



## **Indiana University of Pennsylvania September 19, 2025, Comprehensive Planning Process Report**

The September 19, 2025, IUP Comprehensive Planning Process Progress Report was submitted to the Office of the Chancellor on September 19, 2025. The report is attached, and approval from the committee is recommended.

The following motion will be presented for approval at the public meeting.

### **September 19, 2025, Comprehensive Planning Process Progress Report**

The committee reviewed the September 19, 2025, Comprehensive Planning Process Progress Report, which was submitted to the Office of the Chancellor on September 19, 2025.

The following motion is recommended for approval:

**THAT THE SEPTEMBER 19, 2025, IUP COMPREHENSIVE PLANNING PROCESS PROGRESS REPORT THAT WAS SUBMITTED TO THE OFFICE OF THE CHANCELLOR ON SEPTEMBER 19, 2025, BE APPROVED.**

# FY 2025-26 Comprehensive Planning Process (CPP) Projections Fall 2025 Update

## Indiana University of Pennsylvania

IN ◀◀ Enter two letter University code here, in CAPITAL LETTERS.

### University Codes and Filenames

2 Letter Code	University Name	Filename
CH	Cheyney University of Pennsylvania	CH-CPP Fall Update-26
CO	Commonwealth University of Pennsylvania	CO-CPP Fall Update-26
EA	East Stroudsburg University of Pennsylvania	EA-CPP Fall Update-26
IN	Indiana University of Pennsylvania	IN-CPP Fall Update-26
KU	Kutztown University of Pennsylvania	KU-CPP Fall Update-26
MI	Millersville University of Pennsylvania	MI-CPP Fall Update-26
PE	Pennsylvania Western University	PE-CPP Fall Update-26
SH	Shippensburg University of Pennsylvania	SH-CPP Fall Update-26
SL	Slippery Rock University of Pennsylvania	SL-CPP Fall Update-26
WE	West Chester University of Pennsylvania	WE-CPP Fall Update-26
OC	System Office	OC-CPP Fall Update-26

### Legend for tab and cell coloring:

Automatically populated by data supplied in Reference Tabs

University input required

Data pulled from another tab within workbook

Reference information

2024-25	Prior Year
2025-26	Budget Year
2026-27	Planning Year
2027-28	Planning Year

**FY 2025-26 Comprehensive Planning Process (CPP) Projections Fall 2025 Update  
Instructions for Completion of Template**

**Due Date:**

Templates are due **Friday, September 19<sup>th</sup>, 2025**, and should be submitted on the [CPP Workspace](#). COT approved on:   or pending COT approval on: 12/11/2025

**General:**

- All green-shaded cells in each green-shaded tab should be completed.
- Columns titled "Preliminary" will reflect data submitted in May 2025 when a university's two-letter code is entered into cell A3 of the Start tab.
- Actuals for FY 2024-25 should reflect the university's financials for the fiscal year from the final FINRPT, noting the areas in which the FINRPTs and CPPs differ (e.g., in CPP -- Scholarships, Discounts, and Allowances and Student Bad Debt Expense are reflected as expenditures and depreciation is excluded).
- Projections for fiscal years 2025-26 through 2027-28 should include any known updates from information provided in May 2025. Projections should include planned use of CSFRF that remains.
- The Updates tab should be used to capture a brief narrative explanation of any major updates made to CPP projections from the May submission for fiscal years 2025-26 and/or 2026-27 which are being included in this template. Information should be added, as necessary, in appropriate categories of this tab.

**Assumptions:**

- **The assumption for 2025-26 state appropriation has been changed from a 6.5% increase to level funding from the total amount received in 2024-25.** Even with an assumption of level funding, state appropriation allocation amounts for 2025-26 will differ from the prior year as the allocation formula was updated for the new fiscal year. Appropriation estimates for 2026-27 and 2027-28 include an assumption of a 2% increase annually; estimated allocations for each year are provided in the Data tab of this workbook. Allocation Formula Transition Funds for Commonwealth and Penn West universities through 2025-26 are also provided in the same tab. The appropriate amounts will be populated in the E&G tab when a university's two-letter code is entered in cell A3 of the Start tab.
- The assumption for tuition is that it will remain at the rates approved for 2025-26 through 2027-28, unless a university has a planned change from an alternative rate currently being charged (e.g., Shippensburg reverts back to the flat, full-time rate).
- Assumptions for salaries should be based on current collective bargaining agreements. The bargaining agreements for POA and SPFPA expire August 31, 2025; all other bargaining agreements expire June 30, 2027; an assumption of a 2% annual increase should be used through 2027-28, as contracts expire.
- Employer contribution rates for healthcare and retirement plans should be based on the Budget Assumptions tab of this template, and should be the same as what is currently in PBM. Updated assumptions will be provided if/when received before the CPP submission deadline.

**Visiting Faculty:**

- If universities are sharing faculty to deliver instructions to students, they should work with their partnering universities to ensure that faculty counts will net to zero in the Visiting Faculty FTE lines of the Workforce tabs between all of their CPP submissions. For example, if ESU is the teaching institution delivering one class to students at KU in fall and spring semesters, ESU would report -0.25 FTE and KU would report 0.25 FTE in the Fall and Annualized FTE sections of the Workforce tab.

**Supplemental Enrollment tab:**

- Green shaded cells should be updated based on fall 2025 census data, as necessary.

**Net Tuition Revenue per FTE Student:**

- In row 56 of the Unrestricted Total tab, universities are to enter the estimated value for each year, based on the following calculation.
  - Undergraduate academic year tuition revenue less undergraduate E&G institutional aid/annualized undergraduate FTE enrollment, excluding clock hour enrollment.

**Student/Faculty Ratio:**

- The calculation will be done automatically, once all pertinent information is entered into the template. Fall faculty will be pulled from the Workforce tab and Fall FTE enrollment will be pulled from the E&G tab (see rows 53-56).

**ESLP Tab:**

- Information provided in May will automatically populate in the blue shaded cells when a university's two-letter code is entered in cell A3 of the Start tab. ESLP-participating faculty not provided in the spring CPP (8 were missing) will also appear.
- Universities must review the information provided for each position to determine if any updates need to be provided. If no updates are needed, information from columns G - I and K - S can be copied and pasted as values into columns U - W and Y - AG, respectively. If updates are needed, they should be provided in columns U - W and Y - AG. Information in the blue shaded cells should not be changed.
- Only the incremental portion of the sick leave payout (rather than the total sick leave payout) should have been included in column I and should be included in column W. If column I included the total sick leave payout, an update of just the incremental portion should be provided in column W. Available BI reports can be used to find this information. All compensation costs should be annual costs and should not be prorated for any mid-year retirements. For example, if a faculty member retired in March; the total compensation costs should reflect the appropriate annual amount, as if the employee had been

**E&G Tab, Enrollment section for integrated universities:**

- Information provided in May will automatically populate in the blue shaded cells when a university's two-letter code is entered in cell A3 of the Start tab.
- A new section, beginning in row 59, has been added for integrated universities to provide fall FTE and annualized FTE enrollment information, by campus, for each year within the template. Individual campus location names will be populated once the appropriate two-digit code has been entered in the Start tab. After providing the campus-specific enrollment information, the sum of enrollment for the three campuses (total for the integrated university) in rows 74-75 and 91-92 should be copied into rows 44-45 and 54-55, respectively, of this tab.

**Calculations for Net Asset and Cash Balances:**

- The calculation for Net Assets, using E&G as an example, is as follows:  
Prior Year ending balanceS for E&G and E&G Plant  
Plus: Revenues Less Expenditures (row 29)  
Less: Transfers Out To/(In From) Other Funds (row 31; transfers to/from other funds only, exclude transfers between E&G and E&G Plant)  
Less: Planned spending from Plant  

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End of Year E&G and E&G Plant Net Asset Balance
- The calculation for cash, using E&G as an example, is as follows:  
Prior Year ending balances for E&G and E&G Plant Cash  
Plus: Revenues Less Expenditures (row 29)  
Less: Transfers Out To/(In From) Other Funds (row 31; transfers to/from other funds only, exclude transfers between E&G and E&G Plant)  
Less: Planned spending from Plant  

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End of Year E&G and E&G Plant Cash Balance

FY 2025-26 Comprehensive Planning Process (CPP) Projections Fall 2025 Update

Indiana University of Pennsylvania

Annual Workforce Requirements

	Preliminary FY 2024-25	Actual FY 2024-25	Preliminary FY 2025-26	Revised FY 2025-26	% Change Prior Year	Preliminary FY 2026-27
<b>Fall FTE Faculty (Exclude Clock Hour Faculty)</b>						
Unrestricted Fall FTE Faculty (payroll definition of FTE) <sup>1</sup>	371.60	371.59	377.96	371.58	0.0%	377.46
Fall FTE Faculty Visiting Between Universities	0.00	0.00	0.00	0.00	n/a	0.00
Net Fall FTE Faculty	371.60	371.59	377.96	371.58	0.0%	377.46

<sup>1</sup> Based on SAP Capacity Utilization for Fall term.

**Budgeted Annualized FTE Employees (Include all permanent and temporary employees)**

**E & G**

<b>Faculty</b>						
Budgeted FTE (exclude impact of visiting faculty)	365.20	365.20	377.96	374.43	2.5%	377.46
Actual FTE or FTE, Net of Turnover (exclude impact of visiting faculty)	377.77	376.95	377.96	374.43	-0.7%	377.46
FTE Faculty Visiting Between Universities (excluded from total counts)	0.00	0.00	0.00	0.00		0.00
<b>AFSCME</b>						
AFSCME Budgeted FTE	208.06	208.10	216.58	215.80	3.7%	216.58
AFSCME Actual FTE or FTE, Net of Turnover	208.11	208.10	214.41	215.80	3.7%	214.41
<b>Nonrepresented</b>						
Nonrepresented Budgeted FTE	123.02	123.49	130.29	128.67	4.2%	130.65
Nonrepresented Actual FTE or FTE, Net of Turnover	122.93	123.49	128.99	128.67	4.2%	129.34
<b>SCUPA</b>						
SCUPA Budgeted FTE	59.36	59.94	61.08	61.08	1.9%	61.58
SCUPA Actual FTE or FTE, Net of Turnover	60.05	59.94	60.47	61.08	1.9%	60.96
<b>Other</b>						
Other Budgeted FTE	48.11	48.20	52.82	52.18	8.3%	52.82
Other Actual FTE or FTE, Net of Turnover	48.18	48.20	52.29	52.18	8.3%	52.29
Total Budgeted E&G Fund Employees	803.75	804.93	838.73	832.16	3.4%	839.09
Total E&G Fund Employees, Actual or Net of Turnover	817.04	816.68	834.11	832.16	1.9%	834.47

**Auxiliary**

<b>Faculty</b>						
Budgeted FTE (exclude impact of visiting faculty)	0.00		0.00		n/a	0.00
Actual FTE or FTE, Net of Turnover (exclude impact of visiting faculty)	0.00		0.00		n/a	0.00
FTE Faculty Visiting Between Universities (excluded from total counts)	0.00		0.00			0.00
<b>AFSCME</b>						
AFSCME Budgeted FTE	13.02	11.87	13.46	13.46	13.4%	13.46
AFSCME Actual FTE or FTE, Net of Turnover	11.72	11.87	13.46	13.46	13.4%	13.46
<b>Nonrepresented</b>						
Nonrepresented Budgeted FTE	2.30	2.29	1.35	1.35	-41.0%	1.35
Nonrepresented Actual FTE or FTE, Net of Turnover	2.29	2.29	1.35	1.35	-41.0%	1.35
<b>SCUPA</b>						
SCUPA Budgeted FTE	3.60	3.60	3.00	3.75	4.2%	3.00
SCUPA Actual FTE or FTE, Net of Turnover	3.60	3.60	3.00	3.75	4.2%	3.00
<b>Other</b>						
Other Budgeted FTE	0.33	0.33	0.33	0.33	0.0%	0.33
Other Actual FTE or FTE, Net of Turnover	0.33	0.33	0.33	0.33	0.0%	0.33
Total Budgeted Auxiliary Fund Employees	19.25	18.09	18.14	18.89	4.4%	18.14
Total Auxiliary Fund Employees, Actual or Net of Turnover	17.94	18.09	18.14	18.89	4.4%	18.14

**Total Unrestricted Employees**

<b>Faculty</b>						
Budgeted FTE (exclude impact of visiting faculty)	365.20	365.20	377.96	374.43	2.5%	377.46
Actual FTE or FTE, Net of Turnover (exclude impact of visiting faculty)	377.77	376.95	377.96	374.43	-0.7%	377.46
FTE Faculty Visiting Between Universities (excluded from total counts)	0.00	0.00	0.00	0.00		0.00
<b>AFSCME</b>						
Budgeted FTE	221.08	219.97	230.04	229.26	4.2%	230.04
Actual FTE or FTE, Net of Turnover	219.83	219.97	227.87	229.26	4.2%	227.87

**FY 2025-26 Comprehensive Planning Process (CPP) Projections Fall 2025 Update**  
**Indiana University of Pennsylvania**  
**Annual Workforce Requirements**

		<b>Preliminary FY 2024-25</b>	<b>Actual FY 2024-25</b>	<b>Preliminary FY 2025-26</b>	<b>Revised FY 2025-26</b>	<b>% Change Prior Year</b>	<b>Preliminary FY 2026-27</b>
<b>Nonrepresented</b>							
	Budgeted FTE	125.32	125.78	131.64	130.02	3.4%	132.00
	Actual FTE or FTE, Net of Turnover	125.22	125.78	130.34	130.02	3.4%	130.69
<b>SCUPA</b>							
	Budgeted FTE	62.96	63.54	64.08	64.83	2.0%	64.58
	Actual FTE or FTE, Net of Turnover	63.65	63.54	63.47	64.83	2.0%	63.96
<b>Other</b>							
	Budgeted FTE	48.44	48.53	53.15	52.51	8.2%	53.15
	Actual FTE or FTE, Net of Turnover	48.51	48.53	52.62	52.51	8.2%	52.62

FY 2025-26 Comprehensive Planning Process (CPP) Projections Fall 2025 Update  
 Indiana University of Pennsylvania  
 Supplemental Enrollment Projections

		Historical Data						Preliminary	Projections			
		2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28
First-Time, Full-Time Cohort Progress to Undergraduate Degree	Number Enrolled First Year	1,960	1,754	1,737	1,577	1,643	1,915	1,646	1,653	1,653	1,653	1,653
	Second-year Retention Rate	70.5%	72.3%	72.1%	71.3%	70.5%	71.0%	75.3%	75%	78%	78%	79%
	Number Retained to Second Year	1,628	1,417	1,264	1,239	1,112	1,167	1,442	1,436	1,281	1,289	1,298
	Third-year Retention Rate	61.6%	60.8%	63.3%	60.0%	62.6%	62.8%	61.6%	62%	65%	65%	66%
	Number Retained to Third Year	1,352	1,404	1,240	1,052	1,088	990	1,012	1,014	1,245	1,074	1,083
	Fourth-year Retention Rate	59.5%	55.9%	56.5%	56.5%	53.5%	57.4%	55.7%	56%	56%	56%	57%
	Number Retained to Fourth Year	1,471	1,226	1,304	1,107	939	997	877	877	920	1,072	934
	Number Graduated by Year Four	1,023	825	856	764	659	724	n/a	599	624	737	645
	Four-year Graduation Rate	41.4%	37.6%	37.1%	39.0%	37.6%	41.7%	n/a	38%	38%	39%	39%
Number Retained to Fifth Year	418	413	374	424	329	294	268	291	264	275	321	
Enrollment by Program Level (Headcount)	Undergraduate	9,471	8,567	8,032	7,343	7,054	7,440	7,361	7,361	7,450	7,366	7,366
	Master's	1,299	1,242	1,260	1,186	1,052	1,134	1,090	1,090	1,023	935	823
	Doctoral/First Professional	811	827	775	779	726	680	630	630	609	543	480
Total Headcount	11,581	10,636	10,067	9,308	8,832	9,254	9,081	9,081	9,081	9,082	8,844	8,669
Total FTE	9,857.25	9,015.03	8,264.54	7,548.35	7,226.42	7,558.33	7,398.44	7,148.57	7,306.42	7,279.34	7,195.91	
Headcount to FTE conversion	85%	85%	82%	81%	82%	82%	81%	82%	82%	82%	82%	

First-Time, Full-Time Cohort includes Bachelor degree-seeking students only.

Enrollment by Program Level includes all students. Undergraduate Nondegree and Certificate-seeking students are included in Undergraduate, Graduate level Certificate, Non-degree, and Teacher Certifications are included in Master's category.

FY 2025-26 Comprehensive Planning Process (CPP) Projections Fall 2025 Update  
Indiana University of Pennsylvania

**EDUCATIONAL AND GENERAL BUDGET**

Revenues	Preliminary FY 2024-25	Actual FY 2024-25	Preliminary FY 2025-26	Revised FY 2025-26	% Change Prior Year	Preliminary FY 2026-27	Revised FY 2026-27	% Change Prior Year	Preliminary FY 2027-28	Revised FY 2027-28	% Change Prior Year
Tuition:											
Undergraduate Tuition	\$53,593,689	\$53,172,326	\$54,432,155	\$55,202,261	3.8%	\$54,916,967	\$56,839,061	3.0%	\$54,916,967	\$56,839,061	0.0%
Graduate Tuition	14,904,284	14,853,624	14,421,770	15,410,403	3.7%	13,440,115	13,910,519	-9.7%	12,309,917	12,740,764	-8.4%
Subtotal, Tuition	\$68,497,973	\$68,025,950	\$68,853,925	\$70,612,664	3.8%	\$68,357,082	\$70,749,580	0.2%	\$67,226,884	\$69,579,825	-1.7%
Fees	23,949,499	23,548,349	22,050,000	22,050,000	-6.4%	21,892,450	21,892,450	-0.7%	21,595,000	21,845,000	-0.2%
State Appropriation	63,536,272	63,536,272	68,087,435	63,893,943	0.6%	69,449,184	65,171,822	2.0%	70,838,167	66,475,258	2.0%
All Other Revenue	59,868,722	55,954,536	22,425,000	22,500,000	-59.8%	21,925,000	23,107,017	2.7%	21,925,000	24,001,283	3.9%
<b>Total Revenues</b>	<b>\$215,852,466</b>	<b>\$211,065,107</b>	<b>\$181,416,360</b>	<b>\$179,056,607</b>	<b>-15.2%</b>	<b>\$181,623,716</b>	<b>\$180,920,869</b>	<b>1.0%</b>	<b>\$181,585,051</b>	<b>\$181,901,366</b>	<b>0.5%</b>
<b>Expenditures</b>											
Compensation Summary:											
Salaries and Wages	\$83,480,345	\$83,623,995	\$86,970,135	\$86,597,781	3.6%	\$89,361,924	\$89,783,897	3.7%	\$90,264,557	\$91,267,518	1.7%
Benefits	42,404,830	45,373,548	43,767,026	\$43,152,558	-4.9%	46,236,908	46,112,088	6.9%	48,352,323	48,139,763	4.4%
Anticipated Turnover (enter as negative)	0	0	(1,000,000)	(1,000,000)		(1,000,000)	(2,000,000)		(2,000,000)	(2,500,000)	
Subtotal, Compensation	\$125,885,175	\$128,997,543	\$129,737,161	\$128,750,339	-0.2%	\$134,598,832	\$133,895,985	4.0%	\$136,616,880	\$136,907,281	2.2%
Student Financial Aid	21,712,004	17,997,201	19,877,611	18,750,000	4.2%	16,621,583	16,621,583	-11.4%	16,621,583	16,621,583	0.0%
Interest Expense	17,460	327,157	(27,654)	(27,654)		(8,839)	(8,839)		(2,400)	23,514	
Other Services and Supplies	28,828,679	32,755,190	29,735,213	29,489,893	-10.0%	29,336,926	29,336,926	-0.5%	27,825,091	27,825,091	-5.2%
Subtotal, Services and Supplies	\$50,558,143	\$51,079,548	\$49,585,170	\$48,212,239	-5.6%	\$45,949,670	\$45,949,670	-4.7%	\$44,444,274	\$44,470,188	-3.2%
Capital Expenditures	\$1,000,000	\$2,932,554	\$2,000,000	\$2,000,000	-31.8%	\$1,000,000	\$1,000,000	-50.0%	\$500,000	\$500,000	-50.0%
Debt Principal Payments	5,042,759	1,014,091	94,029	94,029	-90.7%	75,214	75,214	-20.0%	23,897	23,897	-68.2%
<b>Total Expenditures</b>	<b>\$182,486,077</b>	<b>\$184,023,736</b>	<b>\$181,416,360</b>	<b>\$179,056,607</b>	<b>-2.7%</b>	<b>\$181,623,716</b>	<b>\$180,920,869</b>	<b>1.0%</b>	<b>\$181,585,051</b>	<b>\$181,901,366</b>	<b>0.5%</b>
<b>Revenues Less Expenditures</b>	<b>\$33,366,389</b>	<b>\$27,041,371</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>(\$0)</b>		<b>\$0</b>	<b>\$0</b>	
<b>Transfers Out To/(In From) Plant and Other Funds</b>	16,088,853	33,738,096	0	0	-100.0%	0	0	n/a	0	0	n/a
<b>Revenues Less Expenditures and Transfers</b>	<b>\$17,277,536</b>	<b>(\$6,696,725)</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>(\$0)</b>		<b>\$0</b>	<b>\$0</b>	
<b>Supplemental Resources</b>											
Planned Use of Reserves for One-Time Needs/Strategic Initiatives	\$0	\$0	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a
<b>Revenues and Supplemental Resources Less Expenditures &amp; Transfers</b>	<b>\$17,277,536</b>	<b>(\$6,696,725)</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>(\$0)</b>		<b>\$0</b>	<b>\$0</b>	
<b>Total E&amp;G and E&amp;G Plant Net Assets, Estimated End of Year Balance</b>	<b>\$61,684,088</b>	<b>\$39,332,872</b>	<b>\$61,684,088</b>	<b>\$39,332,872</b>	<b>0.0%</b>	<b>\$61,684,088</b>	<b>\$39,332,872</b>	<b>0.0%</b>	<b>\$61,684,088</b>	<b>\$39,332,872</b>	<b>0.0%</b>
<b>Total E&amp;G and E&amp;G Plant Cash, Estimated End of Year Balance</b>	<b>\$49,086,591</b>	<b>\$39,763,111</b>	<b>\$49,086,591</b>	<b>\$39,763,111</b>	<b>0.0%</b>	<b>\$49,086,591</b>	<b>\$39,763,111</b>	<b>0.0%</b>	<b>\$49,086,591</b>	<b>\$39,763,111</b>	<b>0.0%</b>
<b>Annualized FTE Enrollment (includes Clock Hour)</b>											
Undergraduate FTE Enrollment	6,773.82	6,817.51	6,718.97	6,891.20	1.1%	6,782.00	6,812.11	-1.1%	6,782.00	6,812.11	0.0%
Graduate FTE Enrollment	1,057.71	1,063.41	1,001.47	1,001.97	-5.8%	908.17	913.02	-8.9%	800.61	804.88	-11.8%
<b>Total Annualized FTE Enrollment</b>	<b>7,831.53</b>	<b>7,880.92</b>	<b>7,720.44</b>	<b>7,893.17</b>	<b>0.2%</b>	<b>7,690.17</b>	<b>7,725.13</b>	<b>-2.1%</b>	<b>7,582.61</b>	<b>7,616.99</b>	<b>-1.4%</b>
<b>FTE of E&amp;G Employees, Net of Turnover</b>											
Faculty	377.77	376.95	377.96	374.43	-0.7%	377.46	373.93	-0.1%	376.71	373.18	-0.2%
Nonfaculty	439.27	439.73	456.16	457.73	4.1%	457.01	464.95	1.6%	457.01	464.95	0.0%
<b>Total FTE of E&amp;G Employees</b>	<b>817.04</b>	<b>816.68</b>	<b>834.11</b>	<b>832.16</b>	<b>1.9%</b>	<b>834.47</b>	<b>838.88</b>	<b>0.8%</b>	<b>833.72</b>	<b>838.13</b>	<b>-0.1%</b>
<b>Fall FTE Enrollment (excludes Clock Hour)</b>											
Undergraduate	6,317.23	6,317.23	6,395.72	6,530.42	3.4%	6,456.99	6,574.00	0.7%	6,456.99	6,574.00	0.0%
Graduate	831.34	831.34	786.87	776.00	-6.7%	713.57	705.34	-9.1%	629.05	621.91	-11.8%
<b>Total Fall FTE Enrollment</b>	<b>7,148.57</b>	<b>7,148.57</b>	<b>7,182.59</b>	<b>7,306.42</b>	<b>2.2%</b>	<b>7,170.56</b>	<b>7,279.34</b>	<b>-0.4%</b>	<b>7,086.04</b>	<b>7,195.91</b>	<b>-1.1%</b>

FY 2025-26 Comprehensive Planning Process (CPP) Projections Fall 2025 Update  
Indiana University of Pennsylvania

AUXILIARY BUDGET

Revenues	Preliminary FY 2024-25	Actual FY 2024-25	Preliminary FY 2025-26	Revised FY 2025-26	% Change Prior Year	Preliminary FY 2026-27	Revised FY 2026-27	% Change Prior Year	Preliminary FY 2027-28	Revised FY 2027-28	% Change Prior Year
Fees	\$0		\$0		n/a	\$0		n/a	\$0		n/a
Housing Fees (including Privatized Housing)	20,627,965	20,596,521	21,727,965	21,727,965	5.5%	21,727,965	21,727,965	0.0%	21,727,965	21,727,965	0.0%
Food Service Sales	12,916,893	12,949,399	12,916,893	14,066,893	8.6%	12,916,893	14,066,893	0.0%	12,916,893	14,066,893	0.0%
All Other Revenue	625,000	1,200,845	625,000	1,200,000	-0.1%	625,000	1,000,000	-16.7%	625,000	1,000,000	0.0%
<b>Total Revenues</b>	<b>\$34,169,858</b>	<b>\$34,746,765</b>	<b>\$35,269,858</b>	<b>\$36,994,858</b>	<b>6.5%</b>	<b>\$35,269,858</b>	<b>\$36,794,858</b>	<b>-0.5%</b>	<b>\$35,269,858</b>	<b>\$36,794,858</b>	<b>0.0%</b>
<b>Expenditures</b>											
Compensation Summary:											
Salaries and Wages	\$2,245,988	\$2,110,155	\$2,285,973	\$2,036,970	-3.5%	\$2,323,127	\$2,091,002	2.7%	\$2,335,704	\$2,126,992	1.7%
Benefits	2,099,843	1,981,747	2,213,992	1,854,800	-6.4%	2,245,615	1,872,553	1.0%	2,267,485	1,899,345	1.4%
Anticipated Turnover (enter as negative)	0	0	0	0		0	0		0	0	
Subtotal, Compensation	\$4,345,831	\$4,091,902	\$4,499,965	\$3,891,770	-4.9%	\$4,568,742	\$3,963,555	1.8%	\$4,603,189	\$4,026,337	1.6%
Student Financial Aid	2,604,000	7,491,972	2,900,000	7,000,000	-6.6%	2,900,000	7,000,000	0.0%	2,900,000	7,000,000	0.0%
Interest Expense	3,820,903	3,830,307	3,663,189	3,663,189		3,541,258	3,541,258		3,427,189	3,415,624	
Other Services and Supplies	18,886,209	18,368,569	19,787,497	18,020,692	-1.9%	19,722,470	17,752,657	-1.5%	19,676,958	17,690,375	-0.4%
Subtotal, Services and Supplies	\$25,311,112	\$29,690,848	\$26,350,686	\$28,683,881	-3.4%	\$26,163,728	\$28,293,915	-1.4%	\$26,004,147	\$28,105,999	-0.7%
Capital Expenditures	\$100,000	\$71,613	\$100,000	\$100,000	39.6%	\$100,000	\$100,000	0.0%	\$100,000	\$100,000	0.0%
Debt Principal Payments	20,501,768	4,730,747	4,319,207	4,319,207	-8.7%	4,437,388	4,437,388	2.7%	4,562,522	4,562,522	2.8%
<b>Total Expenditures</b>	<b>\$50,258,711</b>	<b>\$38,585,110</b>	<b>\$35,269,858</b>	<b>\$36,994,858</b>	<b>-4.1%</b>	<b>\$35,269,858</b>	<b>\$36,794,858</b>	<b>-0.5%</b>	<b>\$35,269,858</b>	<b>\$36,794,858</b>	<b>0.0%</b>
<b>Revenues Less Expenditures</b>	<b>(\$16,088,853)</b>	<b>(\$3,838,345)</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	
<b>Transfers Out To/(In From) Plant and Other Funds</b>	<b>(16,088,853)</b>	<b>(14,301,846)</b>	<b>0</b>	<b>0</b>	<b>n/a</b>	<b>0</b>	<b>0</b>	<b>n/a</b>	<b>0</b>	<b>0</b>	<b>n/a</b>
<b>Revenues Less Expenditures and Transfers</b>	<b>\$0</b>	<b>\$10,463,501</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	
<b>Supplemental Resources</b>											
Planned Use of Reserves for One-Time Needs/Strategic Initiatives	\$0		\$0		n/a	\$0		n/a	\$0		n/a
<b>Revenues and Supplemental Resources Less Expenditures &amp; Transfers</b>	<b>\$0</b>	<b>\$10,463,501</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	
<b>Total Auxiliary and Auxiliary Plant Net Assets, Estimated End of Year Balance</b>	<b>(\$4,327,599)</b>	<b>\$5,975,698</b>	<b>(\$4,327,599)</b>	<b>\$5,975,698</b>	<b>0.0%</b>	<b>(\$4,327,598)</b>	<b>\$5,975,698</b>	<b>0.0%</b>	<b>(\$4,327,598)</b>	<b>\$5,975,698</b>	<b>0.0%</b>
<b>Total Auxiliary and Auxiliary Plant Cash, Estimated End of Year Balance</b>	<b>\$3,221,221</b>	<b>\$3,156,418</b>	<b>\$3,221,221</b>	<b>\$3,156,418</b>	<b>0.0%</b>	<b>\$3,221,222</b>	<b>\$3,156,418</b>	<b>0.0%</b>	<b>\$3,221,222</b>	<b>\$3,156,418</b>	<b>0.0%</b>
<b>FTE of Auxiliary Employees, Net of Turnover</b>											
Faculty	0.00	0.00	0.00	0.00	n/a	0.00	0.00	n/a	0.00	0.00	n/a
Nonfaculty	17.94	18.09	18.14	18.89	4.4%	18.14	19.14	1.3%	18.14	19.14	0.0%
<b>Total FTE of Auxiliary Employees</b>	<b>17.94</b>	<b>18.09</b>	<b>18.14</b>	<b>18.89</b>	<b>4.4%</b>	<b>18.14</b>	<b>19.14</b>	<b>1.3%</b>	<b>18.14</b>	<b>19.14</b>	<b>0.0%</b>



**FY 2025-26 Comprehensive Planning Process (CPP) Projections Fall 2025 Update**  
**Indiana University of Pennsylvania**  
**Updates Made in Fall Template**

*Briefly describe any major updates that are being made to CPP projections since the May submission and the strategies used to address these changes (e.g., how the budget was rebalanced after adjustments to tuition, state appropriation, and final fall enrollment, etc.). **Narrative should include any impacts and adjustments built into FY 2026-27 from new federal legislation, if known.** If necessary, indicate whether changes were made in the E&G and/or Auxiliary funds. Narrative should not be more than one page in length for each year.*

**FY 2025-26**

**FY 2026-27**

<p><b>Enrollment and Related Revenues:</b></p>	<p>In our May 2025 CPP our 25-26 enrollment assumptions were undergraduate enrollment remaining flat with 24-25 levels and a 5.2% decline in our graduate population from 24-25 levels. Based on fall freeze (9/15/25) our projections were conservative and close to actuals, with headcount FTE projections being 8928 in our May submission and fall freeze actuals coming in at 9082.</p>	<p>We assumed the same projections in our May CPP with flat Undergraduate enrollment and a decline of approximately 9% in our graduate student population.</p>
<p><b>Other Revenues:</b></p>	<p>Appropriations in this update are \$4.2M less than what was assumed in our May 2025 CPP. Other revenues remain consistent with our May CPP submission, which included all known updates at that time. IUP adjusted tuition rates across all student populations by an average 3.5%. This has helped offset some, but not all, of the impact of lower appropriations being assumed in this submission.</p>	<p>While we saw a significant increase in our FY2025-26 revenue from our cogen plant capacity revenue, we will see an additional \$150K increase over FY2025-26 revenue beginning in June 2026 when our capacity payments increase yet again.</p>
<p><b>Workforce Counts and Compensation:</b></p>	<p>Faculty and Non-faculty budgets and workforce counts have been updated with all known personnel actions at the time of this submission as well as updated benefits assumptions. A thorough review of vacant positions resulted in some one time and permanent savings being identified and projected in this update. This review will continue, as it has in the past, and we anticipate identifying more areas for personnel savings through attrition and elimination of vacancies as we review each position as changes occur.</p>	
<p><b>Other Expenditures:</b></p>	<p>Auxiliary - the required change by NACUBO in accounting for auxiliary aid has increased projected student aid expenses within our auxiliary budgets. Because of higher than expected dining and housing participation, we were able to submit a balanced Auxiliary budget in this submission as we did in May.</p>	<p>Auxiliary - the required change by NACUBO in accounting for auxiliary aid has increased projected student aid expenses within our auxiliary budgets. Because of higher than expected dining and housing participation, we were able to submit a balanced Auxiliary budget in this submission as we did in May.</p>
<p><b>Other Updates:</b></p>	<p>Days of cash on hand has improved from 79 days in FY2023-24 to <b>95</b> days in FY2024-25. In fall 2023, IUP implemented a new Student Success infrastructure (SSI) with the purpose of placing all students at the center of everything we do to ensure their success. The SSI has already demonstrated impact through increased first-year retention rates and successful interventions in partnership with faculty and staff. Fall to fall first year student retention increased by 4 percentage points in 2024, which includes an increase in first-generation, Pell-eligible, and underrepresented minority student retention. IUP has seen additional increase in first year student retention for fall 2025</p>	

**FY 2025-26 Comprehensive Planning Process (CPP) Projections Fall 2025 Update**  
**Indiana University of Pennsylvania**

**For Approval**

<i>(Dollars in Millions)</i>	2024-25 Actuals			2025-26 Budget			2026-27 Projections		
	E&G	Auxiliary	Total Unrestricted	E&G	Auxiliary	Total Unrestricted	E&G	Auxiliary	Total Unrestricted
<b>Revenues</b>									
Tuition	\$68.0	\$0.0	\$68.0	\$70.6	\$0.0	\$70.6	\$70.7	\$0.0	\$70.7
Fees	23.5	0.0	23.5	22.1	0.0	22.1	21.9	0.0	21.9
State Appropriation	63.5	0.0	63.5	63.9	0.0	63.9	65.2	0.0	65.2
Auxiliary Sales	0.0	33.5	33.5	0.0	35.8	35.8	0.0	35.8	35.8
All Other Revenue	56.0	1.2	57.2	22.5	1.2	23.7	23.1	1.0	24.1
<b>Total Revenues</b>	<b>\$211.1</b>	<b>\$34.7</b>	<b>\$245.8</b>	<b>\$179.1</b>	<b>\$37.0</b>	<b>\$216.1</b>	<b>\$180.9</b>	<b>\$36.8</b>	<b>\$217.7</b>
<b>Expenditures</b>									
Compensation Summary:									
Salaries and Wages	\$83.6	\$2.1	\$85.7	\$85.9	\$2.0	\$88.0	\$88.5	\$2.1	\$90.6
Benefits	45.4	2.0	47.4	42.8	1.9	44.7	45.4	1.9	47.3
Subtotal, Compensation	\$129.0	\$4.1	\$133.1	\$128.8	\$3.9	\$132.6	\$133.9	\$4.0	\$137.9
Student Financial Aid	18.0	7.5	25.5	18.8	7.0	25.8	16.6	7.0	23.6
Interest Expense	0.3	3.8	4.2	(0.0)	3.7	3.6	(0.0)	3.5	3.5
Other Services and Supplies	32.8	18.4	51.1	29.5	18.0	47.5	29.3	17.8	47.1
Subtotal, Services and Supplies	\$51.1	29.7	\$80.8	\$48.2	28.7	\$76.9	\$45.9	28.3	\$74.2
Capital Expenditures	2.9	0.1	3.0	2.0	0.1	2.1	1.0	0.1	1.1
Debt Principal Payments	1.0	4.7	5.7	0.1	4.3	4.4	0.1	4.4	4.5
<b>Total Expenditures</b>	<b>\$184.0</b>	<b>\$38.6</b>	<b>\$222.6</b>	<b>\$179.1</b>	<b>\$37.0</b>	<b>\$216.1</b>	<b>\$180.9</b>	<b>\$36.8</b>	<b>\$217.7</b>
<b>Revenues Less Expenditures</b>	<b>\$27.0</b>	<b>(\$3.8)</b>	<b>\$23.2</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>(\$0.0)</b>	<b>\$0.0</b>	<b>(\$0.0)</b>
<b>Transfers Out To/(In From) Plant and Other Funds</b>	<b>33.7</b>	<b>(14.3)</b>	<b>19.4</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Revenues Less Expenditures and Transfers</b>	<b>(\$6.7)</b>	<b>\$10.5</b>	<b>\$3.8</b>	<b>\$0.0</b>	<b>(\$0.0)</b>	<b>(\$0.0)</b>	<b>(\$0.0)</b>	<b>\$0.0</b>	<b>(\$0.0)</b>
<b>Supplemental Resources</b>									
Planned Use of Reserves for One-Time Needs/Strategic Initiatives	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Revenues and Supplemental Resources Less Expenditures &amp; Transfers</b>	<b>(\$6.7)</b>	<b>\$10.5</b>	<b>\$3.8</b>	<b>\$0.0</b>	<b>(\$0.0)</b>	<b>(\$0.0)</b>	<b>(\$0.0)</b>	<b>\$0.0</b>	<b>(\$0.0)</b>
<b>Total Net Assets, Estimated End of Year Balance*</b>	<b>\$39.3</b>	<b>\$6.0</b>	<b>\$45.3</b>	<b>\$39.3</b>	<b>\$6.0</b>	<b>\$45.3</b>	<b>\$39.3</b>	<b>\$6.0</b>	<b>\$45.3</b>
<b>Total Cash, Estimated End of Year Balance*</b>	<b>\$39.8</b>	<b>\$3.2</b>	<b>\$42.9</b>	<b>\$39.8</b>	<b>\$3.2</b>	<b>\$42.9</b>	<b>\$39.8</b>	<b>\$3.2</b>	<b>\$42.9</b>
<b>Annualized FTE Enrollment</b>									
Undergraduate	6,817.5		6,817.5	6,891.2		6,891.2	6,812.1		6,812.1
Graduate	1,063.4		1,063.4	1,002.0		1,002.0	913.0		913.0
<b>Total Annualized FTE Enrollment</b>	<b>7,880.9</b>		<b>7,880.9</b>	<b>7,893.2</b>		<b>7,893.2</b>	<b>7,725.1</b>		<b>7,725.1</b>
<b>FTE of Budgeted Employees, Net of Turnover</b>									
Faculty	377.0	0.0	377.0	374.4	0.0	374.4	373.9	0.0	373.9
Nonfaculty	439.7	18.1	457.8	457.7	18.9	476.6	465.0	19.1	484.1
<b>Total FTE of Budgeted Employees, Net of Turnover</b>	<b>816.7</b>	<b>18.1</b>	<b>834.8</b>	<b>832.2</b>	<b>18.9</b>	<b>851.0</b>	<b>838.9</b>	<b>19.1</b>	<b>858.0</b>

\*Includes balances in plant funds

**Net Tuition Revenue per FTE Student** \$4,683 \$5,200 \$5,714  
*Undergraduate academic year tuition revenue less undergraduate E&G institutional aid/annualized undergraduate FTE enrollment excluding clock hour.*

	<u>Actual/Estimated</u>	<u>Estimated</u>	<u>Estimated</u>
<b>Fall FTE Student/Fall FTE Faculty Ratio</b>	19.2	19.7	19.6
<i>Fall FTE student/Fall FTE faculty (excludes clock hour students and faculty)</i>			