



Missouri StateTM

U N I V E R S I T Y

FY27

INTERNAL BUDGET

YEAR ENDING JUNE 30, 2027

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MISSOURI STATE UNIVERSITY

BOARD RESOLUTION

FINANCE NO.
Approval of FY27
Internal Operating Budget

BE IT RESOLVED by the Board of Governors for Missouri State University that the Internal Operating Budget for the year ending June 30, 2027, consisting of:
 \$228,729,744 Budgeted operating revenue
 \$123,498,315 Budgeted non-operating revenue
 \$338,101,660 Budgeted Expenses
 (\$11,949,206) Budgeted Transfers
 \$0 Budgeted non-recurring allocations

be adopted and administered through the following funds:

	Budgeted Operating Revenues*	Budgeted Non- Operating Revenues	Budgeted Expenses	Budgeted Transfers	Increase (Decrease) in Net Position (including non- recurring allocations)	Non-recurring Allocations	Increase (Decrease) in Net Position (excluding non- recurring allocations)
Springfield Campus							
Operating Fund	\$ 130,370,083	\$ 108,078,559	\$ 225,305,697	\$ (13,138,260)	\$ 4,684	\$ -	\$ 4,684
Total Designated Funds	24,490,567	4,055,421	26,510,454	(216,727)	1,818,806	-	1,818,806
Total Auxiliary System Fund	66,860,274	3,333,261	71,828,376	1,871,816	236,976	-	236,976
Total Springfield Campus	221,720,923	115,467,241	323,644,527	(11,483,171)	2,060,466	-	2,060,466
West Plains Campus							
Operating Fund	5,274,183	7,521,974	12,677,264	(95,259)	23,634	-	23,634
Total Designated Funds	-	485,000	541,299	-	(56,299)	-	(56,299)
Total Auxiliary System Fund	1,734,638	24,100	1,238,569	(370,775)	149,393	-	149,393
Total West Plains Campus	7,008,821	8,031,074	14,457,133	(466,035)	116,727	-	116,727
Total Budget	\$ 228,729,744	\$ 123,498,315	\$ 338,101,660	\$ (11,949,206)	\$ 2,177,193	\$ -	\$ 2,177,193

*Budgeted Operating Revenues are net of \$45,970,002 of scholarships.

Melissa Gourley
Board Chair

Passed at Meeting of
June 26, 2026

Rowena Stone
Secretary to the Board

The FY27 Internal Operating Budget does not include the following: operating fund carryforward balances, other enrollment fees and supplemental course fee revenues and associated dedicated expenses; all grant related revenues and associated dedicated expenses including Pell Grants; and any other similar dedicated revenues and expenses for self-supporting ventures.

The FY27 Internal Operating Budget can be found at:
<https://www.missouristate.edu/financialservices/documentsandreports.htm>

Missouri State University
Operating Budget
All Funds
For the Year Ending June 30, 2027

	Operating Funds	Designated Funds	Auxiliary Funds	Total Springfield
Operating Revenue				
Tuition and fees	\$ 163,388,443	\$ 11,204,423	\$ 20,236,357	\$ 194,829,223
Scholarships and fellowships	(35,986,238)	(203,320)	(8,907,462)	(45,097,020)
Grants and contracts	150,000	470,000	60,000	680,000
Sales and services of educational services	152,767	12,534,303	2,255,825	14,942,895
Sales and services - auxiliaries	-	8,000	52,880,708	52,888,708
Other revenues	2,665,111	477,160	334,846	3,477,117
Total Operating Revenue	130,370,083	24,490,567	66,860,274	221,720,923
Operating Expenses				
Faculty and Staff Salaries	115,513,724	9,255,971	21,415,043	146,184,738
Part-time help	955,072	1,109,230	1,346,446	3,410,749
Student help	1,577,685	700,272	2,858,689	5,136,645
Overtime	109,892	10,500	144,106	264,498
Graduate Assistants	4,743,919	224,208	658,856	5,626,983
Other personnel	7,386,568	2,044,210	5,008,098	14,438,876
Benefits	66,232,435	4,609,154	10,762,410	81,603,999
Utilities	6,562,549	13,694	2,363,863	8,940,106
Capital outlay	1,855,576	234,359	183,000	2,272,935
Travel	1,138,674	204,503	6,635,713	7,978,890
Supplies and services	19,333,793	6,207,951	20,177,269	45,719,013
Other	5,644,878	3,940,613	4,756,829	14,342,319
Bad debt expense	1,637,500	-	526,151	2,163,651
Supplies and services	29,610,422	10,587,426	32,278,962	72,476,809
Total Operating Expenses	225,305,697	26,510,454	71,828,376	323,644,527
Operating Income (Loss)	(94,935,615)	(2,019,888)	(4,968,102)	(101,923,604)
Other Non-operating Revenues (Expenses)				
State appropriations	102,788,539	915,283	-	103,703,822
Federal Pell grants to students	-	-	-	-
Gifts	1,000,020	3,139,138	3,238,261	7,377,419
Investment income	4,260,000	1,000	95,000	4,356,000
Interest on capital asset-related debt	-	-	-	-
Other non-operating revenue (expense)	30,000	-	-	30,000
Debt Service Transfers	(2,568,081)	(2,020,413)	(9,225,364)	(13,813,858)
Operating Transfers, net	(10,570,179)	1,803,685	11,097,181	2,330,687
Net Non-operating Revenues	94,940,299	3,838,694	5,205,077	103,984,070
Increase (Decrease) in Net Position	4,684	1,818,806	236,976	2,060,466
Non-Recurring Allocations included in Budget	-	-	-	-
Increase (Decrease) in Net Position excluding non-recurring	\$ 4,684	\$ 1,818,806	\$ 236,976	\$ 2,060,466

West Plains	Total FY27	Total FY26	Change	
\$ 5,881,874	\$ 200,711,097	\$ 197,939,935	\$ 2,771,161	Operating Revenue
(872,982)	(45,970,002)	(42,893,035)	(3,076,967)	Tuition and fees
-	680,000	1,954,000	(1,274,000)	Scholarships and fellowships
123,400	15,066,295	14,363,512	702,783	Grants and contracts
1,641,100	54,529,808	52,384,677	2,145,131	Sales and services of educational services
235,429	3,712,546	2,526,986	1,185,560	Sales and services - auxiliaries
7,008,821	228,729,744	226,276,076	2,453,669	Other revenues
				Total Operating Revenue
7,211,808	153,396,545	156,258,101	(2,861,556)	Operating Expenses
274,539	3,685,288	3,655,236	30,053	Faculty and Staff Salaries
144,634	5,281,279	4,958,572	322,707	Part-time help
4,541	269,039	262,373	6,666	Student help
13,162	5,640,145	5,482,789	157,356	Overtime
436,876	14,875,752	14,358,970	516,781	Graduate Assistants
3,420,199	85,024,198	84,918,509	105,690	Other personnel
511,151	9,451,257	9,405,297	45,960	Benefits
59,165	2,332,100	2,747,280	(415,180)	Utilities
209,192	8,188,082	7,609,742	578,340	Capital outlay
1,590,809	47,309,823	45,619,327	1,690,496	Travel
887,933	15,230,252	16,065,853	(835,600)	Supplies and services
130,000	2,293,651	2,188,651	105,000	Other
2,877,099	75,353,908	74,230,853	1,123,055	Bad debt expense
14,457,133	338,101,660	339,171,729	(1,070,069)	Supplies and services
(7,448,312)	(109,371,916)	(112,895,654)	3,523,738	Total Operating Expenses
				Operating Income (Loss)
7,837,474	111,541,296	111,541,296	-	Other Non-operating Revenues (Expenses)
-	-	-	-	State appropriations
25,000	7,402,419	6,614,989	787,430	Federal Pell grants to students
161,100	4,517,100	6,257,500	(1,740,400)	Gifts
-	-	-	-	Investment income
7,500	37,500	45,000	(7,500)	Interest on capital asset-related debt
(88,707)	(13,902,565)	(13,975,529)	72,965	Other non-operating revenue (expense)
(377,328)	1,953,359	1,915,349	38,010	Debt Service Transfers
7,565,039	111,549,109	112,398,605	(849,496)	Operating Transfers, net
116,727	2,177,193	(497,049)	2,674,242	Net Non-operating Revenues
				Increase (Decrease) in Net Position
-	-	-	-	Non-Recurring Allocations included in Budget
				Increase (Decrease) in Net Position excluding non-recurring
\$ 116,727	\$ 2,177,193	\$ (497,049)	\$ 2,674,242	



Missouri StateTM

U N I V E R S I T Y

OPERATING FUND

YEAR ENDING JUNE 30, 2027

Missouri State University
Operating Budget
Operating Funds
For the Year Ending June 30, 2027

	Operating Fund FY27	Operating Fund FY26	Change
Operating Revenue			
Tuition and fees	\$ 163,388,443	\$ 163,144,828	\$ 243,615
Scholarships and fellowships	(35,986,238)	(33,393,969)	(2,592,269)
Grants and contracts	150,000	150,000	-
Sales and services of educational services	152,767	152,767	-
Sales and services - auxiliaries	-	-	-
Other revenues	2,665,111	1,565,111	1,100,000
Total Operating Revenue	130,370,083	131,618,737	(1,248,654)
Operating Expenses			
Faculty and Staff Salaries	115,513,724	118,825,121	(3,311,398)
Part-time help	955,072	1,105,811	(150,739)
Student help	1,577,685	1,526,969	50,716
Overtime	109,892	108,892	1,000
Graduate Assistants	4,743,919	4,606,701	137,218
Other personnel	7,386,568	7,348,373	38,195
Benefits	66,232,435	67,047,206	(814,771)
Utilities	6,562,549	6,451,949	110,600
Capital outlay	1,855,576	2,045,836	(190,260)
Travel	1,138,674	1,148,732	(10,058)
Supplies and services	19,333,793	19,134,516	199,278
Other	5,644,878	5,275,578	369,300
Bad debt expense	1,637,500	1,637,500	-
Supplies and services	29,610,422	29,242,162	368,260
Total Operating Expenses	225,305,697	228,914,811	(3,609,114)
Operating Income (Loss)	(94,935,615)	(97,296,074)	2,360,460
Other Non-operating Revenues (Expenses)			
State appropriations	102,788,539	102,788,539	-
Federal Pell grants to students	-	-	-
Gifts	1,000,020	1,008,888	(8,868)
Investment income	4,260,000	6,000,000	(1,740,000)
Interest on capital asset-related debt	-	-	-
Other non-operating revenue (expense)	30,000	30,000	-
Debt Service Transfers	(2,568,081)	(2,649,633)	81,552
Operating Transfers, net	(10,570,179)	(9,880,785)	(689,394)
Net Non-operating Revenues	94,940,299	97,297,009	(2,356,710)
Increase (Decrease) in Net Position	4,684	935	3,750
Non-Recurring Allocations included in budget	-	-	-
Increase (Decrease) in Net Position excluding non-recurring	\$ 4,684	\$ 935	\$ 3,750

Missouri State University
Operating Budget
Transfers
For the Year Ending June 30, 2027

	Operating Fund FY27	Operating Fund FY26	Change
Debt Service Transfers			
Capital Lease - Utility Improvements	\$ (644,168)	\$ (644,168)	\$ -
Capital Lease - Steinway Pianos	-	(93,312)	93,312
Academic Issues - 2019B, 2021A, 2021B	(1,923,913)	(1,912,153)	(11,760)
Debt Service Transfers	<u>(2,568,081)</u>	<u>(2,649,633)</u>	<u>81,552</u>
Operating Transfers			
Operating - Intercollegiate Athletics	(10,222,046)	(9,557,046)	(665,000)
Operating - Broadcast Services	(486,595)	(486,595)	-
Operating - Printing Services	(5,200)	(5,200)	-
Operating - Pro Card Rebate	200,000	200,000	-
MCHHS Differential Fees - Operating Indirect Cost	308,523	308,523	-
Operating - Tent Theater	(171,300)	(171,300)	-
Operating - West Plains Operating	214,565	214,565	-
Operating - Auxiliary Support	(1,071,000)	(1,071,000)	-
Operating - Indirect	103,144	103,144	-
Operating - China Revenue Sharing	713,974	713,974	-
Operating - Auxiliary Recharge	34,328	34,328	-
Operating - Campus Construction	2,000	2,000	-
Operating - West Plains Development	162,763	162,763	-
Operating - Utility System Maintenance Agreement	(353,335)	(328,941)	(24,394)
Operating Transfers	<u>\$ (10,570,179)</u>	<u>\$ (9,880,785)</u>	<u>\$ (689,394)</u>

Missouri State University
 Operating Budget
 Operating Funds
 For the Year Ending June 30, 2027

	Revenue	President	Vice President Enrollment Management	Provost	Internal Audit	Chief Financial Officer	Vice President Administrative Services	Vice President Community and Global Partnerships	Vice President Student Affairs
Operating Revenue									
Tuition and fees	\$ 163,388,443	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Scholarships and fellowships	(65,000)	(404,167)	-	(938,922)	-	-	-	-	-
Grants and contracts	150,000	-	-	-	-	-	-	-	-
Sales and services of educational services	82,600	-	-	-	-	-	-	-	-
Sales and services - auxiliaries	-	-	-	-	-	-	-	-	-
Other revenues	2,665,111	-	-	-	-	-	-	-	-
Total Operating Revenue	<u>166,221,154</u>	<u>(404,167)</u>	<u>-</u>	<u>(938,922)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Operating Expenses									
Faculty and Staff Salaries	-	2,580,168	3,401,829	83,043,388	278,334	3,214,449	9,860,319	2,004,610	2,233,007
Part-time help	-	86,147	98,389	453,052	20,000	11,237	113,849	7,526	92,019
Student help	-	21,448	237,684	814,256	14,303	4,852	97,592	-	209,013
Overtime	-	-	8,815	17,494	-	-	71,594	-	-
Graduate Assistants	-	31,254	95,066	4,336,041	-	25,242	12,043	23,059	184,849
Other personnel	-	138,849	439,955	5,620,842	34,303	41,331	295,078	30,585	485,881
Benefits	-	1,298,853	1,697,490	40,085,747	139,852	1,597,884	4,918,568	996,775	1,112,785
Utilities	-	-	-	11,371	-	-	21,200	-	-
Capital outlay	-	10,000	25,000	1,717,174	-	-	15,000	988	-
Travel	-	74,651	251,470	639,387	7,500	3,064	44,926	9,511	3,655
Supplies and services	-	1,088,608	1,904,825	5,323,239	11,860	155,525	3,010,474	74,505	531,904
Other	-	815,036	103,564	1,919,953	1,837	35,249	216,541	12,071	89,470
Bad debt expense	-	-	-	-	-	-	-	-	-
Supplies and services	-	1,988,295	2,284,859	9,599,754	21,197	193,838	3,286,941	97,075	625,028
Total Operating Expenses	<u>-</u>	<u>6,006,165</u>	<u>7,824,132</u>	<u>138,361,102</u>	<u>473,686</u>	<u>5,047,501</u>	<u>18,382,107</u>	<u>3,129,045</u>	<u>4,456,702</u>
Operating Income (Loss)	<u>166,221,154</u>	<u>(6,410,332)</u>	<u>(7,824,132)</u>	<u>(139,300,024)</u>	<u>(473,686)</u>	<u>(5,047,501)</u>	<u>(18,382,107)</u>	<u>(3,129,045)</u>	<u>(4,456,702)</u>
Other Non-operating Revenues (Expenses)									
State appropriations	102,788,539	-	-	-	-	-	-	-	-
Federal stabilization funds	-	-	-	-	-	-	-	-	-
Gifts	1,000,020	-	-	-	-	-	-	-	-
Investment income	4,260,000	-	-	-	-	-	-	-	-
Interest on capital asset-related debt	-	-	-	-	-	-	-	-	-
Other non-operating revenue (expense)	30,000	-	-	-	-	-	-	-	-
Debt Service Transfers	-	-	-	-	-	-	-	-	-
Operating Transfers, net	-	-	-	-	-	103,144	36,328	-	-
Net Non-operating Revenues	<u>108,078,559</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>103,144</u>	<u>36,328</u>	<u>-</u>	<u>-</u>
Increase (Decrease) in Net Assets	<u>\$ 274,299,713</u>	<u>\$ (6,410,332)</u>	<u>\$ (7,824,132)</u>	<u>\$ (139,300,024)</u>	<u>\$ (473,686)</u>	<u>\$ (4,944,358)</u>	<u>\$ (18,345,779)</u>	<u>\$ (3,129,045)</u>	<u>\$ (4,456,702)</u>

Vice President University Advancement	Vice President Marketing and Communications	Vice President Information Technology	University Wide	Scholarships	One-Time Funds	FY27 Total Operating	FY26 Total Operating	Change	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 163,388,443	\$ 163,144,828	\$ 243,615	Operating Revenue
-	-	-	-	(34,578,149)	-	(35,986,238)	(33,393,969)	(2,592,269)	Tuition and fees
-	-	-	-	-	-	150,000	150,000	-	Scholarships and fellowships
11,000	-	59,167	-	-	-	152,767	152,767	-	Grants and contracts
-	-	-	-	-	-	-	-	-	Sales and services of educational services
-	-	-	-	-	-	-	-	-	Sales and services - auxiliaries
-	-	-	-	-	-	2,665,111	1,565,111	1,100,000	Other revenues
11,000	-	59,167	-	(34,578,149)	-	130,370,083	131,618,737	(1,248,654)	Total Operating Revenue
2,777,435	1,844,228	4,263,936	12,020	-	-	115,513,724	118,825,121	(3,311,398)	Operating Expenses
60,854	-	-	12,000	-	-	955,072	1,105,811	(150,739)	Faculty and Staff Salaries
60,371	-	118,166	-	-	-	1,577,685	1,526,969	50,716	Part-time help
5,705	-	6,284	-	-	-	109,892	108,892	1,000	Student help
36,365	-	-	-	-	-	4,743,919	4,606,701	137,218	Overtime
163,295	-	124,450	12,000	-	-	7,386,568	7,348,373	38,195	Graduate Assistants
1,385,010	916,330	2,117,440	452,314	9,513,387	-	66,232,435	67,047,206	(814,771)	Other personnel
-	-	-	6,529,978	-	-	6,562,549	6,451,949	110,600	Benefits
8,400	-	79,014	-	-	-	1,855,576	2,045,836	(190,260)	Utilities
84,639	-	18,050	1,821	-	-	1,138,674	1,148,732	(10,058)	Capital outlay
595,332	114,233	1,261,620	5,261,667	-	-	19,333,793	19,134,516	199,278	Travel
157,545	-	30,056	2,263,558	-	-	5,644,878	5,275,578	369,300	Supplies and services
-	-	-	1,637,500	-	-	1,637,500	1,637,500	-	Other
845,916	114,233	1,388,740	9,164,546	-	-	29,610,422	29,242,162	368,260	Bad debt expense
5,171,656	2,874,792	7,894,565	16,170,858	9,513,387	-	225,305,697	228,914,811	(3,609,114)	Supplies and services
(5,160,656)	(2,874,792)	(7,835,398)	(16,170,858)	(44,091,536)	-	(94,935,615)	(97,296,075)	2,360,460	Total Operating Expenses
-	-	-	-	-	-	102,788,539	102,788,539	-	Operating Income (Loss)
-	-	-	-	-	-	-	-	-	Other Non-operating Revenues (Expenses)
-	-	-	-	-	-	1,000,020	1,008,888	(8,868)	State appropriations
-	-	-	-	-	-	4,260,000	6,000,000	(1,740,000)	Federal stabilization funds
-	-	-	-	-	-	-	-	-	Gifts
-	-	-	-	-	-	30,000	30,000	-	Investment income
-	-	-	-	-	-	(2,568,081)	(2,649,633)	81,552	Interest on capital asset-related debt
162,763	-	-	(10,872,414)	-	-	(10,570,179)	(9,880,785)	(689,394)	Other non-operating revenue (expense)
162,763	-	-	(13,440,495)	-	-	94,940,299	97,297,009	(2,356,710)	Debt Service Transfers
(4,997,893)	(2,874,792)	(7,835,398)	(29,611,353)	(44,091,536)	-	4,684	934	3,750	Operating Transfers, net
									Net Non-operating Revenues
									Increase (Decrease) in Net Position

Missouri State University
Operating Budget
Operating Funds
For the Year Ending June 30, 2027

	Provost Office	Reynolds College of Arts, Social Sciences and Humanities	College of Business Administration	College of Education	McQueary College of Health and Human Services
Operating Revenue					
Tuition and fees	\$ -	\$ -	\$ -	\$ -	\$ -
Scholarships and fellowships	(9,672)	(923,250)	-	(6,000)	-
Grants and contracts	-	-	-	-	-
Sales and services of educational services	-	-	-	-	-
Sales and services - auxiliaries	-	-	-	-	-
Other revenues	-	-	-	-	-
Total Operating Revenue	(9,672)	(923,250)	-	(6,000)	-
Operating Expenses					
Faculty and Staff Salaries	5,128,368	21,541,009	15,410,392	6,804,809	15,129,301
Part-time help	72,545	40,289	5,000	138,913	51,809
Student help	220,594	93,275	58,012	23,000	35,655
Overtime	1,000	1,500	13,994	-	-
Graduate Assistants	269,651	1,526,373	461,896	137,658	500,577
Other personnel	563,790	1,661,437	538,902	299,571	588,042
Benefits	2,528,554	10,235,983	7,415,069	3,214,291	7,286,474
Utilities	-	-	-	-	-
Capital outlay	-	42,375	34,216	4,000	-
Travel	116,608	208,509	12,471	85,037	-
Supplies and services	854,645	871,027	346,856	320,553	524,741
Other	1,063,610	258,267	140,877	123,242	188,088
Bad debt expense	-	-	-	-	-
Supplies and services	2,034,863	1,380,178	534,420	532,831	712,829
Total Operating Expenses	10,255,575	34,818,606	23,898,783	10,851,501	23,716,646
Operating Income (Loss)	(10,265,247)	(35,741,856)	(23,898,783)	(10,857,501)	(23,716,646)
Other Non-operating Revenues (Expenses)					
State appropriations	-	-	-	-	-
Federal stabilization funds	-	-	-	-	-
Gifts	-	-	-	-	-
Investment income	-	-	-	-	-
Interest on capital asset-related debt	-	-	-	-	-
Other non-operating revenue (expense)	-	-	-	-	-
Debt Service Transfers	-	-	-	-	-
Operating Transfers, net	-	-	-	-	-
Net Non-operating Revenues	-	-	-	-	-
Increase (Decrease) in Net Assets	\$ (10,265,247)	\$ (35,741,856)	\$ (23,898,783)	\$ (10,857,501)	\$ (23,716,646)

College of Natural and Applied Sciences	Graduate College	Library	College of Agriculture	Total Provost	
\$ -	\$ -	\$ -	\$ -	\$ -	Operating Revenue
-	-	-	-	(938,922)	Tuition and fees
-	-	-	-	-	Scholarships and fellowships
-	-	-	-	-	Grants and contracts
-	-	-	-	-	Sales and services of educational services
-	-	-	-	-	Sales and services - auxiliaries
-	-	-	-	-	Other revenues
-	-	-	-	(938,922)	Total Operating Revenue
12,119,098	828,704	2,345,305	3,736,402	83,043,388	Operating Expenses
-	21,136	62,860	60,500	453,052	Faculty and Staff Salaries
103,600	26,374	187,000	66,745	814,256	Part-time help
-	-	1,000	-	17,494	Student help
1,093,163	146,278	21,132	179,312	4,336,041	Overtime
1,196,763	193,788	271,992	306,557	5,620,842	Graduate Assistants
5,946,081	408,269	1,208,508	1,842,518	40,085,747	Other personnel
1,745	-	-	9,626	11,371	Benefits
10,000	4,250	1,587,333	35,000	1,717,174	Utilities
122,084	45,823	13,759	35,096	639,387	Capital outlay
634,404	139,003	1,405,385	226,626	5,323,239	Travel
29,587	72,989	12,483	30,811	1,919,953	Supplies and services
-	-	-	-	-	Other
796,075	262,065	3,018,960	327,533	9,599,754	Bad debt expense
20,059,761	1,692,827	6,844,765	6,222,637	138,361,102	Supplies and services
(20,059,761)	(1,692,827)	(6,844,765)	(6,222,637)	(139,300,024)	Total Operating Expenses
-	-	-	-	-	Operating Income (Loss)
-	-	-	-	-	Other Non-operating Revenues (Expenses)
-	-	-	-	-	State appropriations
-	-	-	-	-	Federal stabilization funds
-	-	-	-	-	Gifts
-	-	-	-	-	Investment income
-	-	-	-	-	Interest on capital asset-related debt
-	-	-	-	-	Other non-operating revenue (expense)
-	-	-	-	-	Debt Service Transfers
-	-	-	-	-	Operating Transfers, net
-	-	-	-	-	Net Non-operating Revenues
\$ (20,059,761)	\$ (1,692,827)	\$ (6,844,765)	\$ (6,222,637)	\$ (139,300,024)	Increase (Decrease) in Net Position



**Missouri
State**TM

U N I V E R S I T Y

DESIGNATED FUNDS

YEAR ENDING JUNE 30, 2027

Missouri State University
Operating Budget
Designated Funds
For the Year Ending June 30, 2027

	Designated	Income and Service Centers	Self Insurance Fund	Dedicated Fees	Broadcast Services	Defense and Strategic Studies
Operating Revenue						
Tuition and fees	\$ 1,085,079	\$ 4,290,605	\$ -	\$ 4,331,739	\$ -	\$ 1,497,000
Scholarships and fellowships	(24,000)	(37,500)	-	(106,820)	-	-
Grants and contracts	170,000	-	-	-	-	-
Sales and services of educational services	1,207,340	6,222,811	-	-	365,800	-
Sales and services - auxiliaries	-	-	-	-	-	-
Other revenues	-	6,000	206,060	-	265,100	-
Total Operating Revenue	<u>2,438,419</u>	<u>10,481,916</u>	<u>206,060</u>	<u>4,224,919</u>	<u>630,900</u>	<u>1,497,000</u>
Operating Expenses						
Faculty and Staff Salaries	1,408,930	3,276,969	62,462	303,881	1,342,252	900,236
Part-time help	59,510	118,500	3,000	-	109,220	251,000
Student help	46,162	170,000	5,678	392,392	40,140	-
Overtime	-	-	-	8,500	-	-
Graduate Assistants	76,380	-	11,141	92,215	-	25,241
Other personnel	182,052	288,500	19,819	493,107	149,360	276,241
Benefits	704,761	1,647,249	31,272	184,359	675,400	243,208
Utilities	-	-	-	-	-	-
Capital outlay	-	100,000	6,151	108,208	-	-
Travel	71,200	64,800	4,703	-	-	17,000
Supplies and services	265,289	3,425,525	45,000	1,419,353	-	166,465
Other	124,024	220,510	36,650	1,540,207	1,541,221	340,000
Bad debt expense	-	-	-	-	-	-
Supplies and services	460,513	3,810,835	92,504	3,067,768	1,541,221	523,465
Total Operating Expenses	<u>2,756,256</u>	<u>9,023,553</u>	<u>206,057</u>	<u>4,049,115</u>	<u>3,708,233</u>	<u>1,943,150</u>
Operating Income (Loss)	<u>(317,837)</u>	<u>1,458,363</u>	<u>3</u>	<u>175,804</u>	<u>(3,077,333)</u>	<u>(446,150)</u>
Other Non-operating Revenues (Expenses)						
State appropriations	824,252	-	-	-	-	91,031
Federal Pell grants to students	-	-	-	-	-	-
Gifts	-	-	-	-	2,590,738	505,000
Investment income	-	-	-	1,000	-	-
Interest on capital asset-related debt	-	-	-	-	-	-
Other non-operating revenue (expense)	-	-	-	-	-	-
Debt Service Transfers	(1,066,735)	(953,678)	-	-	-	-
Operating Transfers, net	654,000	472,878	-	(59,788)	486,595	-
Net Non-operating Revenues	<u>411,517</u>	<u>(480,800)</u>	<u>-</u>	<u>(58,788)</u>	<u>3,077,333</u>	<u>596,031</u>
Increase (Decrease) in Net Position	<u>\$ 93,680</u>	<u>\$ 977,563</u>	<u>\$ 3</u>	<u>\$ 117,017</u>	<u>\$ (0)</u>	<u>\$ 149,881</u>

Greenwood Laboratory School	Jordan Valley Innovation Center	Journagan Ranch	Total FY27	Total FY26	Change	
\$ -	\$ -	\$ -	\$ 11,204,423	\$ 10,476,858	\$ 727,565	Operating Revenue
(35,000)	-	-	(203,320)	(202,500)	(820)	Tuition and fees
-	300,000	-	470,000	1,744,000	(1,274,000)	Scholarships and fellowships
3,463,352	450,000	825,000	12,534,303	11,798,420	735,883	Grants and contracts
8,000	-	-	8,000	8,000	-	Sales and services of educational services
-	-	-	477,160	470,100	7,060	Sales and services - auxiliaries
3,436,352	750,000	825,000	24,490,567	24,294,878	195,689	Other revenues
						Total Operating Revenue
1,638,538	172,074	150,629	9,255,971	9,735,839	(479,868)	Operating Expenses
568,000	-	-	1,109,230	1,016,985	92,245	Faculty and Staff Salaries
45,900	-	-	700,272	764,881	(64,609)	Part-time help
2,000	-	-	10,500	9,330	1,170	Student help
19,232	-	-	224,208	276,003	(51,795)	Overtime
635,132	-	-	2,044,210	2,067,199	(22,989)	Graduate Assistants
962,521	85,521	74,863	4,609,154	4,706,803	(97,649)	Other personnel
-	11,194	2,500	13,694	13,694	-	Benefits
-	20,000	-	234,359	207,539	26,820	Utilities
31,800	-	15,000	204,503	217,115	(12,612)	Capital outlay
127,568	333,127	425,624	6,207,951	5,252,862	955,089	Travel
15,000	80,000	43,000	3,940,613	4,654,904	(714,292)	Supplies and services
-	-	-	-	-	-	Other
174,368	433,127	483,624	10,587,426	10,332,420	255,006	Bad debt expense
3,410,559	701,916	711,616	26,510,454	26,855,955	(345,500)	Supplies and services
25,793	48,084	113,384	(2,019,888)	(2,561,077)	541,189	Total Operating Expenses
						Operating Income (Loss)
-	-	-	915,283	915,283	-	Other Non-operating Revenues (Expenses)
-	-	-	-	-	-	State appropriations
43,400	-	-	3,139,138	2,644,406	494,732	Federal Pell grants to students
-	-	-	1,000	1,000	-	Gifts
-	-	-	-	-	-	Investment income
-	-	-	-	-	-	Interest on capital asset-related debt
-	-	-	(2,020,413)	(2,016,503)	(3,909)	Other non-operating revenue (expense)
-	250,000	-	1,803,685	1,752,533	51,152	Debt Service Transfers
43,400	250,000	-	3,838,694	3,296,719	541,974	Operating Transfers, net
\$ 69,193	\$ 298,084	\$ 113,384	\$ 1,818,806	\$ 735,642	\$ 1,083,163	Net Non-operating Revenues
						Increase (Decrease) in Net Position

Missouri State University
Operating Budget
Designated Funds - Dedicated Fees
For the Year Ending June 30, 2027

	Dedicated Fees FY27	Dedicated Fees FY26	Change
Operating Revenue			
Tuition and fees	\$ 4,331,739	\$ 3,818,917	\$ 512,822
Scholarships and fellowships	(106,820)	(80,000)	(26,820)
Grants and contracts	-	-	-
Sales and services of educational services	-	-	-
Sales and services - auxiliaries	-	-	-
Other revenues	-	-	-
Total Operating Revenue	<u>4,224,919</u>	<u>3,738,917</u>	<u>486,002</u>
Operating Expenses			
Faculty and Staff Salaries	<u>303,881</u>	<u>188,913</u>	<u>114,968</u>
Part-time help	-	-	-
Student help	392,392	425,765	(33,373)
Overtime	8,500	3,500	5,000
Graduate Assistants	<u>92,215</u>	<u>86,395</u>	<u>5,820</u>
Other personnel	<u>493,107</u>	<u>515,660</u>	<u>(22,553)</u>
Benefits	<u>184,359</u>	<u>156,915</u>	<u>27,443</u>
Utilities	-	-	-
Capital outlay	108,208	81,388	26,820
Travel	-	-	-
Supplies and services	1,419,353	968,968	450,385
Other	1,540,207	1,822,731	(282,524)
Bad debt expense	-	-	-
Supplies and services	<u>3,067,768</u>	<u>2,873,087</u>	<u>194,681</u>
Total Operating Expenses	<u>4,049,115</u>	<u>3,734,576</u>	<u>314,539</u>
Operating Income (Loss)	<u>175,804</u>	<u>4,341</u>	<u>171,463</u>
Other Non-operating Revenues (Expenses)			
State appropriations	-	-	-
Federal Pell grants to students	-	-	-
Gifts	-	-	-
Investment income	1,000	1,000	-
Interest on capital asset-related debt	-	-	-
Other non-operating revenue (expense)	-	-	-
Debt Service Transfers	-	-	-
Operating Transfers, net	<u>(59,788)</u>	<u>(59,788)</u>	<u>-</u>
Net Non-operating Revenues	<u>(58,788)</u>	<u>(58,788)</u>	<u>-</u>
Increase (Decrease) in Net Position	<u>\$ 117,017</u>	<u>\$ (54,447)</u>	<u>\$ 171,463</u>

Missouri State University
Operating Budget
Designated Funds - Broadcast Services
For the Year Ending June 30, 2027

	Broadcast Services FY27	Broadcast Services FY26	Change
Operating Revenue			
Tuition and fees	\$ -	\$ -	\$ -
Scholarships and fellowships	-	-	-
Grants and contracts	-	1,309,000	(1,309,000)
Sales and services of educational services	365,800	449,949	(84,149)
Sales and services - auxiliaries	-	-	-
Other revenues	265,100	265,100	-
Total Operating Revenue	<u>630,900</u>	<u>2,024,049</u>	<u>(1,393,149)</u>
Operating Expenses			
Faculty and Staff Salaries	1,342,252	1,609,201	(266,949)
Part-time help	109,220	100,575	8,645
Student help	40,140	65,533	(25,393)
Overtime	-	5,330	(5,330)
Graduate Assistants	-	-	-
Other personnel	149,360	171,438	(22,078)
Benefits	675,400	776,841	(101,441)
Utilities	-	-	-
Capital outlay	-	-	-
Travel	-	-	-
Supplies and services	-	-	-
Other	1,541,221	2,068,670	(527,449)
Bad debt expense	-	-	-
Supplies and services	1,541,221	2,068,670	(527,449)
Total Operating Expenses	<u>3,708,233</u>	<u>4,626,150</u>	<u>(917,917)</u>
Operating Income (Loss)	<u>(3,077,333)</u>	<u>(2,602,101)</u>	<u>(475,232)</u>
Other Non-operating Revenues (Expenses)			
State appropriations	-	-	-
Federal Pell grants to students	-	-	-
Gifts	2,590,738	2,115,506	475,232
Investment income	-	-	-
Interest on capital asset-related debt	-	-	-
Other non-operating revenue (expense)	-	-	-
Debt Service Transfers	-	-	-
Operating Transfers, net	486,595	486,595	-
Net Non-operating Revenues	<u>3,077,333</u>	<u>2,602,101</u>	<u>475,232</u>
Increase (Decrease) in Net Position	<u>(0)</u>	<u>-</u>	<u>-</u>

Missouri State University
Operating Budget
Designated Funds - Defense and Strategic Studies
For the Year Ending June 30, 2027

	Defense and Strategic Studies FY27	Defense and Strategic Studies FY26	Change
Operating Revenue			
Tuition and fees	\$ 1,497,000	\$ 1,497,000	\$ -
Scholarships and fellowships	-	-	-
Grants and contracts	-	-	-
Sales and services of educational services	-	-	-
Sales and services - auxiliaries	-	-	-
Other revenues	-	-	-
Total Operating Revenue	1,497,000	1,497,000	-
Operating Expenses			
Faculty and Staff Salaries	900,236	788,382	111,854
Part-time help	251,000	171,000	80,000
Student help	-	-	-
Overtime	-	-	-
Graduate Assistants	25,241	25,241	-
Other personnel	276,241	196,241	80,000
Benefits	243,208	197,487	45,721
Utilities	-	-	-
Capital outlay	-	-	-
Travel	17,000	17,000	-
Supplies and services	166,465	166,465	-
Other	340,000	340,000	-
Bad debt expense	-	-	-
Supplies and services	523,465	523,465	-
Total Operating Expenses	1,943,150	1,705,575	237,575
Operating Income (Loss)	(446,150)	(208,575)	(237,575)
Other Non-operating Revenues (Expenses)			
State appropriations	91,031	91,031	-
Federal Pell grants to students	-	-	-
Gifts	505,000	505,000	-
Investment income	-	-	-
Interest on capital asset-related debt	-	-	-
Other non-operating revenue (expense)	-	-	-
Debt Service Transfers	-	-	-
Operating Transfers, net	-	-	-
Net Non-operating Revenues	596,031	596,031	-
Increase (Decrease) in Net Position	\$ 149,881	\$ 387,456	\$ (237,575)

Missouri State University
Operating Budget
Designated Funds - Greenwood Laboratory School
For the Year Ending June 30, 2027

	Greenwood Laboratory School FY27	Greenwood Laboratory School FY26	Change
Operating Revenue			
Tuition and fees	\$ -	\$ -	\$ -
Scholarships and fellowships	(35,000)	(20,000)	(15,000)
Grants and contracts	-	-	-
Sales and services of educational services	3,463,352	3,302,454	160,898
Sales and services - auxiliaries	8,000	8,000	-
Other revenues	-	-	-
Total Operating Revenue	<u>3,436,352</u>	<u>3,290,454</u>	<u>145,898</u>
Operating Expenses			
Faculty and Staff Salaries	<u>1,638,538</u>	<u>1,565,502</u>	<u>73,036</u>
Part-time help	568,000	568,000	-
Student help	45,900	45,900	-
Overtime	2,000	500	1,500
Graduate Assistants	<u>19,232</u>	<u>19,232</u>	<u>-</u>
Other personnel	<u>635,132</u>	<u>633,632</u>	<u>1,500</u>
Benefits	<u>962,521</u>	<u>896,478</u>	<u>66,043</u>
Utilities	<u>-</u>	<u>-</u>	<u>-</u>
Capital outlay	-	-	-
Travel	31,800	25,800	6,000
Supplies and services	127,568	127,568	-
Other	15,000	15,000	-
Bad debt expense	<u>-</u>	<u>-</u>	<u>-</u>
Supplies and services	<u>174,368</u>	<u>168,368</u>	<u>6,000</u>
Total Operating Expenses	<u>3,410,559</u>	<u>3,263,980</u>	<u>146,579</u>
Operating Income (Loss)	<u>25,793</u>	<u>26,475</u>	<u>(682)</u>
Other Non-operating Revenues (Expenses)			
State appropriations	-	-	-
Federal Pell grants to students	-	-	-
Gifts	43,400	23,900	19,500
Investment income	-	-	-
Interest on capital asset-related debt	-	-	-
Other non-operating revenue (expense)	-	-	-
Debt Service Transfers	-	-	-
Operating Transfers, net	<u>-</u>	<u>-</u>	<u>-</u>
Net Non-operating Revenues	<u>43,400</u>	<u>23,900</u>	<u>19,500</u>
Increase (Decrease) in Net Position	<u>\$ 69,193</u>	<u>\$ 50,375</u>	<u>\$ 18,818</u>

Missouri State University
Operating Budget
Designated Funds - Jordan Valley Innovation Center
For the Year Ending June 30, 2027

	Jordan Valley Innovation Center FY27	Jordan Valley Innovation Center FY26	Change
Operating Revenue			
Tuition and fees	\$ -	\$ -	\$ -
Scholarships and fellowships	-	-	-
Grants and contracts	300,000	300,000	-
Sales and services of educational services	450,000	384,985	65,015
Sales and services - auxiliaries	-	-	-
Other revenues	-	-	-
Total Operating Revenue	750,000	684,985	65,015
Operating Expenses			
Faculty and Staff Salaries	172,074	196,485	(24,411)
Part-time help	-	3,700	(3,700)
Student help	-	-	-
Overtime	-	-	-
Graduate Assistants	-	-	-
Other personnel	-	3,700	(3,700)
Benefits	85,521	94,201	(8,680)
Utilities	11,194	11,194	-
Capital outlay	20,000	20,000	-
Travel	-	-	-
Supplies and services	333,127	333,127	-
Other	80,000	80,000	-
Bad debt expense	-	-	-
Supplies and services	433,127	433,127	-
Total Operating Expenses	701,916	738,707	(36,791)
Operating Income (Loss)	48,084	(53,722)	101,806
Other Non-operating Revenues (Expenses)			
State appropriations	-	-	-
Federal Pell grants to students	-	-	-
Gifts	-	-	-
Investment income	-	-	-
Interest on capital asset-related debt	-	-	-
Other non-operating revenue (expense)	-	-	-
Debt Service Transfers	-	-	-
Operating Transfers, net	250,000	250,000	-
Net Non-operating Revenues	250,000	250,000	-
Increase (Decrease) in Net Position	\$ 298,084	\$ 196,278	\$ 101,806

Missouri State University
Operating Budget
Designated Funds - Journagan Ranch
For the Year Ending June 30, 2027

	Journagan Ranch FY27	Journagan Ranch FY26	Change
Operating Revenue			
Tuition and fees	\$ -	\$ -	\$ -
Scholarships and fellowships	-	-	-
Grants and contracts	-	-	-
Sales and services of educational services	825,000	825,000	-
Sales and services - auxiliaries	-	-	-
Other revenues	-	-	-
	<u>825,000</u>	<u>825,000</u>	<u>-</u>
Operating Expenses			
Faculty and Staff Salaries	<u>150,629</u>	<u>150,629</u>	<u>-</u>
Part-time help	-	-	-
Student help	-	-	-
Overtime	-	-	-
Graduate Assistants	-	-	-
Other personnel	-	-	-
Benefits	<u>74,863</u>	<u>72,001</u>	<u>2,862</u>
Utilities	<u>2,500</u>	<u>2,500</u>	<u>-</u>
Capital outlay	-	-	-
Travel	15,000	15,000	-
Supplies and services	425,624	425,624	-
Other	43,000	43,000	-
Bad debt expense	-	-	-
Supplies and services	<u>483,624</u>	<u>483,624</u>	<u>-</u>
Total Operating Expenses	<u>711,616</u>	<u>708,754</u>	<u>2,862</u>
Operating Income (Loss)	<u>113,384</u>	<u>116,246</u>	<u>(2,862)</u>
Other Non-operating Revenues (Expenses)			
State appropriations	-	-	-
Federal Pell grants to students	-	-	-
Gifts	-	-	-
Investment income	-	-	-
Interest on capital asset-related debt	-	-	-
Other non-operating revenue (expense)	-	-	-
Debt Service Transfers	-	-	-
Operating Transfers, net	-	-	-
Net Non-operating Revenues	<u>-</u>	<u>-</u>	<u>-</u>
Increase (Decrease) in Net Position	<u>\$ 113,384</u>	<u>\$ 116,246</u>	<u>\$ (2,862)</u>



**Missouri
State**TM

U N I V E R S I T Y

AUXILIARY SYSTEM FUND

YEAR ENDING JUNE 30, 2027

Missouri State University
Operating Budget
Auxiliary Funds
For the Year Ending June 30, 2027

	Bookstore	Residence Life	Plaster Student Union	Magers Health Center	Intercollegiate Athletics	Athletic Facilities
Operating Revenue						
Tuition and fees	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 36,850
Scholarships and fellowships	-	(768,220)	-	-	(8,139,242)	-
Grants and contracts	-	50,000	-	-	-	10,000
Sales and services of educational services	-	-	-	-	122,825	2,133,000
Sales and services - auxiliaries	2,719,600	35,048,118	1,083,724	2,712,000	8,400,868	187,300
Other revenues	-	214,026	23,320	-	53,500	-
Total Operating Revenue	<u>2,719,600</u>	<u>34,543,924</u>	<u>1,107,044</u>	<u>2,722,000</u>	<u>437,951</u>	<u>2,367,150</u>
Operating Expenses						
Faculty and Staff Salaries	764,499	5,688,800	1,031,836	2,529,341	8,173,917	1,471,628
Part-time help	87,500	43,654	20,000	391,697	386,920	326,675
Student help	445,000	1,044,534	276,000	77,080	67,500	407,075
Overtime	2,000	45,911	6,895	5,000	24,800	29,000
Graduate Assistants	-	197,305	50,250	14,283	284,102	62,745
Other personnel	534,500	1,331,404	353,145	488,060	763,322	825,495
Benefits	386,606	2,823,673	514,343	1,286,852	4,122,289	756,226
Utilities	30,000	1,692,266	250,000	-	-	176,597
Capital outlay	12,500	80,000	-	-	10,500	50,000
Travel	12,500	67,528	23,000	15,000	6,459,285	24,100
Supplies and services	477,500	13,237,387	375,500	205,586	3,352,240	962,156
Other	100,100	649,971	59,700	25,000	3,065,278	351,592
Bad debt expense	126,500	339,651	-	20,000	-	-
Supplies and services	729,100	14,374,537	458,200	265,586	12,887,303	1,387,848
Total Operating Expenses	<u>2,444,705</u>	<u>25,910,681</u>	<u>2,607,524</u>	<u>4,569,839</u>	<u>25,946,831</u>	<u>4,617,794</u>
Operating Income (Loss)	<u>274,895</u>	<u>8,633,243</u>	<u>(1,500,480)</u>	<u>(1,847,839)</u>	<u>(25,508,880)</u>	<u>(2,250,644)</u>
Other Non-operating Revenues (Expenses)						
State appropriations	-	-	-	-	-	-
Federal Pell grants to students	-	-	-	-	-	-
Gifts	-	-	-	-	2,278,261	960,000
Investment income	-	20,000	-	-	-	35,000
Interest on capital asset-related debt	-	-	-	-	-	-
Other non-operating revenue (expense)	-	-	-	-	-	-
Debt Service Transfers	(9,343)	(3,294,100)	(165,591)	(822,063)	-	(2,687,847)
Operating Transfers, net	(253,523)	(5,330,293)	2,173,878	2,670,765	23,300,188	3,158,644
Net Non-operating Revenues	<u>(262,866)</u>	<u>(8,604,393)</u>	<u>2,008,287</u>	<u>1,848,703</u>	<u>25,578,449</u>	<u>1,465,797</u>
Increase (Decrease) in Net Position	<u>\$ 12,029</u>	<u>\$ 28,850</u>	<u>\$ 507,807</u>	<u>\$ 864</u>	<u>\$ 69,569</u>	<u>\$ (784,848)</u>

Transit	B.E.A.R Fee	Auxiliary System Fees	Bill R. Foster and Family Recreation Center	Total FY27	Total FY26	Change	
\$ -	\$ -	\$ 20,189,507	\$ -	\$ 20,236,357	\$ 18,112,444	\$ 2,123,913	Operating Revenue
-	-	-	-	(8,907,462)	(8,384,482)	(522,980)	Tuition and fees
-	-	-	-	60,000	60,000	-	Scholarships and fellowships
-	-	-	-	2,255,825	2,270,825	(15,000)	Grants and contracts
2,298,603	-	-	430,495	52,880,708	50,688,527	2,192,181	Sales and services of educational services
44,000	-	-	-	334,846	263,346	71,500	Sales and services - auxiliaries
2,342,603	-	20,189,507	430,495	66,860,274	63,010,660	3,849,614	Other revenues
							Total Operating Revenue
1,088,286	-	-	666,736	21,415,043	19,975,724	1,439,319	Operating Expenses
80,000	-	-	10,000	1,346,446	1,207,008	139,438	Faculty and Staff Salaries
20,000	-	-	521,500	2,858,689	2,512,089	346,600	Part-time help
30,000	-	-	500	144,106	139,610	4,496	Student help
-	-	-	50,171	658,856	588,024	70,832	Overtime
130,000	-	-	582,171	5,008,098	4,446,731	561,366	Graduate Assistants
541,635	-	-	330,786	10,762,410	9,624,427	1,137,984	Other personnel
85,000	-	-	130,000	2,363,863	2,468,503	(104,640)	Benefits
-	-	-	30,000	183,000	434,740	(251,740)	Utilities
20,000	-	-	14,300	6,635,713	6,028,318	607,395	Capital outlay
1,215,000	-	-	351,900	20,177,269	19,612,712	564,557	Travel
234,688	200,000	-	70,500	4,756,829	5,251,712	(494,883)	Supplies and services
40,000	-	-	-	526,151	486,151	40,000	Other
1,509,688	200,000	-	466,700	32,278,962	31,813,633	465,329	Bad debt expense
3,354,609	200,000	-	2,176,393	71,828,376	68,329,017	3,499,358	Supplies and services
(1,012,006)	(200,000)	20,189,507	(1,745,898)	(4,968,102)	(5,318,357)	350,256	Total Operating Expenses
							Operating Income (Loss)
-	-	-	-	-	-	-	Other Non-operating Revenues (Expenses)
-	-	-	-	-	-	-	State appropriations
-	-	-	-	3,238,261	2,899,975	338,286	Federal Pell grants to students
40,000	-	-	-	95,000	95,000	-	Gifts
-	-	-	-	-	-	-	Investment income
-	-	-	-	-	-	-	Interest on capital asset-related debt
-	(1,323,568)	-	(922,852)	(9,225,364)	(9,220,591)	(4,774)	Other non-operating revenue (expense)
1,374,610	1,523,569	(20,189,507)	2,668,850	11,097,181	10,420,929	676,252	Debt Service Transfers
1,414,610	200,001	(20,189,507)	1,745,998	5,205,077	4,195,313	1,009,765	Operating Transfers, net
\$ 402,604	\$ 1	\$ -	\$ 100	\$ 236,976	\$ (1,123,044)	\$ 1,360,020	Net Non-operating Revenues
							Increase (Decrease) in Net Position

Missouri State University
Operating Budget
Auxiliary Funds - Bookstore
For the Year Ending June 30, 2027

	Bookstore FY27	Bookstore FY26	Change
Operating Revenue			
Tuition and fees	\$ -	\$ -	\$ -
Scholarships and fellowships	-	-	-
Grants and contracts	-	-	-
Sales and services of educational services	-	-	-
Sales and services - auxiliaries	2,719,600	2,644,600	75,000
Other revenues	-	-	-
Total Operating Revenue	<u>2,719,600</u>	<u>2,644,600</u>	<u>75,000</u>
Operating Expenses			
Faculty and Staff Salaries	764,499	772,301	(7,802)
Part-time help	87,500	96,000	(8,500)
Student help	445,000	375,000	70,000
Overtime	2,000	3,000	(1,000)
Graduate Assistants	-	-	-
Other personnel	534,500	474,000	60,500
Benefits	386,606	376,456	10,150
Utilities	30,000	30,000	-
Capital outlay	12,500	12,500	-
Travel	12,500	12,500	-
Supplies and services	477,500	517,500	(40,000)
Other	100,100	90,000	10,100
Bad debt expense	126,500	76,500	50,000
Supplies and services	729,100	709,000	20,100
Total Operating Expenses	<u>2,444,705</u>	<u>2,361,757</u>	<u>82,948</u>
Operating Income (Loss)	<u>274,895</u>	<u>282,843</u>	<u>(7,948)</u>
Other Non-operating Revenues (Expenses)			
State appropriations	-	-	-
Federal Pell grants to students	-	-	-
Gifts	-	-	-
Investment income	-	-	-
Interest on capital asset-related debt	-	-	-
Other non-operating revenue (expense)	-	-	-
Debt Service Transfers	(9,343)	(9,343)	-
Operating Transfers, net	(253,523)	(253,294)	(229)
Net Non-operating Revenues	<u>(262,866)</u>	<u>(262,637)</u>	<u>(229)</u>
Increase (Decrease) in Net Position	<u>\$ 12,029</u>	<u>\$ 20,206</u>	<u>\$ (8,177)</u>

Missouri State University
Operating Budget
Auxiliary Funds - Residence Life
For the Year Ending June 30, 2027

	Residence Life FY27	Residence Life FY26	Change
Operating Revenue			
Tuition and fees	\$ -	\$ -	\$ -
Scholarships and fellowships	(768,220)	(768,220)	-
Grants and contracts	50,000	50,000	-
Sales and services of educational services	-	-	-
Sales and services - auxiliaries	35,048,118	34,320,318	727,800
Other revenues	214,026	214,026	-
Total Operating Revenue	<u>34,543,924</u>	<u>33,816,124</u>	<u>727,800</u>
Operating Expenses			
Faculty and Staff Salaries	5,688,800	5,547,037	141,763
Part-time help	43,654	43,654	-
Student help	1,044,534	832,902	211,632
Overtime	45,911	45,911	-
Graduate Assistants	197,305	137,646	59,659
Other personnel	1,331,404	1,060,113	271,291
Benefits	2,823,673	2,648,090	175,583
Utilities	1,692,266	1,692,266	-
Capital outlay	80,000	80,000	-
Travel	67,528	67,528	-
Supplies and services	13,237,387	13,126,433	110,954
Other	649,971	649,971	-
Bad debt expense	339,651	339,651	-
Supplies and services	14,374,537	14,263,583	110,954
Total Operating Expenses	<u>25,910,681</u>	<u>25,211,089</u>	<u>699,592</u>
Operating Income (Loss)	<u>8,633,243</u>	<u>8,605,035</u>	<u>28,208</u>
Other Non-operating Revenues (Expenses)			
State appropriations	-	-	-
Federal Pell grants to students	-	-	-
Gifts	-	-	-
Investment income	20,000	20,000	-
Interest on capital asset-related debt	-	-	-
Other non-operating revenue (expense)	-	-	-
Debt Service Transfers	(3,294,100)	(3,291,145)	(2,956)
Operating Transfers, net	(5,330,293)	(5,330,293)	-
Net Non-operating Revenues	<u>(8,604,393)</u>	<u>(8,601,438)</u>	<u>(2,956)</u>
Increase (Decrease) in Net Position	<u>\$ 28,850</u>	<u>\$ 3,597</u>	<u>\$ 25,253</u>

Missouri State University
Operating Budget
Auxiliary Funds - Plaster Student Union
For the Year Ending June 30, 2027

	Plaster Student Union FY27	Plaster Student Union FY26	Change
Operating Revenue			
Tuition and fees	\$ -	\$ -	\$ -
Scholarships and fellowships	-	-	-
Grants and contracts	-	-	-
Sales and services of educational services	-	-	-
Sales and services - auxiliaries	1,083,724	1,036,611	47,113
Other revenues	23,320	5,320	18,000
Total Operating Revenue	<u>1,107,044</u>	<u>1,041,931</u>	<u>65,113</u>
Operating Expenses			
Faculty and Staff Salaries	1,031,836	1,023,299	8,537
Part-time help	20,000	20,000	-
Student help	276,000	276,000	-
Overtime	6,895	6,895	-
Graduate Assistants	50,250	50,250	-
Other personnel	353,145	353,145	-
Benefits	514,343	488,076	26,267
Utilities	250,000	250,000	-
Capital outlay	-	-	-
Travel	23,000	25,000	(2,000)
Supplies and services	375,500	364,689	10,811
Other	59,700	62,700	(3,000)
Bad debt expense	-	-	-
Supplies and services	458,200	452,389	5,811
Total Operating Expenses	<u>2,607,524</u>	<u>2,566,909</u>	<u>40,615</u>
Operating Income (Loss)	<u>(1,500,480)</u>	<u>(1,524,978)</u>	<u>24,498</u>
Other Non-operating Revenues (Expenses)			
State appropriations	-	-	-
Federal Pell grants to students	-	-	-
Gifts	-	-	-
Investment income	-	-	-
Interest on capital asset-related debt	-	-	-
Other non-operating revenue (expense)	-	-	-
Debt Service Transfers	(165,591)	(165,591)	-
Operating Transfers, net	2,173,878	1,755,235	418,643
Net Non-operating Revenues	<u>2,008,287</u>	<u>1,589,644</u>	<u>418,643</u>
Increase (Decrease) in Net Position	<u>\$ 507,807</u>	<u>\$ 64,666</u>	<u>\$ 443,141</u>

Missouri State University
Operating Budget
Auxiliary Funds - Magers Health Center
For the Year Ending June 30, 2027

	Magers Health Center FY27	Magers Health Center FY26	Change
Operating Revenue			
Tuition and fees	\$ 10,000	\$ 10,000	\$ -
Scholarships and fellowships	-	-	-
Grants and contracts	-	-	-
Sales and services of educational services	-	-	-
Sales and services - auxiliaries	2,712,000	2,597,000	115,000
Other revenues	-	-	-
Total Operating Revenue	<u>2,722,000</u>	<u>2,607,000</u>	<u>115,000</u>
Operating Expenses			
Faculty and Staff Salaries	2,529,341	2,471,781	57,560
Part-time help	391,697	341,559	50,138
Student help	77,080	77,080	-
Overtime	5,000	5,000	-
Graduate Assistants	14,283	14,283	-
Other personnel	488,060	437,922	50,138
Benefits	1,286,852	1,207,470	79,382
Utilities	-	-	-
Capital outlay	-	-	-
Travel	15,000	-	15,000
Supplies and services	205,586	205,586	-
Other	25,000	25,000	-
Bad debt expense	20,000	20,000	-
Supplies and services	265,586	250,586	15,000
Total Operating Expenses	<u>4,569,839</u>	<u>4,367,759</u>	<u>202,080</u>
Operating Income (Loss)	<u>(1,847,839)</u>	<u>(1,760,759)</u>	<u>(87,080)</u>
Other Non-operating Revenues (Expenses)			
State appropriations	-	-	-
Federal Pell grants to students	-	-	-
Gifts	-	-	-
Investment income	-	-	-
Interest on capital asset-related debt	-	-	-
Other non-operating revenue (expense)	-	-	-
Debt Service Transfers	(822,063)	(822,663)	600
Operating Transfers, net	2,670,765	2,602,467	68,298
Net Non-operating Revenues	<u>1,848,703</u>	<u>1,779,805</u>	<u>68,898</u>
Increase (Decrease) in Net Position	<u>\$ 864</u>	<u>\$ 19,046</u>	<u>\$ (18,182)</u>

Missouri State University
Operating Budget
Auxiliary Funds - Intercollegiate Athletics
For the Year Ending June 30, 2027

	Intercollegiate Athletics FY27	Intercollegiate Athletics FY26	Change
Operating Revenue			
Tuition and fees	\$ -	\$ -	\$ -
Scholarships and fellowships	(8,139,242)	(7,602,262)	(536,980)
Grants and contracts	-	-	-
Sales and services of educational services	122,825	122,825	-
Sales and services - auxiliaries	8,400,868	7,300,700	1,100,168
Other revenues	53,500	-	53,500
Total Operating Revenue	<u>437,951</u>	<u>(178,737)</u>	<u>616,688</u>
Operating Expenses			
Faculty and Staff Salaries	8,173,917	7,055,037	1,118,879
Part-time help	386,920	434,795	(47,875)
Student help	67,500	91,052	(23,552)
Overtime	24,800	19,304	5,496
Graduate Assistants	284,102	298,305	(14,203)
Other personnel	763,322	843,456	(80,134)
Benefits	4,122,289	3,405,352	716,937
Utilities	-	-	-
Capital outlay	10,500	62,240	(51,740)
Travel	6,459,285	5,867,290	591,995
Supplies and services	3,352,240	3,045,146	307,094
Other	3,065,278	3,567,261	(501,983)
Bad debt expense	-	-	-
Supplies and services	12,887,303	12,541,937	345,366
Total Operating Expenses	<u>25,946,831</u>	<u>23,845,783</u>	<u>2,101,049</u>
Operating Income (Loss)	<u>(25,508,880)</u>	<u>(24,024,520)</u>	<u>(1,484,361)</u>
Other Non-operating Revenues (Expenses)			
State appropriations	-	-	-
Federal Pell grants to students	-	-	-
Gifts	2,278,261	1,589,975	688,286
Investment income	-	-	-
Interest on capital asset-related debt	-	-	-
Other non-operating revenue (expense)	-	-	-
Debt Service Transfers	-	-	-
Operating Transfers, net	23,300,188	21,983,702	1,316,486
Net Non-operating Revenues	<u>25,578,449</u>	<u>23,573,677</u>	<u>2,004,772</u>
Increase (Decrease) in Net Position	<u>\$ 69,569</u>	<u>\$ (450,843)</u>	<u>\$ 520,412</u>

Missouri State University
Operating Budget
Auxiliary Funds - Athletic Facilities
For the Year Ending June 30, 2027

	Plaster Sports Complex	Hammons Student Center	GSB Arena	Juanita K. Hammons Hall Performing Arts	Total FY27	Total FY26	Change
Operating Revenue							
Tuition and fees	\$ -	\$ -	\$ -	\$ 36,850	\$ 36,850	\$ 28,350	\$ 8,500
Scholarships and fellowships	-	-	-	-	-	-	-
Grants and contracts	-	-	-	10,000	10,000	10,000	-
Sales and services of educational services	-	-	800,000	1,333,000	2,133,000	2,148,000	(15,000)
Sales and services - auxiliaries	105,000	15,300	67,000	-	187,300	172,300	15,000
Other revenues	-	-	-	-	-	-	-
Total Operating Revenue	105,000	15,300	867,000	1,379,850	2,367,150	2,358,650	8,500
Operating Expenses							
Faculty and Staff Salaries	238,827	314,991	414,712	503,099	1,471,628	1,424,965	46,663
Part-time help	15,000	130,675	131,000	50,000	326,675	181,000	145,675
Student help	15,000	-	120,000	272,075	407,075	407,555	(480)
Overtime	1,000	8,000	10,000	10,000	29,000	29,000	-
Graduate Assistants	12,621	12,261	12,621	25,242	62,745	37,369	25,376
Other personnel	43,621	150,936	273,621	357,317	825,495	654,924	170,571
Benefits	119,837	166,482	216,068	253,840	756,226	694,890	61,337
Utilities	-	-	-	176,597	176,597	176,597	-
Capital outlay	-	-	-	50,000	50,000	250,000	(200,000)
Travel	8,900	2,700	7,500	5,000	24,100	6,200	17,900
Supplies and services	229,875	236,336	290,945	205,000	962,156	721,958	240,198
Other	-	108,133	175,727	67,732	351,592	351,592	-
Bad debt expense	-	-	-	-	-	-	-
Supplies and services	238,775	347,169	474,172	327,732	1,387,848	1,329,750	58,098
Total Operating Expenses	641,060	979,577	1,378,572	1,618,585	4,617,794	4,281,126	336,669
Operating Income (Loss)	(536,060)	(964,277)	(511,572)	(238,735)	(2,250,644)	(1,922,476)	(328,169)
Other Non-operating Revenues (Expenses)							
State appropriations	-	-	-	-	-	-	-
Federal Pell grants to students	-	-	-	-	-	-	-
Gifts	-	-	900,000	60,000	960,000	1,160,000	(200,000)
Investment income	-	-	-	35,000	35,000	35,000	-
Interest on capital asset-related debt	-	-	-	-	-	-	-
Other non-operating revenue (expense)	-	-	-	-	-	-	-
Debt Service Transfers	(76,123)	(4,734)	(2,606,990)	-	(2,687,847)	(2,686,360)	(1,487)
Operating Transfers, net	613,939	971,230	1,220,575	352,900	3,158,644	2,482,782	675,862
Net Non-operating Revenues	537,816	966,496	(486,415)	447,900	1,465,797	991,422	474,375
Increase (Decrease) in Net Position	\$ 1,756	\$ 2,219	\$ (997,987)	\$ 209,165	\$ (784,848)	\$ (931,054)	\$ 146,206

Missouri State University
Operating Budget
Auxiliary Funds - Athletic Facilities - Plaster Sports Complex
For the Year Ending June 30, 2027

	Plaster Sports Complex FY27	Plaster Sports Complex FY26	Change
Operating Revenue			
Tuition and fees	\$ -	\$ -	\$ -
Scholarships and fellowships	-	-	-
Grants and contracts	-	-	-
Sales and services of educational services	-	-	-
Sales and services - auxiliaries	105,000	105,000	-
Other revenues	-	-	-
Total Operating Revenue	<u>105,000</u>	<u>105,000</u>	<u>-</u>
Operating Expenses			
Faculty and Staff Salaries	238,827	33,360	205,467
Part-time help	15,000	-	15,000
Student help	15,000	-	15,000
Overtime	1,000	1,000	-
Graduate Assistants	12,621	-	12,621
Other personnel	43,621	1,000	42,621
Benefits	119,837	15,946	103,891
Utilities	-	-	-
Capital outlay	-	90,000	(90,000)
Travel	8,900	-	8,900
Supplies and services	229,875	78,356	151,519
Other	-	-	-
Bad debt expense	-	-	-
Supplies and services	238,775	168,356	70,419
Total Operating Expenses	<u>641,060</u>	<u>218,662</u>	<u>422,398</u>
Operating Income (Loss)	<u>(536,060)</u>	<u>(113,662)</u>	<u>(422,398)</u>
Other Non-operating Revenues (Expenses)			
State appropriations	-	-	-
Federal Pell grants to students	-	-	-
Gifts	-	-	-
Investment income	-	-	-
Interest on capital asset-related debt	-	-	-
Other non-operating revenue (expense)	-	-	-
Debt Service Transfers	(76,123)	(76,123)	-
Operating Transfers, net	613,939	192,044	421,895
Net Non-operating Revenues	<u>537,816</u>	<u>115,921</u>	<u>421,895</u>
Increase (Decrease) in Net Position	<u>\$ 1,756</u>	<u>\$ 2,259</u>	<u>\$ (503)</u>

Missouri State University
Operating Budget
Auxiliary Funds - Athletic Facilities - Hammons Student Center
For the Year Ending June 30, 2027

	Hammons Student Center FY27	Hammons Student Center FY26	Change
Operating Revenue			
Tuition and fees	\$ -	\$ -	\$ -
Scholarships and fellowships	-	-	-
Grants and contracts	-	-	-
Sales and services of educational services	-	15,000	(15,000)
Sales and services - auxiliaries	15,300	300	15,000
Other revenues	-	-	-
Total Operating Revenue	<u>15,300</u>	<u>15,300</u>	<u>-</u>
Operating Expenses			
Faculty and Staff Salaries	314,991	362,651	(47,660)
Part-time help	130,675	-	130,675
Student help	-	-	-
Overtime	8,000	8,000	-
Graduate Assistants	12,261	11,758	503
Other personnel	150,936	19,758	131,178
Benefits	166,482	173,347	(6,866)
Utilities	-	-	-
Capital outlay	-	110,000	(110,000)
Travel	2,700	2,700	-
Supplies and services	236,336	140,602	95,734
Other	108,133	108,133	-
Bad debt expense	-	-	-
Supplies and services	347,169	361,435	(14,266)
Total Operating Expenses	<u>979,577</u>	<u>917,191</u>	<u>62,386</u>
Operating Income (Loss)	<u>(964,277)</u>	<u>(901,891)</u>	<u>(62,386)</u>
Other Non-operating Revenues (Expenses)			
State appropriations	-	-	-
Federal Pell grants to students	-	-	-
Gifts	-	-	-
Investment income	-	-	-
Interest on capital asset-related debt	-	-	-
Other non-operating revenue (expense)	-	-	-
Debt Service Transfers	(4,734)	(4,734)	-
Operating Transfers, net	971,230	971,536	(306)
Net Non-operating Revenues	<u>966,496</u>	<u>966,802</u>	<u>(306)</u>
Increase (Decrease) in Net Position	<u>\$ 2,219</u>	<u>\$ 64,911</u>	<u>\$ (62,692)</u>

Missouri State University
Operating Budget
Auxiliary Funds - Athletic Facilities - GSB Arena
For the Year Ending June 30, 2027

	GSB Arena FY27	GSB Arena FY26	Change
Operating Revenue			
Tuition and fees	\$ -	\$ -	\$ -
Scholarships and fellowships	-	-	-
Grants and contracts	-	-	-
Sales and services of educational services	800,000	800,000	-
Sales and services - auxiliaries	67,000	67,000	-
Other revenues	-	-	-
Total Operating Revenue	<u>867,000</u>	<u>867,000</u>	<u>-</u>
Operating Expenses			
Faculty and Staff Salaries	414,712	326,647	88,065
Part-time help	131,000	131,000	-
Student help	120,000	192,555	(72,555)
Overtime	10,000	10,000	-
Graduate Assistants	12,621	12,050	571
Other personnel	273,621	345,605	(71,984)
Benefits	216,068	166,093	49,974
Utilities	-	-	-
Capital outlay	-	-	-
Travel	7,500	-	7,500
Supplies and services	290,945	298,000	(7,055)
Other	175,727	175,727	-
Bad debt expense	-	-	-
Supplies and services	474,172	473,727	445
Total Operating Expenses	<u>1,378,572</u>	<u>1,312,072</u>	<u>66,500</u>
Operating Income (Loss)	<u>(511,572)</u>	<u>(445,072)</u>	<u>(66,500)</u>
Other Non-operating Revenues (Expenses)			
State appropriations	-	-	-
Federal Pell grants to students	-	-	-
Gifts	900,000	1,100,000	(200,000)
Investment income	-	-	-
Interest on capital asset-related debt	-	-	-
Other non-operating revenue (expense)	-	-	-
Debt Service Transfers	(2,606,990)	(2,605,503)	(1,487)
Operating Transfers, net	1,220,575	949,773	270,802
Net Non-operating Revenues	<u>(486,415)</u>	<u>(555,730)</u>	<u>69,315</u>
Increase (Decrease) in Net Position	<u>\$ (997,987)</u>	<u>\$ (1,000,802)</u>	<u>\$ 2,815</u>

Missouri State University
Operating Budget
Designated Funds - Juanita K. Hammons Hall Performing Arts
For the Year Ending June 30, 2027

	Juanita K. Hammons Hall Performing Arts FY27	Juanita K. Hammons Hall Performing Arts FY26	Change
Operating Revenue			
Tuition and fees	\$ 36,850	\$ 28,350	\$ 8,500
Scholarships and fellowships	-	-	-
Grants and contracts	10,000	10,000	-
Sales and services of educational services	1,333,000	1,333,000	-
Sales and services - auxiliaries	-	-	-
Other revenues	-	-	-
Total Operating Revenue	<u>1,379,850</u>	<u>1,371,350</u>	<u>8,500</u>
Operating Expenses			
Faculty and Staff Salaries	503,099	702,307	(199,208)
Part-time help	50,000	50,000	-
Student help	272,075	215,000	57,075
Overtime	10,000	10,000	-
Graduate Assistants	25,242	13,561	11,681
Other personnel	357,317	288,561	68,756
Benefits	253,840	339,503	(85,663)
Utilities	176,597	176,597	-
Capital outlay	50,000	50,000	-
Travel	5,000	3,500	1,500
Supplies and services	205,000	205,000	-
Other	67,732	67,732	-
Bad debt expense	-	-	-
Supplies and services	327,732	326,232	1,500
Total Operating Expenses	<u>1,618,585</u>	<u>1,833,200</u>	<u>(214,615)</u>
Operating Income (Loss)	<u>(238,735)</u>	<u>(461,850)</u>	<u>223,115</u>
Other Non-operating Revenues (Expenses)			
State appropriations	-	-	-
Federal Pell grants to students	-	-	-
Gifts	60,000	60,000	-
Investment income	35,000	35,000	-
Interest on capital asset-related debt	-	-	-
Other non-operating revenue (expense)	-	-	-
Debt Service Transfers	-	-	-
Operating Transfers, net	352,900	369,429	(16,529)
Net Non-operating Revenues	<u>447,900</u>	<u>464,429</u>	<u>(16,529)</u>
Increase (Decrease) in Net Position	<u>\$ 209,165</u>	<u>\$ 2,579</u>	<u>\$ 206,586</u>

Missouri State University
Operating Budget
Auxiliary Funds - Transit
For the Year Ending June 30, 2027

	<u>Transit FY27</u>	<u>Transit FY26</u>	<u>Change</u>
Operating Revenue			
Tuition and fees	\$ -	\$ -	\$ -
Scholarships and fellowships	-	-	-
Grants and contracts	-	-	-
Sales and services of educational services	-	-	-
Sales and services - auxiliaries	2,298,603	2,193,603	105,000
Other revenues	44,000	44,000	-
Total Operating Revenue	<u>2,342,603</u>	<u>2,237,603</u>	<u>105,000</u>
Operating Expenses			
Faculty and Staff Salaries	1,088,286	1,004,799	83,487
Part-time help	80,000	80,000	-
Student help	20,000	-	20,000
Overtime	30,000	30,000	-
Graduate Assistants	-	-	-
Other personnel	130,000	110,000	20,000
Benefits	541,635	481,254	60,381
Utilities	85,000	85,000	-
Capital outlay	-	-	-
Travel	20,000	20,000	-
Supplies and services	1,215,000	1,262,000	(47,000)
Other	234,688	234,688	-
Bad debt expense	40,000	50,000	(10,000)
Supplies and services	1,509,688	1,566,688	(57,000)
Total Operating Expenses	<u>3,354,609</u>	<u>3,247,741</u>	<u>106,868</u>
Operating Income (Loss)	<u>(1,012,006)</u>	<u>(1,010,138)</u>	<u>(1,868)</u>
Other Non-operating Revenues (Expenses)			
State appropriations	-	-	-
Federal Pell grants to students	-	-	-
Gifts	-	-	-
Investment income	40,000	40,000	-
Interest on capital asset-related debt	-	-	-
Other non-operating revenue (expense)	-	-	-
Debt Service Transfers	-	-	-
Operating Transfers, net	1,374,610	972,067	402,543
Net Non-operating Revenues	<u>1,414,610</u>	<u>1,012,067</u>	<u>402,543</u>
Increase (Decrease) in Net Position	<u>\$ 402,604</u>	<u>\$ 1,929</u>	<u>\$ 400,675</u>

Missouri State University
Operating Budget
Auxiliary Funds - Bill R. Foster and Family Recreation Center
For the Year Ending June 30, 2027

	Bill R. Foster and Family Recreation Center FY27	Bill R. Foster and Family Recreation Center FY26	Change
Operating Revenue			
Tuition and fees	\$ -	\$ -	\$ -
Scholarships and fellowships	-	(14,000)	14,000
Grants and contracts	-	-	-
Sales and services of educational services	-	-	-
Sales and services - auxiliaries	430,495	423,395	7,100
Other revenues	-	-	-
Total Operating Revenue	<u>430,495</u>	<u>409,395</u>	<u>21,100</u>
Operating Expenses			
Faculty and Staff Salaries	<u>666,736</u>	<u>676,505</u>	<u>(9,769)</u>
Part-time help	10,000	10,000	-
Student help	521,500	452,500	69,000
Overtime	500	500	-
Graduate Assistants	<u>50,171</u>	<u>50,171</u>	<u>-</u>
Other personnel	<u>582,171</u>	<u>513,171</u>	<u>69,000</u>
Benefits	<u>330,786</u>	<u>322,839</u>	<u>7,947</u>
Utilities	<u>130,000</u>	<u>130,000</u>	<u>-</u>
Capital outlay	30,000	30,000	-
Travel	14,300	29,800	(15,500)
Supplies and services	351,900	369,400	(17,500)
Other	70,500	70,500	-
Bad debt expense	-	-	-
Supplies and services	<u>466,700</u>	<u>499,700</u>	<u>(33,000)</u>
Total Operating Expenses	<u>2,176,393</u>	<u>2,142,215</u>	<u>34,178</u>
Operating Income (Loss)	<u>(1,745,898)</u>	<u>(1,732,820)</u>	<u>(13,078)</u>
Other Non-operating Revenues (Expenses)			
State appropriations	-	-	-
Federal Pell grants to students	-	-	-
Gifts	-	-	-
Investment income	-	-	-
Interest on capital asset-related debt	-	-	-
Other non-operating revenue (expense)	-	-	-
Debt Service Transfers	(922,852)	(922,703)	(149)
Operating Transfers, net	<u>2,668,850</u>	<u>2,659,804</u>	<u>9,046</u>
Net Non-operating Revenues	<u>1,745,998</u>	<u>1,737,101</u>	<u>8,897</u>
Increase (Decrease) in Net Position	<u>\$ 100</u>	<u>\$ 4,281</u>	<u>\$ (4,181)</u>



**Missouri
State**TM

U N I V E R S I T Y

**WEST PLAINS CAMPUS
OPERATING & AUXILIARY**

YEAR ENDING JUNE 30, 2027

Missouri State University
 Operating Budget
 West Plains Funds
 For the Year Ending June 30, 2027

	West Plains Operating	West Plains Designated	West Plains Auxiliary	Total FY27	Total FY26	Change
Operating Revenue						
Tuition and fees	\$ 5,746,874	\$ -	\$ 135,000	\$ 5,881,874	\$ 6,205,806	\$ (323,932)
Scholarships and fellowships	(817,982)	-	(55,000)	(872,982)	(912,084)	39,102
Grants and contracts	-	-	-	-	-	-
Sales and services of educational services	123,000	-	400	123,400	141,500	(18,100)
Sales and services - auxiliaries	2,000	-	1,639,100	1,641,100	1,688,150	(47,050)
Other revenues	220,291	-	15,138	235,429	228,429	7,000
Total Operating Revenue	<u>5,274,183</u>	<u>-</u>	<u>1,734,638</u>	<u>7,008,821</u>	<u>7,351,801</u>	<u>(342,980)</u>
Operating Expenses						
Faculty and Staff Salaries	6,607,278	361,590	242,941	7,211,808	7,721,417	(509,609)
Part-time help	227,539	-	47,000	274,539	325,431	(50,892)
Student help	108,584	-	36,050	144,634	154,634	(10,000)
Overtime	4,541	-	-	4,541	4,541	-
Graduate Assistants	13,162	-	-	13,162	12,060	1,102
Other personnel	353,826	-	83,050	436,876	496,666	(59,790)
Benefits	3,116,176	179,710	124,314	3,420,199	3,540,073	(119,874)
Utilities	433,386	-	77,765	511,151	471,151	40,000
Capital outlay	59,165	-	-	59,165	59,165	-
Travel	208,192	-	1,000	209,192	215,577	(6,385)
Supplies and services	967,059	-	623,750	1,590,809	1,619,238	(28,428)
Other	852,183	-	35,750	887,933	883,659	4,274
Bad debt expense	80,000	-	50,000	130,000	65,000	65,000
Supplies and services	2,166,599	-	710,500	2,877,099	2,842,638	34,461
Total Operating Expenses	<u>12,677,264</u>	<u>541,299</u>	<u>1,238,569</u>	<u>14,457,133</u>	<u>15,071,946</u>	<u>(614,813)</u>
Operating Income (Loss)	<u>(7,403,081)</u>	<u>(541,299)</u>	<u>496,069</u>	<u>(7,448,312)</u>	<u>(7,720,145)</u>	<u>271,833</u>
Other Non-operating Revenues (Expenses)						
State appropriations	7,352,474	485,000	-	7,837,474	7,948,133	(110,659)
Federal Pell grants to students	-	-	-	-	-	-
Gifts	25,000	-	-	25,000	61,720	(36,720)
Investment income	137,000	-	24,100	161,100	161,500	(400)
Interest on capital asset-related debt	-	-	-	-	-	-
Other non-operating revenue (expense)	7,500	-	-	7,500	15,000	(7,500)
Debt Service Transfers	(30,931)	-	(57,775)	(88,707)	(88,802)	96
Operating Transfers, net	(64,328)	-	(313,000)	(377,328)	(377,328)	-
Net Non-operating Revenues	<u>7,426,715</u>	<u>485,000</u>	<u>(346,675)</u>	<u>7,565,039</u>	<u>7,720,223</u>	<u>(155,183)</u>
Increase (Decrease) in Net Position	<u>\$ 23,634</u>	<u>\$ (56,299)</u>	<u>\$ 149,393</u>	<u>\$ 116,727</u>	<u>\$ 78</u>	<u>\$ 116,650</u>

Missouri State University
Operating Budget
West Plains Funds
For the Year Ending June 30, 2027

	<u>FY27</u>	<u>FY26</u>	<u>Change</u>
Operating Revenue			
Tuition and fees	\$ 5,746,874	\$ 6,070,806	\$ (323,932)
Scholarships and fellowships	(817,982)	(848,484)	30,502
Grants and contracts	-	-	-
Sales and services of educational services	123,000	141,000	(18,000)
Sales and services - auxiliaries	2,000	4,000	(2,000)
Other revenues	220,291	212,891	7,400
Total Operating Revenue	<u>5,274,183</u>	<u>5,580,213</u>	<u>(306,030)</u>
Operating Expenses			
Faculty and Staff Salaries	6,607,278	7,003,368	(396,090)
Part-time help	227,539	278,431	(50,892)
Student help	108,584	118,584	(10,000)
Overtime	4,541	4,541	-
Graduate Assistants	13,162	12,060	1,102
Other personnel	353,826	413,616	(59,790)
Benefits	3,116,176	3,197,294	(81,118)
Utilities	433,386	393,386	40,000
Capital outlay	59,165	59,165	-
Travel	208,192	214,577	(6,385)
Supplies and services	967,059	989,238	(22,178)
Other	852,183	847,909	4,274
Bad debt expense	80,000	30,000	50,000
Supplies and services	2,166,599	2,140,888	25,711
Total Operating Expenses	<u>12,677,264</u>	<u>13,148,552</u>	<u>(471,288)</u>
Operating Income (Loss)	<u>(7,403,081)</u>	<u>(7,568,339)</u>	<u>165,258</u>
Other Non-operating Revenues (Expenses)			
State appropriations	7,352,474	7,352,474	-
Federal Pell grants to students	-	-	-
Gifts	25,000	61,720	(36,720)
Investment income	137,000	137,000	-
Interest on capital asset-related debt	-	-	-
Other non-operating revenue (expense)	7,500	15,000	(7,500)
Debt Service Transfers	(30,931)	(31,036)	105
Operating Transfers, net	(64,328)	35,258	(99,586)
Net Non-operating Revenues	<u>7,426,715</u>	<u>7,570,416</u>	<u>(143,701)</u>
Increase (Decrease) in Net Position	<u>\$ 23,634</u>	<u>\$ 2,077</u>	<u>\$ 21,557</u>

Missouri State University
Designated
West Plains Funds
For the Year Ending June 30, 2027

	<u>FY27</u>	<u>FY26</u>	<u>Change</u>
Operating Revenue			
Tuition and fees	\$ -	\$ -	\$ -
Scholarships and fellowships	-	-	-
Grants and contracts	-	-	-
Sales and services of educational services	-	-	-
Sales and services - auxiliaries	-	-	-
Other revenues	-	-	-
Total Operating Revenue	<u>-</u>	<u>-</u>	<u>-</u>
Operating Expenses			
Faculty and Staff Salaries	<u>361,590</u>	<u>457,477</u>	<u>(95,887)</u>
Part-time help	-	-	-
Student help	-	-	-
Overtime	-	-	-
Graduate Assistants	-	-	-
Other personnel	-	-	-
Benefits	<u>179,710</u>	<u>214,654</u>	<u>(34,944)</u>
Utilities	-	-	-
Capital outlay	-	-	-
Travel	-	-	-
Supplies and services	-	-	-
Other	-	-	-
Bad debt expense	-	-	-
Supplies and services	-	-	-
Total Operating Expenses	<u>541,299</u>	<u>672,130</u>	<u>(130,831)</u>
Operating Income (Loss)	<u>(541,299)</u>	<u>(672,130)</u>	<u>130,831</u>
Other Non-operating Revenues (Expenses)			
State appropriations	485,000	485,000	-
Federal Pell grants to students	-	-	-
Gifts	-	-	-
Investment income	-	-	-
Interest on capital asset-related debt	-	-	-
Other non-operating revenue (expense)	-	-	-
Debt Service Transfers	-	-	-
Operating Transfers, net	-	<u>(21,266)</u>	<u>21,266</u>
Net Non-operating Revenues	<u>485,000</u>	<u>463,734</u>	<u>21,266</u>
Increase (Decrease) in Net Position	<u>\$ (56,299)</u>	<u>\$ (208,396)</u>	<u>\$ 152,097</u>

Missouri State University
Auxiliary
West Plains Funds
For the Year Ending June 30, 2027

	<u>FY27</u>	<u>FY26</u>	<u>Change</u>
Operating Revenue			
Tuition and fees	\$ 135,000	\$ 135,000	\$ -
Scholarships and fellowships	(55,000)	(63,600)	8,600
Grants and contracts	-	-	-
Sales and services of educational services	400	500	(100)
Sales and services - auxiliaries	1,639,100	1,684,150	(45,050)
Other revenues	15,138	15,538	(400)
Total Operating Revenue	<u>1,734,638</u>	<u>1,771,588</u>	<u>(36,950)</u>
Operating Expenses			
Faculty and Staff Salaries	242,941	260,573	(17,632)
Part-time help	47,000	47,000	-
Student help	36,050	36,050	-
Overtime	-	-	-
Graduate Assistants	-	-	-
Other personnel	83,050	83,050	-
Benefits	124,314	128,126	(3,812)
Utilities	77,765	77,765	-
Capital outlay	-	-	-
Travel	1,000	1,000	-
Supplies and services	623,750	630,000	(6,250)
Other	35,750	35,750	-
Bad debt expense	50,000	35,000	15,000
Supplies and services	710,500	701,750	8,750
Total Operating Expenses	<u>1,238,569</u>	<u>1,251,264</u>	<u>(12,694)</u>
Operating Income (Loss)	<u>496,069</u>	<u>520,324</u>	<u>(24,256)</u>
Other Non-operating Revenues (Expenses)			
State appropriations	-	-	-
Federal Pell grants to students	-	-	-
Gifts	-	-	-
Investment income	24,100	24,500	(400)
Interest on capital asset-related debt	-	-	-
Other non-operating revenue (expense)	-	-	-
Debt Service Transfers	(57,775)	(57,766)	(9)
Operating Transfers, net	(313,000)	(391,320)	78,320
Net Non-operating Revenues	<u>(346,675)</u>	<u>(424,586)</u>	<u>77,911</u>
Increase (Decrease) in Net Position	<u>\$ 149,393</u>	<u>\$ 95,738</u>	<u>\$ 53,655</u>