



The University of Memphis

July Budget 2026-2027

The University of Memphis
JULY BUDGET 2026-27

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Form I

University of Memphis
Summary of Unrestricted Current Funds Available and Applied
July Budget 2026-27

	Actual 2024-25	October Budget 2025-26	Estimated Budget 2025-26	% Change Over Actual	July Budget 2026-27	% Change Over Actual
Unrestricted Current Fund Balances at Beginning of Period						
Allocation for Encumbrances	2,918,401	3,291,700	3,291,700	12.8%	3,300,000	13.1%
Allocation for Working Capital	28,430,423	23,106,400	23,106,400	-18.7%	17,324,000	-39.1%
Special Allocations	23,554,297	23,405,400	23,405,400	-0.6%	15,058,300	-36.1%
Unallocated Balance	39,337,153	78,155,700	78,155,700	98.7%	-	100.0%
Total Unrestricted Current Fund Balances	\$ 94,240,274	\$ 127,959,200	\$ 127,959,200	35.8%	\$ 35,682,300	-62.1%
Revenues						
Education and General						
Tuition and Fees	201,113,360	198,736,200	197,936,300	-1.6%	195,205,200	-2.9%
State Appropriations	182,294,725	185,763,000	185,763,000	1.9%	191,318,000	4.9%
Federal Grants and Contracts	8,217,035	5,780,500	5,698,300	-30.7%	5,460,000	-33.6%
Local Grants and Contracts	12,247,654	13,628,100	14,510,400	18.5%	14,195,600	15.9%
State Grants and Contracts	841,146	935,000	1,041,200	23.8%	924,100	9.9%
Private Grants and Contracts	1,093,778	649,500	667,200	-39.0%	600,000	-45.1%
Private Gifts	22,796,622	36,676,400	38,155,900	67.4%	16,094,100	-29.4%
Sales and Services of Educational Dept.	3,982,996	3,073,400	3,537,700	-11.2%	2,998,600	-24.7%
Sales and Services of Other Activities	37,514,504	34,231,000	35,714,900	-4.8%	31,957,600	-14.8%
Other Sources	17,495,809	5,100,000	9,200,000	-47.4%	5,400,000	-69.1%
Total Educational and General	\$ 487,597,629	\$ 484,573,100	\$ 492,224,900	0.9%	\$ 464,153,200	-4.8%
Sales & Services of Aux. Enterprises						
Sales & Services of Aux. Enterprises	39,843,678	37,724,200	38,166,500	-4.2%	42,042,400	5.5%
Total Revenues	\$ 527,441,307	\$ 522,297,300	\$ 530,391,400	0.6%	\$ 506,195,600	-4.0%

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Summary of Unrestricted Current Funds Available and Applied
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	Actual	October	Estimated	% Change	July	% Change
	2024-25	Budget	Budget	Over	Budget	Over
		2025-26	2025-26	Actual	2026-27	Actual
Expenditures and Transfers						
Education and General						
Instruction	133,065,918	171,519,900	165,984,800	24.7%	152,994,800	15.0%
Research	65,801,117	81,691,000	84,345,400	28.2%	55,822,100	-15.2%
Public Service	6,281,036	6,307,600	7,234,000	15.2%	4,189,700	-33.3%
Academic Support	49,708,939	57,038,500	58,900,800	18.5%	50,380,900	1.4%
Student Services	85,156,513	102,756,300	113,145,300	32.9%	69,107,800	-18.8%
Institutional Support	36,005,391	42,207,800	43,204,600	20.0%	39,131,300	8.7%
Operation & Maintenance of Plant	44,473,889	48,273,600	51,759,200	16.4%	47,546,700	6.9%
Scholarship and Fellowships	31,189,105	31,985,400	31,985,500	2.6%	30,839,300	-1.1%
Total Education and General Expenditures	\$ 451,681,908	\$ 541,780,100	\$ 556,559,600	23.2%	\$ 450,012,600	-0.4%
Mandatory Transfers for:						
Principal and Interest	7,230,067	6,840,400	6,840,400	-5.4%	6,840,400	-5.4%
Renewals and Replacements	-	-	-	0.0%	-	0.0%
Loan Fund Matching Grant	-	-	-	0.0%	-	0.0%
Total Mandatory Transfers	\$ 7,230,067	\$ 6,840,400	\$ 6,840,400	-5.4%	\$ 6,840,400	-5.4%
Non-Mandatory Transfers for:						
Transfers to Unexpended Plant Fund	8,665,646	2,286,200	2,412,200	-72.2%	1,521,200	-82.4%
Transfers to Renewal & Replacements	35,814,530	10,207,700	10,222,100	-71.5%	5,851,600	-83.7%
Transfers to Other Funds	-	100,000	100,000	0.0%	100,000	0.0%
Transfers from Unexpended Plant Fund	(450,748)	-	(11,400)	-97.5%	-	100.0%
Transfers from Renewal & Replacements	(48,261,300)	-	(1,500)	-100.0%	-	100.0%
Transfers from Other Funds	(172,600)	(172,600)	(172,600)	0.0%	(172,600)	0.0%
Total Non-Mandatory Transfers	\$ (4,404,472)	\$ 12,421,300	\$ 12,548,800	-384.9%	\$ 7,300,200	-265.7%
Total Educational & General	\$ 454,507,503	\$ 561,041,800	\$ 575,948,800	26.7%	\$ 464,153,200	2.1%

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University of Memphis
Summary of Unrestricted Current Funds Available and Applied
July Budget 2026-27

	Actual 2024-25	October Budget 2025-26	Estimated Budget 2025-26	% Change Over Actual	July Budget 2026-27	% Change Over Actual
Auxiliary Enterprises Expenditures						
Auxiliary Enterprise Expenditures	31,782,680	27,848,900	28,390,200	-10.7%	31,316,100	-1.5%
Total Auxiliary Expenditures	\$ 31,782,680	\$ 27,848,900	\$ 28,390,200	-10.7%	\$ 31,316,100	-1.5%
Mandatory Transfers for:						
Principal and Interest	7,222,182	7,281,600	7,281,600	0.8%	7,281,600	0.8%
Renewals & Replacements						
Loan Fund Matching Grant						
Total Mandatory Transfers	\$ 7,222,182	\$ 7,281,600	\$ 7,281,600	0.8%	\$ 7,281,600	0.8%
Non-Mandatory Transfers for:						
Transfers to Unexpended Plant Fund	235,533	154,500	154,500	-34.4%	154,500	-34.4%
Transfers to Renewal & Replacements	1,268,205	3,116,600	11,670,600	820.2%	3,117,600	145.8%
Transfers to Other Funds	172,600	172,600	172,600	0.0%	172,600	0.0%
Transfers from Unexpended Plant Fund	(38,771)	-	-	100.0%	-	100.0%
Transfers from Renewal & Replacements	(1,427,576)	(850,000)	(950,000)	-33.5%	-	100.0%
Transfers from Other Funds	-	-	-	0.0%	-	0.0%
Total Non-Mandatory Transfers	\$ 209,991	\$ 2,593,700	\$ 11,047,700	5161.0%	\$ 3,444,700	1540.4%
Total Auxiliary Enterprises	\$ 39,214,853	\$ 37,724,200	\$ 46,719,500	19.1%	\$ 42,042,400	7.2%
Total Expenditures and Transfers	\$ 493,722,356	\$ 598,766,000	\$ 622,668,300	26.1%	\$ 506,195,600	2.5%
Other						
Prior Period Adjustments	-	-	-	0.0%	-	0.0%
Total Other	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%

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Form I

University of Memphis
Summary of Unrestricted Current Funds Available and Applied
July Budget 2026-27

	<u>Actual</u> <u>2024-25</u>	<u>October</u> <u>Budget</u> <u>2025-26</u>	<u>Estimated</u> <u>Budget</u> <u>2025-26</u>	<u>% Change</u> <u>Over</u> <u>Actual</u>	<u>July</u> <u>Budget</u> <u>2026-27</u>	<u>% Change</u> <u>Over</u> <u>Actual</u>
Unrestricted Current Fund Balances at End of Period						
Allocation for Encumbrances	3,291,723	3,300,900	3,300,000	0.3%	3,256,200	-1.1%
Allocation for Working Capital	23,106,435	23,106,400	17,324,000	-25.0%	17,324,000	-25.0%
Special Allocations	23,405,367	25,083,200	15,058,300	-35.7%	15,102,100	-35.5%
Unallocated Balance	78,155,700	-	-	100.0%	-	100.0%
Total Unrestricted Current Fund Balances	\$ 127,959,225	\$ 51,490,500	\$ 35,682,300	-72.1%	\$ 35,682,300	-72.1%

Form II

University of Memphis
Special Allocations
July Budget 2026-27

	Actual 2024-25	October Budget 2025-26	Estimated Budget 2025-26	July Budget 2026-27
at Beginning of Period				
2% to 5% Reserve	11,000,000	11,000,000	11,000,000	11,000,000
Allocation for Student Activity Fees	521,006	892,300	892,300	500,000
Allocation for Technology Access Fees	885,274	271,600	271,600	300,000
Allocation for Auxiliary Contingency	1,710,314	1,644,400	1,644,400	1,908,300
Allocation for Specialized Academic Course Fees	2,269,919	1,383,500	1,383,500	900,000
Allocation for Conferences and Institutes	6,588,623	7,643,000	7,643,000	-
Allocation for Sustainable Campus Fee	345,177	397,200	397,200	250,000
Allocation for International Education Fee	233,984	173,400	173,400	200,000
Total	\$ 23,554,297	\$ 23,405,400	\$ 23,405,400	\$ 15,058,300
at End of Period				
2% to 5% Reserve	11,000,000	11,000,000	11,000,000	11,000,000
Allocation for Student Activity Fees	892,294	800,000	500,000	500,000
Allocation for Technology Access Fees	271,646	500,000	300,000	300,000
Allocation for Auxiliary Contingency	1,644,353	1,886,300	1,908,300	2,102,100
Allocation for Specialized Academic Course Fees	1,383,462	1,000,000	900,000	900,000
Allocation for Conferences and Institutes	7,642,980	9,496,900	-	-
Allocation for Sustainable Campus Fee	397,227	300,000	250,000	200,000
Allocation for International Education Fee	173,405	100,000	200,000	100,000
Total	\$ 23,405,367	\$ 25,083,200	\$ 15,058,300	\$ 15,102,100

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Form III

University of Memphis
Unrestricted Educational and General Expenditures by Budget Category
Actual 2025-26

	Professional Salaries	Other Salaries	Employee Benefits	Travel	Operating Expense	Capital Outlay	Total	% of Total E&G
Unrestricted Expenditures Educational and General								
Instruction	77,022,690	5,051,648	32,244,098	1,804,852	16,417,806	524,824	133,065,918	29.46%
Research	38,469,566	877,536	18,010,838	1,278,036	5,505,845	1,659,296	65,801,117	14.57%
Public Service	2,201,450	617,397	1,055,330	66,975	2,297,634	42,250	6,281,036	1.39%
Academic Support	21,505,267	7,464,280	10,573,749	639,715	7,171,970	2,353,958	49,708,939	11.01%
Student Services	32,555,932	4,349,243	10,882,610	8,601,047	27,713,093	1,054,588	85,156,513	18.85%
Institutional Support	19,216,801	2,011,218	7,372,206	275,398	5,916,928	1,212,840	36,005,391	7.97%
Operation & Maintenance of Plant	3,870,323	14,906,941	6,350,445	88,134	18,427,993	830,053	44,473,889	9.85%
Scholarships and Fellowships	-	-	904		31,188,201	-	31,189,105	6.91%
Total Educational and General	\$ 194,842,029	\$ 35,278,263	\$ 86,490,180	\$ 12,754,157	\$ 114,639,470	\$ 7,677,809	\$ 451,681,908	100.00%
Auxiliary Enterprises	1,492,009	1,687,715	856,246	48,072	27,689,438	9,200	31,782,680	
Total Unrestricted	\$ 196,334,038	\$ 36,965,978	\$ 87,346,426	\$ 12,802,229	\$ 142,328,908	\$ 7,687,009	\$ 483,464,588	

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Form III

University of Memphis
Unrestricted Educational and General Expenditures by Budget Category
Revised 2025-26

	Professional Salaries	Other Salaries	Employee Benefits	Travel	Operating Expense	Capital Outlay	Total	% of Total E&G
Unrestricted Expenditures Educational and General								
Instruction	81,000,500	4,925,000	45,798,800	1,679,800	37,630,100	485,700	171,519,900	37.97%
Research	38,265,900	694,500	17,134,000	922,900	24,504,100	169,600	81,691,000	18.09%
Public Service	2,115,300	513,500	915,800	47,700	2,708,700	6,600	6,307,600	1.40%
Academic Support	24,710,500	7,137,800	11,061,300	417,400	13,126,800	584,700	57,038,500	12.63%
Student Services	34,393,600	3,147,600	10,560,500	9,113,200	45,334,100	207,300	102,756,300	22.75%
Institutional Support	21,292,700	2,038,200	7,645,900	308,500	10,912,500	10,000	42,207,800	9.34%
Operation & Maintenance of Plant	4,729,300	15,398,700	6,999,000	70,900	20,911,700	164,000	48,273,600	10.69%
Scholarships and Fellowships	-	-	-	-	31,985,400	-	31,985,400	7.08%
Total Educational and General	\$ 206,507,800	\$ 33,855,300	\$ 100,115,300	\$ 12,560,400	\$ 187,113,400	\$ 1,627,900	\$ 541,780,100	119.95%
Auxiliary Enterprises	1,877,300	1,867,500	1,045,000	94,000	22,944,100	21,000	27,848,900	
Total Unrestricted	\$ 208,385,100	\$ 35,722,800	\$ 101,160,300	\$ 12,654,400	\$ 210,057,500	\$ 1,648,900	\$ 569,629,000	

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Form III

University of Memphis
Unrestricted Educational and General Expenditures by Budget Category
Estimated 2025-26

	Professional Salaries	Other Salaries	Employee Benefits	Travel	Operating Expense	Capital Outlay	Total	% of Total E&G
Unrestricted Expenditures Educational and General								
Instruction	67,059,800	21,092,000	40,842,700	2,210,900	34,243,100	536,300	165,984,800	36.75%
Research	33,345,500	8,186,800	18,792,700	1,412,200	22,192,900	415,400	84,345,500	18.67%
Public Service	1,771,700	1,124,300	932,800	80,700	3,137,200	187,300	7,234,000	1.60%
Academic Support	35,628,700	(3,826,300)	11,261,800	668,200	14,762,500	406,000	58,900,900	13.04%
Student Services	30,774,500	7,923,800	10,761,900	9,420,700	53,990,100	274,300	113,145,300	25.05%
Institutional Support	21,552,800	1,260,100	7,688,800	366,500	12,316,300	20,000	43,204,500	9.57%
Operation & Maintenance of Plant	17,579,500	2,628,800	6,939,600	121,900	24,287,100	202,300	51,759,200	11.46%
Scholarships and Fellowships	-	-	200	-	31,985,300	-	31,985,500	7.08%
Total Educational and General	\$ 207,712,500	\$ 38,389,500	\$ 97,220,500	\$ 14,281,100	\$ 196,914,500	\$ 2,041,600	\$ 556,559,700	123.22%
Auxiliary Enterprises	2,375,800	1,184,700	984,000	85,000	23,739,700	21,000	28,390,200	
Total Unrestricted	\$ 210,088,300	\$ 39,574,200	\$ 98,204,500	\$ 14,366,100	\$ 220,654,200	\$ 2,062,600	\$ 584,949,900	

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Form III

University of Memphis
Unrestricted Educational and General Expenditures by Budget Category
Proposed 2026-27

	Professional Salaries	Other Salaries	Employee Benefits	Travel	Operating Expense	Capital Outlay	Total	% of Total E&G
Unrestricted Expenditures Educational and General								
Instruction	68,572,300	13,529,700	51,627,400	1,323,900	17,537,800	403,600	152,994,700	33.87%
Research	32,415,900	2,260,383	13,986,000	77,800	7,082,000	-	55,822,083	12.36%
Public Service	1,403,700	751,917	776,300	10,300	1,247,600	-	4,189,817	0.93%
Academic Support	36,788,900	(5,322,000)	11,604,900	275,000	6,505,500	528,700	50,381,000	11.15%
Student Services	30,982,300	6,757,600	11,029,100	5,218,500	15,009,200	111,000	69,107,700	15.30%
Institutional Support	21,413,500	907,400	7,735,100	138,200	8,927,100	10,000	39,131,300	8.66%
Operation & Maintenance of Plant	17,859,900	2,009,600	7,258,600	42,900	20,375,600	-	47,546,600	10.53%
Scholarships and Fellowships	-	-	200	-	30,839,200	-	30,839,400	6.83%
Total Educational and General	\$ 209,436,500	\$ 20,894,600	\$ 104,017,600	\$ 7,086,600	\$ 107,524,000	\$ 1,053,300	\$ 450,012,600	99.63%
 Auxiliary Enterprises	 2,597,000	 1,383,700	 1,074,000	 91,500	 26,148,900	 21,000	 31,316,100	
 Total Unrestricted	 \$ 212,033,500	 \$ 22,278,300	 \$ 105,091,600	 \$ 7,178,100	 \$ 133,672,900	 \$ 1,074,300	 \$ 481,328,700	

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Form IV

University of Memphis
Detail of Transfers
July Budget 2026-27

	Actual 2024-25	October Budget 2025-26	Estimated Budget 2025-26	July Budget 2026-27
Educational and General				
Mandatory Transfers				
Retirement of Indebtedness:	7,230,067	6,840,400	6,840,400	6,840,400
Transfer from Other Funds				
Loan Fund Matching - NDSL				
Renewals and Replacements:				
Total E&G Mandator Transfers	\$ 7,230,067	\$ 6,840,400	\$ 6,840,400	\$ 6,840,400
Non-Mandatory Transfers To (From)				
Unexpended Plant Funds:				
Transfer to Unexpended Plant	8,665,646	2,286,200	2,412,200	1,021,200
Transfer from Unexpended Plant	(450,748)	-	(11,425)	-
Renewals and Replacements:				
Transfer to Renewals and Replacements	35,814,530	10,207,707	10,222,108	6,351,600
Transfer from Renewals and Replacements	(48,261,300)	-	(1,504)	-
Other:				
Transfer to Other Funds	-	100,000	100,000	100,000
Transfer from Other Funds	(172,600)	(172,600)	(172,600)	(172,600)
Total E&G Non-Mandatory Transfers	\$ (4,404,472)	\$ 12,421,307	\$ 12,548,779	\$ 7,300,200
Total Educational and General	\$ 2,825,595	\$ 19,261,707	\$ 19,389,179	\$ 14,140,600

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Form IV

University of Memphis
Detail of Transfers
July Budget 2026-27

	Actual 2024-25	October Budget 2025-26	Estimated Budget 2025-26	July Budget 2026-27
Auxiliary Enterprises				
Mandatory Transfers				
Retirement of Indebtedness:				
Transfer from Other Funds	7,222,182	7,281,600	7,281,600	7,281,600
Total Auxiliary Mandator Transfers	\$ 7,222,182	\$ 7,281,600	\$ 7,281,600	\$ 7,281,600
Non-Mandatory Transfers To (From)				
Unexpended Plant Funds:				
Transfer to Unexpended Plant	235,533	154,500	-	-
Transfer from Unexpended Plant	(38,771)	-	-	-
Renewals and Replacements:				
Transfer to Renewals and Replacements	1,268,205	3,116,600	11,825,112	3,272,100
Transfer from Renewals and Replacements	(1,427,576)	(850,000)	(950,000)	-
Other:				
Transfer to Other Funds	172,600	172,600	172,600	172,600
Transfer from Other Funds				
Total Auxiliary Non-Mandatory Transfers	\$ 209,991	\$ 2,593,700	\$ 11,047,712	\$ 3,444,700
Total Auxiliary Enterprises	\$ 7,432,173	\$ 9,875,300	\$ 18,329,312	\$ 10,726,300
Total Transfers	\$ 10,257,768	\$ 29,137,007	\$ 37,718,491	\$ 24,866,900

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Form V

University of Memphis
Unrestricted Expenditures and Transfers by Major Functional Area and Account for Fiscal Year
Actual 2025-26

	Instruction	Research	Public Service	Academic Support	Student Services	Institutional Support	Operation & Maintenance	Scholarships / Fellowships	Total E&G	Auxiliary	Total
Salaries											
Administrative / Professional	577,635	924,607	36	7,507,183	1,920,222	4,961,632	367,272	-	16,258,587	90,484	16,349,071
Academic	68,681,524	33,616,559	551,077	6,831,891	59,163	484,689	2,024	-	110,226,927	-	110,226,927
Supporting	4,135,136	797,991	580,906	7,125,983	3,039,476	1,940,257	13,901,739	-	31,521,488	640,978	32,162,466
Student	916,512	79,545	36,491	338,297	1,309,767	70,961	1,005,202	-	3,756,775	1,046,737	4,803,512
Professional	7,763,531	3,928,400	1,650,337	7,166,193	30,576,547	13,770,480	3,501,027	-	68,356,515	1,401,525	69,758,040
Total Salaries	\$ 82,074,338	\$ 39,347,102	\$ 2,818,847	\$ 28,969,547	\$ 36,905,175	\$ 21,228,019	\$ 18,777,264	\$ -	\$ 230,120,292	\$ 3,179,724	\$ 233,300,016
Employee Benefits											
FICA	5,221,703	2,311,858	159,765	2,480,069	2,171,342	1,412,261	1,252,378	-	15,009,376	160,378	15,169,754
Retirement	7,390,435	3,320,537	190,886	4,123,691	298,357	2,467,229	2,172,613	-	22,654,748	238,659	22,893,407
Insurance	10,065,434	4,131,230	319,965	4,919,462	3,695,910	2,476,244	2,579,057	-	28,187,302	352,754	28,540,056
Unemployment Compensation	29,522	19,404	4,171	8,555	13,121	3,631	7,079	-	85,483	-	85,483
Other	9,537,004	8,227,809	380,543	(958,028)	2,012,880	1,012,841	339,318	904	20,553,271	104,455	20,657,726
Total Benefits	\$ 32,244,098	\$ 18,010,838	\$ 1,055,330	\$ 10,573,749	\$ 10,882,610	\$ 7,372,206	\$ 6,350,445	\$ 904	\$ 86,490,180	\$ 856,246	\$ 87,346,426
Total Personal Services	\$ 114,318,436	\$ 57,357,940	\$ 3,874,177	\$ 39,543,296	\$ 47,787,785	\$ 28,600,225	\$ 25,127,709	\$ 904	\$ 316,610,472	\$ 4,035,970	\$ 320,646,442
Other											
Travel	1,804,852	1,278,036	66,975	639,715	8,601,047	275,398	88,134	-	12,754,157	48,072	12,802,229
Printing Duplicating and Film Proc	253,615	67,656	15,219	139,584	329,632	82,693	16,911	-	905,310	21,791	927,101
Communications and Shipping Costs	360,323	46,832	23,022	305,937	288,584	219,953	333,537	-	1,578,188	680,705	2,258,893
Maintenance and Repairs	403,895	153,346	37,625	134,542	386,238	311,332	6,587,758	-	8,014,736	3,169,630	11,184,366
Professional and Administrative Services	3,520,863	1,228,890	995,150	5,104,446	6,013,451	3,562,139	2,174,086	-	22,599,025	7,614,349	30,213,374
Supplies	3,317,184	1,116,065	333,719	1,389,121	5,349,310	1,248,716	2,290,129	-	15,044,244	583,066	15,627,310
Motor Vehicle Operation	3,203	15,572	-	2,192	4,948	2,915	127,608	-	156,438	6,143	162,581
Stores for Resale Reissue or Manufacture	624,150	53,398	548,055	114,112	63,593	1,564,180	924	-	2,968,412	-	2,968,412
Rental and Insurance	132,160	25,457	3,780	37,611	2,455,039	492,323	4,032,531	-	7,178,901	2,817,905	9,996,806
Awards and Indemnities	58,332	174,056	1,840	28,025	145,308	79,260	612	-	487,433	-	487,433
Grants and Subsidies	177,726	280,539	993	14,301	36,707	22,121	21,462	-	553,849	4,923	558,772
Other Services and Expenses	3,901,896	183,601	166,673	2,942,215	11,893,075	1,284,084	221,655	-	20,593,199	7,984,840	28,578,039
Utilities and Fuel	79	-	-	-	-	-	10,455,217	-	10,455,296	799,545	11,254,841
Allocated Charges Budget	-	-	-	-	-	-	-	-	-	-	-
Departmental Revenue Budget Pool	1,959,478	235,128	124,496	(3,157,131)	647,242	(2,952,788)	(7,857,170)	-	(11,000,745)	3,780,183	(7,220,562)
Capital Expense Budget Pool	-	-	-	-	-	-	-	-	-	-	-
Equipment	129,197	903,487	7,450	106,605	78,212	72,903	215,341	-	1,513,195	9,200	1,522,395
Improvements and Infrastructure	2,541	-	-	12,382	451,890	-	25,351	-	492,164	-	492,164
Library Books and Binding	143,961	110	-	259,622	-	-	-	-	403,693	-	403,693
Capitalized Software	27,332	-	-	-	-	-	-	-	27,332	-	27,332
Land	-	-	-	3,625	-	-	-	-	3,625	-	3,625
Scholarships and Fellowships	1,704,902	1,925,305	47,062	117,015	99,966	-	22,733	31,188,201	35,105,184	226,358	35,331,542
Leased Infrastructure	-	-	-	-	-	(2,000,000)	-	-	(2,000,000)	-	(2,000,000)
Leased Buildings	-	-	-	-	-	-	572,922	-	572,922	-	572,922
Leased Equipment	-	396,151	-	147,394	-	2,108,345	-	-	2,651,890	-	2,651,890
SBITAs	221,793	359,548	34,800	1,824,330	524,486	1,031,592	16,439	-	4,012,988	-	4,012,988
Total Other	\$ 18,747,482	\$ 8,443,177	\$ 2,406,859	\$ 10,165,643	\$ 37,368,728	\$ 7,405,166	\$ 19,346,180	\$ 31,188,201	\$ 135,071,436	\$ 27,746,710	\$ 162,818,146
Total E&G	\$ 133,065,918	\$ 65,801,117	\$ 6,281,036	\$ 49,708,939	\$ 85,156,513	\$ 36,005,391	\$ 44,473,889	\$ 31,189,105	\$ 451,681,908	\$ 31,782,680	\$ 483,464,588
Transfers and Debt Services	-	-	-	-	-	-	-	-	2,825,595	7,432,173	10,257,768
Grand Total	\$ 133,065,918	\$ 65,801,117	\$ 6,281,036	\$ 49,708,939	\$ 85,156,513	\$ 36,005,391	\$ 44,473,889	\$ 31,189,105	\$ 454,507,503	\$ 39,214,853	\$ 493,722,356

Date 25-Jun-2026

Form V

University of Memphis
Unrestricted Expenditures and Transfers by Major Functional Area and Account for Fiscal Year
Revised 2025-26

	Instruction	Research	Public Service	Academic Support	Student Services	Institutional Support	Operation & Maintenance	Scholarships / Fellowships	Total E&G	Auxiliary	Total
Salaries											
Administrative / Professional	661,312	849,995	500	7,840,710	1,735,909	4,951,526	375,868	-	16,415,820	159,879	16,575,699
Academic	71,644,871	32,881,962	800,309	8,289,289	4,402	18,763	-	-	113,639,596	-	113,639,596
Supporting	4,255,107	626,526	487,209	6,649,108	2,132,744	1,949,991	14,982,999	-	31,083,684	862,288	31,945,972
Student	669,915	67,952	26,300	488,670	1,014,895	88,194	415,725	-	2,771,651	1,005,200	3,776,851
Professional	8,694,313	4,533,954	1,314,462	8,580,465	32,653,254	16,322,382	4,353,383	-	76,452,213	1,717,414	78,169,627
Total Salaries	\$ 85,925,518	\$ 38,960,389	\$ 2,628,780	\$ 31,848,242	\$ 37,541,204	\$ 23,330,856	\$ 20,127,975	\$ -	\$ 240,362,964	\$ 3,744,781	\$ 244,107,745
Employee Benefits											
FICA	7,877,402	2,947,041	157,510	1,902,541	1,816,409	1,315,095	1,203,828	-	17,219,826	179,740	17,399,566
Retirement	12,457,286	4,660,437	249,085	3,008,670	2,872,461	2,079,685	1,903,728	-	27,231,352	284,240	27,515,592
Insurance	15,113,620	5,654,206	302,199	3,650,224	3,484,971	2,523,147	2,309,670	-	33,038,037	344,850	33,382,887
Unemployment Compensation	228,994	85,670	4,579	55,306	52,803	38,230	34,995	-	500,577	5,225	505,802
Other	10,121,545	3,786,605	202,382	2,444,544	2,333,875	1,689,744	1,546,779	-	22,125,474	230,945	22,356,419
Total Benefits	\$ 45,798,847	\$ 17,133,959	\$ 915,755	\$ 11,061,285	\$ 10,560,519	\$ 7,645,901	\$ 6,999,000	\$ -	\$ 100,115,266	\$ 1,045,000	\$ 101,160,266
Total Personal Services	\$ 131,724,365	\$ 56,094,348	\$ 3,544,535	\$ 42,909,527	\$ 48,101,723	\$ 30,976,757	\$ 27,126,975	\$ -	\$ 340,478,230	\$ 4,789,781	\$ 345,268,011
Other											
Travel	1,679,830	922,942	47,708	417,379	9,113,152	308,548	70,850	-	12,560,409	94,000	12,654,409
Operating Expense Budget	36,421,889	24,244,334	2,866,793	11,479,103	44,671,162	13,194,089	15,808,558	-	148,685,928	21,899,719	170,585,647
Printing Duplicating and Film Proc	5,917	42	-	695	5,851	2,070	-	-	14,575	-	14,575
Communications and Shipping Costs	13,656	-	-	-	19,078	3,576	-	-	36,310	-	36,310
Maintenance and Repairs	33,485	24,776	-	1,394	7,102	1,571	92,761	-	161,089	-	161,089
Professional and Administrative Services	168,368	205,950	7,894	552,873	752,508	226,385	45,212	-	1,959,190	-	1,959,190
Supplies	156,563	134,377	9,051	92,324	85,453	41,587	2,440	-	521,795	-	521,795
Motor Vehicle Operation	-	-	-	-	-	-	120	-	120	-	120
Stores for Resale Reissue or Manufacture	-	2,572	-	8,020	2,513	37,516	-	-	50,621	-	50,621
Rental and Insurance	-	3,280	-	34,296	8,324	-	116	-	46,016	-	46,016
Awards and Indemnities	520	-	-	-	-	-	-	-	520	-	520
Grants and Subsidies	-	-	-	1,710	766	1,000	-	-	3,476	-	3,476
Other Services and Expenses	64,952	17,917	-	135,351	88,120	68,380	-	-	374,720	-	374,720
Utilities and Fuel	-	-	-	-	-	-	11,409,539	-	11,409,539	842,000	12,251,539
Departmental Revenue Budget Pool	(137,000)	(277,400)	(175,000)	805,000	(306,800)	(2,663,700)	(6,447,900)	-	(9,202,800)	-	(9,202,800)
Capital Expense Budget Pool	368,272	76,696	6,583	584,650	183,500	10,000	149,471	-	1,379,172	21,000	1,400,172
Equipment	110,244	92,930	-	-	23,816	-	14,483	-	241,473	-	241,473
Improvements and Infrastructure	7,162	-	-	-	-	-	-	-	7,162	-	7,162
Library Books and Binding	43	-	-	39	-	-	-	-	82	-	82
Scholarships and Fellowships	901,721	148,278	-	16,000	-	-	-	31,985,359	33,051,358	202,400	33,253,758
Total Other	\$ 39,795,622	\$ 25,596,694	\$ 2,763,029	\$ 14,128,834	\$ 54,654,545	\$ 11,231,022	\$ 21,145,650	\$ 31,985,359	\$ 201,300,755	\$ 23,059,119	\$ 224,359,874
Total E&G	\$ 171,519,987	\$ 81,691,042	\$ 6,307,564	\$ 57,038,361	\$ 102,756,268	\$ 42,207,779	\$ 48,272,625	\$ 31,985,359	\$ 541,778,985	\$ 27,848,900	\$ 569,627,885
Transfers and Debt Services	-	-	-	-	-	-	-	-	19,261,707	9,875,300	29,137,007
Grand Total	\$ 171,519,987	\$ 81,691,042	\$ 6,307,564	\$ 57,038,361	\$ 102,756,268	\$ 42,207,779	\$ 48,272,625	\$ 31,985,359	\$ 561,040,692	\$ 37,724,200	\$ 598,764,892

Date 25-Jun-2026

Form V

University of Memphis
Unrestricted Expenditures and Transfers by Major Functional Area and Account for Fiscal Year
Estimated 2025-26

	Instruction	Research	Public Service	Academic Support	Student Services	Institutional Support	Operation & Maintenance	Scholarships / Fellowships	Total E&G	Auxiliary	Total
Salaries											
Administrative / Professional	471,096	678,577	500	7,738,354	1,736,534	4,958,401	405,975	-	15,989,437	186,009	16,175,446
Academic	73,095,755	35,435,009	908,721	7,748,525	4,402	26,763	-	-	117,219,175	-	117,219,175
Supporting	4,822,206	770,587	536,407	7,117,562	2,310,303	1,928,525	15,035,224	-	32,520,814	754,361	33,275,175
Student	860,082	100,678	46,100	554,343	1,402,189	81,124	415,725	-	3,460,241	980,300	4,440,541
Professional	8,902,674	4,547,433	1,404,257	8,643,602	33,244,877	15,818,157	4,351,311	-	76,912,311	1,639,840	78,552,151
Total Salaries	\$ 88,151,813	\$ 41,532,284	\$ 2,895,985	\$ 31,802,386	\$ 38,698,305	\$ 22,812,970	\$ 20,208,235	\$ -	\$ 246,101,978	\$ 3,560,510	\$ 249,662,488
Employee Benefits											
FICA	7,024,941	3,232,344	160,436	1,937,036	1,851,045	1,322,480	1,193,618	34	16,721,934	169,248	16,891,182
Retirement	11,109,208	5,111,613	253,713	3,063,219	2,927,234	2,091,363	1,887,581	55	26,443,986	267,648	26,711,634
Insurance	13,478,084	6,201,589	307,813	3,716,406	3,551,424	2,537,315	2,290,080	66	32,082,777	324,720	32,407,497
Unemployment Compensation	204,213	93,963	4,664	56,309	53,810	38,444	34,698	1	486,102	4,920	491,022
Other	9,026,232	4,153,186	206,141	2,488,866	2,378,378	1,699,232	1,533,660	44	21,485,739	217,464	21,703,203
Total Benefits	\$ 40,842,678	\$ 18,792,695	\$ 932,767	\$ 11,261,836	\$ 10,761,891	\$ 7,688,834	\$ 6,939,637	\$ 200	\$ 97,220,538	\$ 984,000	\$ 98,204,538
Total Personal Services	\$ 128,994,491	\$ 60,324,979	\$ 3,828,752	\$ 43,064,222	\$ 49,460,196	\$ 30,501,804	\$ 27,147,872	\$ 200	\$ 343,322,516	\$ 4,544,510	\$ 347,867,026
Other											
Travel	2,210,905	1,412,165	80,705	668,193	9,420,670	366,537	121,900	-	14,281,075	85,000	14,366,075
Operating Expense Budget	32,789,760	21,808,636	3,233,450	13,205,730	53,283,110	14,463,479	18,196,881	-	156,981,046	22,695,290	179,676,336
Printing Duplicating and Film Proc	6,292	42	-	695	6,273	2,820	-	-	16,122	-	16,122
Communications and Shipping Costs	14,667	-	-	-	19,128	3,576	-	-	37,371	-	37,371
Maintenance and Repairs	33,485	24,776	-	1,394	7,187	1,571	96,259	-	164,672	-	164,672
Professional and Administrative Services	168,368	206,742	7,894	552,874	760,008	226,385	45,212	-	1,967,483	-	1,967,483
Supplies	159,196	134,378	9,051	11,459	85,453	41,587	2,440	-	443,564	-	443,564
Motor Vehicle Operation	-	-	-	-	-	-	1,020	-	1,020	-	1,020
Stores for Resale Reissue or Manufacture	-	2,572	-	1,800	2,513	37,676	-	-	44,561	-	44,561
Rental and Insurance	-	3,280	-	7,395	8,514	-	116	-	19,305	-	19,305
Awards and Indemnities	30,520	-	-	-	-	-	-	-	30,520	-	30,520
Grants and Subsidies	4,100	13,400	-	1,710	906	1,000	-	-	21,116	-	21,116
Other Services and Expenses	66,126	17,916	-	127,761	88,287	68,880	-	-	368,970	-	368,970
Utilities and Fuel	-	-	-	-	-	-	12,493,539	-	12,493,539	842,000	13,335,539
Allocated Charges Budget	-	-	-	823,000	30,000	173,000	(1,375,500)	-	(349,500)	-	(349,500)
Departmental Revenue Budget Pool	(137,000)	(335,600)	(115,000)	(18,000)	(303,300)	(2,703,700)	(5,172,900)	-	(8,785,500)	-	(8,785,500)
Capital Expense Budget Pool	418,812	321,466	187,337	405,902	250,500	20,000	187,860	-	1,791,877	21,000	1,812,877
Equipment	110,245	93,930	-	-	23,816	-	14,483	-	242,474	-	242,474
Improvements and Infrastructure	7,162	-	-	-	-	-	-	-	7,162	-	7,162
Library Books and Binding	43	-	-	39	-	38	-	-	120	-	120
Scholarships and Fellowships	1,107,628	316,751	1,828	46,678	2,000	-	-	31,985,359	33,460,244	202,400	33,662,644
Total Other	\$ 36,990,309	\$ 24,020,454	\$ 3,405,265	\$ 15,836,630	\$ 63,685,065	\$ 12,702,849	\$ 24,611,310	\$ 31,985,359	\$ 213,237,241	\$ 23,845,690	\$ 237,082,931
Total E&G	\$ 165,984,800	\$ 84,345,433	\$ 7,234,017	\$ 58,900,852	\$ 113,145,261	\$ 43,204,653	\$ 51,759,182	\$ 31,985,559	\$ 556,559,757	\$ 28,390,200	\$ 584,949,957
Transfers and Debt Services	-	-	-	-	-	-	-	-	19,389,179	18,329,312	37,718,491
Grand Total	\$ 165,984,800	\$ 84,345,433	\$ 7,234,017	\$ 58,900,852	\$ 113,145,261	\$ 43,204,653	\$ 51,759,182	\$ 31,985,559	\$ 575,948,936	\$ 46,719,512	\$ 622,668,448

Date 25-Jun-2026

Form V

University of Memphis
Unrestricted Expenditures and Transfers by Major Functional Area and Account for Fiscal Year
Proposed 2026-27

	Instruction	Research	Public Service	Academic Support	Student Services	Institutional Support	Operation & Maintenance	Scholarships / Fellowships	Total E&G	Auxiliary	Total
Salaries											
Administrative / Professional	539,597	618,858	500	8,295,962	1,760,671	5,015,401	427,028	-	16,658,017	160,000	16,818,017
Academic	69,535,961	29,511,111	484,574	8,243,651	178,623	3,763	-	-	107,957,683	-	107,957,683
Supporting	3,797,204	478,377	506,372	6,342,384	1,977,276	1,762,688	14,900,016	-	29,764,317	892,694	30,657,011
Student	128,356	1,087	6,300	388,170	968,319	57,828	116,225	-	1,666,285	1,130,200	2,796,485
Professional	8,100,931	4,066,861	1,157,861	8,196,662	32,855,031	15,481,184	4,426,264	-	74,284,794	1,797,848	76,082,642
Total Salaries	\$ 82,102,049	\$ 34,676,294	\$ 2,155,607	\$ 31,466,829	\$ 37,739,920	\$ 22,320,864	\$ 19,869,533	\$ -	\$ 230,331,096	\$ 3,980,742	\$ 234,311,838
Employee Benefits											
FICA	8,879,905	2,405,586	133,517	1,996,042	1,897,010	1,330,438	1,248,489	34	17,891,021	184,728	18,075,749
Retirement	14,042,640	3,804,182	211,144	3,156,531	2,999,922	2,103,949	1,974,355	55	28,292,778	292,128	28,584,906
Insurance	17,037,027	4,615,368	256,167	3,829,615	3,639,611	2,552,585	2,395,357	66	34,325,796	354,420	34,680,216
Unemployment Compensation	258,137	69,930	3,881	58,024	55,146	38,675	36,293	1	520,087	5,370	525,457
Other	11,409,645	3,090,898	171,554	2,564,682	2,437,437	1,709,458	1,604,163	44	22,987,881	237,354	23,225,235
Total Benefits	\$ 51,627,354	\$ 13,985,964	\$ 776,263	\$ 11,604,894	\$ 11,029,126	\$ 7,735,105	\$ 7,258,657	\$ 200	\$ 104,017,563	\$ 1,074,000	\$ 105,091,563
Total Personal Services	\$ 133,729,403	\$ 48,662,258	\$ 2,931,870	\$ 43,071,723	\$ 48,769,046	\$ 30,055,969	\$ 27,128,190	\$ 200	\$ 334,348,659	\$ 5,054,742	\$ 339,403,401
Other											
Travel	1,323,933	77,835	10,278	274,955	5,218,549	138,211	42,862	-	7,086,623	91,500	7,178,123
Operating Expense Budget	17,027,441	7,257,098	1,362,616	5,684,511	15,123,478	11,528,307	14,217,212	-	72,200,663	24,651,458	96,852,121
Awards and Indemnities	30,000	-	-	-	-	-	-	-	30,000	-	30,000
Utilities and Fuel	-	-	-	-	-	-	12,006,300	-	12,006,300	1,295,000	13,301,300
Allocated Charges Budget	-	-	-	823,000	-	173,000	(1,375,500)	-	(379,500)	-	(379,500)
Departmental Revenue Budget Pool	(69,600)	(175,100)	(115,000)	(2,000)	(114,300)	(2,774,200)	(4,472,400)	-	(7,722,600)	-	(7,722,600)
Capital Expense Budget Pool	403,600	-	-	528,712	111,000	10,000	-	-	1,053,312	21,000	1,074,312
Scholarships and Fellowships	550,000	-	-	-	-	-	-	30,839,156	31,389,156	202,400	31,591,556
Total Other	\$ 19,265,374	\$ 7,159,833	\$ 1,257,894	\$ 7,309,178	\$ 20,338,727	\$ 9,075,318	\$ 20,418,474	\$ 30,839,156	\$ 115,663,954	\$ 26,261,358	\$ 32,665,868
Total E&G	\$ 152,994,777	\$ 55,822,091	\$ 4,189,764	\$ 50,380,901	\$ 69,107,773	\$ 39,131,287	\$ 47,546,664	\$ 30,839,356	\$ 450,012,613	\$ 31,316,100	\$ 372,069,269
Transfers and Debt Services	-	-	-	-	-	-	-	-	-	-	-
Grand Total	\$ 152,994,777	\$ 55,822,091	\$ 4,189,764	\$ 50,380,901	\$ 69,107,773	\$ 39,131,287	\$ 47,546,664	\$ 30,839,356	\$ 450,012,613	\$ 31,316,100	\$ 372,069,269

Date 25-Jun-2026

Form VI

**University of Memphis
Current Fund Revenues
July Budget 2026-27**

		Actual 2024-25	October Budget 2025-26	Estimated Budget 2025-26	July Budget 2026-27
Education and General					
Tuition and Fees					
Mandatory Fees					
5000E	Maintenance Fees	154,125,712	154,079,000	153,869,000	151,743,000
5010E	Out-of-State Tuition	17,753,016	15,528,000	14,791,000	13,876,000
5030E	Debt Service Fees	5,937,950	5,873,000	5,873,000	5,873,000
General Access					
5035E	Program Service Fees	6,620,986	6,849,400	6,849,400	6,849,400
5040E	Technology Access Fee	3,015,715	3,100,000	3,100,000	3,100,000
5045E	Student Activity Fees	2,915,135	2,758,300	2,758,300	2,758,300
5050E	Facilities Fee	999,245	971,200	971,200	971,200
5055E	Sustainable Campus Fees	344,511	320,100	320,100	320,100
5060E	International Education Fees	476,884	460,000	460,000	460,000
Total Mandatory Fees		<u>\$ 192,189,154</u>	<u>\$ 189,939,000</u>	<u>\$ 188,992,000</u>	<u>\$ 185,951,000</u>

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Form VI

University of Memphis
Current Fund Revenues
July Budget 2026-27

		Actual 2024-25	October Budget 2025-26	Estimated Budget 2025-26	July Budget 2026-27
Non-Mandatory Fees					
51000	TNeCampus Admin Fees Regular Term	386,393	380,000	380,000	380,000
51001	TNeCampus Admin Fees Summer Term	70,820	61,000	61,000	61,000
51100	Continuing Education Fees	2,365,211	915,500	935,700	994,000
51200	Specialized Academic Course Fees Reg UG	3,697,328	3,653,500	3,623,900	3,920,900
51201	Specialized Academic Course Fees Reg GR	529,133	574,000	420,800	426,900
51202	Specialized Academic Course Fees Sum UG	181,413	173,500	169,500	232,500
51203	Specialized Academic Course Fees Sum GR	70,438	72,000	72,000	79,000
51300	Admission Fees UG	251,998	240,000	150,400	240,000
51301	Admission Fees GR	160,052	300,000	108,000	300,000
51303	Application Fees	66,620	96,100	96,100	123,100
51400	Material and Lab Fees Regular Term	710,493	759,800	1,017,200	821,700
51401	Material and Lab Fees Summer Term	17,067	15,600	18,000	10,700
51402	Law Library Fees Regular Term	139,300	139,000	210,000	210,000
51403	Law Library Fees Summer Term	2,335	4,600	4,600	4,600
51404	Other Course Related Fees Regular Term	1,128,520	765,000	1,240,900	937,900
51450	Late Payment Fees	531,800	500,000	312,700	500,000
51451	Installment Plan Fees	425,225	432,400	401,900	432,400
51452	Returned Check Fees	39,960	10,000	10,000	10,000
51453	Processing Fees	28,120	25,400	24,400	25,400
51454	Other Student Fees	847,615	879,800	887,200	744,100
51459	Bad Debt Tuition and Fees	(2,725,635)	(1,200,000)	(1,200,000)	(1,200,000)
Total Non-Mandatory Fees		\$ 8,924,206	\$ 8,797,200	\$ 8,944,300	\$ 9,254,200
Total Tuition and Fees		\$ 201,113,360	\$ 198,736,200	\$ 197,936,300	\$ 195,205,200

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Form VI

University of Memphis
Current Fund Revenues
July Budget 2026-27

		Actual 2024-25	October Budget 2025-26	Estimated Budget 2025-26	July Budget 2026-27
52500	State Appropriation for Operations	182,294,725	185,763,000	185,763,000	191,318,000
5300E	Federal Grants and Contracts	8,217,035	5,780,533	398,260	160,000
5310E	State Grants and Contracts	841,146	934,961	1,011,100	924,100
5320E	Local Grants and Contracts	12,247,654	13,628,100	14,210,400	14,195,600
5330E	Private Grants and Contracts	1,093,778	649,480	667,240	600,000
5400E	Private Gifts	22,796,622	36,676,394	38,155,853	16,094,113
Sales and Services of Education Activities					
55000	Sales and Services Education Activities NonTaxable	3,894,273	3,041,668	3,519,486	3,005,800
55001	Bad Debt - Sales of Educational Activities	(33,201)	(35,000)	(40,700)	(35,000)
55100	Sales and Services of Education Act Taxable	131,150	69,400	63,400	31,400
55101	Sales and Services of Education Act Sales Tax Paid	(9,226)	(2,700)	(4,500)	(3,600)
Total Sales and Services of Education Activities		\$ 3,982,996	\$ 3,073,368	\$ 3,537,686	\$ 2,998,600
Sales and Services of Other Activities					
5520E	Sales and Services of Other Activities Athletics	34,605,471	31,915,900	32,915,900	29,842,000
55600	Sales and Services of Other Activities Non Taxable	2,929,658	2,340,600	2,677,100	1,890,000
55699	Bad Debt Sales of Other Activities	(20,625)	(25,500)	(36,000)	(25,500)
Total Sales and Services of Other Activities		\$ 37,514,504	\$ 34,231,000	\$ 35,557,000	\$ 31,706,500

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Current Fund Revenues
July Budget 2026-27

		Actual 2024-25	October Budget 2025-26	Estimated Budget 2025-26	July Budget 2026-27
Other Sources					
55700	Sales and Services of Other Act Taxable	-	-	176,300	264,700
55790	Sales Services of Other Activities Sales Tax Paid	-	-	(18,100)	(13,600)
56000	Health Wellness Incentive Payments	43,760	100,000	100,000	100,000
56001	HSA Payments	241,000	-	-	-
57000	Investment Income Interest	4,693,183	3,035,000	3,310,000	3,310,000
57001	Investment Income	9,634,590	3,875,000	9,605,000	3,900,000
57004	Investment Income Interest Allocation	(2,902,386)	(1,024,000)	(2,800,000)	(1,024,000)
57050	Investment Expense	(226,540)	(101,000)	(230,000)	(101,000)
57100	Realized Gains and Losses	(1,056,750)	(785,000)	(785,000)	(785,000)
57150	Unrealized Gains and Losses	7,068,952	-	-	-
Total Other Sources		\$ 17,495,809	\$ 5,100,000	\$ 9,358,200	\$ 5,651,100
Total Educational and General		\$ 487,597,629	\$ 484,573,036	\$ 486,595,039	\$ 458,853,213
Auxiliary Enterprises Revenues					
31000D	Bookstore and University Service Court	7,882,411	7,086,000	8,036,000	8,036,000
32000D	Food Services	9,485,291	9,232,000	9,232,000	9,432,000
33000D	Student Housing	16,988,059	15,987,000	15,504,300	19,180,200
34000D	Vending Copiers	331,737	335,000	355,000	355,000
38000D	Parking	4,178,916	4,170,000	4,125,000	4,125,000
39000D	Other Auxiliary Enterprises	977,264	914,200	914,200	914,200
Total Auxiliary Enterprises Revenues		\$ 39,843,678	\$ 37,724,200	\$ 38,166,500	\$ 42,042,400
Total Revenue		\$ 527,441,307	\$ 522,297,236	\$ 524,761,539	\$ 500,895,613

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2026-27

	Actual 2024-25	October Budget 2025-26	Estimated Budget 2025-26	July Budget 2026-27
Education and General				
Instruction (20B)				
Academic Affairs (2000A)				
Salaries - Administrative	569,090	658,812	468,596	532,097
Salaries - Academic	67,906,000	70,688,971	72,139,855	67,483,061
Salaries - Supporting	4,091,934	4,157,007	4,723,106	3,652,104
Salaries - Students	577,415	319,320	510,487	128,356
Salaries - Professional	4,243,556	4,568,794	4,795,329	4,137,225
Employee Benefits	29,178,138	37,080,047	32,970,807	39,827,482
Travel	1,804,847	1,679,830	2,210,905	1,323,933
Operating Expense	7,911,532	16,043,528	16,224,191	9,413,888
Capital Outlay	293,848	485,722	536,262	403,600
Departmental Revenue	(169,592)	(137,000)	(137,000)	(69,600)
Total - Academic Affairs (2000A)	<u>\$ 116,406,767</u>	<u>\$ 135,545,031</u>	<u>\$ 134,442,538</u>	<u>\$ 126,832,146</u>
Business and Finance (3000A)				
Salaries - Administrative	150	-	-	-
Salaries - Supporting	30	-	1,000	-
Salaries - Students	339,094	350,595	349,595	-
Employee Benefits	3,290	-	200	200
Operating Expense	2,837,193	2,552,303	2,546,303	2,664,250
Capital Outlay	9,183	-	-	-
Total - Business and Finance (3000A)	<u>\$ 3,188,940</u>	<u>\$ 2,902,898</u>	<u>\$ 2,897,098</u>	<u>\$ 2,664,450</u>

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2026-27

	Actual 2024-25	October Budget 2025-26	Estimated Budget 2025-26	July Budget 2026-27
General University (9000A)				
Salaries - Administrative	8,394	2,500	2,500	7,500
Salaries - Academic	775,515	955,900	955,900	2,052,900
Salaries - Supporting	43,166	98,100	98,100	145,100
Salaries - Professional	3,519,971	4,125,519	4,107,345	3,963,706
Employee Benefits	3,062,656	8,718,800	7,871,672	11,799,672
Operating Expense	5,839,121	19,171,239	15,609,648	5,529,303
Capital Outlay	221,793	-	-	-
Total - General University (9000A)	<u>\$ 13,470,616</u>	<u>\$ 33,072,058</u>	<u>\$ 28,645,165</u>	<u>\$ 23,498,181</u>
 Total - Instruction (20B)				
Salaries - Administrative	577,635	661,312	471,096	539,597
Salaries - Academic	68,681,515	71,644,871	73,095,755	69,535,961
Salaries - Supporting	4,135,130	4,255,107	4,822,206	3,797,204
Salaries - Students	916,509	669,915	860,082	128,356
Salaries - Professional	7,763,526	8,694,313	8,902,674	8,100,931
Employee Benefits	32,244,083	45,798,847	40,842,679	51,627,354
Travel	1,804,847	1,679,830	2,210,905	1,323,933
Operating Expense	16,587,846	37,767,071	34,380,142	17,607,441
Capital Outlay	524,825	485,722	536,262	403,600
Departmental Revenue	(169,592)	(137,000)	(137,000)	(69,600)
Total	<u>\$ 133,066,323</u>	<u>\$ 171,519,987</u>	<u>\$ 165,984,801</u>	<u>\$ 152,994,777</u>

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	Actual 2024-25	October Budget 2025-26	Estimated Budget 2025-26	July Budget 2026-27
Research (25B)				
President Units (1000A)				
Operating Expense	(2)	-	-	-
Total -President Units (1000A)	<u>\$ (2)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Academic Affairs (2000A)				
Salaries - Administrative	462,090	300,363	117,428	129,870
Salaries - Academic	33,017,739	32,641,198	35,064,245	28,913,152
Salaries - Supporting	417,251	287,688	293,709	235,516
Salaries - Students	79,542	67,952	100,678	1,087
Salaries - Professional	1,252,973	1,499,626	1,647,145	932,589
Employee Benefits	15,434,160	15,768,193	17,323,790	12,041,524
Travel	1,173,546	823,766	1,249,089	44,335
Operating Expense	3,026,183	20,476,118	18,190,056	191,253
Capital Outlay	903,596	169,626	402,296	-
Departmental Revenue	(351,895)	(143,300)	(201,500)	(41,000)
Total - Academic Affairs (2000A)	<u>\$ 55,415,185</u>	<u>\$ 71,891,231</u>	<u>\$ 74,186,937</u>	<u>\$ 42,448,326</u>
Research Services (6000A)				
Salaries - Administrative	430,132	545,632	557,149	482,988
Salaries - Academic	250,091	192,464	322,464	26,660
Salaries - Supporting	375,451	319,338	457,378	218,361
Salaries - Professional	1,406,959	1,779,128	1,645,088	1,836,772
Employee Benefits	863,248	937,365	1,044,905	886,040
Travel	104,487	99,176	163,076	33,500
Operating Expense	662,664	2,474,293	2,515,831	1,373,082
Capital Outlay	-	-	13,100	-
Departmental Revenue	(156,323)	(134,100)	(134,100)	(134,100)
Total - Research Services (6000A)	<u>\$ 3,936,710</u>	<u>\$ 6,213,296</u>	<u>\$ 6,584,891</u>	<u>\$ 4,723,303</u>

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	Actual 2024-25	October Budget 2025-26	Estimated Budget 2025-26	July Budget 2026-27
General University (9000A)				
Salaries - Administrative	32,387	4,000	4,000	6,000
Salaries - Academic	348,726	48,300	48,300	571,300
Salaries - Supporting	5,288	19,500	19,500	24,500
Salaries - Professional	1,268,468	1,255,200	1,255,200	1,297,500
Employee Benefits	1,713,422	428,400	424,000	1,058,400
Operating Expense	2,325,205	1,831,106	1,822,606	5,692,763
Capital Outlay	755,699	-	-	-
Total - General University (9000A)	\$ 6,449,195	\$ 3,586,506	\$ 3,573,606	\$ 8,650,463
 Total - Research (25B)				
Salaries - Administrative	924,608	849,995	678,577	618,858
Salaries - Academic	33,616,557	32,881,962	35,435,009	29,511,112
Salaries - Supporting	797,991	626,526	770,587	478,377
Salaries - Students	79,542	67,952	100,678	1,087
Salaries - Professional	3,928,401	4,533,954	4,547,433	4,066,861
Employee Benefits	18,010,830	17,133,958	18,792,695	13,985,964
Travel	1,278,033	922,942	1,412,165	77,835
Operating Expense	6,014,049	24,781,517	22,528,493	7,257,098
Capital Outlay	1,659,295	169,626	415,396	-
Departmental Revenue	(508,218)	(277,400)	(335,600)	(175,100)
Total	\$ 65,801,088	\$ 81,691,033	\$ 84,345,434	\$ 55,822,092

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	Actual 2024-25	October Budget 2025-26	Estimated Budget 2025-26	July Budget 2026-27
Public Service (30B)				
President Units (1000A)				
Operating Expense	-	1,981	1,981	-
Total -President Units (1000A)	<u>\$ -</u>	<u>\$ 1,981</u>	<u>\$ 1,981</u>	<u>\$ -</u>
Academic Affairs (2000A)				
Salaries - Academic	538,167	776,909	885,321	453,174
Salaries - Supporting	571,549	464,609	513,807	480,772
Salaries - Students	36,491	26,300	46,100	6,300
Salaries - Professional	1,059,109	770,224	860,019	603,823
Employee Benefits	758,147	758,954	779,467	602,763
Travel	64,629	36,708	57,705	10,278
Operating Expense	1,514,770	2,086,348	2,465,475	993,016
Capital Outlay	7,450	6,583	187,337	-
Departmental Revenue	(341,899)	(175,000)	(115,000)	(115,000)
Total - Academic Affairs (2000A)	<u>\$ 4,208,413</u>	<u>\$ 4,751,634</u>	<u>\$ 5,680,231</u>	<u>\$ 3,035,126</u>

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	Actual 2024-25	October Budget 2025-26	Estimated Budget 2025-26	July Budget 2026-27
Business and Finance (3000A)				
Salaries - Professional	67,094	69,438	69,438	69,438
Employee Benefits	30,068	27,000	25,400	25,400
Travel	59	-	12,000	-
Operating Expense	807,621	154,535	147,697	90,000
Total - Business and Finance (3000A)	<u>\$ 904,841</u>	<u>\$ 250,973</u>	<u>\$ 254,535</u>	<u>\$ 184,838</u>
Research Services (6000A)				
Travel	2,287	11,000	11,000	-
Operating Expense	17,407	256,969	256,969	37,900
Total - Research Services (6000A)	<u>\$ 19,694</u>	<u>\$ 267,969</u>	<u>\$ 267,969</u>	<u>\$ 37,900</u>

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	Actual 2024-25	October Budget 2025-26	Estimated Budget 2025-26	July Budget 2026-27
General University (9000A)				
Salaries - Administrative	36	500	500	500
Salaries - Academic	12,910	23,400	23,400	31,400
Salaries - Supporting	9,356	22,600	22,600	25,600
Salaries - Professional	524,134	474,800	474,800	484,600
Employee Benefits	267,118	129,800	127,900	148,100
Operating Expense	299,730	383,900	380,100	241,700
Capital Outlay	34,800	-	-	-
Total - General University (9000A)	<u>\$ 1,148,084</u>	<u>\$ 1,035,000</u>	<u>\$ 1,029,300</u>	<u>\$ 931,900</u>
 Total - Public Service (30B)				
Salaries - Administrative	36	500	500	500
Salaries - Academic	551,077	800,309	908,721	484,574
Salaries - Supporting	580,905	487,209	536,407	506,372
Salaries - Students	36,491	26,300	46,100	6,300
Salaries - Professional	1,650,337	1,314,462	1,404,257	1,157,861
Employee Benefits	1,055,332	915,754	932,767	776,263
Travel	66,974	47,708	80,705	10,278
Operating Expense	2,639,529	2,883,734	3,252,223	1,362,616
Capital Outlay	42,250	6,583	187,337	-
Departmental Revenue	(341,899)	(175,000)	(115,000)	(115,000)
Total	<u>\$ 6,281,031</u>	<u>\$ 6,307,558</u>	<u>\$ 7,234,016</u>	<u>\$ 4,189,764</u>

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2026-27

	Actual 2024-25	October Budget 2025-26	Estimated Budget 2025-26	July Budget 2026-27
Academic Service and Support (35B)				
Academic Affairs (2000A)				
Salaries - Administrative	6,702,945	7,217,504	7,093,476	7,546,084
Salaries - Academic	6,746,629	8,226,289	7,685,525	8,062,651
Salaries - Supporting	4,045,187	3,680,791	4,116,716	3,316,374
Salaries - Students	292,971	317,220	382,893	216,720
Salaries - Professional	9,802,423	11,275,193	10,923,033	10,204,628
Employee Benefits	10,036,231	11,131,286	11,162,641	10,932,599
Travel	630,474	386,256	616,220	249,832
Operating Expense	9,153,081	12,848,913	14,410,749	6,325,840
Capital Outlay	319,551	584,689	405,941	528,712
Departmental Revenue	(30,531)	(16,000)	(16,000)	-
Total - Academic Affairs (2000A)	<u>\$ 47,698,962</u>	<u>\$ 55,652,141</u>	<u>\$ 56,781,194</u>	<u>\$ 47,383,439</u>
Business and Finance (3000A)				
Salaries - Administrative	550,998	560,706	582,378	582,378
Salaries - Supporting	3,011,897	2,840,417	2,872,946	2,813,110
Salaries - Students	45,323	171,450	171,450	171,450
Salaries - Professional	3,520,018	4,065,817	4,481,114	4,524,340
Employee Benefits	2,631,652	2,769,000	2,913,667	2,901,667
Travel	9,244	31,123	51,973	25,123
Operating Expense	320,705	1,455,251	1,481,441	817,495
Capital Outlay	62,683	-	-	-
Departmental Revenue	(684)	(2,000)	(2,000)	(2,000)
Total - Business and Finance (3000A)	<u>\$ 10,151,836</u>	<u>\$ 11,891,764</u>	<u>\$ 12,552,969</u>	<u>\$ 11,833,563</u>

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	Actual 2024-25	October Budget 2025-26	Estimated Budget 2025-26	July Budget 2026-27
General University (9000A)				
Salaries - Administrative	253,240	62,500	62,500	167,500
Salaries - Academic	85,259	63,000	63,000	181,000
Salaries - Supporting	68,901	127,900	127,900	212,900
Salaries - Professional	(6,156,247)	(6,760,545)	(6,760,545)	(6,532,306)
Employee Benefits	(2,094,149)	(2,839,000)	(2,814,472)	(2,229,372)
Operating Expense	(2,270,606)	(1,159,394)	(1,111,694)	(635,824)
Capital Outlay	1,971,724	-	-	-
Total - General University (9000A)	<u>\$ (8,141,878)</u>	<u>\$ (10,505,539)</u>	<u>\$ (10,433,311)</u>	<u>\$ (8,836,102)</u>
 Total - Academic Service and Support (35B)				
Salaries - Administrative	7,507,183	7,840,710	7,738,354	8,295,962
Salaries - Academic	6,831,888	8,289,289	7,748,525	8,243,651
Salaries - Supporting	7,125,985	6,649,108	7,117,562	6,342,384
Salaries - Students	338,293	488,670	554,343	388,170
Salaries - Professional	7,166,194	8,580,465	8,643,602	8,196,662
Employee Benefits	10,573,735	11,061,286	11,261,836	11,604,894
Travel	639,718	417,379	668,193	274,955
Operating Expense	7,203,181	13,144,770	14,780,496	6,507,511
Capital Outlay	2,353,958	584,689	405,941	528,712
Departmental Revenue	(31,215)	(18,000)	(18,000)	(2,000)
Total	<u>\$ 49,708,920</u>	<u>\$ 57,038,366</u>	<u>\$ 58,900,852</u>	<u>\$ 50,380,900</u>

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	Actual 2024-25	October Budget 2025-26	Estimated Budget 2025-26	July Budget 2026-27
Student Services (40B)				
Academic Affairs (2000A)				
Salaries - Administrative	579,461	516,179	516,804	514,941
Salaries - Academic	56,161	1,402	1,402	175,623
Salaries - Supporting	1,520,891	1,437,196	1,504,393	1,153,794
Salaries - Students	1,148,907	803,895	1,184,689	750,195
Salaries - Professional	10,646,700	12,567,993	12,314,125	11,875,304
Employee Benefits	4,908,315	5,548,419	5,375,388	5,330,623
Travel	787,072	772,152	1,032,345	560,549
Operating Expense	4,556,423	8,127,290	7,623,975	4,437,412
Capital Outlay	-	207,316	264,316	111,000
Departmental Revenue	160,169	(136,800)	(133,300)	55,700
Total - Academic Affairs (2000A)	<u>\$ 24,364,098</u>	<u>\$ 29,845,042</u>	<u>\$ 29,684,137</u>	<u>\$ 24,965,141</u>
Business and Finance (3000A)				
Salaries - Supporting	159,202	141,750	211,695	210,267
Salaries - Students	2,542	8,000	14,500	12,500
Salaries - Professional	154,409	176,999	1,134,492	1,135,759
Employee Benefits	121,862	135,000	509,203	498,603
Travel	2,493	7,500	12,825	12,700
Operating Expense	193,334	214,476	429,510	304,756
Departmental Revenue	(160,309)	(170,000)	(170,000)	(170,000)
Total - Business and Finance (3000A)	<u>\$ 473,533</u>	<u>\$ 513,725</u>	<u>\$ 2,142,225</u>	<u>\$ 2,004,585</u>

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	Actual 2024-25	October Budget 2025-26	Estimated Budget 2025-26	July Budget 2026-27
Athletics (5000A)				
Salaries - Administrative	1,285,970	1,204,230	1,204,230	1,204,230
Salaries - Supporting	1,312,130	462,298	502,715	502,715
Salaries - Students	158,313	203,000	203,000	205,624
Salaries - Professional	18,577,162	19,243,262	19,131,260	18,933,168
Employee Benefits	5,663,494	4,795,300	4,797,400	4,797,400
Travel	7,811,474	8,333,500	8,375,500	4,645,300
Operating Expense	21,269,405	34,297,774	35,842,359	9,295,110
Capital Outlay	530,102	-	10,000	-
Total - Athletics (5000A)	<u>\$ 56,608,050</u>	<u>\$ 68,539,364</u>	<u>\$ 70,066,464</u>	<u>\$ 39,583,547</u>
Research Services (6000A)				
Operating Expense	88	4,847	4,847	-
Total - Research Services (6000A)	<u>\$ 88</u>	<u>\$ 4,847</u>	<u>\$ 4,847</u>	<u>\$ -</u>
General University (9000A)				
Salaries - Administrative	54,790	15,500	15,500	41,500
Salaries - Academic	3,002	3,000	3,000	3,000
Salaries - Supporting	47,248	91,500	91,500	110,500
Salaries - Professional	1,198,271	665,000	665,000	910,800
Employee Benefits	188,934	81,800	79,900	402,500
Operating Expense	1,693,987	2,996,488	10,392,688	1,086,200
Capital Outlay	524,486	-	-	-
Total - General University (9000A)	<u>\$ 3,710,718</u>	<u>\$ 3,853,288</u>	<u>\$ 11,247,588</u>	<u>\$ 2,554,500</u>

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	Actual 2024-25	October Budget 2025-26	Estimated Budget 2025-26	July Budget 2026-27
Total - Student Services (40B)				
Salaries - Administrative	1,920,222	1,735,909	1,736,534	1,760,671
Salaries - Academic	59,163	4,402	4,402	178,623
Salaries - Supporting	3,039,470	2,132,744	2,310,303	1,977,276
Salaries - Students	1,309,762	1,014,895	1,402,189	968,319
Salaries - Professional	30,576,542	32,653,254	33,244,877	32,855,031
Employee Benefits	10,882,605	10,560,519	10,761,891	11,029,126
Travel	8,601,038	9,113,152	9,420,670	5,218,549
Operating Expense	27,713,236	45,640,875	54,293,379	15,123,478
Capital Outlay	1,054,588	207,316	274,316	111,000
Departmental Revenue	(140)	(306,800)	(303,300)	(114,300)
Total	<u>\$ 85,156,487</u>	<u>\$ 102,756,266</u>	<u>\$ 113,145,261</u>	<u>\$ 69,107,773</u>

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	Actual 2024-25	October Budget 2025-26	Estimated Budget 2025-26	July Budget 2026-27
Institutional Support (45B)				
President Units (1000A)				
Salaries - Administrative	1,323,802	1,355,512	1,355,512	1,355,512
Salaries - Academic	352,084	7,500	7,500	-
Salaries - Supporting	144,744	142,590	142,424	137,014
Salaries - Professional	400	1,749,553	1,753,833	1,754,524
Employee Benefits	1,166,061	1,143,400	1,127,567	1,122,567
Travel	971,939	71,144	79,707	33,411
Operating Expense	54,681	1,777,679	1,764,964	387,881
Capital Outlay	385,436	-	38	-
Total -President Units (1000A)	<u>\$ 4,399,147</u>	<u>\$ 6,247,378</u>	<u>\$ 6,231,545</u>	<u>\$ 4,790,909</u>
Academic Affairs (2000A)				
Salaries - Administrative	1,305,163	1,301,662	1,301,037	1,299,837
Salaries - Academic	132,144	11,263	15,763	3,763
Salaries - Supporting	86,187	112,386	93,339	42,580
Salaries - Students	4,702	9,226	2,476	10,300
Salaries - Professional	936,617	1,099,618	1,094,418	1,090,628
Employee Benefits	892,321	906,000	897,104	897,104
Travel	37,263	34,300	54,870	40,100
Operating Expense	825,822	868,698	856,998	701,028
Capital Outlay	-	-	10,000	-
Total - Academic Affairs (2000A)	<u>\$ 4,220,220</u>	<u>\$ 4,343,153</u>	<u>\$ 4,326,006</u>	<u>\$ 4,085,340</u>

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	Actual 2024-25	October Budget 2025-26	Estimated Budget 2025-26	July Budget 2026-27
Business and Finance (3000A)				
Salaries - Administrative	932,828	735,241	735,241	735,241
Salaries - Academic	-	1,407,626	3,500	-
Salaries - Supporting	1,254,383	55,968	1,403,823	1,305,094
Salaries - Students	24,506	7,098,602	50,468	41,028
Salaries - Professional	6,053,470	3,242,000	6,302,960	6,232,263
Employee Benefits	3,045,604	51,004	2,911,373	2,846,316
Travel	57,122	4,615,872	74,704	45,900
Operating Expense	3,675,743	10,000	5,062,253	4,085,551
Capital Outlay	72,903	-	10,000	10,000
Departmental Revenue	(2,542,530)	(2,836,700)	(2,703,700)	(2,774,200)
Total - Business and Finance (3000A)	<u>\$ 12,574,029</u>	<u>\$ 14,379,613</u>	<u>\$ 13,850,622</u>	<u>\$ 12,527,193</u>
Operations and Facilities (3800B)				
Salaries - Students	-	-	5,000	6,500
Salaries - Professional	-	-	245,010	246,181
Employee Benefits	-	-	90,644	90,644
Travel	-	-	1,500	1,500
Operating Expense	-	-	8,811	3,000
Total - Operations and Facilities (3800B)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 350,965</u>	<u>\$ 347,825</u>

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	Actual 2024-25	October Budget 2025-26	Estimated Budget 2025-26	July Budget 2026-27
Advancement (4000A)				
Salaries - Administrative	779,290	909,537	917,037	909,237
Salaries - Supporting	199,373	108,366	109,916	87,827
Salaries - Students	39,748	13,000	13,180	-
Salaries - Professional	2,923,499	3,478,724	3,526,051	3,066,553
Employee Benefits	1,452,264	1,364,400	1,577,106	1,404,534
Travel	115,823	142,500	143,800	14,300
Operating Expense	1,201,823	1,202,302	1,144,606	870,968
Total - Advancement (4000A)	<u>\$ 6,711,819</u>	<u>\$ 7,218,829</u>	<u>\$ 7,431,696</u>	<u>\$ 6,353,419</u>
Research Services (6000A)				
Salaries - Administrative	188,700	193,606	193,606	193,606
Salaries - Supporting	3,450	5,000	5,000	-
Salaries - Students	-	10,000	10,000	-
Salaries - Professional	695,760	738,423	738,423	738,423
Employee Benefits	327,167	355,000	342,900	342,900
Travel	2,589	6,600	8,956	-
Operating Expense	31,326	29,970	27,614	20,135
Total - Research Services (6000A)	<u>\$ 1,248,992</u>	<u>\$ 1,338,599</u>	<u>\$ 1,326,499</u>	<u>\$ 1,295,064</u>
Marketing and Communications (7000A)				
Salaries - Administrative	391,000	429,468	429,468	429,468
Salaries - Supporting	232,130	75,223	75,223	72,373
Salaries - Students	1,605	1,700,062	-	-
Salaries - Professional	1,161,508	687,000	1,700,062	1,702,912
Employee Benefits	626,954	3,000	795,140	775,140
Travel	7,923	1,887,723	3,000	3,000
Operating Expense	1,755,763	-	1,887,897	925,392
Total - Marketing and Communications (7000A)	<u>\$ 4,176,883</u>	<u>\$ 4,782,476</u>	<u>\$ 4,890,790</u>	<u>\$ 3,908,285</u>

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	Actual 2024-25	October Budget 2025-26	Estimated Budget 2025-26	July Budget 2026-27
General University (9000A)				
Salaries - Administrative	40,848	26,500	26,500	92,500
Salaries - Academic	462	98,800	-	-
Salaries - Supporting	19,989	457,400	98,800	117,800
Salaries - Professional	833,560	(51,900)	457,400	649,700
Employee Benefits	55,952	3,366,933	(53,000)	255,900
Operating Expense	583,534	-	4,266,833	4,707,352
Capital Outlay	1,139,936	-	-	-
Departmental Revenue	-	-	-	-
Total - General University (9000A)	<u>\$ 2,674,281</u>	<u>\$ 3,897,733</u>	<u>\$ 4,796,533</u>	<u>\$ 5,823,252</u>
 Total - Institutional Support (45B)				
Salaries - Administrative	4,961,631	4,951,526	4,958,401	5,015,401
Salaries - Academic	484,689	18,763	26,763	3,763
Salaries - Supporting	1,940,256	1,949,991	1,928,525	1,762,688
Salaries - Students	70,961	88,194	81,124	57,828
Salaries - Professional	13,770,475	16,322,382	15,818,157	15,481,184
Employee Benefits	7,372,200	7,645,900	7,688,834	7,735,105
Travel	275,401	308,548	366,537	138,211
Operating Expense	8,459,448	13,749,175	15,019,975	11,701,307
Capital Outlay	1,212,839	10,000	20,038	10,000
Departmental Revenue	(2,542,530)	(2,836,700)	(2,703,700)	(2,774,200)
Total	<u>\$ 36,005,372</u>	<u>\$ 42,207,779</u>	<u>\$ 43,204,654</u>	<u>\$ 39,131,287</u>

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	Actual 2024-25	October Budget 2025-26	Estimated Budget 2025-26	July Budget 2026-27
Operation and Maintenance of Plant (50B)				
Academic Affairs (2000A)				
Salaries - Academic	2,000	-	-	-
Salaries - Supporting	799,750	1,024,416	1,020,920	1,016,551
Salaries - Students	355	-	-	-
Salaries - Professional	32,993	51,300	51,300	51,300
Employee Benefits	366,073	419,400	420,858	420,858
Operating Expense	(1,091,164)	(1,238,721)	(1,237,012)	(1,109,398)
Capital Outlay	34,067	70,807	76,094	-
Total - Academic Affairs (2000A)	<u>\$ 144,074</u>	<u>\$ 327,202</u>	<u>\$ 332,160</u>	<u>\$ 379,311</u>
Business and Finance (3000A)				
Salaries - Supporting	3,685,043	3,651,815	3,778,228	3,850,029
Salaries - Students	20,105	38,500	38,500	31,000
Salaries - Professional	583,673	954,423	1,030,440	1,056,308
Employee Benefits	1,588,924	1,754,100	1,790,335	1,877,235
Travel	46,445	8,600	43,210	8,600
Operating Expense	2,654,919	1,700,914	3,561,260	2,516,817
Capital Outlay	121,462	(70,000)	27,851	-
Departmental Revenue	(16,920)	-	(213,500)	(200,000)
Total - Business and Finance (3000A)	<u>\$ 8,683,652</u>	<u>\$ 8,038,352</u>	<u>\$ 10,056,324</u>	<u>\$ 9,139,989</u>

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	Actual 2024-25	October Budget 2025-26	Estimated Budget 2025-26	July Budget 2026-27
Operations and Facilities (3800B)				
Salaries - Administrative	361,272	365,868	395,975	411,028
Salaries - Supporting	9,050,144	9,901,993	9,831,584	9,464,944
Salaries - Students	984,743	377,225	377,225	85,225
Salaries - Professional	2,075,858	2,637,199	2,558,827	2,562,595
Employee Benefits	4,661,868	4,839,100	4,744,244	4,737,064
Travel	39,515	58,250	74,690	31,762
Operating Expense	7,908,687	9,365,389	8,178,535	5,912,793
Capital Outlay	85,162	93,147	98,398	-
Departmental Revenue	(3,913,130)	(3,364,900)	(3,321,900)	(2,634,900)
Total - Operations and Facilities (3800B)	<u>\$ 21,254,119</u>	<u>\$ 24,273,271</u>	<u>\$ 22,937,578</u>	<u>\$ 20,570,511</u>
Athletics (5000A)				
Salaries - Supporting	65,365	73,975	73,692	73,692
Salaries - Professional	91,761	109,561	109,844	109,561
Employee Benefits	61,351	75,000	75,000	75,000
Travel	2,173	4,000	4,000	2,500
Operating Expense	175,726	200,000	200,000	80,000
Total - Athletics (5000A)	<u>\$ 396,376</u>	<u>\$ 462,536</u>	<u>\$ 462,536</u>	<u>\$ 340,753</u>

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	Actual 2024-25	October Budget 2025-26	Estimated Budget 2025-26	July Budget 2026-27
General University (9000A)				
Salaries - Administrative	6,000	10,000	10,000	16,000
Salaries - Academic	24	-	-	-
Salaries - Supporting	301,437	330,800	330,800	494,800
Salaries - Professional	716,740	600,900	600,900	646,500
Employee Benefits	(327,771)	(88,600)	(90,800)	148,500
Operating Expense	13,140,870	15,956,565	18,757,185	17,447,800
Capital Outlay	589,361	-	-	-
Departmental Revenue	(430,997)	(1,637,500)	(1,637,500)	(1,637,500)
Total - General University (9000A)	<u>\$ 13,995,664</u>	<u>\$ 15,172,165</u>	<u>\$ 17,970,585</u>	<u>\$ 17,116,100</u>
 Total - Operation and Maintenance of Plant (50B)				
Salaries - Administrative	367,272	375,868	405,975	427,028
Salaries - Supporting	2,024	14,982,999	15,035,224	14,900,016
Salaries - Students	13,901,739	415,725	415,725	116,225
Salaries - Professional	1,005,203	4,353,383	4,351,311	4,426,264
Employee Benefits	3,501,025	6,999,000	6,939,637	7,258,657
Travel	6,350,445	70,850	121,900	42,862
Operating Expense	88,134	25,984,147	29,459,969	24,848,012
Capital Outlay	22,789,039	163,954	202,342	-
Departmental Revenue	830,051	(5,072,400)	(5,172,900)	(4,472,400)
	<u>(4,361,047)</u>			
Total	<u>\$ 44,473,886</u>	<u>\$ 48,273,526</u>	<u>\$ 51,759,183</u>	<u>\$ 47,546,664</u>

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	Actual 2024-25	October Budget 2025-26	Estimated Budget 2025-26	July Budget 2026-27
Scholarships and Fellowships (55B)				
Academic Affairs (2000A)				
Employee Benefits	-	-	200	200
Operating Expense	1,148,496	1,554,759	1,554,759	1,100,556
Total - Academic Affairs (2000A)	<u>\$ 1,148,496</u>	<u>\$ 1,554,759</u>	<u>\$ 1,554,959</u>	<u>\$ 1,100,756</u>
Athletics (5000A)				
Operating Expense	9,718,100	9,546,000	9,546,000	8,854,000
Total - Athletics (5000A)	<u>\$ 9,718,100</u>	<u>\$ 9,546,000</u>	<u>\$ 9,546,000</u>	<u>\$ 8,854,000</u>
General University (9000A)				
Employee Benefits	904	-	-	-
Operating Expense	20,321,601	20,884,600	20,884,600	20,884,600
Total - General University (9000A)	<u>\$ 20,322,505</u>	<u>\$ 20,884,600</u>	<u>\$ 20,884,600</u>	<u>\$ 20,884,600</u>
 Total- Scholarships and Fellowships (55B)				
Employee Benefits	904	-	200	200
Operating Expense	31,188,197	31,985,359	31,985,359	30,839,156
Total	<u>\$ 31,189,101</u>	<u>\$ 31,985,359</u>	<u>\$ 31,985,559</u>	<u>\$ 30,839,356</u>
 Total Education and General				
Salaries - Administrative	16,258,587	16,415,820	15,989,437	16,658,017
Salaries - Academic	110,226,913	113,639,596	117,219,175	107,957,683
Salaries - Supporting	31,521,476	31,083,684	32,520,815	29,764,317
Salaries - Students	3,756,761	2,771,651	3,460,241	1,666,285
Salaries - Professional	68,356,500	76,452,213	76,912,311	74,284,794
Employee Benefits	86,490,135	100,115,264	97,220,538	104,017,563
Travel	12,754,145	12,560,409	14,281,075	7,086,623
Operating Expense	120,425,737	195,936,649	205,700,036	115,246,619
Capital Outlay	9,846,594	1,627,889	2,041,632	1,053,312
Departmental Revenue	(7,954,641)	(8,823,300)	(8,785,500)	(7,722,600)
Total	<u>\$ 451,682,208</u>	<u>\$ 541,779,875</u>	<u>\$ 556,559,761</u>	<u>\$ 450,012,613</u>

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	Actual 2024-25	October Budget 2025-26	Estimated Budget 2025-26	July Budget 2026-27
E & G Transfers				
Mandatory Transfers				
Transfers from Other Funds	7,230,067	6,840,400	6,840,400	6,840,400
Total E&G Mandatory Transfers	<u>\$ 7,230,067</u>	<u>\$ 6,840,400</u>	<u>\$ 6,840,400</u>	<u>\$ 6,840,400</u>
Non-Mandatory Transfers				
Transfer to Unexpended Plant	8,665,646	2,286,200	2,412,200	1,521,200
Transfer to Renewal and Replacement	35,814,530	10,207,707	10,222,109	5,851,600
Transfer to Other Fund	-	100,000	100,000	100,000
Transfer from Unexpended Plant	(450,748)	-	(11,425)	-
Transfer from Renewal and Replacement	(48,261,300)	-	(1,504)	-
Transfer from Othe Funds	(172,600)	(172,600)	(172,600)	(172,600)
Total E&G Non-Mandatory Transfers	<u>\$ (4,404,473)</u>	<u>\$ 12,421,307</u>	<u>\$ 12,548,779</u>	<u>\$ 7,300,200</u>
Total E & G Transfers	<u>\$ 2,825,594</u>	<u>\$ 19,261,707</u>	<u>\$ 19,389,179</u>	<u>\$ 14,140,600</u>
Total Education and General (Expenditures & Transfers)				
Salaries - Administrative	16,258,587	16,415,820	15,989,437	16,658,017
Salaries - Academic	110,226,913	113,639,596	117,219,175	107,957,683
Salaries - Supporting	31,521,476	31,083,684	32,520,815	29,764,317
Salaries - Students	3,756,761	2,771,651	3,460,241	1,666,285
Salaries - Professional	68,356,500	76,452,213	76,912,311	74,284,794
Employee Benefits	86,490,135	100,115,264	97,220,538	104,017,563
Travel	12,754,145	12,560,409	14,281,075	7,086,623
Operating Expense	120,425,737	195,936,649	205,700,036	115,246,619
Capital Outlay	9,846,594	1,627,889	2,041,632	1,053,312
Departmental Revenue	(7,954,641)	(8,823,300)	(8,785,500)	(7,722,600)
E & G Transfers	2,825,594	19,261,707	19,389,179	14,140,600
Total	<u>\$ 454,507,802</u>	<u>\$ 561,041,582</u>	<u>\$ 575,948,940</u>	<u>\$ 464,153,213</u>

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	Actual 2024-25	October Budget 2025-26	Estimated Budget 2025-26	July Budget 2026-27
Auxiliaries				
Auxiliary Expenditures				
Bookstore and University Service Court (31000D)				
Salaries - Professional	50,646	58,896	60,175	60,175
Employee Benefits	18,648	21,000	25,000	25,000
Operating Expense	7,158,083	6,451,104	7,395,825	7,395,825
Total - Bookstore and University Service Court (31000D)	<u>\$ 7,227,378</u>	<u>\$ 6,531,000</u>	<u>\$ 7,481,000</u>	<u>\$ 7,481,000</u>
Food Services (32000D)				
Salaries - Administrative	51,573	97,526	110,356	97,600
Salaries - Supporting	51,637	307	307	307
Salaries - Professional	58,242	148,010	148,010	148,010
Employee Benefits	58,657	105,000	105,000	105,000
Operating Expense	8,208,507	8,912,257	8,899,427	8,512,183
Total - Food Services (32000D)	<u>\$ 8,428,617</u>	<u>\$ 9,263,100</u>	<u>\$ 9,263,100</u>	<u>\$ 8,863,100</u>
Student Housing (33000D)				
Salaries - Administrative	38,911	62,353	75,653	62,400
Salaries - Supporting	214,263	236,464	251,215	286,245
Salaries - Students	1,039,757	975,200	965,300	1,115,200
Salaries - Professional	1,060,971	1,212,151	1,194,000	1,292,601
Employee Benefits	538,509	559,000	559,000	584,000
Travel	47,968	84,000	84,000	84,000
Operating Expense	10,070,645	5,923,932	5,441,232	8,571,854
Capital Outlay	9,200	21,000	21,000	21,000
Total - Student Housing (33000D)	<u>\$ 13,020,223</u>	<u>\$ 9,074,100</u>	<u>\$ 8,591,400</u>	<u>\$ 12,017,300</u>
Vending Copiers (34000D)				
Travel	-	2,500	-	-
Operating Expense	355,364	315,700	437,200	337,200
Total - Vending Copiers (34000D)	<u>\$ 355,364</u>	<u>\$ 318,200</u>	<u>\$ 437,200</u>	<u>\$ 337,200</u>

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Form VII

University of Memphis
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2026-27

	Actual 2024-25	October Budget 2025-26	Estimated Budget 2025-26	July Budget 2026-27
Parking (38000D)				
Salaries - Supporting	323,995	500,614	464,065	570,368
Salaries - Students	6,980	30,000	15,000	15,000
Salaries - Professional	221,202	287,625	226,923	286,450
Employee Benefits	215,077	300,000	235,000	300,000
Travel	105	7,500	1,000	7,500
Operating Expense	1,430,348	954,261	1,179,141	941,635
Total - Parking (38000D)	<u>\$ 2,197,706</u>	<u>\$ 2,080,000</u>	<u>\$ 2,121,129</u>	<u>\$ 2,120,953</u>
Other Auxiliary Enterprises Rental Properties (39000D)				
Salaries - Supporting	51,082	124,903	38,774	35,774
Salaries - Professional	10,463	10,732	10,732	10,612
Employee Benefits	25,349	60,000	60,000	60,000
Operating Expense	466,485	386,865	386,865	390,161
Total Other Auxiliary Enterprises Rental Properties (39000D)	<u>\$ 553,378</u>	<u>\$ 582,500</u>	<u>\$ 496,371</u>	<u>\$ 496,547</u>
Total Auxiliary Expenditures				
Salaries - Administrative	90,483	158,879	186,009	160,000
Salaries - Supporting	640,976	862,288	754,361	892,694
Salaries - Students	1,046,737	1,005,200	980,300	1,130,200
Salaries - Professional	1,401,523	1,717,414	1,639,840	1,797,848
Employee Benefits	856,241	1,045,000	984,000	1,074,000
Travel	48,073	94,000	85,000	91,500
Operating Expense	27,689,432	22,944,119	23,739,690	26,148,858
Capital Outlay	9,200	21,000	21,000	21,000
Total	<u>\$ 31,782,666</u>	<u>\$ 27,847,900</u>	<u>\$ 28,390,200</u>	<u>\$ 31,316,100</u>

Date 25-Jun-2026

Form VII

University of Memphis
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2026-27

	Actual 2024-25	October Budget 2025-26	Estimated Budget 2025-26	July Budget 2026-27
Auxiliary Transfers				
Mandatory Transfers				
Transfers from Other Funds	7,222,181	7,281,600	7,281,600	7,281,600
Total Auxiliary Mandatory Transfers	<u>\$ 7,222,181</u>	<u>\$ 7,281,600</u>	<u>\$ 7,281,600</u>	<u>\$ 7,281,600</u>
Non-Mandatory Transfers				
Transfer to Unexpended Plant	235,534	154,500	154,500	154,500
Transfer to Renewal and Replacement	1,268,205	3,116,600	11,670,612	3,117,600
Transfer to Other Fund	172,600	172,600	172,600	172,600
Transfer from Unexpended Plant	(38,771)	-	-	-
Transfer from Renewal and Replacement	(1,427,576)	(850,000)	(950,000)	-
Total Auxiliary Non-Mandatory Transfers	<u>\$ 209,992</u>	<u>\$ 2,593,700</u>	<u>\$ 11,047,712</u>	<u>\$ 3,444,700</u>
Total Auxiliary Transfers	<u>\$ 7,432,172</u>	<u>\$ 9,875,300</u>	<u>\$ 18,329,312</u>	<u>\$ 10,726,300</u>
Total Auxiliary (Expenditures & Transfers)				
Salaries - Administrative	90,483	158,879	186,009	160,000
Salaries - Supporting	640,976	862,288	754,361	892,694
Salaries - Students	1,046,737	1,005,200	980,300	1,130,200
Salaries - Professional	1,401,523	1,717,414	1,639,840	1,797,848
Employee Benefits	856,241	1,045,000	984,000	1,074,000
Travel	48,073	94,000	85,000	91,500
Operating Expense	27,689,432	22,944,119	23,739,690	26,148,858
Capital Outlay	9,200	21,000	21,000	21,000
Auxiliary Transfers	7,432,712	9,875,300	18,329,312	10,726,300
Total	<u>\$ 39,215,378</u>	<u>\$ 37,723,200</u>	<u>\$ 46,719,512</u>	<u>\$ 42,042,400</u>

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Form VII

University of Memphis
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2026-27

	Actual 2024-25	October Budget 2025-26	Estimated Budget 2025-26	July Budget 2026-27
Total Unrestricted				
Salaries - Administrative	16,349,070	16,575,699	16,175,446	16,818,017
Salaries - Academic	110,226,913	113,639,596	117,219,175	107,957,683
Salaries - Supporting	32,162,453	31,945,972	33,275,176	30,657,011
Salaries - Students	4,803,498	3,776,851	4,440,541	2,796,485
Salaries - Professional	69,758,023	78,169,627	78,552,151	76,082,642
Employee Benefits	87,346,376	101,160,264	98,204,538	105,091,563
Travel	12,802,218	12,654,409	14,366,075	7,178,123
Operating Expense	148,115,169	218,880,768	229,439,726	141,395,477
Capital Outlay	9,855,794	1,648,889	2,062,632	1,074,312
Departmental Revenue	(7,954,641)	(8,823,300)	(8,785,500)	(7,722,600)
E & G Transfers and Auxiliary Transfers	10,257,766	29,137,007	37,718,491	24,866,900
Total	<u>\$ 493,722,640</u>	<u>\$ 598,765,782.09</u>	<u>\$ 622,668,452</u>	<u>\$ 506,195,613</u>

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Form VIII

University of Memphis
Summary of Restricted Current Funds Available and Applied
July Budget 2026-27

	Actual	October	Estimated	% Change	July	% Change
	2024-25	Budget	Budget	Estimated	Budget	July
		2025-26	2025-26	Over	2026-27	Over
				Actual		Actual
Restricted Revenues						
Federal Grants and Contracts	102,538,660	105,000,000	105,000,000	2.4%	103,000,000	0.4%
State Grants and Contracts	47,583,639	52,000,000	52,000,000	9.3%	48,000,000	0.9%
Local Grants and Contracts	3,121,431	3,600,000	3,600,000	15.3%	3,000,000	-3.9%
Private Grants, and Contracts	4,600,070	5,500,000	5,000,000	8.7%	5,000,000	8.7%
Private Gifts	7,771,403	8,500,000	8,000,000	2.9%	8,000,000	2.9%
Endowment Income	2,920,760	3,000,000	3,000,000	2.7%	3,000,000	2.7%
State Appropriation: Centers of Excellence	3,451,600	3,496,400	3,496,400	1.3%	3,506,800	1.6%
State Appropriation: Special Allocations	65,000	65,000	65,000	0.0%	65,000	0.0%
Other Income	1,549,828	-	-	100.0%	-	100.0%
Total Restricted Revenues	\$ 173,602,391	\$ 181,161,400	\$ 180,161,400	3.8%	\$ 173,571,800	0.0%
Restricted Expenditures						
Instruction	3,472,118	3,758,900	3,358,900	-3.3%	3,000,000	-13.6%
Research	67,761,560	74,000,000	73,400,000	8.3%	70,000,000	3.3%
Public Service	9,241,764	9,300,000	9,300,000	0.6%	7,431,800	-19.6%
Academic Support	351,523	400,000	400,000	13.8%	400,000	13.8%
Student Services	1,200,864	1,410,000	1,410,000	17.4%	2,200,000	83.2%
Institutional Support	2,215,401	2,230,400	2,230,400	0.7%	500,000	-77.4%
Operation & Maintenance of Plant	38,497	40,000	40,000	3.9%	40,000	3.9%
Scholarships and Fellowships	89,550,058	90,000,000	90,000,000	0.5%	90,000,000	0.5%
Auxiliary Enterprises	22,097	22,100	22,100	0.0%	-	100.0%
Total Restricted Expenditures	\$ 173,853,882	\$ 181,161,400	\$ 180,161,400	3.6%	\$ 173,571,800	-0.2%