279,178	$ 2,420,466	3.3%

Expenses by Natural Classifications

Unrestricted Current Operating Funds - Recurring and NonRecurring

Extension

	FY25	FY26	FY27	Change - Revised to Proposed	
	Actual	**Revised**	**Proposed**	**Amount**	**%**
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Faculty	$ 6,594,816	$ 7,642,323	$ 7,731,408	$ 89,085	1.2%
Staff	29,672,017	38,741,824	38,456,887	(284,937)	(0.7)%
Students & Graduate Assistants	330,922	152,346	111,933	(40,413)	(26.5)%
Salaries and Wages	$ 36,366,150	$ 46,536,493	$ 46,300,228	$ (236,265)	(0.5)%
Fringe Benefits	14,773,428	13,855,952	16,762,103	2,906,151	21.0%
Subtotal	$ 51,139,578	$ 60,392,445	$ 63,062,331	$ 2,669,886	4.4%
Operating, Equipment, and Student Aid					
Operating	13,463,526	11,034,370	10,854,429	(179,941)	(1.6)%
Travel	2,073,682	1,845,797	1,651,046	(194,751)	(10.6)%
Student Aid	(17,890)	1,254,200	1,254,200	-	-
Equipment	890,349	5,000	5,000	-	-
Subtotal	$ 16,409,666	$ 14,139,367	$ 13,764,675	$ (374,692)	(2.6)%
Total E&G Expenditures	$ 67,549,244	$ 74,531,812	$ 76,827,006	$ 2,295,194	3.1%

Current Operating Funds by Fund Group- Unrestricted and Restricted

Current Operating Funds - Recurring and NonRecurring

Extension

FY27 Proposed

	Unrestricted E&G	Unrestricted Auxiliaries	Restricted Funds	Total Revenues
Revenues				
State Appropriations	$ 52,847,517	-	-	$ 52,847,517
Sales & Services	9,922,815	-	-	9,922,815
Grants & Contracts	2,083,500	-	47,750,000	49,833,500
Other Sources	12,683,146	-	2,600,000	15,283,146
Total Revenues	$ 77,536,978	-	$ 50,350,000	$ 127,886,978
Expenditures and Transfers				
Instruction	226,439	-	50,000	276,439
Research	-	-	500,000	500,000
Public Service	73,570,872	-	49,269,000	122,839,872
Academic Support	1,406,800	-	50,000	1,456,800
Institutional Support	1,622,895	-	450,000	2,072,895
Scholarships & Fellowships	-	-	1,000	1,000
Operation & Maintenance	-	-	30,000	30,000
Subtotal Expenditures	$ 76,827,006	-	$ 50,350,000	$ 127,177,006
Non Mandatory Transfers	709,972	-	-	709,972
Total Expenditures and Transfers	$ 77,536,978	-	$ 50,350,000	$ 127,886,978

Current Operating Funds- Unrestricted and Restricted

Current Operating Funds - Recurring and Non-Recurring

Extension

	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	$ 3,805	- $	3,805	-	-	-	-	-	-
State Appropriations	49,325,317	-	49,325,317	51,016,217	-	51,016,217	52,847,517	-	52,847,517
Sales & Services	11,105,624	27,889	11,133,512	9,893,293	-	9,893,293	9,922,815	-	9,922,815
Grants & Contracts	2,362,558	47,124,757	49,487,314	2,083,500	45,900,000	47,983,500	2,083,500	47,750,000	49,833,500
Other Sources	15,448,497	2,559,060	18,007,557	12,707,402	2,607,000	15,314,402	12,683,146	2,600,000	15,283,146
Total Revenue	$ 78,245,801 $	49,711,705 $	127,957,506	$ 75,700,412 $	48,507,000 $	124,207,412	$ 77,536,978 $	50,350,000 $	127,886,978
Expenditures and Transfers									
Instruction	$ 189,239 $	36,114 $	225,353	$ 133,401 $	150,000 $	283,401	$ 226,439 $	50,000 $	276,439
Research	11,928	560,966	572,894	-	400,000	400,000	-	500,000	500,000
Public Service	65,102,396	41,783,622	106,886,019	71,358,651	47,367,500	118,726,151	73,570,872	49,269,000	122,839,872
Academic Support	901,729	40,265	941,994	1,407,615	50,000	1,457,615	1,406,800	50,000	1,456,800
Institutional Support	1,343,952	310,632	1,654,583	1,632,145	500,000	2,132,145	1,622,895	450,000	2,072,895
Scholarships & Fellowships	-	610	610	-	2,500	2,500	-	1,000	1,000
Operation & Maintenance	-	30,761	30,761	-	30,000	30,000	-	30,000	30,000
Subtotal Expenditures	$ 67,549,244 $	42,762,970 $	110,312,214	$ 74,531,812 $	48,500,000 $	123,031,812	$ 76,827,006 $	50,350,000 $	127,177,006
Non Mandatory Transfers	9,481,890	-	9,481,890	1,168,600	-	1,168,600	709,972	-	709,972
Total Expenditures & Transfers	$ 77,031,134 $	42,762,970 $	119,794,104	$ 75,700,412 $	48,500,000 $	124,200,412	$ 77,536,978 $	50,350,000 $	127,886,978
Net Asset Addition/(Reduction)	$ 1,214,667 $	6,948,735 $	8,163,402	$ - $	7,000 $	7,000	$ -	- $	-
AUXILIARIES									
Expenditures and Transfers									
Total Expenditures and Transfers	-	-	-	-	-	-	-	-	-
TOTALS									
Revenues	$ 78,245,801 $	49,711,705 $	127,957,506	$ 75,700,412 $	48,507,000 $	124,207,412	$ 77,536,978 $	50,350,000 $	127,886,978
Expenditures and Transfers									
Operating Expenses	67,549,244	42,762,970	110,312,214	74,531,812	48,500,000	123,031,812	76,827,006	50,350,000	127,177,006
Non Mandatory Transfers	9,481,890	-	9,481,890	1,168,600	-	1,168,600	709,972	-	709,972
Total Expenditures and Transfers	$ 77,031,134 $	42,762,970 $	119,794,104	$ 75,700,412 $	48,500,000 $	124,200,412	$ 77,536,978 $	50,350,000 $	127,886,978
Net Asset Addition/(Reduction)	$ 1,214,667 $	6,948,735 $	8,163,402	$ - $	7,000 $	7,000	$ -	- $	-

Unrestricted Current Operating Funds

Veterinary Medicine
FY27 Proposed

	Recurring	Non-Recurring	Total
EDUCATIONAL AND GENERAL			
Revenues			
Tuition and Fees	$ 17,057,830	-	$ 17,057,830
State Appropriations	37,262,559	-	37,262,559
Sales & Services	26,246,266	-	26,246,266
Grants & Contracts	678,123	-	678,123
Other Sources	342,500	-	342,500
Total Revenues	$ 81,587,278	-	$ 81,587,278
Expenditures and Transfers			
Instruction	$ 58,173,202	-	$ 58,173,202
Research	5,403,364	-	5,403,364
Public Service	180,994	-	180,994
Academic Support	10,406,113	-	10,406,113
Student Services	32,708	-	32,708
Institutional Support	1,479,337	-	1,479,337
Scholarships & Fellowships	180,000	-	180,000
Operation & Maintenance	3,792,677	-	3,792,677
Subtotal Expenditures	$ 79,648,394	-	$ 79,648,394
Non Mandatory Transfers	1,938,884	-	1,938,884
Total Expenditures & Transfers	$ 81,587,278	-	$ 81,587,278
TOTALS			
Revenues	$ 81,587,278	-	$ 81,587,278
Expenditures and Transfers			
Expenditures	79,648,394	-	79,648,394
Non-Mandatory Transfers	1,938,884	-	1,938,884
Total Expenditures and Transfers	$ 81,587,278	-	$ 81,587,278
Net Asset Addition/(Reduction)	$ -	-	$ -

Unrestricted Net Asset Summary

Current Funds, Revenues, Expenditures, and Transfers

Veterinary Medicine

		Unrestricted E&G	Unrestricted Auxiliary		Total Unrestricted
FY27 Proposed Budget					
Beginning Fund Balance	**$**	**5,424,761**	**-**	**$**	**5,424,761**
Revenues	$	81,587,278	-	$	81,587,278
Expenditures		79,648,394	-		79,648,394
Transfers		1,938,884	-		1,938,884
Total Expenditures & Transfers	$	81,587,278	-	$	81,587,278
Total Ending Fund Balance	**$**	**5,424,761**	**-**	**$**	**5,424,761**
Allocations:					
Working Capital		2,488,019	-		2,488,019
Encumbrances		468,861	-		468,861
Unallocated		2,467,881	-		2,467,881
Unallocated as % of Expenses + Transfers		3.0%	-		3.0%

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

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

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

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

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

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

Current Operating Budget Summary

Unrestricted Current Operating Funds - Recurring

Veterinary Medicine

UNRESTRICTED FUNDS	FY25	FY26	FY27	Change - Revised to Proposed	
Recurring	**Actual**	**Revised**	**Proposed**	**Amount**	**%**
EDUCATIONAL AND GENERAL					
Revenues					
Tuition and Fees	$ 15,346,950	$ 15,913,655	$ 17,057,830	$ 1,144,175	7.2%
State Appropriations	34,319,259	35,931,959	37,262,559	1,330,600	3.7%
Sales & Services	23,651,792	25,488,293	26,246,266	757,973	3.0%
Grants & Contracts	1,171,148	1,434,425	678,123	(756,302)	(52.7)%
Other Sources	353,884	279,005	342,500	63,495	22.8%
Revenues	$ 74,843,033	$ 79,047,337	$ 81,587,278	$ 2,539,941	3.2%
Expenditures and Transfers					
Instruction	$ 49,430,072	$ 56,543,426	$ 58,173,202	$ 1,629,776	2.9%
Research	5,445,752	5,248,764	5,403,364	154,600	2.9%
Public Service	180,619	178,234	180,994	2,760	1.5%
Academic Support	9,051,161	10,380,828	10,406,113	25,284	0.2%
Student Services	-	32,028	32,708	679	2.1%
Institutional Support	1,240,043	1,372,329	1,479,337	107,008	7.8%
Scholarships & Fellowships	17,879	180,000	180,000	-	-
Operation & Maintenance	3,484,956	3,848,127	3,792,677	(55,450)	(1.4)%
Subtotal Expenditures	$ 68,850,482	$ 77,783,737	$ 79,648,394	$ 1,864,657	2.4%
Non Mandatory Transfers	6,095,737	1,263,600	1,938,884	675,284	53.4%
Total Expenditures & Transfers	$ 74,946,219	$ 79,047,337	$ 81,587,278	$ 2,539,941	3.2%
Net Asset Addition/(Reduction)	$ (103,186)	$ -	$ -	$ -	(99.0)%

TOTALS					
Revenues	$ 74,843,033	$ 79,047,337	$ 81,587,278	$ 2,539,941	3.2%
Expenditures and Transfers					
Expenditures	68,850,482	77,783,737	79,648,394	1,864,657	2.4%
Non-Mandatory Transfers	6,095,737	1,263,600	1,938,884	675,284	53.4%
Total Expenditures and Transfers	$ 74,946,219	$ 79,047,337	$ 81,587,278	$ 2,539,941	3.2%
Net Asset Addition/(Reduction)	$ (103,186)	$ -	$ -	$ -	(99.0)%

Current Operating Budget Summary

Unrestricted Current Operating Funds - Recurring and NonRecurring

Veterinary Medicine

UNRESTRICTED FUNDS Recurring and NonRecurring		FY25 Actual		FY26 Revised		FY27 Proposed		Change - Revised to Proposed Amount	%
EDUCATIONAL AND GENERAL									
Revenues									
Tuition and Fees	$	15,346,950	$	15,913,655	$	17,057,830	$	1,144,175	7.2%
State Appropriations		34,319,259		38,421,259		37,262,559		(1,158,700)	(3.0)%
Sales & Services		23,651,792		25,488,293		26,246,266		757,973	3.0%
Grants & Contracts		1,171,148		1,434,425		678,123		(756,302)	(52.7)%
Other Sources		353,884		279,005		342,500		63,495	22.8%
Revenues	$	74,843,033	$	81,536,637	$	81,587,278	$	50,641	0.1%
Expenditures and Transfers									
Instruction	$	49,430,072	$	59,032,726	$	58,173,202	$	(859,524)	(1.5)%
Research		5,445,752		5,248,764		5,403,364		154,600	2.9%
Public Service		180,619		178,234		180,994		2,760	1.5%
Academic Support		9,051,161		10,380,828		10,406,113		25,284	0.2%
Student Services		-		32,028		32,708		679	2.1%
Institutional Support		1,240,043		1,372,329		1,479,337		107,008	7.8%
Scholarships & Fellowships		17,879		180,000		180,000		-	-
Operation & Maintenance		3,484,956		3,848,127		3,792,677		(55,450)	(1.4)%
Subtotal Expenditures	$	68,850,482	$	80,273,037	$	79,648,394	$	(624,643)	(0.8)%
Non Mandatory Transfers		6,095,737		1,263,600		1,938,884		675,284	53.4%
Total Expenditures & Transfers	$	74,946,219	$	81,536,637	$	81,587,278	$	50,641	0.1%
Net Asset Addition/(Reduction)	$	(103,186)	$	-	$	-	$	-	(99.0)%

TOTALS									
Revenues	$	74,843,033	$	81,536,637	$	81,587,278	$	50,641	0.1%
Expenditures and Transfers									
Expenditures		68,850,482		80,273,037		79,648,394		(624,643)	(0.8)%
Non-Mandatory Transfers		6,095,737		1,263,600		1,938,884		675,284	53.4%
Total Expenditures and Transfers	$	74,946,219	$	81,536,637	$	81,587,278	$	50,641	0.1%
Net Asset Addition/(Reduction)	$	(103,186)	$	-	$	-	$	-	(99.0)%

Expenses by Natural Classifications

Unrestricted Current Operating Funds - Recurring

Veterinary Medicine

	FY25	FY26	FY27	Change - Revised to Proposed	
	Actual	**Revised**	**Proposed**	**Amount**	**%**
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Faculty	$ 16,894,902	$ 18,377,225	$ 19,661,120	$ 1,283,895	7.0%
Staff	20,394,273	23,239,546	23,270,055	30,509	0.1%
Students & Graduate Assistants	3,417,631	3,291,990	3,689,446	397,456	12.1%
Salaries and Wages	$ 40,541,562	$ 44,908,760	$ 46,620,621	$ 1,711,861	3.8%
Fringe Benefits	13,584,945	14,070,860	14,717,981	647,121	4.6%
Subtotal	$ 54,126,507	$ 58,979,621	$ 61,338,602	$ 2,358,981	4.0%
Operating, Equipment, and Student Aid					
Operating	12,764,749	17,831,892	17,337,568	(494,324)	(2.8)%
Travel	450,681	373,874	373,874	-	-
Student Aid	473,761	514,996	514,996	-	-
Equipment	1,034,784	83,354	83,354	-	-
Subtotal	$ 14,723,975	$ 18,804,116	$ 18,309,792	$ (494,324)	(2.6)%
Total E&G Expenditures	$ 68,850,482	$ 77,783,737	$ 79,648,394	$ 1,864,657	2.4%

Expenses by Natural Classifications

Unrestricted Current Operating Funds - Recurring and NonRecurring

Veterinary Medicine

	FY25 Actual	FY26 Revised	FY27 Proposed	Change - Revised to Proposed Amount	%
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Faculty	$ 16,894,902	$ 18,377,225	$ 19,661,120	$ 1,283,895	7.0%
Staff	20,394,273	23,239,546	23,270,055	30,509	0.1%
Students & Graduate Assistants	3,417,631	3,291,990	3,689,446	397,456	12.1%
Salaries and Wages	$ 40,541,562	$ 44,908,760	$ 46,620,621	$ 1,711,861	3.8%
Fringe Benefits	13,584,945	14,070,860	14,717,981	647,121	4.6%
Subtotal	$ 54,126,507	$ 58,979,621	$ 61,338,602	$ 2,358,981	4.0%
Operating, Equipment, and Student Aid					
Operating	12,764,749	17,831,892	17,337,568	(494,324)	(2.8)%
Travel	450,681	373,874	373,874	-	-
Student Aid	473,761	514,996	514,996	-	-
Equipment	1,034,784	2,572,654	83,354	(2,489,300)	(96.8)%
Subtotal	$ 14,723,975	$ 21,293,416	$ 18,309,792	$ (2,983,624)	(14.0)%
Total E&G Expenditures	$ 68,850,482	$ 80,273,037	$ 79,648,394	$ (624,643)	(0.8)%

Current Operating Funds by Fund Group- Unrestricted and Restricted

Current Operating Funds - Recurring and NonRecurring

Veterinary Medicine

FY27 Proposed

	Unrestricted E&G	Unrestricted Auxiliaries	Restricted Funds	Total Revenues
Revenues				
Tuition and Fees	$ 17,057,830	-	-	$ 17,057,830
State Appropriations	37,262,559	-	599,145	37,861,704
Sales & Services	26,246,266	-	-	26,246,266
Grants & Contracts	678,123	-	4,585,000	5,263,123
Other Sources	342,500	-	1,554,000	1,896,500
Total Revenues	$ 81,587,278	-	$ 6,738,145	$ 88,325,423
Expenditures and Transfers				
Instruction	58,173,202	-	2,515,000	60,688,202
Research	5,403,364	-	3,225,096	8,628,460
Public Service	180,994	-	146,049	327,043
Academic Support	10,406,113	-	130,000	10,536,113
Student Services	32,708	-	-	32,708
Institutional Support	1,479,337	-	22,000	1,501,337
Scholarships & Fellowships	180,000	-	700,000	880,000
Operation & Maintenance	3,792,677	-	-	3,792,677
Subtotal Expenditures	$ 79,648,394	-	$ 6,738,145	$ 86,386,539
Non Mandatory Transfers	1,938,884	-	-	1,938,884
Total Expenditures and Transfers	$ 81,587,278	-	$ 6,738,145	$ 88,325,423

Current Operating Funds- Unrestricted and Restricted

Current Operating Funds - Recurring and Non-Recurring

Veterinary Medicine

	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	$ 15,346,950	-	$ 15,346,950	$ 15,913,655	-	$ 15,913,655	$ 17,057,830	-	$ 17,057,830
State Appropriations	34,319,259	594,257	34,913,516	38,421,259	599,145	39,020,404	37,262,559	599,145	37,861,704
Sales & Services	23,651,792	-	23,651,792	25,488,293	-	25,488,293	26,246,266	-	26,246,266
Grants & Contracts	1,171,148	4,441,896	5,613,044	1,434,425	4,585,000	6,019,425	678,123	4,585,000	5,263,123
Other Sources	353,884	1,994,654	2,348,538	279,005	1,554,000	1,833,005	342,500	1,554,000	1,896,500
Total Revenue	$ 74,843,033	$ 7,030,807	$ 81,873,840	$ 81,536,637	$ 6,738,145	$ 88,274,782	$ 81,587,278	$ 6,738,145	$ 88,325,423
Expenditures and Transfers									
Instruction	$ 49,430,072	$ 2,162,737	$ 51,592,809	$ 59,032,726	$ 2,515,000	$ 61,547,726	$ 58,173,202	$ 2,515,000	$ 60,688,202
Research	5,445,752	3,473,317	8,919,069	5,248,764	3,225,096	8,473,860	5,403,364	3,225,096	8,628,460
Public Service	180,619	80,919	261,537	178,234	146,049	324,283	180,994	146,049	327,043
Academic Support	9,051,161	115,196	9,166,357	10,380,828	130,000	10,510,828	10,406,113	130,000	10,536,113
Student Services	-	-	-	32,028	-	32,028	32,708	-	32,708
Institutional Support	1,240,043	144,553	1,384,597	1,372,329	22,000	1,394,329	1,479,337	22,000	1,501,337
Scholarships & Fellowships	17,879	547,505	565,383	180,000	700,000	880,000	180,000	700,000	880,000
Operation & Maintenance	3,484,956	1,114	3,486,070	3,848,127	-	3,848,127	3,792,677	-	3,792,677
Subtotal Expenditures	$ 68,850,482	$ 6,525,341	$ 75,375,823	$ 80,273,037	$ 6,738,145	$ 87,011,182	$ 79,648,394	$ 6,738,145	$ 86,386,539
Non Mandatory Transfers	6,095,737	-	6,095,737	1,263,600	-	1,263,600	1,938,884	-	1,938,884
Total Expenditures & Transfers	$ 74,946,219	$ 6,525,341	$ 81,471,560	$ 81,536,637	$ 6,738,145	$ 88,274,782	$ 81,587,278	$ 6,738,145	$ 88,325,423
Net Asset Addition/(Reduction)	$ (103,186)	$ 505,466	$ 402,280	$ -	-	$ -	$ -	-	$ -
AUXILIARIES									
Expenditures and Transfers									
Total Expenditures and Transfers	-	-	-	-	-	-	-	-	-
TOTALS									
Revenues	$ 74,843,033	$ 7,030,807	$ 81,873,840	$ 81,536,637	$ 6,738,145	$ 88,274,782	$ 81,587,278	$ 6,738,145	$ 88,325,423
Expenditures and Transfers									
Operating Expenses	68,850,482	6,525,341	75,375,823	80,273,037	6,738,145	87,011,182	79,648,394	6,738,145	86,386,539
Non Mandatory Transfers	6,095,737	-	6,095,737	1,263,600	-	1,263,600	1,938,884	-	1,938,884
Total Expenditures and Transfers	$ 74,946,219	$ 6,525,341	$ 81,471,560	$ 81,536,637	$ 6,738,145	$ 88,274,782	$ 81,587,278	$ 6,738,145	$ 88,325,423
Net Asset Addition/(Reduction)	$ (103,186)	$ 505,466	$ 402,280	$ -	-	$ -	$ -	-	$ -

Unrestricted Current Operating Funds

Institute For Public Service - central programs

FY27 Proposed

	Recurring	Non-Recurring	Total
EDUCATIONAL AND GENERAL			
Revenues			
State Appropriations	9,522,485	-	9,522,485
Grants & Contracts	1,331,344	-	1,331,344
Other Sources	2,417,950	90,000	2,507,950
Total Revenues	$ 13,271,779	$ 90,000	$ 13,361,779
Expenditures and Transfers			
Public Service	$ 11,364,584	$ 163,250	$ 11,527,834
Institutional Support	725,314	-	725,314
Subtotal Expenditures	$ 12,089,898	$ 163,250	$ 12,253,148
Non Mandatory Transfers	1,112,330	-	1,112,330
Total Expenditures & Transfers	$ 13,202,228	$ 163,250	$ 13,365,478
Net Asset Addition/(Reduction)	$ 69,551	$ (73,250)	$ (3,699)
TOTALS			
Revenues	$ 13,271,779	$ 90,000	$ 13,361,779
Expenditures and Transfers			
Expenditures	12,089,898	163,250	12,253,148
Non-Mandatory Transfers	1,112,330	-	1,112,330
Total Expenditures and Transfers	$ 13,202,228	$ 163,250	$ 13,365,478
Net Asset Addition/(Reduction)	$ 69,551	$ (73,250)	$ (3,699)

Unrestricted Net Asset Summary

Current Funds, Revenues, Expenditures, and Transfers

Institute For Public Service - central programs

		Unrestricted E&G	Unrestricted Auxiliary		Total Unrestricted
FY27 Proposed Budget					
Beginning Fund Balance	**$**	**474,279**	**-**	**$**	**474,279**
Revenues	$	13,361,779	-	$	13,361,779
Expenditures		12,253,148	-		12,253,148
Transfers		1,112,330	-		1,112,330
Total Expenditures & Transfers	$	13,365,478	-	$	13,365,478
Net Asset Addition/(Reduction)	$	(3,699)	-	$	(3,699)
Total Ending Fund Balance	**$**	**470,580**	**-**	**$**	**470,580**
Allocations:					
Unallocated		470,580	-		470,580
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 - central programs

UNRESTRICTED FUNDS	FY25	FY26	FY27	Change - Revised to Proposed	
Recurring	Actual	Revised	Proposed	Amount	%
EDUCATIONAL AND GENERAL					
Revenues					
State Appropriations	$ 7,113,485	$ 9,300,285	$ 9,522,485	$ 222,200	2.4%
Grants & Contracts	1,290,862	1,534,251	1,331,344	(202,907)	(13.2)%
Other Sources	2,621,331	2,424,448	2,417,950	(6,498)	(0.3)%
Revenues	$ 11,025,678	$ 13,258,984	$ 13,271,779	$ 12,795	0.1%
Expenditures and Transfers					
Public Service	$ 9,044,013	$ 11,236,511	$ 11,364,584	$ 128,074	1.1%
Institutional Support	683,674	797,951	725,314	(72,637)	(9.1)%
Subtotal Expenditures	$ 9,727,688	$ 12,034,462	$ 12,089,898	$ 55,436	0.5%
Non Mandatory Transfers	1,214,835	1,590,764	1,112,330	(478,434)	(30.1)%
Total Expenditures & Transfers	$ 10,942,522	$ 13,625,226	$ 13,202,228	$ (422,998)	(3.1)%
Net Asset Addition/(Reduction)	$ 83,156	$ (366,242)	$ 69,551	$ 435,793	(119.0)%

TOTALS					
Revenues	$ 11,025,678	$ 13,258,984	$ 13,271,779	$ 12,795	0.1%
Expenditures and Transfers					
Expenditures	9,727,688	12,034,462	12,089,898	55,436	0.5%
Non-Mandatory Transfers	1,214,835	1,590,764	1,112,330	(478,434)	(30.1)%
Total Expenditures and Transfers	$ 10,942,522	$ 13,625,226	$ 13,202,228	$ (422,998)	(3.1)%
Net Asset Addition/(Reduction)	$ 83,156	$ (366,242)	$ 69,551	$ 435,793	(119.0)%

Current Operating Budget Summary

Unrestricted Current Operating Funds - Recurring and NonRecurring

Institute For Public Service - central programs

UNRESTRICTED FUNDS Recurring and NonRecurring	FY25 Actual	FY26 Revised	FY27 Proposed	Change - Revised to Proposed Amount	 %
EDUCATIONAL AND GENERAL					
Revenues					
State Appropriations	$ 7,113,485	$ 9,796,685	$ 9,522,485	$ (274,200)	(2.8)%
Grants & Contracts	1,290,862	1,534,251	1,331,344	(202,907)	(13.2)%
Other Sources	2,621,331	2,424,448	2,507,950	83,502	3.4%
Revenues	$ 11,025,678	$ 13,755,384	$ 13,361,779	$ (393,605)	(2.9)%
Expenditures and Transfers					
Public Service	$ 9,044,013	$ 11,415,926	$ 11,527,834	$ 111,909	1.0%
Institutional Support	683,674	797,951	725,314	(72,637)	(9.1)%
Subtotal Expenditures	$ 9,727,688	$ 12,213,877	$ 12,253,148	$ 39,271	0.3%
Non Mandatory Transfers	1,214,835	1,590,764	1,112,330	(478,434)	(30.1)%
Total Expenditures & Transfers	$ 10,942,522	$ 13,804,641	$ 13,365,478	$ (439,163)	(3.2)%
Net Asset Addition/(Reduction)	$ 83,156	$ (49,257)	$ (3,699)	$ 45,558	(92.5)%

TOTALS					
Revenues	$ 11,025,678	$ 13,755,384	$ 13,361,779	$ (393,605)	(2.9)%
Expenditures and Transfers					
Expenditures	9,727,688	12,213,877	12,253,148	39,271	0.3%
Non-Mandatory Transfers	1,214,835	1,590,764	1,112,330	(478,434)	(30.1)%
Total Expenditures and Transfers	$ 10,942,522	$ 13,804,641	$ 13,365,478	$ (439,163)	(3.2)%
Net Asset Addition/(Reduction)	$ 83,156	$ (49,257)	$ (3,699)	$ 45,558	(92.5)%

Expenses by Natural Classifications

Unrestricted Current Operating Funds - Recurring

Institute For Public Service - central programs

	FY25 Actual	FY26 Revised	FY27 Proposed	Change - Revised to Proposed Amount	%
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Faculty	$ 33,561	-	-	-	-
Staff	4,672,563	6,023,186	6,362,954	339,768	5.6%
Students & Graduate Assistants	18,874	60,692	45,000	(15,692)	(25.9)%
Salaries and Wages	$ 4,712,231	$ 6,083,878	$ 6,407,954	$ 324,076	5.3%
Fringe Benefits	1,656,165	1,945,789	2,079,490	133,701	6.9%
Subtotal	$ 6,368,396	$ 8,029,668	$ 8,487,444	$ 457,776	5.7%
Operating, Equipment, and Student Aid					
Operating	2,904,315	3,423,294	2,971,770	(451,524)	(13.2)%
Travel	431,681	565,250	614,634	49,384	8.7%
Student Aid	23,296	16,250	16,050	(200)	(1.2)%
Subtotal	$ 3,359,291	$ 4,004,794	$ 3,602,454	$ (402,340)	(10.0)%
Total E&G Expenditures	$ 9,727,688	$ 12,034,462	$ 12,089,898	$ 55,436	0.5%

Expenses by Natural Classifications

Unrestricted Current Operating Funds - Recurring and NonRecurring

Institute For Public Service - central programs

	FY25	FY26	FY27	Change - Revised to Proposed	
	Actual	Revised	Proposed	Amount	%
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Faculty	$ 33,561	-	-	-	-
Staff	4,672,563	6,023,186	6,362,954	339,768	5.6%
Students & Graduate Assistants	18,874	60,692	45,000	(15,692)	(25.9)%
Salaries and Wages	$ 4,712,231	$ 6,083,878	$ 6,407,954	$ 324,076	5.3%
Fringe Benefits	1,656,165	1,945,789	2,079,490	133,701	6.9%
Subtotal	$ 6,368,396	$ 8,029,668	$ 8,487,444	$ 457,776	5.7%
Operating, Equipment, and Student Aid					
Operating	2,904,315	3,561,134	3,100,020	(461,114)	(12.9)%
Travel	431,681	606,825	649,634	42,809	7.1%
Student Aid	23,296	16,250	16,050	(200)	(1.2)%
Subtotal	$ 3,359,291	$ 4,184,209	$ 3,765,704	$ (418,505)	(10.0)%
Total E&G Expenditures	$ 9,727,688	$ 12,213,877	$ 12,253,148	$ 39,271	0.3%

Unrestricted Current Operating Funds by Unit

Unrestricted Current Operating Funds - Recurring and NonRecurring

University of Tennessee System

FY27 Proposed

	Institute For Public Service - central programs	Municipal Technical Advisory Service	County Technical Assistance Service	Tennessee Language Center	Institute For Public Service Consolidated
EDUCATIONAL AND GENERAL					
Revenues					
State Appropriations	$ 9,522,485	$ 5,160,951	$ 4,567,351	$ 1,175,000	$ 20,425,787
Grants & Contracts	1,331,344	19,491	4,420	108,931	1,464,186
Other Sources	2,507,950	5,943,221	4,555,850	3,845,245	16,852,266
Revenues	$ 13,361,779	$ 11,123,663	$ 9,127,621	$ 5,129,176	$ 38,742,239
Expenditures and Transfers					
Public Service	$ 11,527,834	$ 10,390,793	$ 8,795,513	$ 4,506,749	$ 35,220,888
Academic Support	-	397,243	-	-	397,243
Institutional Support	725,314	-	-	-	725,314
Subtotal Expenditures	$ 12,253,148	$ 10,788,036	$ 8,795,513	$ 4,506,749	$ 36,343,445
Non Mandatory Transfers	1,112,330	316,635	332,111	612,478	2,373,554
Total Expenditures & Transfers	$ 13,365,478	$ 11,104,671	$ 9,127,624	$ 5,119,227	$ 38,716,999
Net Asset Addition/(Reduction)	$ (3,699)	$ 18,992	$ (3)	$ 9,949	$ 25,240
E&G Net Assets					
Beginning Fund Balance	474,279	380,076	300,832	171,509	1,326,696
Total Ending Fund Balance	470,580	399,068	300,829	181,458	1,351,936
Unallocated	470,580	399,068	300,829	181,458	1,351,936
Unallocated as % of Expenses + Transfers	3.5%	3.6%	3.3%	3.5%	3.5%
TOTALS					
Revenues	$ 13,361,779	$ 11,123,663	$ 9,127,621	$ 5,129,176	$ 38,742,239
Expenditures and Transfers					
Expenditures	12,253,148	10,788,036	8,795,513	4,506,749	36,343,445
Non-Mandatory Expenditures	1,112,330	316,635	332,111	612,478	2,373,554
Total Expenditures and Transfers	$ 13,365,478	$ 11,104,671	$ 9,127,624	$ 5,119,227	$ 38,716,999
Net Asset Addition/(Reduction)	$ (3,699)	$ 18,992	$ (3)	$ 9,949	$ 25,240

Current Operating Funds by Fund Group- Unrestricted and Restricted

Current Operating Funds - Recurring and NonRecurring

Institute For Public Service - central programs

FY27 Proposed

	Unrestricted E&G	Unrestricted Auxiliaries	Restricted Funds	Total Revenues
Revenues				
State Appropriations	$ 9,522,485	-	-	$ 9,522,485
Grants & Contracts	1,331,344	-	9,035,695	10,367,039
Other Sources	2,507,950	-	497,366	3,005,316
Total Revenues	$ 13,361,779	-	$ 9,533,061	$ 22,894,840
Expenditures and Transfers				
Public Service	11,527,834	-	9,500,261	21,028,095
Academic Support	-	-	16,000	16,000
Institutional Support	725,314	-	7,800	733,114
Scholarships & Fellowships	-	-	9,000	9,000
Subtotal Expenditures	$ 12,253,148	-	$ 9,533,061	$ 21,786,209
Non Mandatory Transfers	1,112,330	-	-	1,112,330
Total Expenditures and Transfers	$ 13,365,478	-	$ 9,533,061	$ 22,898,539
Net Asset Addition/Reduction	$ (3,699)	-	-	$ (3,699)

Current Operating Funds- Unrestricted and Restricted

Current Operating Funds - Recurring and Non-Recurring

Institute For Public Service - central programs

	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	$ 7,113,485	-	$ 7,113,485	$ 9,796,685	-	$ 9,796,685	$ 9,522,485	-	$ 9,522,485
Grants & Contracts	1,290,862	9,239,889	10,530,750	1,534,251	10,235,102	11,769,353	1,331,344	9,035,695	10,367,039
Other Sources	2,621,331	371,587	2,992,918	2,424,448	399,257	2,823,705	2,507,950	497,366	3,005,316
Total Revenue	$ 11,025,678	$ 9,611,476	$ 20,637,154	$ 13,755,384	$ 10,634,359	$ 24,389,743	$ 13,361,779	$ 9,533,061	$ 22,894,840
Expenditures and Transfers									
Research	-	$ 7,733	$ 7,733	-	-	-	-	-	-
Public Service	9,044,013	8,310,538	17,354,552	11,415,926	10,600,359	22,016,285	11,527,834	9,500,261	21,028,095
Academic Support	-	12,694	12,694	-	18,500	18,500	-	16,000	16,000
Institutional Support	683,674	3,433	687,107	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	$ 9,727,688	$ 8,345,240	$ 18,072,927	$ 12,213,877	$ 10,634,359	$ 22,848,236	$ 12,253,148	$ 9,533,061	$ 21,786,209
Non Mandatory Transfers	1,214,835	-	1,214,835	1,590,764	-	1,590,764	1,112,330	-	1,112,330
Total Expenditures & Transfers	$ 10,942,522	$ 8,345,240	$ 19,287,762	$ 13,804,641	$ 10,634,359	$ 24,439,000	$ 13,365,478	$ 9,533,061	$ 22,898,539
Net Asset Addition/(Reduction)	$ 83,156	$ 1,266,236	$ 1,349,392	$ (49,257)	-	$ (49,257)	$ (3,699)	-	$ (3,699)
AUXILIARIES									
Expenditures and Transfers									
Total Expenditures and Transfers	-	-	-	-	-	-	-	-	-
TOTALS									
Revenues	$ 11,025,678	$ 9,611,476	$ 20,637,154	$ 13,755,384	$ 10,634,359	$ 24,389,743	$ 13,361,779	$ 9,533,061	$ 22,894,840
Expenditures and Transfers									
Operating Expenses	9,727,688	8,345,240	18,072,927	12,213,877	10,634,359	22,848,236	12,253,148	9,533,061	21,786,209
Non Mandatory Transfers	1,214,835	-	1,214,835	1,590,764	-	1,590,764	1,112,330	-	1,112,330
Total Expenditures and Transfers	$ 10,942,522	$ 8,345,240	$ 19,287,762	$ 13,804,641	$ 10,634,359	$ 24,439,000	$ 13,365,478	$ 9,533,061	$ 22,898,539
Net Asset Addition/(Reduction)	$ 83,156	$ 1,266,236	$ 1,349,392	$ (49,257)	-	$ (49,257)	$ (3,699)	-	$ (3,699)

Unrestricted Current Operating Funds

Municipal Technical Advisory Service
FY27 Proposed

	Recurring	Non-Recurring	Total
EDUCATIONAL AND GENERAL			
Revenues			
State Appropriations	5,160,951	-	5,160,951
Grants & Contracts	19,491	-	19,491
Other Sources	5,943,221	-	5,943,221
Total Revenues	$ 11,123,663	-	$ 11,123,663
Expenditures and Transfers			
Public Service	$ 10,390,793	-	$ 10,390,793
Academic Support	397,243	-	397,243
Subtotal Expenditures	$ 10,788,036	-	$ 10,788,036
Non Mandatory Transfers	316,635	-	316,635
Total Expenditures & Transfers	$ 11,104,671	-	$ 11,104,671
Net Asset Addition/(Reduction)	$ 18,992	-	$ 18,992
TOTALS			
Revenues	$ 11,123,663	-	$ 11,123,663
Expenditures and Transfers			
Expenditures	10,788,036	-	10,788,036
Non-Mandatory Transfers	316,635	-	316,635
Total Expenditures and Transfers	$ 11,104,671	-	$ 11,104,671
Net Asset Addition/(Reduction)	$ 18,992	-	$ 18,992

Unrestricted Net Asset Summary

Current Funds, Revenues, Expenditures, and Transfers

Municipal Technical Advisory Service

	Unrestricted E&G	Unrestricted Auxiliary	Total Unrestricted
FY27 Proposed Budget			
Beginning Fund Balance	**$ 380,076**	**-**	**$ 380,076**
Revenues	$ 11,123,663	-	$ 11,123,663
Expenditures	10,788,036	-	10,788,036
Transfers	316,635	-	316,635
Total Expenditures & Transfers	$ 11,104,671	-	$ 11,104,671
Net Asset Addition/(Reduction)	$ 18,992	-	$ 18,992
Total Ending Fund Balance	**$ 399,068**	**-**	**$ 399,068**
Allocations:			
Unallocated	399,068	-	399,068
Unallocated as % of Expenses + Transfers	3.6%	-	3.6%

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

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

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

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

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

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

Current Operating Budget Summary

Unrestricted Current Operating Funds - Recurring

Municipal Technical Advisory Service

UNRESTRICTED FUNDS	FY25	FY26	FY27	Change - Revised to Proposed	
Recurring	Actual	Revised	Proposed	Amount	%
EDUCATIONAL AND GENERAL					
Revenues					
State Appropriations	$ 4,806,851	$ 4,998,951	$ 5,160,951	$ 162,000	3.2%
Grants & Contracts	(1,006)	31,319	19,491	(11,828)	(37.8)%
Other Sources	5,615,647	5,539,185	5,943,221	404,036	7.3%
Revenues	$ 10,421,493	$ 10,569,455	$ 11,123,663	$ 554,208	5.2%
Expenditures and Transfers					
Public Service	$ 9,160,644	$ 9,025,172	$ 10,390,793	$ 1,365,621	15.1%
Academic Support	356,364	376,040	397,243	21,203	5.6%
Institutional Support	3,982	-	-	-	-
Subtotal Expenditures	$ 9,520,990	$ 9,401,211	$ 10,788,036	$ 1,386,824	14.8%
Non Mandatory Transfers	1,037,507	1,167,071	316,635	(850,436)	(72.9)%
Total Expenditures & Transfers	$ 10,558,497	$ 10,568,282	$ 11,104,671	$ 536,388	5.1%
Net Asset Addition/(Reduction)	$ (137,004)	$ 1,173	$ 18,992	$ 17,820	1,519.8%

TOTALS					
Revenues	$ 10,421,493	$ 10,569,455	$ 11,123,663	$ 554,208	5.2%
Expenditures and Transfers					
Expenditures	9,520,990	9,401,211	10,788,036	1,386,824	14.8%
Non-Mandatory Transfers	1,037,507	1,167,071	316,635	(850,436)	(72.9)%
Total Expenditures and Transfers	$ 10,558,497	$ 10,568,282	$ 11,104,671	$ 536,388	5.1%
Net Asset Addition/(Reduction)	$ (137,004)	$ 1,173	$ 18,992	$ 17,820	1,519.8%

Current Operating Budget Summary

Unrestricted Current Operating Funds - Recurring and NonRecurring

Municipal Technical Advisory Service

UNRESTRICTED FUNDS Recurring and NonRecurring		**FY25** **Actual**		**FY26** **Revised**		**FY27** **Proposed**		**Change - Revised to Proposed** **Amount**	**%**
EDUCATIONAL AND GENERAL									
Revenues									
State Appropriations	$	4,806,851	$	4,997,951	$	5,160,951	$	163,000	3.3%
Grants & Contracts		(1,006)		31,319		19,491		(11,828)	(37.8)%
Other Sources		5,615,647		5,539,185		5,943,221		404,036	7.3%
Revenues	$	10,421,493	$	10,568,455	$	11,123,663	$	555,208	5.3%
Expenditures and Transfers									
Public Service	$	9,160,644	$	9,025,172	$	10,390,793	$	1,365,621	15.1%
Academic Support		356,364		376,040		397,243		21,203	5.6%
Institutional Support		3,982		-		-		-	-
Subtotal Expenditures	$	9,520,990	$	9,401,211	$	10,788,036	$	1,386,824	14.8%
Non Mandatory Transfers		1,037,507		1,167,071		316,635		(850,436)	(72.9)%
Total Expenditures & Transfers	$	10,558,497	$	10,568,282	$	11,104,671	$	536,388	5.1%
Net Asset Addition/(Reduction)	$	(137,004)	$	173	$	18,992	$	18,820	10,909.5%

TOTALS									
Revenues	$	10,421,493	$	10,568,455	$	11,123,663	$	555,208	5.3%
Expenditures and Transfers									
Expenditures		9,520,990		9,401,211		10,788,036		1,386,824	14.8%
Non-Mandatory Transfers		1,037,507		1,167,071		316,635		(850,436)	(72.9)%
Total Expenditures and Transfers	$	10,558,497	$	10,568,282	$	11,104,671	$	536,388	5.1%
Net Asset Addition/(Reduction)	$	(137,004)	$	173	$	18,992	$	18,820	10,909.5%

Expenses by Natural Classifications

Unrestricted Current Operating Funds - Recurring

Municipal Technical Advisory Service

	FY25	FY26	FY27	Change - Revised to Proposed	
	Actual	**Revised**	**Proposed**	**Amount**	**%**
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Faculty	$ 9,100	$ 10,000	$ 10,000	-	-
Staff	5,265,311	5,599,872	6,333,219	733,347	13.1%
Salaries and Wages	$ 5,258,168	$ 5,609,872	$ 6,343,219	$ 733,347	13.1%
Fringe Benefits	1,879,173	1,875,247	2,144,564	269,317	14.4%
Subtotal	$ 7,137,340	$ 7,485,118	$ 8,487,783	$ 1,002,664	13.4%
Operating, Equipment, and Student Aid					
Operating	1,866,088	1,360,993	1,636,753	275,760	20.3%
Travel	447,061	485,100	566,500	81,400	16.8%
Student Aid	1,311	-	-	-	-
Equipment	69,189	70,000	97,000	27,000	38.6%
Subtotal	$ 2,383,650	$ 1,916,093	$ 2,300,253	$ 384,160	20.0%
Total E&G Expenditures	$ 9,520,990	$ 9,401,211	$ 10,788,036	$ 1,386,824	14.8%

Expenses by Natural Classifications

Unrestricted Current Operating Funds - Recurring and NonRecurring

Municipal Technical Advisory Service

	FY25 Actual	FY26 Revised	FY27 Proposed	Change - Revised to Proposed Amount	%
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Faculty	$ 9,100	$ 10,000	$ 10,000	-	-
Staff	5,265,311	5,599,872	6,333,219	733,347	13.1%
Salaries and Wages	$ 5,258,168	$ 5,609,872	$ 6,343,219	$ 733,347	13.1%
Fringe Benefits	1,879,173	1,875,247	2,144,564	269,317	14.4%
Subtotal	$ 7,137,340	$ 7,485,118	$ 8,487,783	$ 1,002,664	13.4%
Operating, Equipment, and Student Aid					
Operating	1,866,088	1,360,993	1,636,753	275,760	20.3%
Travel	447,061	485,100	566,500	81,400	16.8%
Student Aid	1,311	-	-	-	-
Equipment	69,189	70,000	97,000	27,000	38.6%
Subtotal	$ 2,383,650	$ 1,916,093	$ 2,300,253	$ 384,160	20.0%
Total E&G Expenditures	$ 9,520,990	$ 9,401,211	$ 10,788,036	$ 1,386,824	14.8%

Current Operating Funds by Fund Group- Unrestricted and Restricted

Current Operating Funds - Recurring and NonRecurring

Municipal Technical Advisory Service

FY27 Proposed

	Unrestricted E&G	Unrestricted Auxiliaries	Restricted Funds	Total Revenues
Revenues				
State Appropriations	$ 5,160,951	-	-	$ 5,160,951
Grants & Contracts	19,491	-	174,979	194,470
Other Sources	5,943,221	-	333,727	6,276,948
Total Revenues	$ 11,123,663	-	$ 508,706	$ 11,632,369
Expenditures and Transfers				
Public Service	10,390,793	-	507,000	10,897,793
Academic Support	397,243	-	1,706	398,949
Subtotal Expenditures	$ 10,788,036	-	$ 508,706	$ 11,296,742
Non Mandatory Transfers	316,635	-	-	316,635
Total Expenditures and Transfers	$ 11,104,671	-	$ 508,706	$ 11,613,377
Net Asset Addition/Reduction	$ 18,992	-	-	$ 18,992

Current Operating Funds- Unrestricted and Restricted

Current Operating Funds - Recurring and Non-Recurring

Municipal Technical Advisory Service

	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	$ 4,806,851	- $	4,806,851	$ 4,997,951	- $	4,997,951	$ 5,160,951	- $	5,160,951
Sales & Services	-	197,254	197,254	-	-	-	-	-	-
Grants & Contracts	(1,006)	420,781	419,775	31,319	226,560	257,879	19,491	174,979	194,470
Other Sources	5,615,647	290,451	5,906,099	5,539,185	398,840	5,938,025	5,943,221	333,727	6,276,948
Total Revenue	$ 10,421,493 $	908,486 $	11,329,979	$ 10,568,455 $	625,400 $	11,193,855	$ 11,123,663 $	508,706 $	11,632,369
Expenditures and Transfers									
Public Service	$ 9,160,644 $	471,353 $	9,631,997	$ 9,025,172 $	622,900 $	9,648,072	$ 10,390,793 $	507,000 $	10,897,793
Academic Support	356,364	10,842	367,206	376,040	2,500	378,540	397,243	1,706	398,949
Institutional Support	3,982	-	3,982	-	-	-	-	-	-
Subtotal Expenditures	$ 9,520,990 $	482,196 $	10,003,186	$ 9,401,211 $	625,400 $	10,026,611	$ 10,788,036 $	508,706 $	11,296,742
Non Mandatory Transfers	1,037,507	-	1,037,507	1,167,071	-	1,167,071	316,635	-	316,635
Total Expenditures & Transfers	$ 10,558,497 $	482,196 $	11,040,693	$ 10,568,282 $	625,400 $	11,193,682	$ 11,104,671 $	508,706 $	11,613,377
Net Asset Addition/(Reduction)	$ (137,004) $	426,291 $	289,286	$ 173	- $	173	$ 18,992	- $	18,992
AUXILIARIES									
Expenditures and Transfers									
Total Expenditures and Transfers	-	-	-	-	-	-	-	-	-
TOTALS									
Revenues	$ 10,421,493 $	908,486 $	11,329,979	$ 10,568,455 $	625,400 $	11,193,855	$ 11,123,663 $	508,706 $	11,632,369
Expenditures and Transfers									
Operating Expenses	9,520,990	482,196	10,003,186	9,401,211	625,400	10,026,611	10,788,036	508,706	11,296,742
Non Mandatory Transfers	1,037,507	-	1,037,507	1,167,071	-	1,167,071	316,635	-	316,635
Total Expenditures and Transfers	$ 10,558,497 $	482,196 $	11,040,693	$ 10,568,282 $	625,400 $	11,193,682	$ 11,104,671 $	508,706 $	11,613,377
Net Asset Addition/(Reduction)	$ (137,004) $	426,291 $	289,286	$ 173	- $	173	$ 18,992	- $	18,992

Unrestricted Current Operating Funds

County Technical Assistance Service

FY27 Proposed

	Recurring	Non-Recurring	Total
EDUCATIONAL AND GENERAL			
Revenues			
State Appropriations	4,567,351	-	4,567,351
Grants & Contracts	4,420	-	4,420
Other Sources	4,555,850	-	4,555,850
Total Revenues	$ 9,127,621	-	$ 9,127,621
Expenditures and Transfers			
Public Service	$ 8,795,513	-	$ 8,795,513
Subtotal Expenditures	$ 8,795,513	-	$ 8,795,513
Non Mandatory Transfers	332,111	-	332,111
Total Expenditures & Transfers	$ 9,127,624	-	$ 9,127,624
Net Asset Addition/(Reduction)	$ (3)	-	$ (3)
TOTALS			
Revenues	$ 9,127,621	-	$ 9,127,621
Expenditures and Transfers			
Expenditures	8,795,513	-	8,795,513
Non-Mandatory Transfers	332,111	-	332,111
Total Expenditures and Transfers	$ 9,127,624	-	$ 9,127,624
Net Asset Addition/(Reduction)	$ (3)	-	$ (3)

Unrestricted Net Asset Summary

Current Funds, Revenues, Expenditures, and Transfers

County Technical Assistance Service

	Unrestricted E&G	Unrestricted Auxiliary	Total Unrestricted
FY27 Proposed Budget			
Beginning Fund Balance	**$ 300,832**	**-**	**$ 300,832**
Revenues	$ 9,127,621	-	$ 9,127,621
Expenditures	8,795,513	-	8,795,513
Transfers	332,111	-	332,111
Total Expenditures & Transfers	$ 9,127,624	-	$ 9,127,624
Net Asset Addition/(Reduction)	$ (3)	-	$ (3)
Total Ending Fund Balance	**$ 300,829**	**-**	**$ 300,829**
Allocations:			
Unallocated	300,829	-	300,829
Unallocated as % of Expenses + Transfers	3.3%	-	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

County Technical Assistance Service

UNRESTRICTED FUNDS	FY25	FY26	FY27	Change - Revised to Proposed	
Recurring	Actual	Revised	Proposed	Amount	%
EDUCATIONAL AND GENERAL					
Revenues					
State Appropriations	$ 4,277,251	$ 4,432,451	$ 4,567,351	$ 134,900	3.0%
Sales & Services	5,600	-	-	-	-
Grants & Contracts	1,820	8,457	4,420	(4,037)	(47.7)%
Other Sources	3,892,448	4,253,150	4,555,850	302,700	7.1%
Revenues	$ 8,177,120	$ 8,694,058	$ 9,127,621	$ 433,563	5.0%
Expenditures and Transfers					
Public Service	$ 7,925,467	$ 8,324,566	$ 8,795,513	$ 470,947	5.7%
Institutional Support	4,409	-	-	-	-
Subtotal Expenditures	$ 7,929,876	$ 8,324,566	$ 8,795,513	$ 470,947	5.7%
Non Mandatory Transfers	296,428	333,665	332,111	(1,554)	(0.5)%
Total Expenditures & Transfers	$ 8,226,304	$ 8,658,231	$ 9,127,624	$ 469,393	5.4%
Net Asset Addition/(Reduction)	$ (49,184)	$ 35,827	$ (3)	$ (35,830)	(100.0)%

TOTALS					
Revenues	$ 8,177,120	$ 8,694,058	$ 9,127,621	$ 433,563	5.0%
Expenditures and Transfers					
Expenditures	7,929,876	8,324,566	8,795,513	470,947	5.7%
Non-Mandatory Transfers	296,428	333,665	332,111	(1,554)	(0.5)%
Total Expenditures and Transfers	$ 8,226,304	$ 8,658,231	$ 9,127,624	$ 469,393	5.4%
Net Asset Addition/(Reduction)	$ (49,184)	$ 35,827	$ (3)	$ (35,830)	(100.0)%

Current Operating Budget Summary

Unrestricted Current Operating Funds - Recurring and NonRecurring

County Technical Assistance Service

UNRESTRICTED FUNDS Recurring and NonRecurring		FY25 Actual		FY26 Revised		FY27 Proposed		Change - Revised to Proposed Amount	%
EDUCATIONAL AND GENERAL									
Revenues									
State Appropriations	$	4,277,251	$	4,431,351	$	4,567,351	$	136,000	3.1%
Sales & Services		5,600		-		-		-	-
Grants & Contracts		1,820		8,457		4,420		(4,037)	(47.7)%
Other Sources		3,892,448		4,253,150		4,555,850		302,700	7.1%
Revenues	$	8,177,120	$	8,692,958	$	9,127,621	$	434,663	5.0%
Expenditures and Transfers									
Public Service	$	7,925,467	$	8,324,566	$	8,795,513	$	470,947	5.7%
Institutional Support		4,409		-		-		-	-
Subtotal Expenditures	$	7,929,876	$	8,324,566	$	8,795,513	$	470,947	5.7%
Non Mandatory Transfers		296,428		333,665		332,111		(1,554)	(0.5)%
Total Expenditures & Transfers	$	8,226,304	$	8,658,231	$	9,127,624	$	469,393	5.4%
Net Asset Addition/(Reduction)	$	(49,184)	$	34,727	$	(3)	$	(34,730)	(100.0)%

TOTALS									
Revenues	$	8,177,120	$	8,692,958	$	9,127,621	$	434,663	5.0%
Expenditures and Transfers									
Expenditures		7,929,876		8,324,566		8,795,513		470,947	5.7%
Non-Mandatory Transfers		296,428		333,665		332,111		(1,554)	(0.5)%
Total Expenditures and Transfers	$	8,226,304	$	8,658,231	$	9,127,624	$	469,393	5.4%
Net Asset Addition/(Reduction)	$	(49,184)	$	34,727	$	(3)	$	(34,730)	(100.0)%

Expenses by Natural Classifications

Unrestricted Current Operating Funds - Recurring

County Technical Assistance Service

	FY25 Actual	FY26 Revised	FY27 Proposed	Change - Revised to Proposed Amount	%
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Faculty	$ 81,267	$ 10,000	$ 10,000	-	-
Staff	4,277,275	4,461,758	4,837,520	375,762	8.4%
Salaries and Wages	$ 4,357,078	$ 4,471,758	$ 4,847,520	$ 375,762	8.4%
Fringe Benefits	1,612,266	1,511,901	1,632,492	120,592	8.0%
Subtotal	$ 5,969,344	$ 5,983,659	$ 6,480,013	$ 496,354	8.3%
Operating, Equipment, and Student Aid					
Operating	1,413,983	1,675,907	1,525,500	(150,407)	(9.0)%
Travel	500,515	485,000	660,000	175,000	36.1%
Student Aid	5,134	2,000	-	(2,000)	(100.0)%
Equipment	40,899	178,000	130,000	(48,000)	(27.0)%
Subtotal	$ 1,960,532	$ 2,340,907	$ 2,315,500	$ (25,407)	(1.1)%
Total E&G Expenditures	$ 7,929,876	$ 8,324,566	$ 8,795,513	$ 470,947	5.7%

Expenses by Natural Classifications

Unrestricted Current Operating Funds - Recurring and NonRecurring

County Technical Assistance Service

	FY25 Actual	FY26 Revised	FY27 Proposed	Change - Revised to Proposed Amount	%
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Faculty	$ 81,267	$ 10,000	$ 10,000	-	-
Staff	4,277,275	4,461,758	4,837,520	375,762	8.4%
Salaries and Wages	$ 4,357,078	$ 4,471,758	$ 4,847,520	$ 375,762	8.4%
Fringe Benefits	1,612,266	1,511,901	1,632,492	120,592	8.0%
Subtotal	$ 5,969,344	$ 5,983,659	$ 6,480,013	$ 496,354	8.3%
Operating, Equipment, and Student Aid					
Operating	1,413,983	1,675,907	1,525,500	(150,407)	(9.0)%
Travel	500,515	485,000	660,000	175,000	36.1%
Student Aid	5,134	2,000	-	(2,000)	(100.0)%
Equipment	40,899	178,000	130,000	(48,000)	(27.0)%
Subtotal	$ 1,960,532	$ 2,340,907	$ 2,315,500	$ (25,407)	(1.1)%
Total E&G Expenditures	$ 7,929,876	$ 8,324,566	$ 8,795,513	$ 470,947	5.7%

Current Operating Funds by Fund Group- Unrestricted and Restricted

Current Operating Funds - Recurring and NonRecurring

County Technical Assistance Service

FY27 Proposed

	Unrestricted E&G	Unrestricted Auxiliaries	Restricted Funds	Total Revenues
Revenues				
State Appropriations	$ 4,567,351	-	-	$ 4,567,351
Grants & Contracts	4,420	-	17,000	21,420
Other Sources	4,555,850	-	265,806	4,821,656
Total Revenues	$ 9,127,621	-	$ 282,806	$ 9,410,427
Expenditures and Transfers				
Public Service	8,795,513	-	282,806	9,078,319
Subtotal Expenditures	$ 8,795,513	-	$ 282,806	$ 9,078,319
Non Mandatory Transfers	332,111	-	-	332,111
Total Expenditures and Transfers	$ 9,127,624	-	$ 282,806	$ 9,410,430
Net Asset Addition/Reduction	$ (3)	-	-	$ (3)

Current Operating Funds- Unrestricted and Restricted

Current Operating Funds - Recurring and Non-Recurring

County Technical Assistance Service

	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	$ 4,277,251	- $	4,277,251	$ 4,431,351	- $	4,431,351	$ 4,567,351	- $	4,567,351
Sales & Services	5,600	-	5,600	-	-	-	-	-	-
Grants & Contracts	1,820	12,238	14,058	8,457	32,527	40,984	4,420	17,000	21,420
Other Sources	3,892,448	259,123	4,151,572	4,253,150	284,095	4,537,245	4,555,850	265,806	4,821,656
Total Revenue	$ 8,177,120 $	271,361 $	8,448,481	$ 8,692,958 $	316,622 $	9,009,580	$ 9,127,621 $	282,806 $	9,410,427
Expenditures and Transfers									
Public Service	$ 7,925,467 $	12,708 $	7,938,175	$ 8,324,566 $	316,622 $	8,641,188	$ 8,795,513 $	282,806 $	9,078,319
Institutional Support	4,409	-	4,409	-	-	-	-	-	-
Subtotal Expenditures	$ 7,929,876 $	12,708 $	7,942,584	$ 8,324,566 $	316,622 $	8,641,188	$ 8,795,513 $	282,806 $	9,078,319
Non Mandatory Transfers	296,428	-	296,428	333,665	-	333,665	332,111	-	332,111
Total Expenditures & Transfers	$ 8,226,304 $	12,708 $	8,239,012	$ 8,658,231 $	316,622 $	8,974,853	$ 9,127,624 $	282,806 $	9,410,430
Net Asset Addition/(Reduction)	$ (49,184) $	258,653 $	209,469	$ 34,727	- $	34,727	$ (3)	- $	(3)
AUXILIARIES									
Expenditures and Transfers									
Total Expenditures and Transfers	-	-	-	-	-	-	-	-	-
TOTALS									
Revenues	$ 8,177,120 $	271,361 $	8,448,481	$ 8,692,958 $	316,622 $	9,009,580	$ 9,127,621 $	282,806 $	9,410,427
Expenditures and Transfers									
Operating Expenses	7,929,876	12,708	7,942,584	8,324,566	316,622	8,641,188	8,795,513	282,806	9,078,319
Non Mandatory Transfers	296,428	-	296,428	333,665	-	333,665	332,111	-	332,111
Total Expenditures and Transfers	$ 8,226,304 $	12,708 $	8,239,012	$ 8,658,231 $	316,622 $	8,974,853	$ 9,127,624 $	282,806 $	9,410,430
Net Asset Addition/(Reduction)	$ (49,184) $	258,653 $	209,469	$ 34,727	- $	34,727	$ (3)	- $	(3)

Unrestricted Current Operating Funds

Tennessee Language Center

FY27 Proposed

	Recurring	Non-Recurring	Total
EDUCATIONAL AND GENERAL			
Revenues			
State Appropriations	1,166,300	8,700	1,175,000
Grants & Contracts	108,931	-	108,931
Other Sources	3,845,245	-	3,845,245
Total Revenues	$ 5,120,476	$ 8,700	$ 5,129,176
Expenditures and Transfers			
Public Service	$ 4,506,749	-	$ 4,506,749
Subtotal Expenditures	$ 4,506,749	-	$ 4,506,749
Non Mandatory Transfers	612,478	-	612,478
Total Expenditures & Transfers	$ 5,119,227	-	$ 5,119,227
Net Asset Addition/(Reduction)	$ 1,249	$ 8,700	$ 9,949
TOTALS			
Revenues	$ 5,120,476	$ 8,700	$ 5,129,176
Expenditures and Transfers			
Expenditures	4,506,749	-	4,506,749
Non-Mandatory Transfers	612,478	-	612,478
Total Expenditures and Transfers	$ 5,119,227	-	$ 5,119,227
Net Asset Addition/(Reduction)	$ 1,249	$ 8,700	$ 9,949

Unrestricted Net Asset Summary

Current Funds, Revenues, Expenditures, and Transfers

Tennessee Language Center

	Unrestricted E&G	Unrestricted Auxiliary	Total Unrestricted
FY27 Proposed Budget			
Beginning Fund Balance	**$ 171,509**	**-**	**$ 171,509**
Revenues	$ 5,129,176	-	$ 5,129,176
Expenditures	4,506,749	-	4,506,749
Transfers	612,478	-	612,478
Total Expenditures & Transfers	$ 5,119,227	-	$ 5,119,227
Net Asset Addition/(Reduction)	$ 9,949	-	$ 9,949
Total Ending Fund Balance	**$ 181,458**	**-**	**$ 181,458**
Allocations:			
Unallocated	181,458	-	181,458
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

Tennessee Language Center

UNRESTRICTED FUNDS	**FY25**	**FY26**	**FY27**	**Change - Revised to Proposed**	
Recurring	**Actual**	**Revised**	**Proposed**	**Amount**	**%**
EDUCATIONAL AND GENERAL					
Revenues					
State Appropriations	$ 1,058,900	$ 1,109,700	$ 1,166,300	$ 56,600	5.1%
Sales & Services	426,307	-	-	-	-
Grants & Contracts	42,501	103,242	108,931	5,689	5.5%
Other Sources	3,856,893	3,657,638	3,845,245	187,607	5.1%
Revenues	$ 5,384,601	$ 4,870,580	$ 5,120,476	$ 249,896	5.1%
Expenditures and Transfers					
Public Service	$ 4,043,303	$ 4,291,290	$ 4,506,749	$ 215,459	5.0%
Subtotal Expenditures	$ 4,043,303	$ 4,291,290	$ 4,506,749	$ 215,459	5.0%
Non Mandatory Transfers	1,288,402	625,850	612,478	(13,372)	(2.1)%
Total Expenditures & Transfers	$ 5,331,705	$ 4,917,140	$ 5,119,227	$ 202,087	4.1%
Net Asset Addition/(Reduction)	$ 52,895	$ (46,560)	$ 1,249	$ 47,809	(102.7)%
TOTALS					
Revenues	$ 5,384,601	$ 4,870,580	$ 5,120,476	$ 249,896	5.1%
Expenditures and Transfers					
Expenditures	4,043,303	4,291,290	4,506,749	215,459	5.0%
Non-Mandatory Transfers	1,288,402	625,850	612,478	(13,372)	(2.1)%
Total Expenditures and Transfers	$ 5,331,705	$ 4,917,140	$ 5,119,227	$ 202,087	4.1%
Net Asset Addition/(Reduction)	$ 52,895	$ (46,560)	$ 1,249	$ 47,809	(102.7)%

Current Operating Budget Summary

Unrestricted Current Operating Funds - Recurring and NonRecurring

Tennessee Language Center

UNRESTRICTED FUNDS	FY25	FY26	FY27	Change - Revised to Proposed	
Recurring and NonRecurring	Actual	Revised	Proposed	Amount	%
EDUCATIONAL AND GENERAL					
Revenues					
State Appropriations	$ 1,058,900	$ 1,117,800	$ 1,175,000	$ 57,200	5.1%
Sales & Services	426,307	-	-	-	-
Grants & Contracts	42,501	103,242	108,931	5,689	5.5%
Other Sources	3,856,893	3,657,638	3,845,245	187,607	5.1%
Revenues	$ 5,384,601	$ 4,878,680	$ 5,129,176	$ 250,496	5.1%
Expenditures and Transfers					
Public Service	$ 4,043,303	$ 4,291,290	$ 4,506,749	$ 215,459	5.0%
Subtotal Expenditures	$ 4,043,303	$ 4,291,290	$ 4,506,749	$ 215,459	5.0%
Non Mandatory Transfers	1,288,402	625,850	612,478	(13,372)	(2.1)%
Total Expenditures & Transfers	$ 5,331,705	$ 4,917,140	$ 5,119,227	$ 202,087	4.1%
Net Asset Addition/(Reduction)	$ 52,895	$ (38,460)	$ 9,949	$ 48,409	(125.9)%

TOTALS					
Revenues	$ 5,384,601	$ 4,878,680	$ 5,129,176	$ 250,496	5.1%
Expenditures and Transfers					
Expenditures	4,043,303	4,291,290	4,506,749	215,459	5.0%
Non-Mandatory Transfers	1,288,402	625,850	612,478	(13,372)	(2.1)%
Total Expenditures and Transfers	$ 5,331,705	$ 4,917,140	$ 5,119,227	$ 202,087	4.1%
Net Asset Addition/(Reduction)	$ 52,895	$ (38,460)	$ 9,949	$ 48,409	(125.9)%

Expenses by Natural Classifications

Unrestricted Current Operating Funds - Recurring

Tennessee Language Center

	FY25 Actual	FY26 Revised	FY27 Proposed	Change - Revised to Proposed Amount	%
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Faculty	$ 39,889	$ 45,000	$ 36,000	$ (9,000)	(20.0)%
Staff	1,495,307	1,697,196	1,680,663	(16,533)	(1.0)%
Salaries and Wages	$ 1,533,352	$ 1,742,196	$ 1,716,663	$ (25,533)	(1.5)%
Fringe Benefits	480,261	469,721	483,217	13,495	2.9%
Subtotal	$ 2,013,613	$ 2,211,917	$ 2,199,880	$ (12,037)	(0.5)%
Operating, Equipment, and Student Aid					
Operating	2,013,224	2,058,623	2,215,693	157,070	7.6%
Travel	18,776	20,500	73,164	52,664	256.9%
Student Aid	(2,310)	250	18,012	17,762	7,104.8%
Subtotal	$ 2,029,690	$ 2,079,373	$ 2,306,869	$ 227,496	10.9%
Total E&G Expenditures	$ 4,043,303	$ 4,291,290	$ 4,506,749	$ 215,459	5.0%

Expenses by Natural Classifications

Unrestricted Current Operating Funds - Recurring and NonRecurring

Tennessee Language Center

	FY25 Actual	FY26 Revised	FY27 Proposed	Change - Revised to Proposed Amount	%
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Faculty	$ 39,889	$ 45,000	$ 36,000	$ (9,000)	(20.0)%
Staff	1,495,307	1,697,196	1,680,663	(16,533)	(1.0)%
Salaries and Wages	$ 1,533,352	$ 1,742,196	$ 1,716,663	$ (25,533)	(1.5)%
Fringe Benefits	480,261	469,721	483,217	13,495	2.9%
Subtotal	$ 2,013,613	$ 2,211,917	$ 2,199,880	$ (12,037)	(0.5)%
Operating, Equipment, and Student Aid					
Operating	2,013,224	2,058,623	2,215,693	157,070	7.6%
Travel	18,776	20,500	73,164	52,664	256.9%
Student Aid	(2,310)	250	18,012	17,762	7,104.8%
Subtotal	$ 2,029,690	$ 2,079,373	$ 2,306,869	$ 227,496	10.9%
Total E&G Expenditures	$ 4,043,303	$ 4,291,290	$ 4,506,749	$ 215,459	5.0%

Current Operating Funds by Fund Group- Unrestricted and Restricted

Current Operating Funds - Recurring and NonRecurring

Tennessee Language Center

FY27 Proposed

	Unrestricted E&G	Unrestricted Auxiliaries	Restricted Funds	Total Revenues
Revenues				
State Appropriations	$ 1,175,000	-	-	$ 1,175,000
Grants & Contracts	108,931	-	339,802	448,733
Other Sources	3,845,245	-	52,088	3,897,333
Total Revenues	$ 5,129,176	-	$ 391,890	$ 5,521,066
Expenditures and Transfers				
Public Service	4,506,749	-	391,890	4,898,639
Subtotal Expenditures	$ 4,506,749	-	$ 391,890	$ 4,898,639
Non Mandatory Transfers	612,478	-	-	612,478
Total Expenditures and Transfers	$ 5,119,227	-	$ 391,890	$ 5,511,117
Net Asset Addition/Reduction	$ 9,949	-	-	$ 9,949

Current Operating Funds- Unrestricted and Restricted

Current Operating Funds - Recurring and Non-Recurring

Tennessee Language 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									
State Appropriations	$ 1,058,900	-	$ 1,058,900	$ 1,117,800	-	$ 1,117,800	$ 1,175,000	-	$ 1,175,000
Sales & Services	426,307	-	426,307	-	-	-	-	-	-
Grants & Contracts	42,501	317,107	359,608	103,242	295,825	399,067	108,931	339,802	448,733
Other Sources	3,856,893	10,137	3,867,030	3,657,638	42,500	3,700,138	3,845,245	52,088	3,897,333
Total Revenue	$ 5,384,601	$ 327,244	$ 5,711,845	$ 4,878,680	$ 338,325	$ 5,217,005	$ 5,129,176	$ 391,890	$ 5,521,066
Expenditures and Transfers									
Public Service	$ 4,043,303	$ 322,248	$ 4,365,552	$ 4,291,290	$ 338,325	$ 4,629,615	$ 4,506,749	$ 391,890	$ 4,898,639
Subtotal Expenditures	$ 4,043,303	$ 322,248	$ 4,365,552	$ 4,291,290	$ 338,325	$ 4,629,615	$ 4,506,749	$ 391,890	$ 4,898,639
Non Mandatory Transfers	1,288,402	-	1,288,402	625,850	-	625,850	612,478	-	612,478
Total Expenditures & Transfers	$ 5,331,705	$ 322,248	$ 5,653,954	$ 4,917,140	$ 338,325	$ 5,255,465	$ 5,119,227	$ 391,890	$ 5,511,117
Net Asset Addition/(Reduction)	$ 52,895	$ 4,996	$ 57,891	$ (38,460)	-	$ (38,460)	$ 9,949	-	$ 9,949
AUXILIARIES									
Expenditures and Transfers									
Total Expenditures and Transfers	-	-	-	-	-	-	-	-	-
TOTALS									
Revenues	$ 5,384,601	$ 327,244	$ 5,711,845	$ 4,878,680	$ 338,325	$ 5,217,005	$ 5,129,176	$ 391,890	$ 5,521,066
Expenditures and Transfers									
Operating Expenses	4,043,303	322,248	4,365,551	4,291,290	338,325	4,629,615	4,506,749	391,890	4,898,639
Non Mandatory Transfers	1,288,402	-	1,288,402	625,850	-	625,850	612,478	-	612,478
Total Expenditures and Transfers	$ 5,331,705	$ 322,248	$ 5,653,953	$ 4,917,140	$ 338,325	$ 5,255,465	$ 5,119,227	$ 391,890	$ 5,511,117
Net Asset Addition/(Reduction)	$ 52,896	$ 4,996	$ 57,892	$ (38,460)	-	$ (38,460)	$ 9,949	-	$ 9,949