Unrestricted Operating Budget

Fiscal Year 2026-2027

UNIVERSITY OF SOUTHERN INDIANA®

What is an Unrestricted Operating Budget?

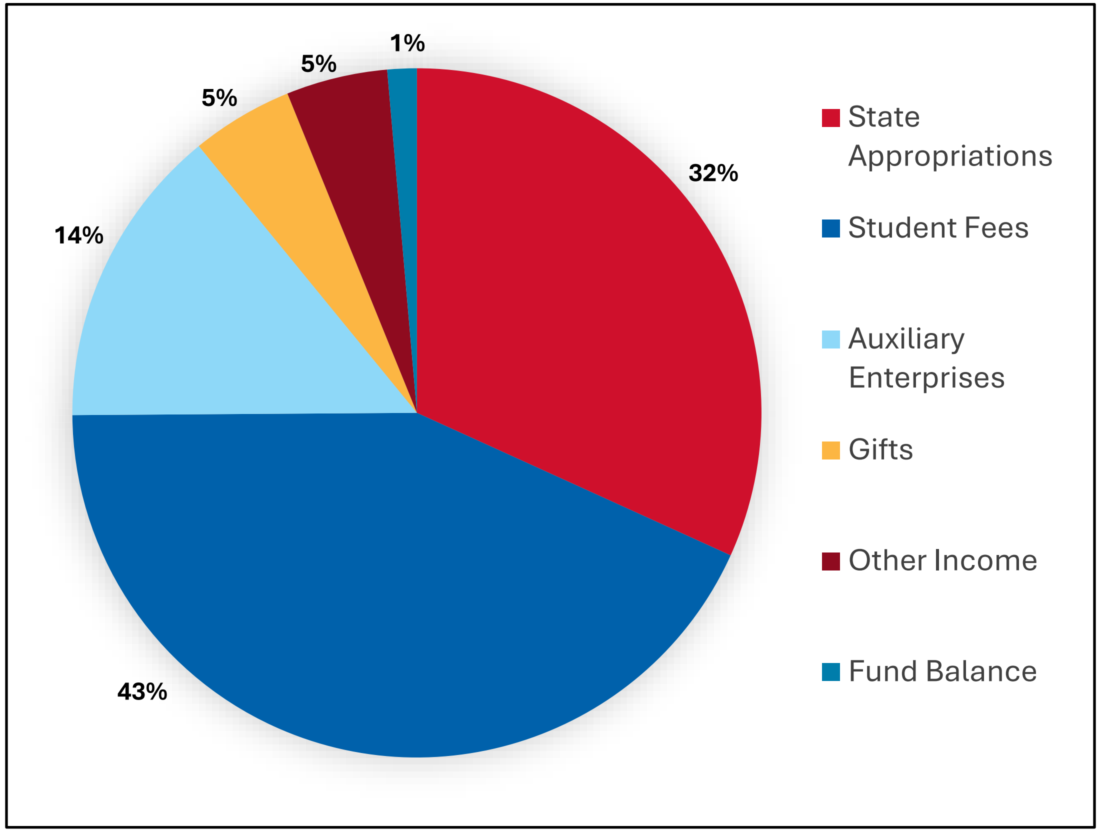
- Forward-looking plan of expected revenues and expenses
- Includes
  - Current unrestricted funds
  - Designated funds
  - Auxiliary funds
- Excludes
  - Restricted funds
  - Plant funds

UNRESTRICTED OPERATING BUDGET SUMMARY

	Current Unrestricted	Designated	Auxiliary	Combined
REVENUES				
State Appropriations	58,537,168	0	462,534	58,999,702
Student Fees	59,155,801	20,858,110	0	80,013,911
Auxiliary Enterprises	0	0	26,351,650	26,351,650
Gifts	2,420,171	6,333,595	110,684	8,864,450
Other Income	5,118,508	3,717,572	(9,223)	8,826,857
Fund Balance	2,557,001	929,925	(929,925)	2,557,001
TOTAL	127,788,649	31,839,202	25,985,720	185,613,571
EXPENSES				
Salaries and Wages	64,734,749	1,897,872	3,754,279	70,386,900
Benefits	24,806,511	1,134,550	2,310,686	28,251,747
Supplies and Other Services	40,130,641	17,329,498	12,878,868	70,339,007
Repairs and Maintenance	2,423,391	(607,350)	1,332,738	3,148,779
Capital Outlay	1,229,296	105,535	146,607	1,481,438
Net Transfers Out	(5,535,939)	11,979,097	5,562,542	12,005,700
TOTAL	127,788,649	31,839,202	25,985,720	185,613,571

Revenue Summary

	Proposed Budget 2026-27
State Appropriations	$58,999,702
Student Fees	80,013,911
Auxiliary Enterprises	26,351,650
Gifts	8,864,450
Other Income	8,826,857
Fund Balance	2,557,001
TOTAL	$185,613,571

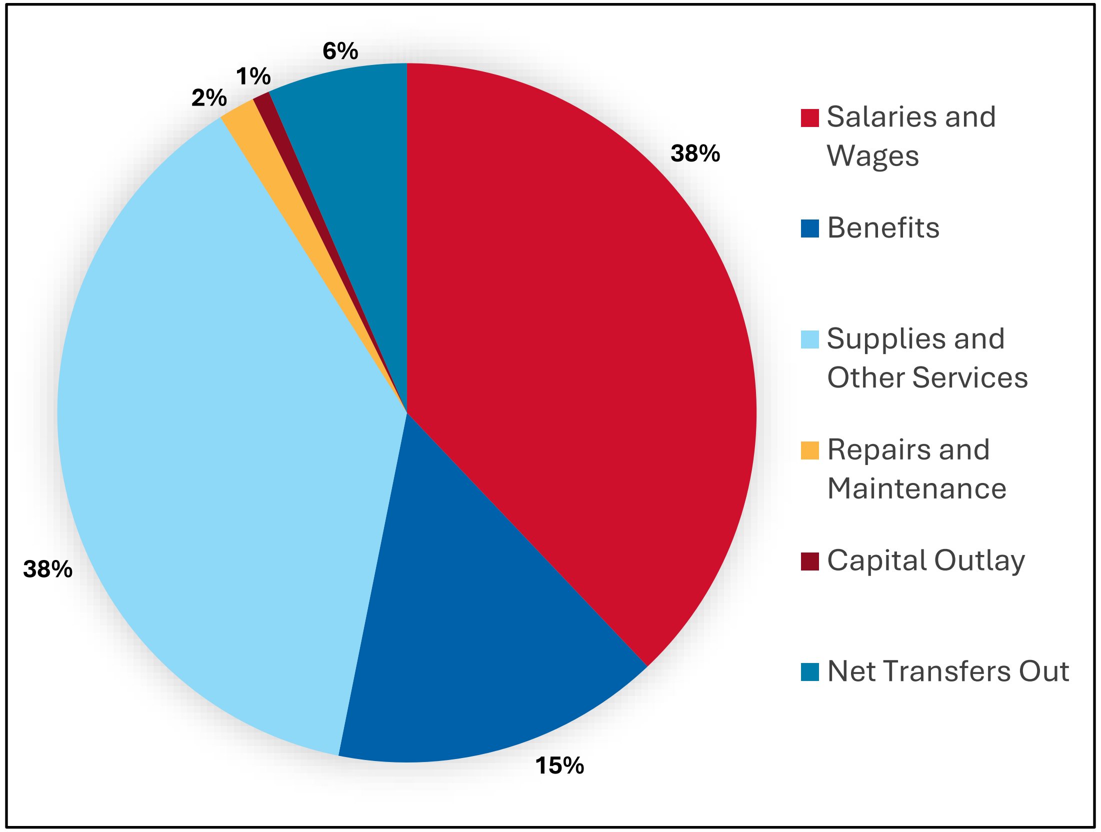


Revenue Budget Comparison

	Approved Budget 2025-26	Budget Change	Proposed Budget 2026-27
REVENUES			
State Appropriations	64,505,647	(5,505,945)	58,999,702
Student Fees	78,668,902	1,345,009	80,013,911
Auxiliary Enterprises	25,024,717	1,326,933	26,351,650
Gifts	1,389,784	7,474,666	8,864,450
Other Income	9,898,929	(1,072,072)	8,826,857
Fund Balance	2,222,826	334,175	2,557,001
TOTAL	181,710,805	3,902,766	185,613,571

Expense Summary

	Proposed Budget 2026-27
Salaries and Wages	$70,386,900
Benefits	28,251,747
Supplies and Other Services	70,339,007
Repairs and Maintenance	3,148,779
Capital Outlay	1,481,438
Net Transfers Out	12,005,700
TOTAL	$185,613,571



Expense Budget Comparison

	Approved Budget 2025-26	Budget Change	Proposed Budget 2026-27
EXPENSES			
Salaries and Wages	72,569,093	(2,182,193)	70,386,900
Benefits	24,002,920	4,248,827	28,251,747
Supplies and Other Services	66,885,093	3,453,914	70,339,007
Repairs and Maintenance	4,644,627	(1,495,848)	3,148,779
Capital Outlay	2,583,932	(1,102,494)	1,481,438
Net Transfers Out	11,025,140	980,560	12,005,700
TOTAL	181,710,805	3,902,766	185,613,571

2026-2027 Budget Summary

- Budget model changes to enhance transparency and support strategic resource alignment
- Key revenue drivers
  - Student fees
  - State appropriations
  - Auxiliary income
- Primary expense changes
  - Employee benefits
  - Strategic spending adjustments
- Balanced and forward-looking plan