

May 20, 2026, Comprehensive Planning Process Report

Council of Trustees
Indiana University of Pennsylvania
September 3, 2026

The May 20, 2026, Comprehensive Planning Process Progress Report was submitted to the Office of the Chancellor on May 20, 2026. The report is attached, and approval from the committee is recommended.

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

May 20, 2026, Comprehensive Planning Process Progress Report

The committee reviewed the May 20, 2026, Comprehensive Planning Process Progress Report, which was submitted to the Office of the Chancellor on May 20, 2026.

The following motion is recommended for approval:

**THAT THE MAY 20, 2026, COMPREHENSIVE PLANNING
PROCESS PROGRESS REPORT THAT WAS SUBMITTED TO THE
OFFICE OF THE CHANCELLOR ON MAY 20, 2026, BE APPROVED.**



May 20, 2026, Comprehensive Planning Process Report

Council of Trustees

Indiana University of Pennsylvania

September 3, 2026

To promote transparency and more timely updates to the State System Board of Governors about each university's financial position, the Office of the Chancellor developed a modified Comprehensive Planning Process (CPP) timeline. As part of transitioning to this new CPP timeline, universities were required to submit high-level CPP updates in June and September 2023. The timing of the next full CPP update moved from the fall to the spring with this budget planning cycle, resulting in universities submitting their CPP to the Office of the Chancellor in May.

IUP submitted its updated CPP to the Office of the Chancellor on May 20, 2026, and reported actual financial data for FY2024-25, along with financial sustainability progress and updated projections for the remainder of FY2025-26 and new projections for FY2026-27 through FY2028-29. The report is attached for reference.

The next CPP update is required to be submitted to the Office of the Chancellor in September 2026 and will be reviewed at the December IUP Council of Trustees meeting.



FY 2026-27 Comprehensive Planning Process (CPP) Projections Workbook

START PAGE

Indiana University of Pennsylvania

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

Prepared By:

Name:	Jodie Cadile	Peter Holden
Title:	Budget Director	Vice President for Administration and Finance
Telephone Number:	724-357-2356	724-357-2202
Date Budget Reviewed/Approved by Council of Trustees:		09/03/26
Date Council of Trustees will Approve University Fee Rates for FY 2026-27 and Tentative Rates for FY 2027-28:		12/11/25
Is University Considering Presenting a Tuition Pricing Proposal this Fiscal Year?		No

This Projections Workbook covers the following Fiscal Years:

Prior Year	Current Year	Preliminary Budget	Planning Year	Planning Year
2024-25	2025-26	2026-27	2027-28	2028-29

Fall 2024

Fall 2025

Fall 2026

Fall 2027

Fall 2028

This year's Comprehensive Planning Template submission (both Excel and Word) is due via electronic transmission by May 20th. Submissions should be checked for accessibility (and remediated, if necessary), then saved in a Workspace on the Advanced Data Analytics SharePoint site. When saving your university's file to the workspace, please name it according to the following table:

University Codes and File Names

2 Letter Code	University Name	Filename
CH	Cheyney University of Pennsylvania	CH-CPP-27
CO	Commonwealth University of Pennsylvania	CO-CPP-27
EA	East Stroudsburg University of Pennsylvania	EA-CPP-27
IN	Indiana University of Pennsylvania	IN-CPP-27
KU	Kutztown University of Pennsylvania	KU-CPP-27
MI	Millersville University of Pennsylvania	MI-CPP-27
PE	Pennsylvania Western University of Pennsylvania	PE-CPP-27
SH	Shippensburg University of Pennsylvania	SH-CPP-27
SL	Slippery Rock University of Pennsylvania	SL-CPP-27
WE	West Chester University of Pennsylvania	WE-CPP-27
OC	System Office (Office of the Chancellor)	OC-CPP-27

Legend for tab and cell coloring:

Automatically populated by data supplied in Reference Tabs

University input required

Data pulled from another tab within workbook

Tabs require completion if certain criteria is met

Reference information

FY 2026-27 Comprehensive Planning Process (CPP) Projections Workbook
Indiana University of Pennsylvania
Student Profile

Note: Annualized FTE Enrollment should be based on freeze/census data for fall and spring semesters and end-of-term data for winter and summer sessions.
Totals should match Data and Reference tab where applicable.

	Actual 2024-25	Reforecast 2025-26	Preliminary 2026-27	Projected 2027-28	Projected 2028-29	Difference: 2025-26/ 2024-25		Difference: 2026-27/ 2025-26		Difference: 2027-28/ 2026-27		Difference: 2028-29/ 2027-28	
	Prior Year	Current Year	Budget Year	Planning Year	Planning Year	Amount	%	Amount	%	Amount	%	Amount	%
Fall Headcount (should be whole numbers)													
Undergraduate (include clock hour)													
In-State	6,939	7,039	6,966	7,000	7,033	100	1.4%	(73)	-1.0%	34	0.5%	33	0.5%
Out-of-State													
Domestic	285	276	273	275	276	(9)	-3.2%	(3)	-1.1%	2	0.7%	1	0.4%
Foreign	137	135	117	118	118	(2)	-1.5%	(18)	-13.3%	1	0.9%	0	0.0%
Subtotal, Out-of-State	422	411	390	393	394	(11)	-2.6%	(21)	-5.1%	3	0.8%	1	0.3%
Total Undergraduate	7,361	7,450	7,356	7,393	7,427	89	1.2%	(94)	-1.3%	37	0.5%	34	0.5%
Graduate													
In-State	1,228	1,173	1,031	954	1,039	(55)	-4.5%	(142)	-12.1%	(77)	-7.5%	85	8.9%
Out-of-State													
Domestic	256	292	240	231	264	36	14.1%	(52)	-17.8%	(9)	-3.8%	33	14.3%
Foreign	236	186	163	144	147	(50)	-21.2%	(23)	-12.4%	(19)	-11.7%	3	2.1%
Subtotal, Out-of-State	492	478	403	375	411	(14)	-2.8%	(75)	-15.7%	(28)	-6.9%	36	9.6%
Total Graduate	1,720	1,651	1,434	1,329	1,450	(69)	-4.0%	(217)	-13.1%	(105)	-7.3%	121	9.1%
Total In-State Headcount	8,167	8,212	7,997	7,954	8,072	45	0.6%	(215)	-2.6%	(43)	-0.5%	118	1.5%
Total Out-of-State Headcount	914	889	793	768	805	(25)	-2.7%	(96)	-10.8%	(25)	-3.2%	37	4.8%
Total Fall Headcount	9,081	9,101	8,790	8,722	8,877	20	0.2%	(311)	-3.4%	(68)	-0.8%	155	1.8%
Fall FTE Enrollment													
Clock Hour	249.88	206.78	125.19	125.19	125.19	(43.10)	-17.2%	(81.59)	-39.5%	0.00	0.00	0.00	0.00
Undergraduate (excluding clock hour)	6,317.23	6,530.43	6,564.10	6,598.09	6,629.26	213.20	3.4%	33.67	0.5%	33.99	0.01	31.17	0.00
Graduate	831.33	776.00	681.85	665.45	773.36	(55.33)	-6.7%	(94.15)	-12.1%	(16.40)	-2.4%	107.91	16.2%
Total Fall FTE (excluding clock hour)	7,148.56	7,306.43	7,245.95	7,263.54	7,402.62	157.87	2.2%	(60.48)	-0.8%	17.59	0.2%	139.08	1.9%
Annualized FTE													
Clock Hour FTE Included in Annualized FTE section below (IN Only)													
Undergraduate (include clock hour)	304.29	184.16	103.54	103.54	103.54								
In-State	6,459.95	6,546.95	6,510.12	6,542.09	6,573.11	87.00	1.3%	(36.83)	-0.6%	31.97	0.5%	31.02	0.5%
Out-of-State										n/a			
Domestic	277.20	268.74	266.96	268.93	269.91	(8.46)	-3.1%	(1.78)	-0.7%	1.97	0.7%	0.98	0.4%
Foreign	80.57	78.63	70.83	71.87	71.87	(1.94)	-2.4%	(7.80)	-9.9%	1.04	1.5%	0.00	0.0%
Subtotal, Out-of-State	357.77	347.37	337.79	340.80	341.78	(10.40)	-2.9%	(9.58)	-2.8%	3.01	0.9%	0.98	0.3%
Total Undergraduate	6,817.72	6,894.32	6,847.91	6,882.89	6,914.89	76.60	1.1%	(46.41)	-0.7%	34.98	0.5%	32.00	0.5%
Graduate													
In-State	775.96	763.71	671.26	636.83	715.55	(12.25)	-1.6%	(92.45)	-12.1%	(34.43)	-5.1%	78.72	12.4%
Out-of-State													
Domestic	123.04	124.92	109.82	116.01	146.84	1.88	1.5%	(15.10)	-12.1%	6.19	5.6%	30.83	26.6%
Foreign	164.54	101.73	89.15	78.76	80.40	(62.81)	-38.2%	(12.58)	-12.4%	(10.39)	-11.7%	1.64	2.1%
Subtotal, Out-of-State	287.58	226.65	198.97	194.77	227.24	(60.93)	-21.2%	(27.68)	-12.2%	(4.20)	-2.1%	32.47	16.7%
Total Graduate	1,063.54	990.36	870.23	831.60	942.79	(73.18)	-6.9%	(120.13)	-12.1%	(38.63)	-4.4%	111.19	13.4%
Total In-State FTE	7,235.91	7,310.66	7,181.38	7,178.92	7,288.66	74.75	1.0%	(129.28)	-1.8%	(2.46)	0.0%	109.74	1.5%
Total Out-of-State FTE	645.35	574.02	536.76	535.57	569.02	(71.33)	-11.1%	(37.26)	-6.5%	(1.19)	-0.2%	33.45	6.2%
Total Annualized FTE	7,881.26	7,884.68	7,718.14	7,714.49	7,857.68	3.42	0.0%	(166.54)	-2.1%	(3.65)	0.0%	143.19	1.9%

	2024-25		2025-26		2026-27		2027-28		2028-29	
	Amount	% of Ann. FTE	Amount	% of Ann. FTE	Amount	% of Ann. FTE	Amount	% of Ann. FTE	Amount	% of Ann. FTE
Total (Undergraduate & Graduate)										
Annualized FTE	7,881.26		7,884.68		7,718.14		7,714.49		7,857.68	
Calculated Revenue FTE	\$7,938	100.7%	\$8,037.60	101.9%	\$8,003	103.7%	\$8,175	106.0%	\$8,558.43	108.9%
Fall Headcount	9,081	115.2%	9,101	115.4%	8,790	113.9%	8,722	113.1%	8,877	113.0%

FY 2026-27 Comprehensive Planning Process (CPP) Projections Workbook
Indiana University of Pennsylvania
Supplemental Enrollment Projections

This tab should be completed by each university, then copied and pasted into the CPP Narrative Template.

		Historical Data						Preliminary	Projections			
		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29
First-Time, Full-Time Cohort Progress to Undergraduate Degree	Number Enrolled First Year	1,754	1,737	1,577	1,643	1,915	1,654	1,746	1,887	1,887	1,887	1,887
	Second-year Retention Rate	72.3%	72.1%	71.3%	70.5%	71.0%	75.3%	78.2%	78%	75%	76%	77%
	Number Retained to Second Year	1,417	1,264	1,239	1,112	1,167	1,442	1,294	1,282	1,415	1,434	1,453
	Third-year Retention Rate	60.8%	63.3%	60.0%	62.6%	62.8%	61.6%	66.1%	66%	66%	67%	67%
	Number Retained to Third Year	1,404	1,240	1,052	1,088	990	1,012	1,265	1,264	1,092	1,264	1,264
	Fourth-year Retention Rate	55.9%	56.5%	56.5%	53.5%	57.4%	55.6%	54.5%	56%	56%	57%	57%
	Number Retained to Fourth Year	1,226	1,304	1,107	939	997	877	895	920	1,072	935	1,066
	Number Graduated by Year Four	825	856	764	659	724	665	n/a	624	737	662	755
	Four-year Graduation Rate	37.6%	37.1%	39.0%	37.6%	41.7%	42.2%	n/a	38%	39%	40%	40%
	Number Retained to Fifth Year	413	374	424	329	294	268	228	243	253	295	255
Enrollment by Program Level (Headcount)	Undergraduate	8,567	8,032	7,343	7,054	7,440	7,361	7,450	7,450	7,356	7,391	7,426
	Master's	1,242	1,260	1,186	1,052	1,134	1,090	1,023	1,023	903	837	914
	Doctoral/First Professional	827	775	779	726	680	630	609	609	531	492	537
Total Headcount		10,636	10,067	9,308	8,832	9,254	9,081	9,082	9,082	8,790	8,720	8,877
Total FTE		9,015.41	8,264.53	7,548.35	7,226.42	7,558.33	7,398.44	7,513.21	7,513.21	7,371.14	7,388.73	7,527.81
Headcount to FTE conversion		85%	82%	81%	82%	82%	81%	83%	83%	84%	85%	85%

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 2026-27 Comprehensive Planning Process (CPP) Projections Workbook

Indiana University of Pennsylvania

Annual Workforce Requirements

Please verify all Shared Faculty FTE counts with other university (sending and receiving university totals should net to zero).

	Actual	Reforecast	Preliminary	Projected	Projected	Difference: 2025-26/		Difference: 2026-27/		Difference: 2027-28/		Difference: 2028-29/	
	2024-25	2025-26	2026-27	2027-28	2028-29	2024-25		2025-26		2026-27		2027-28	
	Prior Year	Current Year	Budget Year	Planning Year	Planning Year	Amount	%	Amount	%	Amount	%	Amount	%
Fall FTE Faculty (Exclude Clock Hour Faculty)													
Unrestricted Fall FTE Faculty (payroll definition of FTE) ¹	371.58	374.99	375.91	375.16	385.16	3.41	0.9%	0.92	0.2%	(0.75)	-0.2%	10.00	2.7%
Permanent Fall FTE Faculty	325.37	312.73	302.00	302.25	312.25	(12.64)	-3.9%	(10.73)	-3.4%	0.25	0.1%	10.00	3.3%
Temporary Fall FTE Faculty	46.21	62.26	73.91	72.91	72.91	16.05	34.7%	11.65	18.7%	(1.00)	-1.4%	0.00	0.0%
Fall FTE Faculty Visiting Between Universities	0.00	0.00	0.00	0.00	0.00	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a
Net Fall FTE Faculty	371.58	374.99	375.91	375.16	385.16	3.41	0.9%	0.92	0.2%	(0.75)	-0.2%	10.00	2.7%
¹ Based on SAP Capacity Utilization for Fall term.													
Budgeted Annualized FTE Employees (Include all permanent and temporary employees)													
E & G													
Faculty													
Budgeted FTE (exclude impact of visiting faculty)	365.20	374.43	375.91	375.16	385.16	9.23	2.5%	1.48	0.4%	(0.75)	-0.2%	10.00	2.7%
Permanent Budgeted Annualized FTE Faculty	330.30	312.86	302.00	302.25	312.25	(17.44)	-5.3%	(10.86)	-3.5%	0.25	0.1%	10.00	3.3%
Temporary Budgeted Annualized FTE Faculty	34.90	61.57	73.91	72.91	72.91	26.67	76.4%	12.34	20.0%	(1.00)	-1.4%	0.00	0.0%
Actual FTE or FTE, Net of Turnover (exclude impact of visiting faculty)	376.95	373.22	375.91	375.16	385.16	(3.73)	-1.0%	2.69	0.7%	(0.75)	-0.2%	10.00	2.7%
Permanent Actual Annualized FTE Faculty, Net of Turnover	331.15	311.31	302.00	302.25	312.25	(19.84)	-6.0%	(9.31)	-3.0%	0.25	0.1%	10.00	3.3%
Temporary Actual Annualized FTE Faculty, Net of Turnover	45.80	61.91	73.91	72.91	72.91	16.11	35.2%	12.00	19.4%	(1.00)	-1.4%	0.00	0.0%
FTE Faculty Visiting Between Universities (excluded from total counts)	0.00	0.00	0.00	0.00	0.00	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a
AFSCME													
Budgeted FTE	208.06	215.80	216.81	219.81	224.81	7.74	3.7%	1.01	0.5%	3.00	1.4%	5.00	2.3%
Actual FTE or FTE, Net of Turnover	208.10	207.76	216.81	219.81	224.81	(0.34)	-0.2%	9.05	4.4%	3.00	1.4%	5.00	2.3%
Nonrepresented													
Budgeted FTE	123.02	128.67	131.65	136.65	149.90	5.65	4.6%	2.98	2.3%	5.00	3.8%	13.25	9.7%
Actual FTE or FTE, Net of Turnover	123.49	123.40	131.65	136.65	149.90	(0.09)	-0.1%	8.25	6.7%	5.00	3.8%	13.25	9.7%
SCUPA													
Budgeted FTE	59.36	61.08	65.87	65.87	67.62	1.72	2.9%	4.79	7.8%	0.00	0.0%	1.75	2.7%
Actual FTE or FTE, Net of Turnover	59.94	63.14	65.87	65.87	67.62	3.20	5.3%	2.73	4.3%	0.00	0.0%	1.75	2.7%
Other													
Budgeted FTE	48.11	52.18	51.07	51.07	51.07	4.07	8.5%	(1.11)	-2.1%	0.00	0.0%	0.00	0.0%
Actual FTE or FTE, Net of Turnover	48.20	48.04	51.07	51.07	51.07	(0.16)	-0.3%	3.03	6.3%	0.00	0.0%	0.00	0.0%
Total Budgeted E&G Fund Employees	803.75	832.16	841.31	848.56	878.56	28.41	3.5%	9.15	1.1%	7.25	0.9%	30.00	3.5%
Total E&G Fund Employees, Actual or Net of Turnover	816.68	815.56	841.31	848.56	878.56	(1.12)	-0.1%	25.75	3.2%	7.25	0.9%	30.00	3.5%
E&G Faculty FTE, Actual or Net of Turnover													
E&G Nonfaculty FTE, Actual or Net of Turnover	376.95	373.22	375.91	375.16	385.16	(3.73)	-1.0%	2.69	0.7%	(0.75)	-0.2%	10.00	2.7%
	439.73	442.34	465.40	473.40	493.40	2.61	0.6%	23.06	5.2%	8.00	1.7%	20.00	4.2%
Auxiliary													
Faculty													
Budgeted FTE (exclude impact of visiting faculty)	0.00	0.00				0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a
Permanent Budgeted Annualized FTE Faculty						0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a
Temporary Budgeted Annualized FTE Faculty						0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a
Actual FTE or FTE, Net of Turnover (exclude impact of visiting faculty)	0.00	0.00	0.00	0.00	0.00	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a
Permanent Actual Annualized FTE Faculty, Net of Turnover						0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a
Temporary Actual Annualized FTE Faculty, Net of Turnover						0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a
FTE Faculty Visiting Between Universities (excluded from total counts)						0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a
AFSCME													
Budgeted FTE	13.02	13.46	13.46	13.46	13.46	0.44	3.4%	0.00	0.0%	0.00	0.0%	0.00	0.0%
Actual FTE or FTE, Net of Turnover	11.87	13.46	13.46	13.46	13.46	1.59	13.4%	0.00	0.0%	0.00	0.0%	0.00	0.0%
Nonrepresented													
Budgeted FTE	2.30	1.35	1.35	1.35	1.35	(0.95)	-41.3%	0.00	0.0%	0.00	0.0%	0.00	0.0%
Actual FTE or FTE, Net of Turnover	2.29	1.35	1.35	1.35	1.35	(0.94)	-41.0%	0.00	0.0%	0.00	0.0%	0.00	0.0%
SCUPA													
Budgeted FTE	3.60	3.75	4.00	4.00	4.00	0.15	4.2%	0.25	6.7%	0.00	0.0%	0.00	0.0%
Actual FTE or FTE, Net of Turnover	3.60	3.49	4.00	4.00	4.00	(0.11)	-3.1%	0.51	14.6%	0.00	0.0%	0.00	0.0%
Other													
Budgeted FTE	0.33	0.33	0.33	0.33	0.33	0.00	0.0%	0.00	0.0%	0.00	0.0%	0.00	0.0%
Actual FTE or FTE, Net of Turnover	0.33	0.33	0.33	0.33	0.33	0.00	0.0%	0.00	0.0%	0.00	0.0%	0.00	0.0%
Total Budgeted Auxiliary Fund Employees	19.25	18.89	19.14	19.14	19.14	(0.36)	-1.9%	0.25	1.3%	0.00	0.0%	0.00	0.0%
Total Auxiliary Fund Employees, Actual or Net of Turnover	18.09	18.63	19.14	19.14	19.14	0.54	3.0%	0.51	2.7%	0.00	0.0%	0.00	0.0%
Auxiliary Faculty FTE, Actual or Net of Turnover													
Auxiliary Nonfaculty FTE, Actual or Net of Turnover	0.00	0.00	0.00	0.00	0.00	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a
	18.09	18.63	19.14	19.14	19.14	0.54	3.0%	0.51	2.7%	0.00	0.0%	0.00	0.0%
Total Budgeted Unrestricted Employees													
Unrestricted Faculty FTE, Actual or Net of Turnover	823.00	851.05	860.45	867.70	897.70	28.05	3.4%	9.40	1.1%	7.25	0.8%	30.00	3.5%
	376.95	373.22	375.91	375.16	385.16	(3.73)	-1.0%	2.69	0.7%	(0.75)	-0.2%	10.00	2.7%

Permanent Actual Annualized FTE Faculty, Net of Turnover	331.15	311.31	302.00	302.25	312.25	(19.84)	-6.0%	(9.31)	-3.0%	0.25	0.1%	10.00	3.3%
Temporary Actual Annualized FTE Faculty, Net of Turnover	45.80	61.91	73.91	72.91	72.91	16.11	35.2%	12.00	19.4%	(1.00)	-1.4%	0.00	0.0%
Unrestricted Nonfaculty FTE, Actual or Net of Turnover	457.82	460.97	484.54	492.54	512.54	3.15	0.7%	23.57	5.1%	8.00	1.7%	20.00	4.1%
Total Unrestricted Employees, Actual or Net of Turnover	834.77	834.19	860.45	867.70	897.70	(0.58)	-0.1%	26.26	3.1%	7.25	0.8%	30.00	3.5%

Restricted														
Faculty														
Budgeted FTE (exclude impact of visiting faculty)	23.46	25.28	40.00	45.50	42.80	1.82	7.8%	14.72	58.2%	5.50	13.8%	(2.70)	-5.9%	
Permanent Budgeted Annualized FTE Faculty	21.96	20.46	30.08	35.58	33.68	(1.50)	-6.8%	9.62	47.0%	5.50	18.3%	(1.90)	-5.3%	
Temporary Budgeted Annualized FTE Faculty	1.50	4.82	9.92	9.92	9.12	3.32	221.3%	5.10	105.8%	0.00	0.0%	(0.80)	-8.1%	
Actual FTE or FTE, Net of Turnover (exclude impact of visiting faculty)	23.46	25.28	40.00	45.50	42.80	1.82	7.8%	14.72	58.2%	5.50	13.8%	(2.70)	-5.9%	
Permanent Actual Annualized FTE Faculty, Net of Turnover	21.96	20.46	30.08	35.58	33.68	(1.50)	-6.8%	9.62	47.0%	5.50	18.3%	(1.90)	-5.3%	
Temporary Actual Annualized FTE Faculty, Net of Turnover	1.50	4.82	9.92	9.92	9.12	3.32	221.3%	5.10	105.8%	0.00	0.0%	(0.80)	-8.1%	
FTE Faculty Visiting Between Universities (excluded from total counts)	0.00	0.00	0.00	0.00	0.00	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a	
AFSCME														
Budgeted FTE	6.20	9.20	10.70	11.20	6.20	3.00	48.4%	1.50	16.3%	0.50	4.7%	(5.00)	-44.6%	
Actual FTE or FTE, Net of Turnover	7.39	6.51	10.70	11.20	6.20	(0.88)	-11.9%	4.19	64.4%	0.50	4.7%	(5.00)	-44.6%	
Nonrepresented														
Budgeted FTE	1.00	5.00	6.75	6.50	0.00	4.00	400.0%	1.75	35.0%	(0.25)	-3.7%	(6.50)	-100.0%	
Actual FTE or FTE, Net of Turnover	2.55	4.20	6.75	6.50	0.00	1.65	64.7%	2.55	60.7%	(0.25)	-3.7%	(6.50)	-100.0%	
SCUPA														
Budgeted FTE	6.55	5.00	4.25	4.50	3.00	(1.55)	-23.7%	(0.75)	-15.0%	0.25	5.9%	(1.50)	-33.3%	
Actual FTE or FTE, Net of Turnover	6.85	4.25	4.25	4.50	3.00	(2.60)	-38.0%	0.00	0.0%	0.25	5.9%	(1.50)	-33.3%	
Other														
Budgeted FTE	0.00	0.00	0.00	0.00	0.00	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a	
Actual FTE or FTE, Net of Turnover	0.00	0.00	0.00	0.00	0.00	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a	
Total Budgeted Restricted Fund Employees	37.21	44.48	61.70	67.70	52.00	7.27	19.5%	17.22	38.7%	6.00	9.7%	(15.70)	-23.2%	
Total Restricted Fund Employees, Actual or Net of Turnover	40.25	40.24	61.70	67.70	52.00	(0.01)	0.0%	21.46	53.3%	6.00	9.7%	(15.70)	-23.2%	
Total														
Faculty														
Budgeted FTE (exclude impact of visiting faculty)	388.66	399.71	415.91	420.66	427.96	11.05	2.8%	16.20	4.1%	4.75	1.1%	7.30	1.7%	
Permanent Budgeted Annualized FTE Faculty	352.26	333.32	332.08	337.83	345.93	(18.94)	-5.4%	(1.24)	-0.4%	5.75	1.7%	8.10	2.4%	
Temporary Budgeted Annualized FTE Faculty	36.40	66.39	83.83	82.83	82.03	29.99	82.4%	17.44	26.3%	(1.00)	-1.2%	(0.80)	-1.0%	
Actual FTE or FTE, Net of Turnover (exclude impact of visiting faculty)	400.41	398.50	415.91	420.66	427.96	(1.91)	-0.5%	17.41	4.4%	4.75	1.1%	7.30	1.7%	
Permanent Actual Annualized FTE Faculty, Net of Turnover	353.11	331.77	332.08	337.83	345.93	(21.34)	-6.0%	0.31	0.1%	5.75	1.7%	8.10	2.4%	
Temporary Actual Annualized FTE Faculty, Net of Turnover	47.30	66.73	83.83	82.83	82.03	19.43	41.1%	17.10	25.6%	(1.00)	-1.2%	(0.80)	-1.0%	
FTE Faculty Visiting Between Universities (excluded from total counts)	0.00	0.00	0.00	0.00	0.00	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a	
AFSCME														
Budgeted FTE	227.28	238.46	240.97	244.47	244.47	11.18	4.9%	2.51	1.1%	3.50	1.5%	0.00	0.0%	
Actual FTE or FTE, Net of Turnover	227.36	227.73	240.97	244.47	244.47	0.37	0.2%	13.24	5.8%	3.50	1.5%	0.00	0.0%	
Nonrepresented														
Budgeted FTE	126.32	135.02	139.75	144.50	151.25	8.70	6.9%	4.73	3.5%	4.75	3.4%	6.75	4.7%	
Actual FTE or FTE, Net of Turnover	128.33	128.95	139.75	144.50	151.25	0.62	0.5%	10.80	8.4%	4.75	3.4%	6.75	4.7%	
SCUPA														
Budgeted FTE	69.51	69.83	74.12	74.37	74.62	0.32	0.5%	4.29	6.1%	0.25	0.3%	0.25	0.3%	
Actual FTE or FTE, Net of Turnover	70.39	70.88	74.12	74.37	74.62	0.49	0.7%	3.24	4.6%	0.25	0.3%	0.25	0.3%	
Other														
Budgeted FTE	48.44	52.51	51.40	51.40	51.40	4.07	8.4%	(1.11)	-2.1%	0.00	0.0%	0.00	0.0%	
Actual FTE or FTE, Net of Turnover	48.53	48.37	51.40	51.40	51.40	(0.16)	-0.3%	3.03	6.3%	0.00	0.0%	0.00	0.0%	
Total Budgeted FTE Employees	860.21	895.53	922.15	935.40	949.70	35.32	4.1%	26.62	3.0%	13.25	1.4%	14.30	1.5%	
Total FTE Employees, Actual or Net of Turnover	875.02	874.43	922.15	935.40	949.70	(0.59)	-0.1%	47.72	5.5%	13.25	1.4%	14.30	1.5%	
Total Budgeted Employees	860.21	895.53	922.15	935.40	949.70	35.32	4.1%	26.62	3.0%	13.25	1.4%	14.30	1.5%	
Total Faculty FTE, Actual or Net of Turnover	400.41	398.50	415.91	420.66	427.96	(1.91)	-0.5%	17.41	4.4%	4.75	1.1%	7.30	1.7%	
Total Nonfaculty FTE, Actual or Net of Turnover	474.61	475.93	506.24	514.74	521.74	1.32	0.3%	30.31	6.4%	8.50	1.7%	7.00	1.4%	
Total Employees, Actual or Net of Turnover	875.02	874.43	922.15	935.40	949.70	(0.59)	-0.1%	47.72	5.5%	13.25	1.4%	14.30	1.5%	

FTE Instructional Faculty Positions

This section should reflect your best estimate of instructional faculty FTE, defined as the FTE complement (HR definition) whose primary purpose is instruction. Figures should be net of any faculty visiting between universities.

	2024-25	2025-26	2026-27	2027-28	2028-29	Difference: 2025-26/ 2024-25		Difference: 2026-27/ 2025-26		Difference: 2027-28/ 2026-27		Difference: 2028-29/ 2027-28	
	Prior Year	Current Year	Budget Year	Planning Year	Planning Year	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
Undergraduate	312.77	312.93	312.93	312.93	312.93	0.16	0.1%	0.00	0.0%	0.00	0.0%	0.00	0.0%
Graduate	52.62	49.72	64.44	66.44	77.24	(2.90)	-5.5%	14.72	29.6%	2.00	3.1%	10.80	16.3%
Total	365.39	362.65	377.37	379.37	390.17	(2.74)	-0.7%	14.72	4.1%	2.00	0.5%	10.80	2.8%

FY 2026-27 Comprehensive Planning Process (CPP) Projections Workbook
Indiana University of Pennsylvania
Board-Affirmed Metrics (BAM)

Student Success Measures

		University Historical Data						System Total	For Reference Only ¹			Preliminary	Revised University Projections			
		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28	2025-26	2025-26	2026-27	2027-28	2028-29
Enrollment	Annualized FTE Enrollment ¹	9,415.83	8,896.26	8,023.99	7,730.00	8,067.32	7,881.26	75,977.09	7,893.17	7,725.13	7,616.99	n/a	7,884.68	7,718.14	7,714.49	7,857.68
Fall Enrollment for Select Student Groups	Fall Undergraduate FTE (All credit bearing)	7,956.57	7,281.66	6,559.43	6,337.55	6,677.24	6,567.11	63,208.84	6,530.42	6,574.00	6,574.00	6,737.21	6,737.21	6,689.29	6,723.28	6,754.45
	Fall First-time Undergraduate Degree Seeking FTE	1,786.40	1,751.13	1,547.30	1,640.17	1,917.57	1,659.70	15,473.40	1,642.23	1,642.23	1,642.23	1,824.63	1,744.90	1,753.90	1,762.98	1,771.31
	Fall New Transfer Undergraduate Degree Seeking FTE	305.93	247.40	245.87	248.83	288.93	276.13	3,665.47	277.00	277.00	277.00	306.57	319.10	320.75	322.41	323.93
	Fall Continuing Undergraduate FTE (All credit bearing)	5,475.17	5,037.27	4,481.23	4,149.93	4,167.60	4,326.83	43,537.20	4,476.49	4,537.76	4,537.76	4,357.97	4,466.43	4,489.46	4,512.70	4,534.02
	Fall Graduate FTE (All credit bearing)	1,058.83	982.88	988.92	888.88	881.08	831.33	8,111.27	776.00	705.34	621.91	776.00	776.00	681.85	665.45	773.36
	Fall Undergraduate Adult Learner Headcount	502.00	446.00	388.00	359.00	361.00	305.00	4,750.00	n/a	n/a	n/a	299.00	267.24	267.24	267.24	267.24
Student Outcomes	Credit Completion Ratio ²	87.9%	87.4%	87.7%	87.4%	88.8%	89.4%	91.3%	89.4%	89.6%	89.6%	100.0%	90.1%			
	Cumulative Credits Awarded for Prior Learning	0.00	0.00	0.00	0.00	0.00	0.00	4,013.70	n/a	n/a	n/a	n/a	0.00	0.00	0.00	0.00
	Average Section Size - Undergraduate Lecture Courses Only	25.83	29.83	30.36	30.74	32.38	32.77	29.90	n/a	n/a	n/a	n/a	33.20	33.20	33.20	33.20
	Second-Year Persistence Rate, First-Time, Full-Time Bachelor Degree Seeking Students	72.3%	72.1%	71.3%	70.6%	71.0%	75.3%	77.8%	76.0%	77.0%	77.0%	78.3%	78.2%	78.2%	78.4%	78.5%
	Second-Year Persistence, First-Time, Full-Time Bachelor Degree Seeking URM Students	55.1%	54.9%	55.2%	56.2%	59.8%	62.9%	69.6%	63.0%	65.0%	65.0%	68.5%	69.6%	69.6%	69.8%	70.0%
	Third-Year Persistence Rate, First-Time, Full-Time Bachelor Degree Seeking Students	60.9%	63.4%	60.2%	62.9%	62.9%	61.9%	66.9%	n/a	n/a	n/a	66.3%	66.1%	66.1%	66.3%	66.5%
	Third-Year Persistence, First-Time, Full-Time Bachelor Degree Seeking URM Students	39.6%	43.6%	37.3%	44.8%	46.7%	47.5%	54.1%	n/a	n/a	n/a	52.0%	52.6%	52.6%	52.8%	53.0%
	Four-Year Graduation Rate, First-Time, Full-Time Bachelor Degree Seeking Students	37.6%	37.1%	39.0%	37.6%	41.7%	42.2%	45.7%	41.0%	41.5%	42.0%	n/a	41.7%	41.7%	41.9%	42.1%
	Four-Year Graduation Rate, First-Time, Full-Time Bachelor Degree Seeking URM Students	16.9%	15.6%	21.0%	16.8%	21.9%	22.1%	26.0%	21.5%	22.5%	22.5%	n/a	22.7%	22.7%	22.9%	23.1%
	Six-Year Graduation Rate, First-Time, Full-Time Bachelor Degree Seeking Students	54.4%	56.7%	52.6%	52.8%	53.8%	52.1%	56.0%	54.5%	55.0%	55.5%	n/a	52.8%	52.8%	53.0%	53.2%
	Six-Year Graduation Rate, First-Time, Full-Time Bachelor Degree Seeking URM Students	34.9%	35.6%	30.8%	30.6%	33.4%	28.1%	37.3%	32.0%	33.0%	33.0%	n/a	32.6%	32.6%	32.8%	33.0%
	Six-Year Graduation Rate, All Entering Bachelor Degree Seeking Students	56.4%	58.4%	54.9%	54.4%	54.9%	53.6%	58.5%	54.0%	55.0%	55.0%	n/a	52.0%	52.0%	52.2%	52.4%

¹ Original University Projections for Annualized FTE Enrollment, Fall Undergraduate FTE (all credit bearing), and Fall Graduate FTE (all credit bearing), as provided in CPP projections submitted in September 2025. All other information is from CPPs submitted in May 2025.

² Rates for 2024-25 are actuals.

University Success Measures

		University Historical Data						System Total	For Reference Only ³			Preliminary	Revised University Projections			
		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28	2025-26	2025-26	2026-27	2027-28	2028-29
Student Support Ratios	Fall FTE Student/Fall FTE Faculty Ratio ³	14.8	15.4	17.0	17.0	18.5	19.1	17.9	19.7	19.6	19.4	19.0	n/a	19.3	19.4	19.2
	Annualized FTE Student/Annualized FTE Nonfaculty Ratio	13.6	14.4	14.9	15.0	16.5	16.7	15.2	16.6	16.0	15.7	n/a	17.1	15.9	15.7	15.3
University Financial Strength⁴	Annual Operating Margin	-2.4%	-5.2%	-0.2%	-10.8%	-7.3%	-11.3%	-3.6%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
	Annual Primary Reserve Ratio	34.9%	34.0%	36.3%	28.9%	18.7%	20.7%	32.0%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
	Minimum Reserves (Days)	143	159	173	147	79	95	144	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
	Viability Ratio	1.7	0.6	0.6	0.4	0.3	0.3	0.6	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Student Affordability	Average Unmet Need	\$11,440	\$11,756	\$11,441	\$9,072	\$8,521	\$8,346	\$10,197	\$4,000	\$5,000	\$5,000	n/a	\$4,000	\$5,000	\$5,000	\$5,000
	Average Net Price	\$20,933	\$21,153	\$20,205	\$17,665	\$17,626	\$18,098	\$20,204	\$11,600	\$13,000	\$13,000	n/a	\$11,600	\$13,000	\$13,000	\$13,000
Private Giving	Total Funds Raised ⁵	\$5,236,318	\$4,801,041	\$6,622,374	\$5,494,870	\$6,191,087	\$7,496,233	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
	Funds Raised per Annualized Student FTE	\$556	\$540	\$825	\$711	\$767	\$951	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

³ Fall FTE Student/Fall FTE Faculty Ratio (excludes clock hour students and clock hour faculty) and Annualized FTE Student/Annualized FTE Nonfaculty Ratio, as calculated in CPP projections submitted in September 2025. Ratio for 2024-25 fall FTE student/ fall FTE faculty ratio is actual. All other information is from CPPs submitted in May 2025.

⁴ These ratios are calculated on an annual basis and are not the three-year rolling average; ratios in the sustainability scorecard use a three-year rolling average.

⁵ Total Funds Raised: Grand total amount (outright gifts only) from the Voluntary Support of Education Survey. See Appendix A.

Comparator Data

	4 Year Public, Degree Granting Institutions by Carnegie Classification/HBCU	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual
6 Year Graduation Rate, First-Time, Full-Time, Bachelor Degree Seeking Students	Master's Comparison Group	54.6%	54.9%	54.5%	54.5%	54.4%
	Doctoral Comparison Group	50.6%	51.0%	51.8%	51.5%	52.1%
	PA State-related	73.2%	72.8%	63.2%	63.3%	64.7%
	National 4-year public	63.1%	63.6%	63.5%	63.4%	63.8%
	HBCU	38.2%	37.8%	38.3%	36.9%	38.1%
2 Year Retention Rate, First-Time, Full-Time, Bachelor Degree Seeking Students	Master's Comparison Group	75.0%	77.2%	73.4%	74.1%	75.8%
	Doctoral Comparison Group	73.2%	75.9%	71.4%	72.4%	73.5%
	PA State-related	87.3%	87.0%	86.8%	85.5%	85.7%
	National 4-year public	80.5%	81.5%	80.2%	80.7%	81.8%
	HBCU	67.6%	68.6%	68.2%	68.1%	68.6%

Source: IPEDS as of 2/25/26

Note: Definitions for all measures listed above are available in Appendix A of the Projections Template Instruction document.

Strategic Goals

System Objective	Specific Category	Actual	Goal Year	Goal	Annual Expected Return (Additional Revenue/Expenditure Savings)	Notes
Increase Enrollments and Completions*	Increase Percentage Second to Third Year Persistence	Fall 2023 (Returned in Fall 2025) Actual	Fall 2024 (Returning Fall 2026)	66.1%		Following IUP's conservative approach to revenue, no significant increase to revenue from these slight increases.
		66.1%	Fall 2025 (Returning Fall 2027)	66.3%		
			Fall 2026 (Returning Fall 2028)	66.5%		
	Increase Headcount of Undergraduate Adult Learners (aged 25 and up)	Fall 2025 Actual	Fall 2026	267		
		267	Fall 2027	267		
			Fall 2028	267		
	Increase Number of New Degree-Seeking Transfer Students	FY 2024-25 Actual	FY 2025-26	319		Following IUP's conservative approach to revenue, no significant increase to revenue from these slight increases.
		276	FY 2026-27	321		
			FY 2027-28	322		
			FY 2028-29	324		
	Develop processes to award credit for prior learning or, for those with processes in place, set goal for increasing the number of cumulative credits awarded for prior learning	Fall 2025 Actual	Fall 2026	0		
		0	Fall 2027	0		
			Fall 2028	0		

*Enrollment goals are contained within the CPP enrollment section.

System Objective	Specific Category	Actual	Goal Year	Goal	Annual Expected Return (Additional Revenue/Expenditure Savings)	Notes
Improve Efficiency/ Financial Health	Faculty Load: Projections for Number of Permanent FTE Faculty	FY 2024-25 Actual	FY 2025-26	331.77		
		353.11	FY 2026-27	332.08		
			FY 2027-28	337.83		
			FY 2028-29	345.93		
	Faculty Load: Projections for Number of Temporary FTE Faculty	FY 2024-25 Actual	FY 2025-26	66.73		This increase in temporary is due to more permanent separations being filled by the use of temporary hires which will result in overall savings. The 73 FTE of temporary complement aligns with the 25% optimization of temporary to permanent faculty ratio. Our total faculty complement of 375 is 10 FTE lower than target based on credit hours in the program array tool.
		47.30	FY 2026-27	83.83		
			FY 2027-28	82.83		
			FY 2028-29	82.03		
	Faculty Load: Projections for Amount of Overload	FY 2024-25 Actual	FY 2025-26	\$1,854,625		Assuming no significant changes in enrollment, we will maintain this faculty complement for all years of the CPP plan
		\$2,279,775	FY 2026-27	\$1,853,459		
			FY 2027-28	\$1,853,459		

			FY 2028-29	\$1,853,459		
	Lecture Section Size	FY 2024-25 Actual	FY 2025-26	33		Our average lecture session size is slightly increasing as we find efficiencies in our curriculum
		33	FY 2026-27	33		
			FY 2027-28	33		
			FY 2028-29	33		
Other Initiatives (please describe):		FY xxxx-xx Actual	FY xxxx-xx			
			FY xxxx-xx			
			FY xxxx-xx			
			FY xxxx-xx			
			FY xxxx-xx			
Other Initiatives (please describe):		FY xxxx-xx Actual	FY xxxx-xx			
			FY xxxx-xx			
			FY xxxx-xx			
			FY xxxx-xx			
			FY xxxx-xx			

FY 2026-27 Comprehensive Planning Process (CPP) Projections Workbook
Indiana University of Pennsylvania
Housing Occupancy Rates

This tab needs to be completed by universities designated as high-risk and/or universities that are projecting less than 70% housing occupancy in any year within the planning period and have associated outstanding debt. To complete this tab, universities should provide their projected average occupancy rates in columns Q–Q. If a university is required to complete this tab, the Housing chart within the Charts for Narrative tab should be copied and pasted into the CPP Narrative Document, and the narrative should include a description of the university's plan to address these low-housing occupancy circumstances.

					Current Maximum Beds in Building Available at Census (as reported to IPEDS)	Number of students in Building	Occupancy Rate	Outstanding Bond Principal as of June 30, 2026				
UNIV	Building Name	University Owned / Private	On Campus/ Off Campus	Designed Occupancy					Fall 2025	Fall 2026	Fall 2027	Fall 2028
IN	Suites on Maple East	Private	On Campus	362	362	268	74%	\$50,385,000	278	278	278	278
IN	Ruddock Hall	Private	On Campus	370	370	152	41%		131	131	131	131
IN	Northern Suites	Private	On Campus	380	380	291	77%		297	297	297	297
IN	Suites on Pratt	Private	On Campus	364	364	331	91%	\$46,585,000	329	329	329	329
IN	Wallwork Hall	Private	On Campus	714	714	637	89%		644	644	644	644
IN	Putt Hall	Private	On Campus	372	372	328	88%	\$30,755,355	332	332	332	332
IN	Delaney Hall	Private	On Campus	374	374	338	90%		350	350	350	350
IN	Stephenson Hall	Private	On Campus	592	592	558	94%	\$31,725,014	569	569	569	569
IN	Punxsutawney Living Center	Owned	On Campus	188	188	78	41%		78	100	100	100
IN	Whitmyre Hall	Owned	On Campus									
IN	Overall Occupancy Rate			3,716	3,716	2,981			80.2%			
Total Outstanding Bond Principal as of June 30, 2026								\$159,450,369				

FY 2026-27 Comprehensive Planning Process (CPP) Projections Workbook
Indiana University of Pennsylvania
EDUCATIONAL and GENERAL FUND

Planning Years 2027-28 and 2028-29 Include College of Osteopathic
Medicine Projections

Minor Objects	Prior Year 2024-25	Current Year 2025-26	Preliminary Budget 2026-27	Difference: 2026-27 to 2025-26 \$ %		Planning Year 2027-28	Difference: 2027-28 to 2026-27 \$ %		Planning Year 2028-29	Difference: 2028-29 to 2027-28 \$ %	
REVENUE											
 TUITION REVENUE											
Academic Year Tuition Revenue											
401 Undergraduate In-State Tuition	\$45,216,501	\$48,467,193	\$48,967,308	\$500,115	1.0%	\$49,207,794	\$240,486	0.5%	\$49,448,281	\$240,486	0.5%
402 Undergraduate Out-of-State Tuition	3,576,806	3,574,242	3,419,643	(154,599)	-4.3%	3,439,198	19,555	0.6%	3,458,752	19,554	0.6%
403 Graduate In-State Tuition	7,291,615	7,326,576	6,571,839	(754,737)	-10.3%	7,814,095	1,242,256	18.9%	10,926,872	3,112,778	39.8%
404 Graduate Out-of-State Tuition	3,903,147	3,347,464	3,025,370	(322,094)	-9.6%	3,854,686	829,316	27.4%	5,930,951	2,076,265	53.9%
Total Academic Year Tuition Revenue	\$59,988,069	\$62,715,475	\$61,984,160	(\$731,315)	-1.2%	\$64,315,773	\$2,331,613	3.8%	\$69,764,856	\$5,449,083	8.5%
Interession Tuition Revenue (Winter & Summer)											
401 Undergraduate In-State Tuition	\$4,035,828	\$4,102,000	\$4,099,620	(\$2,380)	-0.1%	\$4,099,620	\$0	0.0%	\$4,099,620	\$0	0.0%
402 Undergraduate Out-of-State Tuition	343,191	340,000	340,496	496	0.1%	340,496	0	0.0%	340,496	0	0.0%
403 Graduate In-State Tuition	2,489,848	2,400,000	2,365,300	(34,700)	-1.4%	2,365,300	0	0.0%	2,365,300	0	0.0%
404 Graduate Out-of-State Tuition	1,169,015	1,020,000	1,015,800	(4,200)	-0.4%	1,015,800	0	0.0%	1,015,800	0	0.0%
Total Interession Tuition Revenue	\$8,037,882	\$7,862,000	\$7,821,216	(\$40,784)	-0.5%	\$7,821,216	\$0	0.0%	\$7,821,216	\$0	0.0%
Total Tuition Revenue											
401 Undergraduate In-State Tuition	\$49,252,329	\$52,569,193	\$53,066,928	\$497,735	0.9%	\$53,307,414	\$240,486	0.5%	\$53,547,901	\$240,486	0.5%
402 Undergraduate Out-of-State Tuition	3,919,997	3,914,242	3,760,139	(154,103)	-3.9%	3,779,694	19,555	0.5%	3,799,248	19,554	0.5%
403 Graduate In-State Tuition	9,781,463	9,726,576	8,937,139	(789,437)	-8.1%	10,179,395	1,242,256	13.9%	13,292,172	3,112,778	30.6%
404 Graduate Out-of-State Tuition	5,072,162	4,367,464	4,041,170	(326,294)	-7.5%	4,870,486	829,316	20.5%	6,946,751	2,076,265	42.6%
TOTAL TUITION REVENUE	\$68,025,951	\$70,577,475	\$69,805,376	(\$772,099)	-1.1%	\$72,136,989	\$2,331,613	3.3%	\$77,586,072	\$5,449,083	7.6%
NON-TUITION REVENUE											
405 Non-Credit Continuing Education Fees	1,787,276	\$66,613	\$72,202	\$5,589	8.4%	\$72,202	\$0	0.0%	\$72,202	\$0	0.0%
407 Technology Tuition Fee	4,178,276	4,346,879	4,800,811	453,932	10.4%	5,196,572	395,761	8.2%	5,264,668	68,096	1.3%
408 Academic/Instructional Fees (charged to all students)	8,221,986	8,846,248	8,656,250	(189,988)	-2.1%	8,570,447	(85,803)	-1.0%	8,679,567	109,120	1.3%
Academic/Instructional Fees (course- or program-specific)				0	n/a		0	n/a		0	n/a
409 Other Mandatory Student Fees	7,654,677	7,699,070	7,545,067	(154,003)	-2.0%	7,469,027	(76,040)	-1.0%	7,624,478	155,451	2.1%
410 Nonmandatory Student Fees	1,706,134	1,524,090	1,615,112	91,022	6.0%		(1,615,112)	-100.0%		0	n/a
411 Scholarship Discounts & Allow. (enter as negative)	(17,997,201)	n/a	n/a	0	n/a	n/a	0	n/a	n/a	0	n/a
411.5 Student Bad Debt Expense (enter as negative)	(541,429)	n/a	n/a	0	n/a	n/a	0	n/a	n/a	0	n/a
411.6 Course Sharing Fees (enter as positive if teaching and negative if home univ.)	0			0	n/a		0	n/a		0	n/a
412 State Appropriations (excludes 412155)											
Base Allocations	63,441,450	63,827,568	63,781,754	(45,814)	-0.1%	63,737,581	(44,173)	-0.1%	63,240,984	(496,597)	-0.8%
AFRP	94,822	66,375	66,375	0	0.0%	47,411	(18,964)	-28.6%	0	(47,411)	-100.0%
Other E&G (CBFS, Reserve, OOC, etc.)	0	0	0	0	n/a	0	0	n/a	0	0	n/a
State Appropriation, Total	63,536,272	63,893,943	63,848,129	(45,814)	-0.1%	63,784,992	(63,137)	-0.1%	63,240,984	(544,008)	-0.9%
N/A Additional Revenue Assumption	n/a	n/a	1,347,932	n/a	n/a	2,745,292	1,397,360	103.7%	4,211,037	1,465,745	53.4%
412155 State Appropriation - Other Special	38,490,722			0	n/a		0	n/a		0	n/a
412.5 State Capital Appropriations (PennWest only)	0			0	n/a		0	n/a		0	n/a
414 Federal Appropriations	0			0	n/a		0	n/a		0	n/a
421 Gov't Grants & Contracts-Federal	975,349	200,962	500,000	299,038	148.8%	500,000	0	0.0%	500,000	0	0.0%
421.5 Gov't Grants & Contracts-Federal - CARES Act Funds	0			0	n/a		0	n/a		0	n/a
422 Gov't Grants & Contracts-State	800,859	518,902	659,881	140,979	27.2%	659,881	0	0.0%	659,881	0	0.0%
423 Gov't Grants & Contracts-Local	273,200	178,050	220,000	41,950	23.6%	220,000	0	0.0%	220,000	0	0.0%
424 Grants & Contracts-SSSHE Nonoperating (excludes 424400)	2,725,660	2,327,210	2,526,731	199,521	8.6%	2,526,731	0	0.0%	2,526,731	0	0.0%
424400 SERS Appropriation Supplement	0	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
425 Private Grants & Contracts	3,702,126	3,363,445	3,363,445	0	0.0%	3,363,445	0	0.0%	3,363,445	0	0.0%
426 Grants and Contracts - Nonoperating (excl SSHE)*	0			0	n/a		0	n/a		0	n/a
431 Gifts	507,022	2,195,281	1,211,000	(984,281)	-44.8%	1,211,000	0	0.0%	1,211,000	0	0.0%
451 Endowment Income	254,844	162,329	172,060	9,731	6.0%	172,060	0	0.0%	172,060	0	0.0%
463 Privatized Housing	(104,861)			0	n/a		0	n/a		0	n/a
469 Sales and Services (includes Lease Revenue)	4,736,281	4,236,269	4,756,269	520,000	12.3%	4,756,269	0	0.0%	4,756,269	0	0.0%
430, 452-459, 470-479,											
498 All Other Revenues	4,134,763	5,679,764	6,129,764	450,000	7.9%	6,129,764	0	0.0%	6,129,764	0	0.0%
TOTAL NON-TUITION REVENUE	\$143,580,586	\$105,239,055	\$107,424,663	\$2,185,598	2.1%	\$107,377,682	(\$46,971)	0.0%	\$108,632,086	\$1,254,404	1.2%
TOTAL REVENUE	\$211,606,537	\$175,816,530	\$177,230,029	\$1,413,499	0.8%	\$179,514,671	\$2,284,642	1.3%	\$186,218,158	\$6,703,487	3.7%

PERSONNEL EXPENDITURES											
Faculty Compensation											
501 Salaries	40,793,399	\$40,437,012	\$41,225,611	\$788,599	2.0%	\$42,301,365	\$1,075,754	2.6%	\$44,867,359	\$2,565,994	6.1%
502 Wages	0	0	0	0	n/a	0	0	n/a	0	0	n/a
511 Faculty Summer School Pay	4,139,302	4,584,395	3,896,042	(688,353)	-15.0%	3,896,042	0	0.0%	3,896,042	0	0.0%
512 Faculty Overload	2,279,775	1,851,166	1,850,000	(1,166)	-0.1%	1,850,000	0	0.0%	1,850,000	0	0.0%
513, 522 Other, Higher Class Pay	1,447,914	892,523	897,320	4,797	0.5%	897,320	0	0.0%	897,320	0	0.0%
515 Winter Session Pay	15,920	959,451	829,087	(130,364)	-13.8%	829,087	0	0.0%	829,087	0	0.0%
530-531 Sick and Annual Leave Payouts	997,649	1,246,426	559,539	(686,887)	-55.1%	559,539	0	0.0%	559,539	0	0.0%
532 Disaster Leave	0	0	0	0	n/a	0	0	n/a	0	0	n/a
540-541 Social Security	3,611,433	3,307,304	3,681,892	374,588	11.3%	3,748,445	66,553	1.8%	3,940,102	191,657	5.1%
542-543 Unemployment and Workers' Compensation	560,111	373,132	394,028	20,896	5.8%	402,723	8,695	2.2%	422,752	20,029	5.0%
550-550.1 Retirement Contributions - SERS	4,996,636	4,614,758	4,067,496	(547,262)	-11.9%	4,101,310	33,814	0.8%	4,341,881	240,571	5.9%
551-551.1 Retirement Contributions - PSERS	795,443	676,592	567,719	(108,873)	-16.1%	602,573	34,854	6.1%	610,882	8,309	1.4%
552-557 Retirement Contributions - ARP	2,649,740	2,434,511	3,091,043	656,532	27.0%	3,146,814	55,771	1.8%	3,201,707	54,893	1.7%
558 Employees' Disability and Group Life Insurance	43,535	40,200	48,451	8,251	20.5%	48,732	281	0.6%	49,459	727	1.5%
560 Employees' H/W Fund	532,430	556,718	563,053	6,335	1.1%	573,193	10,140	1.8%	595,383	22,190	3.9%
561 Employees' Hospitalization Insurance	5,582,734	5,487,886	7,380,215	1,892,329	34.5%	8,311,867	931,652	12.6%	9,522,429	1,210,562	14.6%
562-562.1 Annuitants' Hospitalization	1,654,671	1,378,008	1,715,719	337,711	24.5%	1,889,094	173,375	10.1%	2,122,046	232,952	12.3%
563 PSERS Healthcare Premium Assistance	15,042	13,557	14,299	742	5.5%	15,435	1,136	7.9%	14,883	(552)	-3.6%
597-599 Tuition and Other Fee Waiver - Employee Eligible	510,494	600,000	600,000	0	0.0%	600,000	0	0.0%	600,000	0	0.0%
Sub-Total, Faculty Compensation	\$70,626,228	\$69,453,639	\$71,381,514	\$1,927,875	2.8%	\$73,773,539	\$2,392,025	3.4%	\$78,320,871	\$4,547,332	6.2%
AFSCME Compensation											
501 Salaries	9,326,014	\$9,549,260	\$10,300,035	\$750,775	7.9%	\$10,773,701	\$473,666	4.6%	\$11,104,023	\$330,322	3.1%
502 Wages	17,616	22,506	34,366	11,860	52.7%	35,618	1,252	3.6%	36,048	430	1.2%
513, 522 Other, Higher Class Pay	9,653	5,258	15,000	9,742	185.3%	15,000	0	0.0%	15,000	0	0.0%
520-521 Overtime	468,287	627,684	250,000	(377,684)	-60.2%	250,000	0	0.0%	250,000	0	0.0%
530-531 Sick and Annual Leave Payouts	207,154	176,169	191,622	15,453	8.8%	191,622	0	0.0%	191,622	0	0.0%
532 Disaster Leave	0	0	0	0	n/a	0	0	n/a	0	0	n/a
540-541 Social Security	733,799	751,147	799,033	47,886	6.4%	835,789	36,756	4.6%	860,879	25,090	3.0%
542-543 Unemployment and Workers' Compensation	83,902	112,784	88,755	4,853	5.8%	92,557	3,802	4.3%	95,211	2,654	2.9%
550-550.1 Retirement Contributions - SERS	1,952,495	1,881,661	1,848,164	(33,497)	-1.8%	1,893,857	45,693	2.5%	1,829,988	(63,869)	-3.4%
551-551.1 Retirement Contributions - PSERS	127,430	125,773	122,115	(3,658)	-2.9%	128,420	6,305	5.2%	132,196	3,776	2.9%
552-557 Retirement Contributions - ARP	286,238	316,833	326,119	9,286	2.9%	340,475	14,356	4.4%	344,998	4,523	1.3%
558 Employees' Disability and Group Life Insurance	19,584	19,521	20,633	1,112	5.7%	21,216	583	2.8%	21,645	429	2.0%
560 Employees' H/W Fund	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
561 Employees' Hospitalization Insurance	3,732,452	3,465,219	3,681,941	216,722	6.3%	3,752,440	70,499	1.9%	3,819,331	66,891	1.8%
562-562.1 Annuitants' Hospitalization	1,530,161	1,248,010	1,274,223	26,213	2.1%	1,410,533	136,310	10.7%	1,551,856	141,323	10.0%
563 PSERS Healthcare Premium Assistance	2,413	2,484	3,135	651	26.2%	3,245	110	3.5%	3,288	43	1.3%
597-599 Tuition and Other Fee Waiver - Employee Eligible	318,862	293,856	293,856	0	0.0%	293,856	0	0.0%	293,856	0	0.0%
Sub-Total, AFSCME Compensation	\$18,844,942	\$18,569,283	\$19,248,997	\$679,714	3.7%	\$20,038,329	\$789,332	4.1%	\$20,549,941	\$511,612	2.6%
Nonrepresented Compensation											
501 Salaries	13,638,662	\$14,333,496	\$16,234,297	\$1,900,801	13.3%	\$18,349,601	\$2,115,304	13.0%	\$19,911,164	\$1,561,563	8.5%
502 Wages	(261)	0	0	0	n/a	0	0	n/a	0	0	n/a
513, 522 Other, Higher Class Pay	90,383	91,733	134,635	42,902	46.8%	134,635	0	0.0%	134,635	0	0.0%
520-521 Overtime	154	0	0	0	n/a	0	0	n/a	0	0	n/a
530-531 Sick and Annual Leave Payouts	700,806	189,930	16,878	(173,052)	-91.1%	16,878	0	0.0%	16,878	0	0.0%
532 Disaster Leave	0	0	0	0	n/a	0	0	n/a	0	0	n/a
540-541 Social Security	1,005,090	1,015,569	1,140,922	125,353	12.3%	1,299,985	159,063	13.9%	1,421,643	121,658	9.4%
542-543 Unemployment and Workers' Compensation	143,514	119,865	130,599	10,734	9.0%	147,521	16,922	13.0%	160,013	12,492	8.5%
550-550.1 Retirement Contributions - SERS	1,626,953	1,606,636	1,903,015	296,379	18.4%	2,001,364	98,349	5.2%	2,152,807	151,443	7.6%
551-551.1 Retirement Contributions - PSERS	140,378	184,161	19,008	10,008	10.3%	217,496	14,327	7.1%	232,655	6,159	2.8%
552-557 Retirement Contributions - ARP	714,549	766,971	809,962	42,991	5.6%	962,956	152,994	18.9%	976,346	13,390	1.4%
558 Employees' Disability and Group Life Insurance	16,983	16,740	17,922	1,182	7.1%	18,668	746	4.2%	20,296	1,628	8.7%
560 Employees' H/W Fund	92,826	92,111	98,807	6,696	7.3%	103,569	4,762	4.8%	114,884	11,315	10.9%
561 Employees' Hospitalization Insurance	1,788,653	1,876,048	2,355,676	479,628	25.6%	2,763,741	408,065	17.3%	3,365,258	601,517	21.8%
562-562.1 Annuitants' Hospitalization	559,770	475,878	599,065	123,187	25.9%	687,098	88,033	14.7%	814,859	127,761	18.6%
563 PSERS Healthcare Premium Assistance	2,661	3,686	5,221	1,535	41.6%	5,500	279	5.3%	5,568	68	1.2%
597-599 Tuition and Other Fee Waiver - Employee Eligible	238,546	223,919	223,919	0	0.0%	223,919	0	0.0%	223,919	0	0.0%
Sub-Total, Nonrepresented Compensation	\$20,759,667	\$20,996,743	\$23,874,087	\$2,877,344	13.7%	\$26,932,931	\$3,058,844	12.8%	\$29,541,925	\$2,608,994	9.7%

SCUPA Compensation											
501 Salaries	\$3,744,624	\$4,013,519	\$4,379,411	\$365,892	9.1%	\$4,517,222	\$137,811	3.1%	\$4,663,772	\$146,550	3.2%
502 Wages	0	13,433		(13,433)	-100.0%		0	n/a		0	n/a
513, 522 Other, Higher Class Pay	0	7,760	4,222	(3,538)	-45.6%	4,222	0	0.0%	4,222	0	0.0%
515 Winter Session Pay	0			0	n/a		0	n/a		0	n/a
520-521 Overtime	36,872	26,136	6,815	(19,321)	-73.9%	6,815	0	0.0%	6,815	0	0.0%
530-531 Sick and Annual Leave Payouts	17,661	89,656	34,038	(55,618)	-62.0%	34,038	0	0.0%	34,038	0	0.0%
532 Disaster Leave	0			0	n/a		0	n/a		0	n/a
540-541 Social Security	279,986	304,468	326,660	22,192	7.3%	337,421	10,761	3.3%	348,540	11,119	3.3%
542-543 Unemployment and Workers' Compensation	41,552	38,430	35,394	(3,036)	-7.9%	36,498	1,104	3.1%	37,668	1,170	3.2%
550-550.1 Retirement Contributions - SERS	487,948	539,502	614,343	74,841	13.9%	624,714	10,371	1.7%	610,972	(13,742)	-2.2%
551-551.1 Retirement Contributions - PSERS	68,695	71,074	65,982	(5,092)	-7.2%	69,123	3,141	4.8%	71,060	1,937	2.8%
552-557 Retirement Contributions - ARP	155,077	159,090	162,558	3,468	2.2%	167,035	4,477	2.8%	169,118	2,083	1.2%
558 Employees' Disability and Group Life Insurance	7,669	8,064	8,472	408	5.1%	8,544	72	0.8%	8,719	175	2.0%
560 Employees' H/W Fund	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
561 Employees' Hospitalization Insurance	1,121,791	1,101,513	1,180,961	79,448	7.2%	1,185,502	4,541	0.4%	1,209,758	24,256	2.0%
562-562.1 Annuitants' Hospitalization	275,764	249,522	305,927	56,405	22.6%	338,211	32,284	10.6%	377,967	39,756	11.8%
563 PSERS Healthcare Premium Assistance	1,295	1,406	1,691	285	20.3%	1,744	53	3.1%	1,765	21	1.2%
597-599 Tuition and Other Fee Waiver - Employee Eligible	111,849	132,417	99,840	(32,577)	-24.6%	99,840	0	0.0%	99,840	0	0.0%
Sub-Total, SCUPA Compensation	\$6,350,783	\$6,755,990	\$7,226,314	\$470,324	7.0%	\$7,430,929	\$204,615	2.8%	\$7,644,254	\$213,325	2.9%
Other Compensation											
501 Salaries	\$3,381,622	\$3,428,496	\$3,734,640	\$306,144	8.9%	\$3,938,844	\$204,204	5.5%	\$3,999,863	\$61,019	1.5%
502 Wages	43,949	46,164	50,000	3,836	8.3%	50,191	191	0.4%	51,195	1,004	2.0%
510 Student Employment	3,676,607	3,651,241	2,764,598	(886,643)	-24.3%	2,764,598	0	0.0%	2,764,598	0	0.0%
513, 522 Other, Higher Class Pay	408,377	403,306	398,846	(6,460)	-1.6%	396,846	0	0.0%	396,846	0	0.0%
520-521 Overtime	105,126	90,759	90,759	(25,662)	-22.0%	90,759	0	0.0%	90,759	0	0.0%
530-531 Sick and Annual Leave Payouts	51,909	19,321	2,117	(17,204)	-89.0%	2,117	0	0.0%	2,117	0	0.0%
532 Disaster Leave	0			0	n/a		0	n/a		0	n/a
540-541 Social Security	323,541	291,607	290,228	(1,379)	-0.5%	305,335	15,107	5.2%	310,157	4,822	1.6%
542-543 Unemployment and Workers' Compensation	44,446	48,774	31,750	(17,024)	-34.9%	33,385	1,635	5.1%	33,882	497	1.5%
550-550.1 Retirement Contributions - SERS	671,147	605,151	658,652	53,501	8.8%	680,680	22,028	3.3%	648,847	(31,833)	-4.7%
551-551.1 Retirement Contributions - PSERS	27,403	22,309	23,825	728	3.4%	23,825	1,516	6.8%	24,494	669	2.8%
552-557 Retirement Contributions - ARP	93,611	110,203	122,158	11,955	10.8%	128,670	6,512	5.3%	130,488	1,818	1.4%
558 Employees' Disability and Group Life Insurance	5,307	5,297	5,372	340	6.4%	5,716	79	1.4%	5,693	(23)	-0.4%
560 Employees' H/W Fund	34,169	34,293	37,545	3,252	9.5%	37,689	144	0.4%	37,402	(287)	-0.8%
561 Employees' Hospitalization Insurance	708,587	745,753	982,955	237,202	31.8%	1,110,373	127,418	13.0%	1,240,356	129,983	11.7%
562-562.1 Annuitants' Hospitalization	216,026	181,554	226,610	45,056	24.8%	250,415	23,805	10.5%	273,356	22,941	9.2%
563 PSERS Healthcare Premium Assistance	519	430	572	142	33.0%	601	29	5.1%	608	7	1.2%
597-599 Tuition and Other Fee Waiver - Employee Eligible	2,623,580	2,300,000	2,300,000	0	0.0%	2,300,000	0	0.0%	2,300,000	0	0.0%
Sub-Total, Other Compensation	\$12,415,926	\$12,009,592	\$11,717,376	(\$292,216)	-2.4%	\$12,120,044	\$402,668	3.4%	\$12,310,661	\$190,617	1.6%
Total Personnel Expenditures											
501 Salaries	\$70,884,321	\$71,761,783	\$75,873,994	\$4,112,211	5.7%	\$79,880,733	\$4,006,739	5.3%	\$84,546,181	\$4,665,448	5.8%
502 Wages	61,304	82,103	84,366	2,263	2.8%	85,809	1,443	1.7%	87,243	1,434	1.7%
510 Student Employment	3,676,607	3,651,241	2,764,598	(886,643)	-24.3%	2,764,598	0	0.0%	2,764,598	0	0.0%
511 Faculty Summer School Pay	4,139,302	4,584,395	3,896,042	(688,353)	-15.0%	3,896,042	0	0.0%	3,896,042	0	0.0%
512 Faculty Overload	2,279,775	1,851,166	1,850,000	(1,166)	-0.1%	1,850,000	0	0.0%	1,850,000	0	0.0%
513, 522 Other, Higher Class Pay	1,956,327	1,400,580	1,448,023	47,443	3.4%	1,448,023	0	0.0%	1,448,023	0	0.0%
515 Winter Session Pay	15,920	959,451	829,087	(130,364)	-13.6%	829,087	0	0.0%	829,087	0	0.0%
520-521 Overtime	610,439	770,241	347,574	(422,667)	-54.9%	347,574	0	0.0%	347,574	0	0.0%
530-531 Sick and Annual Leave Payouts	1,975,179	1,721,502	804,194	(917,308)	-53.3%	804,194	0	0.0%	804,194	0	0.0%
532 Disaster Leave	0	0		0	n/a		0	n/a		0	n/a
540-541 Social Security	5,953,849	5,670,095	6,238,735	568,640	10.0%	6,526,975	288,240	4.6%	6,881,321	354,346	5.4%
542-543 Unemployment and Workers' Compensation	902,407	664,103	680,526	16,423	2.5%	712,684	32,158	4.7%	749,526	36,842	5.2%
550-550.1 Retirement Contributions - SERS	9,735,179	9,247,708	9,091,670	(156,038)	-1.7%	9,301,925	210,255	2.3%	9,584,495	282,570	3.0%
551-551.1 Retirement Contributions - PSERS	1,159,349	1,079,181	981,294	(97,887)	-9.1%	1,041,437	60,143	6.1%	1,062,287	20,850	2.0%
552-557 Retirement Contributions - ARP	3,899,215	3,787,608	4,511,840	724,232	19.1%	4,745,950	234,110	5.2%	4,822,657	76,707	1.6%
558 Employees' Disability and Group Life Insurance	93,078	89,822	101,115	11,293	12.6%	102,876	1,761	1.7%	105,812	2,936	2.9%
560 Employees' H/W Fund	659,425	683,122	699,405	16,283	2.4%	714,451	15,046	2.2%	747,669	33,218	4.6%
561 Employees' Hospitalization Insurance	12,934,217	12,676,419	15,581,748	2,905,329	22.9%	17,123,932	1,542,175	9.9%	19,157,132	2,033,209	11.9%
562-562.1 Annuitants' Hospitalization	4,236,392	4,121,544	588,572	166,778	16.7%	4,575,351	453,807	11.0%	5,140,084	564,733	12.3%
563 PSERS Healthcare Premium Assistance	21,930	21,563	24,918	3,355	15.6%	26,525	1,607	6.4%	26,112	(413)	-1.6%
597-599 Tuition and Other Fee Waiver - Employee Eligible	3,803,331	3,550,192	3,517,615	(32,577)	-0.9%	3,517,615	0	0.0%	3,517,615	0	0.0%
TOTAL PERSONNEL EXPENDITURES	\$128,997,546	\$127,785,247	\$133,448,288	\$5,663,041	4.4%	\$140,295,772	\$6,847,484	5.1%	\$148,367,652	\$8,071,880	5.8%
Anticipated savings from turnover (enter as a negative number)	n/a	n/a	(\$1,500,000)	n/a	n/a	(\$2,500,000)	n/a	n/a	(\$2,500,000)	n/a	n/a
NET TOTAL PERSONNEL EXPENDITURES	\$128,997,546	\$127,785,247	\$131,948,288	\$4,163,041	3.3%	\$138,045,772	\$6,097,484	4.6%	\$145,867,652	\$7,821,880	5.7%

REVENUE SUMMARY											
Tuition (401-404)	\$68,025,951	\$70,577,475	\$69,805,376	(\$772,099)	-1.1%	\$72,136,989	\$2,331,613	3.3%	\$77,586,072	\$5,449,083	7.6%
Fees (405-410, 411.6, 411.8)	23,548,349	22,482,900	22,689,442	206,542	0.9%	21,308,248	(1,381,194)	-6.1%	21,640,915	332,667	1.6%
State Appropriation (412)	63,536,272	63,893,943	63,848,129	(45,814)	-0.1%	63,784,992	(63,137)	-0.1%	63,240,984	(544,008)	-0.9%
All Other Revenue (412155, 412.5, 414-456, 469-479, and 498)	56,495,965	18,862,212	20,887,082	2,024,870	10.7%	22,284,442	1,397,360	6.7%	23,750,187	1,465,745	6.6%
TOTAL REVENUE	\$211,606,537	\$175,816,530	\$177,230,029	\$1,413,499	0.8%	\$179,514,671	\$2,284,642	1.3%	\$186,218,158	\$6,703,487	3.7%
EXPENDITURES											
PERSONNEL EXPENDITURES SUMMARY											
Salaries & Wages (501-532)	\$85,599,174	\$86,782,462	\$87,897,878	\$1,115,416	1.3%	\$91,906,060	\$4,008,182	4.6%	\$96,572,942	\$4,666,882	5.1%
Incremental Benefits (540-557)	21,649,999	20,448,695	21,504,065	1,055,370	5.2%	22,328,971	824,906	3.8%	23,100,286	771,315	3.5%
Fixed Rate Benefits (558-563)	17,945,042	17,003,898	20,528,730	3,524,832	20.7%	22,543,126	2,014,396	9.8%	25,176,809	2,633,683	11.7%
Educational Benefits (597-599)	3,803,331	3,550,192	3,517,615	(32,577)	-0.9%	3,517,615	0	0.0%	3,517,615	0	0.0%
Turnover Savings	n/a	n/a	(1,500,000)	0	n/a	(2,250,000)	0	n/a	(2,500,000)	0	n/a
TOTAL PERSONNEL EXPENDITURES	\$128,997,546	\$127,785,247	\$131,948,288	\$4,163,041	3.3%	\$138,045,772	\$6,097,484	4.6%	\$145,867,652	\$7,821,880	5.7%
SERVICES & SUPPLIES EXPENDITURES											
Utilities (640-646)	4,095,443	\$4,500,000	\$4,000,000	(500,000)	-11.1%	\$4,000,000	0	0.0%	\$4,000,000	0	0.0%
Student Bad Debt Expense (Prior Yr. from above, 411.5)	541,429	100,000	250,000	150,000	150.0%	250,000	0	0.0%	250,000	0	0.0%
Student Aid											
Scholarship Discounts & Allow. (Prior Yr. from above, 411)	17,997,201	16,750,000	14,621,583	(2,128,417)	-12.7%	14,939,483	317,900	2.2%	15,441,298	501,815	3.4%
Student Aid Expense (695) (Excludes COVID Refunds, 411.8)	2,607,181	2,000,000	2,031,452	31,452	1.6%	2,031,452	0	0.0%	2,031,452	0	0.0%
Student Aid, Subtotal	20,604,382	18,750,000	16,653,035	(2,096,965)	-11.2%	16,970,935	317,900	1.9%	17,472,750	501,815	3.0%
Interest Expense (675)	327,157	(27,654)	(8,839)	18,815	-68.0%	23,514	32,353	-366.0%	(23,514)	(23,514)	-100.0%
All Other (605-635, 650, 651, 655-673, 676-690) and Chargeback Activity (821, 831)	26,052,566	23,088,155	23,409,155	321,000	1.4%	23,759,688	350,533	1.5%	23,045,931	(713,757)	-3.0%
TOTAL SVCS & SUPPLIES EXPENDITURES	\$51,620,977	\$46,410,501	\$44,303,351	(\$2,107,150)	-4.5%	\$45,004,137	\$700,786	1.6%	\$44,768,681	(\$235,456)	-0.5%
Capital Expenditures (700-770)	\$2,932,554	\$1,000,000	\$903,176	(\$96,824)	-9.7%	\$500,000	(\$403,176)	-44.6%	\$500,000	\$0	0.0%
Debt Principal Payments (799)	1,014,091	94,029	75,214	(18,815)	-20.0%	23,897	(51,317)	-68.2%	0	(23,897)	-100.0%
TOTAL EXPENDITURES	\$184,565,168	\$175,289,778	\$177,230,029	\$1,940,252	1.1%	\$183,573,806	\$6,343,777	3.6%	\$191,136,333	\$7,562,527	4.1%
REVENUES LESS EXPENDITURES											
	\$27,041,369	\$526,752	(\$0)			(\$4,059,135)			(\$4,918,175)		
Transfers Out To/(In From) E&G Plant (801, 802, 803, 811, 812, 813)				0	n/a		0	n/a		0	n/a
Transfers Out/(In) for Tuition Discounting (801, 802, 803, 811, 812, 813)	1,927,852			0	n/a		0	n/a		0	n/a
Transfers Out To/(In From) Other funds (801, 802, 803, 811, 812, 813)	31,810,244	5,657,022		(5,657,022)	-100.0%	(1,393,134)	(1,393,134)	n/a	(1,119,747)	273,387	-19.6%
TOTAL EXPENDITURES & TRANSFERS	218,303,264	180,946,800	177,230,029	(3,716,770)	-2.1%	182,180,672	4,950,643	2.8%	190,016,586	7,835,914	4.3%
REVENUES LESS EXPENDITURES & TRANSFERS	(\$6,696,727)	(\$5,130,270)	(\$0)			(\$2,666,001)			(\$3,798,428)		
SUPPLEMENTAL RESOURCES (to address row 220)											
Planned Use of Reserves for One-Time Needs/Strategic Initiatives		\$5,657,022		(5,657,022)	-100.0%		0	n/a		0	n/a
REVENUES & USE OF SUPPLEMENTAL RESOURCES LESS EXPENDITURES AND	(\$6,696,727)	\$526,752	(\$0)			(\$2,666,001)			(\$3,798,428)		
TOTAL E&G NET ASSETS, BEGINNING OF YEAR											
Surplus/(Deficit), Including Transfers to Plant Fund	30,275,541	\$23,578,815	\$18,448,545	(\$5,130,270)	-21.8%	\$18,448,545	(\$0)	0.0%	\$15,782,544	(\$2,666,001)	-14.5%
Transfers (Out to)/In from Other Funds	(6,696,727)	(5,130,270)	(0)	5,130,269	-100.0%	(2,666,001)	(2,666,001)	#####	(3,798,428)	(1,132,427)	42.5%
TOTAL ESTIMATED E&G NET ASSETS, END OF YEAR	\$23,578,815	\$18,448,545	\$18,448,545	(0)	0.0%	\$15,782,544	(2,666,001)	-14.5%	\$11,984,116	(3,798,428)	-24.1%
TOTAL UNRESTRICTED E&G PLANT NET ASSETS, BEGINNING OF YEAR											
Transfers (Out to)/In from E&G (from above)	\$15,485,795	\$15,754,057	\$12,887,625	(\$2,866,432)	-18.2%	\$12,887,625	\$0	0.0%	\$12,887,625	\$0	0.0%
Revenue and Transfers (Out to)/In from Other Funds	0	0	0	0	n/a	0	0	n/a	0	0	n/a
Use of E&G Plant Fund Balance for:				0	n/a		0	n/a		0	n/a
Lifecycle Repairs and Maintenance/Renewal and Replacement	0	(30,180)	0	30,180	-100.0%	0	0	n/a	0	0	n/a
Capital Projects	268,262	(2,836,252)	0	2,836,252	-100.0%	0	0	n/a	0	0	n/a
TOTAL ESTIMATED UNRESTRICTED E&G PLANT NET ASSETS, END OF YEAR	\$15,754,057	\$12,887,625	\$12,887,625	\$0	0.0%	\$12,887,625	\$0	0.0%	\$12,887,625	\$0	0.0%
Loan (to)/from Auxiliary or Auxiliary Plant Fund				\$0	n/a		\$0	n/a		\$0	n/a
(Repayment) or Receipt of Loan Payments to/from Auxiliary or Auxiliary Plant Fund				\$0	n/a		\$0	n/a		\$0	n/a
TOTAL ESTIMATED E&G NET ASSETS, INCLUDING UNRESTRICTED PLANT, END OF YEAR											
	\$39,332,872	\$31,336,171	\$31,336,170	(\$0)	0.0%	\$28,670,169	(\$2,666,001)	-8.5%	\$24,871,741	(\$3,798,428)	-13.2%

ACTUAL AND ESTIMATED E&G AND PLANT CASH BALANCES, BEGINNING OF YEAR											
ACTUAL AND ESTIMATED E&G AND PLANT CASH BALANCES, END OF YEAR											
TRANSFERS DETAIL											
Transfers Out To Unrestricted E&G Plant for Capital Projects and Lifecycle Repairs and Maintenance/Renewal and Replacement											
Transfers (In) from Unrestricted E&G Plant for Annual Debt Service Payment											
Transfers (In) from Unrestricted E&G Plant for Operations											
Transfers Out/(In) for Tuition Discounting											
Transfers (In from)/Out to Other Funds											
TOTAL E&G AND UNRESTRICTED E&G PLANT TRANSFERS											
Scholarship Detail											
Scholarship Discounts and Allowances (411 from above)											
Student Aid Expense (695 from above)											
Total Institutional Aid											
Undergraduate Aid											
Graduate Aid (695100)											
Clock Hour Aid (695150)											
Inferred Foundation Aid (431200)											
TOTAL UNRESTRICTED E&G PLANT NET ASSETS, BEGINNING OF YEAR											
Transfers (Out to)/In from E&G (from above)											
Revenue and Transfers (Out to)/In from Other Funds											
Use of E&G Plant Fund Net Assets (totals will be carried to rows 237 and 238): Must be completed for Plant Net Asset calculations to work correctly											
Lifecycle Repairs and Maintenance/Renewal and Replacement (Use of net assets should be reflected as a negative number):											
Example: Road Repair											
1											
2											
3											
4											
5											
6											
7											
8											
9											
10											
Total Lifecycle Repairs and Maintenance/Renewal and Replacement											
Capital Projects (Use of net assets should be reflected as a negative number):											
Example: Sewer Upgrade											
Example: Pedestrian Bridge											
1											
2											
3 Various Capital Projects											
4											
5 CDP PH2 Envir											
6 IN1235 McElhny Clsrm											
7 IN1251 Stouf Chiller											
8 IN1146 WOCC Concrete											
9 HDS System Library (Shelving)											
10											
Total Capital Projects											
Total Use of E&G Plant Funds											
TOTAL ESTIMATED UNRESTRICTED E&G PLANT NET ASSETS, END OF YEAR											

Health Care, Active and Annuitant	17,851,964	16,914,076	20,427,615	\$3,513,539	0	22,440,250	\$2,012,635	0	25,070,997	\$2,630,747	0
Retirement, All Plans	14,793,743	14,114,497	14,584,804	470,307	0	15,089,312	504,508	0	15,469,439	380,127	0
Retirement, SERS and PSERS only	10,894,528	10,326,889	10,072,964	(253,925)	(0)	10,343,362	270,398	0	10,646,782	303,420	0
Student Compensation	7,479,938	7,201,433	6,282,213	(919,220)	(0)	6,282,213	0	0	6,282,213	0	0
Total Compensation Excluding Students	121,517,608	120,583,814	125,666,075	5,082,261	0	131,763,559	6,097,484	0	139,585,439	7,821,880	0
"Other" Compensation excluding Students	4,935,988	4,808,159	5,435,163	627,004	0	5,837,831	402,668	0	6,028,448	190,617	0
Commonwealth Health Care	6,384,404	5,814,742	6,137,125	322,383	0	6,348,475	211,350	0	6,580,945	232,470	0
State System Health Care	11,445,630	11,077,771	14,265,572	3,187,801	0	16,065,250	1,799,678	0	18,463,940	2,398,690	0
Health & Welfare	659,425	683,122	699,405	16,283	0	714,451	15,046	0	747,669	33,218	0
Active	8,079,974	8,109,687	10,718,846	2,609,159	0	12,185,981	1,467,135	0	14,128,043	1,942,062	0
Annuitant	2,706,231	2,844,962	2,847,321	562,359	0	3,164,818	317,497	0	3,588,228	423,410	0
Total	11,445,630	11,077,771	14,265,572	3,187,801	0	16,065,250	1,799,678	0	18,463,940	2,398,690	0
PSERS Healthcare Premium Assistance	21,930	21,563	24,918	3,355	0	26,525	1,607	0	26,112	(413)	(0)
State System Salaries, excluding Nonrepresented	57,245,659	57,428,287	59,639,697	2,211,410	0	61,531,132	1,891,435	0	64,635,017	3,103,885	0

FY 2026-27 Comprehensive Planning Process (CPP) Projections Workbook

Indiana University of Pennsylvania

AUXILIARY FUND

Minor Objects	Prior Year 2024-25	Current Year 2025-26	Preliminary Budget 2026-27	Difference: 2026-27 to 2025-26 \$ %		Planning Year 2027-28	Difference: 2027-28 to 2026-27 \$ %		Planning Year 2028-29	Difference: 2028-29 to 2027-28 \$ %	
REVENUE											
409 Other Mandatory Student Fees	0			0	n/a		0	n/a		0	n/a
410 Nonmandatory Student Fees	0			0	n/a		0	n/a		0	n/a
411 Scholarship Discounts & Allow. (enter as negative)	(7,491,972)	n/a	n/a	0	n/a	n/a	0	n/a	n/a	0	n/a
411.5 Student Bad Debt Expense (enter as negative)	(527,172)	n/a	n/a	0	n/a	n/a	0	n/a	n/a	0	n/a
412.5 State Capital Appropriations (PennWest only)	0			0	n/a		0	n/a		0	n/a
414 Federal Appropriations	0			0	n/a		0	n/a		0	n/a
421 Gov't Grants & Contracts-Federal	0			0	n/a		0	n/a		0	n/a
421.5 Gov't Grants & Contracts-Federal - CARES Act Funds	0			0	n/a		0	n/a		0	n/a
422 Gov't Grants & Contracts-State	0			0	n/a		0	n/a		0	n/a
423 Gov't Grants & Contracts-Local	0			0	n/a		0	n/a		0	n/a
424 Grants & Contracts-SSSHE Nonoperating (excludes 424400)	0			0	n/a		0	n/a		0	n/a
425 Private Grants & Contracts	0			0	n/a		0	n/a		0	n/a
426 Grants and Contracts – Nonoperating (excl SSHE)*	0			0	n/a		0	n/a		0	n/a
431 Gifts	10,185			0	n/a		0	n/a		0	n/a
451 Endowment Income	0			0	n/a		0	n/a		0	n/a
461 Food Service Sales	12,949,399	15,556,078	15,710,025	153,947	1.0%	15,710,025	0	0.0%	15,710,025	0	0.0%
462 Housing Fees	19,222,689	20,056,048	20,100,000	43,952	0.2%	20,100,000	0	0.0%	20,100,000	0	0.0%
463 Privatized Housing	1,373,832	1,120,652	1,120,500	(152)	0.0%	1,120,500	0	0.0%	1,120,500	0	0.0%
469 Sales and Services (includes Lease Revenue)	598,478	610,407	600,000	(10,407)	-1.7%	600,000	0	0.0%	600,000	0	0.0%
452-459, 465-468, 475-479,											
498 All Other Revenue	1,119,355	1,020,554	774,210	(246,344)	-24.1%	774,210	0	0.0%	774,210	0	0.0%
TOTAL REVENUE	\$35,273,938	\$38,363,739	\$38,304,735	(\$59,004)	-0.2%	\$38,304,735	\$0	0.0%	\$38,304,735	\$0	0.0%

PERSONNEL EXPENDITURES											
Faculty Compensation											
501 Salaries	\$0			\$0	n/a		\$0	n/a		\$0	n/a
502 Wages	0			0	n/a		0	n/a		0	n/a
511 Faculty Summer School Pay	0			0	n/a		0	n/a		0	n/a
512 Faculty Overload	0			0	n/a		0	n/a		0	n/a
513, 522 Other, Higher Class Pay	0			0	n/a		0	n/a		0	n/a
515 Winter Session Pay	0			0	n/a		0	n/a		0	n/a
530-531 Sick and Annual Leave Payouts	0			0	n/a		0	n/a		0	n/a
532 Disaster Leave	0			0	n/a		0	n/a		0	n/a
540-541 Social Security	0			0	n/a		0	n/a		0	n/a
542-543 Unemployment and Workers' Compensation	0			0	n/a		0	n/a		0	n/a
550-550.1 Retirement Contributions - SERS	0			0	n/a		0	n/a		0	n/a
551-551.1 Retirement Contributions - PSERS	0			0	n/a		0	n/a		0	n/a
552-557 Retirement Contributions - ARP	0			0	n/a		0	n/a		0	n/a
558 Employees' Disability and Group Life Insurance	0			0	n/a		0	n/a		0	n/a
560 Employees' H/W Fund	0			0	n/a		0	n/a		0	n/a
561 Employees' Hospitalization Insurance	0			0	n/a		0	n/a		0	n/a
562-562.1 Annuitants' Hospitalization	0			0	n/a		0	n/a		0	n/a
563 PSERS Healthcare Premium Assistance	0			0	n/a		0	n/a		0	n/a
597-599 Tuition and Other Fee Waiver - Employee Eligible	0			0	n/a		0	n/a		0	n/a
Sub-Total, Faculty Compensation	\$0	\$0	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a
AFSCME Compensation											
501 Salaries	\$1,100,170	\$1,068,462	\$1,088,618	\$20,156	1.9%	\$1,105,410	\$16,792	1.5%	\$1,112,975	\$7,565	0.7%
502 Wages	1,100	0	0	0	n/a	0	0	n/a	0	0	n/a
513, 522 Other, Higher Class Pay	483	0	1,745	1,745	n/a	1,745	0	0.0%	1,745	0	0.0%
520-521 Overtime	42,031	53,572	48,497	(5,075)	-9.5%	48,497	0	0.0%	48,497	0	0.0%
530-531 Sick and Annual Leave Payouts	(18,841)	1,038	44,987	43,949	4234.0%	44,987	0	0.0%	44,987	0	0.0%
532 Disaster Leave	0	0	0	0	n/a	0	0	n/a	0	0	n/a
540-541 Social Security	86,573	86,927	84,385	(2,542)	-2.9%	85,751	1,366	1.6%	86,317	566	0.7%
542-543 Unemployment and Workers' Compensation	7,244	7,729	7,453	(276)	-3.6%	7,589	136	1.8%	7,648	59	0.8%
550-550.1 Retirement Contributions - SERS	243,069	202,813	195,069	(7,744)	-3.8%	196,343	1,274	0.7%	192,901	(3,442)	-1.8%
551-551.1 Retirement Contributions - PSERS	6,344	7,030	6,775	(255)	-3.8%	7,071	296	4.4%	7,240	169	2.4%
552-557 Retirement Contributions - ARP	30,100	43,896	43,115	(781)	-1.8%	43,786	671	1.6%	44,138	352	0.8%
558 Employees' Disability and Group Life Insurance	2,504	2,394	2,429	35	1.5%	2,463	34	1.4%	2,473	10	0.4%
560 Employees' H/W Fund	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
561 Employees' Hospitalization Insurance	471,816	443,984	450,754	6,770	1.5%	451,690	936	0.2%	449,819	(1,871)	-0.4%
562-562.1 Annuitants' Hospitalization	199,063	175,474	174,920	(554)	-0.3%	182,170	7,250	4.1%	188,831	6,661	3.7%
563 PSERS Healthcare Premium Assistance	122	139	169	30	21.6%	174	5	3.0%	176	2	1.1%
597-599 Tuition and Other Fee Waiver - Employee Eligible	0	0	0	0	n/a	0	0	n/a	0	0	n/a
Sub-Total, AFSCME Compensation	\$2,171,778	\$2,093,458	\$2,148,916	\$55,458	2.6%	\$2,177,676	\$28,760	1.3%	\$2,187,747	\$10,071	0.5%
Nonrepresented Compensation											
501 Salaries	\$459,169	\$356,685	\$365,266	\$8,581	2.4%	\$374,857	\$9,591	2.6%	\$377,187	\$2,330	0.6%
502 Wages	261	0	0	0	n/a	0	0	n/a	0	0	n/a
513, 522 Other, Higher Class Pay	0	0	0	0	n/a	0	0	n/a	0	0	n/a
520-521 Overtime	0	0	428	428	n/a	428	0	0.0%	428	0	0.0%
530-531 Sick and Annual Leave Payouts	8,601	0	50,312	50,312	n/a	50,312	0	0.0%	50,312	0	0.0%
532 Disaster Leave	0	0	0	0	n/a	0	0	n/a	0	0	n/a
540-541 Social Security	33,543	25,913	26,628	715	2.8%	27,405	777	2.9%	27,580	175	0.6%
542-543 Unemployment and Workers' Compensation	2,945	2,328	2,397	69	3.0%	2,473	76	3.2%	2,492	19	0.8%
550-550.1 Retirement Contributions - SERS	80,008	65,281	67,505	2,224	3.4%	69,014	1,509	2.2%	66,880	(2,134)	-3.1%
551-551.1 Retirement Contributions - PSERS	2,188	2,188	2,188	0	0.0%	2,188	0	0.0%	2,188	0	0.0%
552-557 Retirement Contributions - ARP	22,215	15,986	16,310	324	2.0%	16,692	382	2.3%	16,785	93	0.6%
558 Employees' Disability and Group Life Insurance	504	381	381	0	0.0%	382	1	0.3%	381	(1)	-0.3%
560 Employees' H/W Fund	3,158	2,353	2,352	(1)	0.0%	2,357	5	0.2%	2,348	(9)	-0.4%
561 Employees' Hospitalization Insurance	63,459	48,982	53,347	4,365	8.9%	56,943	3,596	6.7%	60,541	3,598	6.3%
562-562.1 Annuitants' Hospitalization	20,224	14,904	15,852	948	6.4%	16,511	659	4.2%	17,145	634	3.8%
563 PSERS Healthcare Premium Assistance	44	44	44	0	0.0%	44	0	0.0%	44	0	0.0%
597-599 Tuition and Other Fee Waiver - Employee Eligible	0	0	0	0	n/a	0	0	n/a	0	0	n/a
Sub-Total, Nonrepresented Compensation	\$696,319	\$535,045	\$603,010	\$67,965	12.7%	\$619,606	\$16,596	2.8%	\$624,311	\$4,705	0.8%

SCUPA Compensation											
501 Salaries	\$305,230	\$291,676	\$324,097	\$32,421	11.1%	\$335,338	\$11,241	3.5%	\$339,246	\$3,908	1.2%
502 Wages	0	0	0	0	n/a	0	0	n/a	0	0	n/a
513, 522 Other, Higher Class Pay	0	0	0	0	n/a	0	0	n/a	0	0	n/a
515 Winter Session Pay	0	0	0	0	n/a	0	0	n/a	0	0	n/a
520-521 Overtime	442	127	2,877	2,750	2165.4%	2,877	0	0.0%	2,877	0	0.0%
530-531 Sick and Annual Leave Payouts	0	0	15,113	15,113	n/a	15,113	0	0.0%	15,113	0	0.0%
532 Disaster Leave	0	0	0	0	n/a	0	0	n/a	0	0	n/a
540-541 Social Security	22,611	21,389	23,896	2,507	11.7%	24,670	774	3.2%	24,961	291	1.2%
542-543 Unemployment and Workers' Compensation	2,216	2,288	2,564	276	12.1%	2,635	71	2.8%	2,668	33	1.3%
550-550.1 Retirement Contributions - SERS	41,309	36,064	37,725	1,661	4.6%	38,571	846	2.2%	36,770	(1,801)	-4.7%
551-551.1 Retirement Contributions - PSERS	0	0	0	0	n/a	0	0	n/a	0	0	n/a
552-557 Retirement Contributions - ARP	18,095	18,672	21,544	2,872	15.4%	22,505	506	2.3%	22,309	259	1.2%
558 Employees' Disability and Group Life Insurance	499	483	544	61	12.6%	550	6	1.1%	549	(1)	-0.2%
560 Employees' H/W Fund	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
561 Employees' Hospitalization Insurance	70,983	65,406	76,015	10,609	16.2%	76,290	275	0.4%	75,740	(550)	-0.7%
562-562.1 Annuitants' Hospitalization	17,914	15,338	20,019	4,681	30.5%	21,976	1,957	9.8%	23,860	1,884	8.6%
563 PSERS Healthcare Premium Assistance	0	0	0	0	n/a	0	0	n/a	0	0	n/a
597-599 Tuition and Other Fee Waiver - Employee Eligible	0	0	0	0	n/a	0	0	n/a	0	0	n/a
Sub-Total, SCUPA Compensation	\$479,299	\$451,443	\$524,394	\$72,951	16.2%	\$540,070	\$15,676	3.0%	\$544,093	\$4,023	0.7%
Other Compensation											
501 Salaries	\$11,779	\$12,964	\$14,293	\$1,329	10.3%	\$15,719	\$1,426	10.0%	\$16,607	\$888	5.6%
502 Wages	0	0	0	0	n/a	0	0	n/a	0	0	n/a
510 Student Employment	198,023	149,336	149,336	0	0.0%	149,336	0	0.0%	149,336	0	0.0%
513, 522 Other, Higher Class Pay	0	0	0	0	n/a	0	0	n/a	0	0	n/a
520-521 Overtime	1,333	852	1,906	1,054	123.7%	1,906	0	0.0%	1,906	0	0.0%
530-531 Sick and Annual Leave Payouts	375	0	0	0	n/a	0	0	n/a	0	0	n/a
532 Disaster Leave	0	0	0	0	n/a	0	0	n/a	0	0	n/a
540-541 Social Security	2,832	913	950	37	4.1%	1,059	109	11.5%	1,128	69	6.5%
542-543 Unemployment and Workers' Compensation	80	111	114	3	2.7%	126	12	10.5%	133	7	5.6%
550-550.1 Retirement Contributions - SERS	0	0	0	0	n/a	0	0	n/a	0	0	n/a
551-551.1 Retirement Contributions - PSERS	0	0	0	0	n/a	0	0	n/a	0	0	n/a
552-557 Retirement Contributions - ARP	1,215	1,278	1,328	50	3.9%	1,460	132	9.9%	1,543	83	5.7%
558 Employees' Disability and Group Life Insurance	30	32	34	2	6.3%	35	1	2.9%	34	(1)	-2.9%
560 Employees' H/W Fund	283	283	283	0	0.0%	285	2	0.7%	282	(3)	-1.1%
561 Employees' Hospitalization Insurance	5,651	6,024	7,105	1,081	17.9%	7,996	891	12.5%	8,887	891	11.1%
562-562.1 Annuitants' Hospitalization	1,525	1,320	1,552	232	17.6%	1,715	163	10.5%	1,872	157	9.2%
563 PSERS Healthcare Premium Assistance	0	0	0	0	n/a	0	0	n/a	0	0	n/a
597-599 Tuition and Other Fee Waiver - Employee Eligible	521,381	578,042	578,042	0	0.0%	578,042	0	0.0%	578,042	0	0.0%
Sub-Total, Other Compensation	\$744,507	\$751,155	\$754,943	\$3,788	0.5%	\$757,679	\$2,736	0.4%	\$759,770	\$2,091	0.3%
Total Personnel Expenditures											
501 Salaries	\$1,876,348	\$1,729,787	\$1,792,274	\$62,487	3.6%	\$1,831,324	\$39,050	2.2%	\$1,846,015	\$14,691	0.8%
502 Wages	1,361	0	0	0	n/a	0	0	n/a	0	0	n/a
510 Student Employment	198,023	149,336	149,336	0	0.0%	149,336	0	0.0%	149,336	0	0.0%
511 Faculty Summer School Pay	0	0	0	0	n/a	0	0	n/a	0	0	n/a
512 Faculty Overload	0	0	0	0	n/a	0	0	n/a	0	0	n/a
513, 522 Other, Higher Class Pay	483	0	1,745	1,745	n/a	1,745	0	0.0%	1,745	0	0.0%
515 Winter Session Pay	0	0	0	0	n/a	0	0	n/a	0	0	n/a
520-521 Overtime	43,806	54,551	53,708	(843)	-1.5%	53,708	0	0.0%	53,708	0	0.0%
530-531 Sick and Annual Leave Payouts	(9,865)	1,038	110,412	109,374	10537.0%	110,412	0	0.0%	110,412	0	0.0%
532 Disaster Leave	0	0	0	0	n/a	0	0	n/a	0	0	n/a
540-541 Social Security	145,559	135,142	135,859	717	0.5%	138,885	3,026	2.2%	139,986	1,101	0.8%
542-543 Unemployment and Workers' Compensation	12,485	12,456	12,528	72	0.6%	12,823	295	2.4%	12,941	118	0.9%
550-550.1 Retirement Contributions - SERS	364,386	304,158	300,299	(3,859)	-1.3%	303,928	3,629	1.2%	296,551	(7,377)	-2.4%
551-551.1 Retirement Contributions - PSERS	8,532	9,218	8,963	(255)	-2.8%	9,259	296	3.3%	9,428	169	1.8%
552-557 Retirement Contributions - ARP	71,625	79,832	82,297	2,465	3.1%	83,988	1,691	2.1%	84,775	787	0.9%
558 Employees' Disability and Group Life Insurance	3,537	3,290	3,388	98	3.0%	3,430	42	1.2%	3,437	7	0.2%
560 Employees' H/W Fund	3,441	2,636	2,635	(1)	0.0%	2,642	7	0.3%	2,630	(12)	-0.5%
561 Employees' Hospitalization Insurance	611,909	564,396	587,221	22,825	4.0%	592,919	5,698	1.0%	594,987	2,068	0.3%
562-562.1 Annuitants' Hospitalization	238,726	207,036	212,343	5,307	2.6%	222,372	10,029	4.7%	231,708	9,336	4.2%
563 PSERS Healthcare Premium Assistance	166	183	213	30	16.4%	218	5	2.3%	220	2	0.9%
597-599 Tuition and Other Fee Waiver - Employee Eligible	521,381	578,042	578,042	0	0.0%	578,042	0	0.0%	578,042	0	0.0%
TOTAL PERSONNEL EXPENDITURES	\$4,091,903	\$3,831,101	\$4,031,263	200,162	5.2%	\$4,095,031	\$63,768	1.6%	\$4,115,921	\$20,890	0.5%
Anticipated savings from turnover (enter as a negative number)											
	n/a	n/a	n/a	n/a	n/a	n/a	\$0	n/a	n/a	\$0	n/a
NET TOTAL PERSONNEL EXPENDITURES	\$4,091,903	\$3,831,101	\$4,031,263	\$200,162	5.2%	\$4,095,031	\$63,768	1.6%	\$4,115,921	\$20,890	0.5%

REVENUE SUMMARY											
Tuition (401-404)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Fees (405-410, 411.8)	0	0	0	0	n/a	0	0	n/a	0	0	n/a
State Appropriation (412)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Food Service and Housing (461-463)	33,545,920	36,732,778	36,930,525	197,747	0.5%	36,930,525	0	0.0%	36,930,525	0	0.0%
All Other Revenue (412155, 412.5, 414, 421-455, 465-468, 469-479, and 498)	1,728,018	1,630,961	1,374,210	(256,751)	-15.7%	1,374,210	0	0.0%	1,374,210	0	0.0%
TOTAL REVENUE	\$35,273,938	\$38,363,739	\$38,304,735	(\$59,004)	-0.2%	\$38,304,735	\$0	0.0%	\$38,304,735	\$0	0.0%
EXPENDITURES											
PERSONNEL EXPENDITURES SUMMARY											
Salaries & Wages (501-532)	\$2,110,156	\$1,934,712	\$2,107,475	\$172,763	8.9%	\$2,146,525	\$39,050	1.9%	\$2,161,216	\$14,691	0.7%
Incremental Benefits (540-557)	602,587	540,806	539,946	(860)	-0.2%	548,883	8,937	1.7%	543,681	(5,202)	-0.9%
Fixed Rate Benefits (558-563)	857,779	777,541	805,800	28,259	3.6%	821,581	15,781	2.0%	832,982	11,401	1.4%
Educational Benefits (597-599)	521,381	578,042	578,042	0	0.0%	578,042	0	0.0%	578,042	0	0.0%
Anticipated Savings from Turnover	n/a	n/a	0	n/a	n/a	0	n/a	n/a	0	n/a	n/a
TOTAL PERSONNEL EXPENDITURES	\$4,091,903	\$3,831,101	\$4,031,263	\$200,162	5.2%	\$4,095,031	\$63,768	1.6%	\$4,115,921	\$20,890	0.5%
SERVICES & SUPPLIES EXPENDITURES											
Utilities (640-646)	3,063,662	3,000,000	2,500,000	(500,000)	-16.7%	2,500,000	0	0.0%	2,500,000	0	0.0%
Student Bad Debt Expense (Prior Yr. from above, 411.5)	527,172			0	n/a		0	n/a		0	n/a
Student Aid											
Scholarship Discounts & Allow. (Prior Yr. from above, 411)	7,491,972	8,200,000	8,200,000	0	0.0%	8,200,000	0	0.0%	8,200,000	0	0.0%
Student Aid Expense (695) (Excludes COVID Refunds, 411.8)	0			0	n/a		0	n/a		0	n/a
Student Aid, Subtotal	7,491,972	8,200,000	8,200,000	0	0.0%	8,200,000	0	0.0%	8,200,000	0	0.0%
Interest Expense (675)	3,830,307	3,663,058	3,541,125	(121,933)	-3.3%	3,415,487	(125,638)	-3.5%	3,285,850	(129,637)	-3.8%
All Other (605-635, 650, 651, 655-673, 676-690) and Chargeback Activity (821, 831)	15,304,906	14,088,561	14,088,561	0	0.0%	14,088,561	0	0.0%	14,338,561	250,000	1.8%
TOTAL SVCS & SUPPLIES EXPENDITURES	\$30,218,019	\$28,951,619	\$28,329,686	(\$621,933)	-2.1%	\$28,204,048	(\$125,638)	-0.4%	\$28,324,411	\$120,363	0.4%
Capital Expenditures (700-770)	\$71,613	\$45,000	\$50,000	\$5,000	11.1%	\$50,000	\$0	0.0%	\$50,000	\$0	0.0%
Debt Principal Payments (799)	4,730,747	4,319,207	4,437,388	\$118,181	2.7%	4,562,522	\$125,134	2.8%	4,694,656	\$132,134	2.9%
TOTAL EXPENDITURES	\$39,112,282	\$37,146,927	\$36,848,337	(\$298,590)	-0.8%	\$36,911,601	\$63,264	0.2%	\$37,184,988	\$273,387	0.7%
REVENUES LESS EXPENDITURES	(\$3,838,344)	\$1,216,812	\$1,456,398			\$1,393,134			\$1,119,747		
Transfers Out To/(In From) Aux Plant (801, 802, 803, 811, 812, 813)				0	n/a		0	n/a		0	n/a
Transfers Out/(In) for Tuition Discounting (801, 802, 803, 811, 812, 813)	(4,860,092)			0	n/a		0	n/a		0	n/a
Transfers Out To/(In From) Other funds (801, 802, 803, 811, 812, 813)	(9,441,754)	11,588,127		(11,588,127)	-100.0%	1,393,134	1,393,134	n/a	1,119,747	(273,387)	-19.6%
TOTAL EXPENDITURES & TRANSFERS	\$24,810,436	\$48,735,054	\$36,848,337	(\$11,886,717)	-24.4%	\$38,304,735	\$1,456,398	4.0%	\$38,304,735	(\$0)	0.0%
REVENUES LESS EXPENDITURES & TRANSFERS	\$10,463,502	(\$10,371,315)	\$1,456,398			\$0			\$0		
SUPPLEMENTAL RESOURCES (to address row 188)											
Planned Use of Reserves for One-Time Needs/Strategic Initiatives		11,588,127		(11,588,127)	-100.0%		0	n/a		0	n/a
REVENUES & USE OF SUPPLEMENTAL RESOURCES LESS EXPENDITURES AND TRANSFERS	\$10,463,502	\$1,216,812	\$1,456,398			\$0			\$0		
TOTAL AUXILIARY NET ASSETS, BEGINNING OF YEAR	(7,657,356)	\$2,806,146	(\$7,565,169)	(\$10,371,315)	-369.6%	(\$6,108,771)	\$1,456,398	-19.3%	(\$6,108,770)	\$0	0.0%
Surplus/(Deficit), Including Transfers to Auxiliary Plant Fund	10,463,502	(10,371,315)	1,456,398	11,827,713	-114.0%	0	(1,456,398)	-100.0%	0	0	88.0%
Transfers (Out to)/In from Other Funds				0	n/a		0	n/a		0	n/a
TOTAL ESTIMATED AUXILIARY NET ASSETS, END OF YEAR	\$2,806,146	(\$7,565,169)	(\$6,108,771)	1,456,398	-19.3%	(\$6,108,770)	0	0.0%	(\$6,108,770)	0	0.0%
TOTAL UNRESTRICTED AUXILIARY PLANT NET ASSETS, BEGINNING OF YEAR	3,329,757	\$3,169,552	\$3,169,552	\$0	0.0%	\$3,169,552	\$0	0.0%	\$3,169,552	\$0	0.0%
Transfers (out to)/in from Auxiliary (from above)	0	0	0	0	n/a	0	0	n/a	0	0	n/a
Revenue and Transfers (Out to)/In from Other Funds				0	n/a		0	n/a		0	n/a
Use of Auxiliary Plant Fund Balance for:											
Lifecycle Repairs and Maintenance/Renewal and Replacement	0	0	0	0	n/a	0	0	n/a	0	0	n/a
Capital Projects	(160,205)	0	0	0	n/a	0	0	n/a	0	0	n/a
TOTAL ESTIMATED UNRESTRICTED AUXILIARY PLANT NET ASSETS, END OF YEAR	\$3,169,552	\$3,169,552	\$3,169,552	\$0	0.0%	\$3,169,552	\$0	0.0%	\$3,169,552	\$0	0.0%
Loan (to)/from E&G or E&G Plant Fund				\$0	n/a		\$0	n/a		\$0	n/a
(Repayment) or Receipt of Loans to/from E&G or E&G Plant Fund				\$0	n/a		\$0	n/a		\$0	n/a
TOTAL ESTIMATED AUXILIARY NET ASSETS, INCLUDING UNRESTRICTED PLANT, END OF YEAR	\$5,975,698	(\$4,395,617)	(\$2,939,219)	\$1,456,398	-33.1%	(\$2,939,218)	\$0	0.0%	(\$2,939,218)	\$0	0.0%

ACTUAL AND ESTIMATED AUXILIARY AND PLANT CASH BALANCES, BEGINNING OF YEAR	\$3,221,221	\$3,156,418	(\$7,214,897)	(\$10,371,315)	-328.6%	(\$5,758,499)	\$1,456,398	-20.2%	(\$5,758,498)	\$0	0.0%
ACTUAL AND ESTIMATED AUXILIARY AND PLANT CASH BALANCES, END OF YEAR	\$3,156,418	(\$7,214,897)	(\$5,758,499)	\$1,456,398	-20.2%	(\$5,758,498)	\$0	0.0%	(\$5,758,498)	\$0	0.0%
TRANSFERS DETAIL											
Transfers Out To Unrestricted Auxiliary Plant for Capital Projects and Lifecycle Repairs and Maintenance/ Renewal and Replacement				\$0	n/a		\$0	n/a		\$0	n/a
Transfers (In) from Unrestricted Auxiliary Plant for Annual Debt Service Payment				0	n/a		0	n/a		0	n/a
Transfers (In) from Unrestricted Auxiliary Plant for Operations				0	n/a		0	n/a		0	n/a
Transfers Out/(In) for Tuition Discounting	(4,860,092)	0	0	0	n/a	0	0	n/a	0	0	n/a
Transfers (In from)/Out to Other Funds	(9,441,754)	11,588,127	0	(11,588,127)	-100.0%	1,393,134	1,393,134	n/a	1,119,747	(273,387)	-19.6%
TOTAL AUXILIARY AND UNRESTRICTED AUXILIARY PLANT TRANSFERS	(\$14,301,846)	\$11,588,127	\$0	(\$11,588,127)	-100.0%	\$1,393,134	\$1,393,134	n/a	\$1,119,747	(\$273,387)	-19.6%

¹ Includes transfers attributed to coming into compliance with Procedure/Standard 2020-45: E&G, Auxiliary Enterprise, and Associated Unrestricted Plant Fund Budgeting - Definitions and Guiding Principles.

Scholarship Detail

Scholarship Discounts and Allowances (411 from above)	\$7,491,972	\$8,200,000	\$8,200,000	\$0	0%	\$8,200,000	\$0	0%	\$8,200,000	\$0	0%
Student Aid Expense (695 from above)	\$0	\$0	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a
Total Institutional Aid	\$7,491,972	\$8,200,000	\$8,200,000	\$0	0%	\$8,200,000	\$0	0%	\$8,200,000	\$0	0%
Undergraduate Aid	\$7,491,972	\$8,200,000	\$8,200,000	\$0	0%	\$8,200,000	\$0	0%	\$8,200,000	\$0	0%
Graduate Aid (695100)	\$0			\$0	n/a		\$0	n/a		\$0	n/a
Clock Hour Aid (695150)	\$0			\$0	n/a		\$0	n/a		\$0	n/a
Inferred Foundation Aid (431200)	\$0			\$0	n/a		\$0	n/a		\$0	n/a
TOTAL UNRESTRICTED AUXILIARY PLANT NET ASSETS, BEGINNING OF YEAR	\$3,329,757	\$3,169,552	\$3,169,552	\$0	0%	\$3,169,552	\$0	0%	\$3,169,552	\$0	0%
Transfers (out to)/in from Auxiliary (from above)	0	0	0	\$0	n/a	0	\$0	n/a	0	\$0	n/a
Revenue and Transfers (Out to)/In from Other Funds	0	0	0	\$0	n/a	0	\$0	n/a	0	\$0	n/a

Use of Auxiliary Plant Fund Net Assets (totals will be carried to rows 206 and 207):

Must be completed for Plant Net Asset calculations to work correctly

Lifecycle Repairs and Maintenance/Renewal and Replacement (Use of net assets should be reflected as a negative number):											
Example: Repairs to Kitchen Equipment	(\$100,000)	(\$100,000)	(\$200,000)	(\$100,000)	100%		\$0	n/a		\$0	n/a
1				\$0	n/a		0	n/a		0	n/a
2				0	n/a		0	n/a		0	n/a
3				0	n/a		0	n/a		0	n/a
4				0	n/a		0	n/a		0	n/a
5				0	n/a		0	n/a		0	n/a
6				0	n/a		0	n/a		0	n/a
7				0	n/a		0	n/a		0	n/a
8				0	n/a		0	n/a		0	n/a
9				0	n/a		0	n/a		0	n/a
10				0	n/a		0	n/a		0	n/a
Total Lifecycle Repairs and Maintenance/Renewal and Replacement	\$0	\$0	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a

Capital Projects (Use of net assets should be reflected as a negative number):

Example: Sewer Upgrade											
Example: Pedestrian Bridge	\$0	\$0	(\$200,000)	(\$200,000)	n/a		\$0	n/a		\$0	n/a
1				\$0	n/a		0	n/a		0	n/a
2	(160,205)			0	n/a		0	n/a		0	n/a
3				0	n/a		0	n/a		0	n/a
4				0	n/a		0	n/a		0	n/a
5				0	n/a		0	n/a		0	n/a
6				0	n/a		0	n/a		0	n/a
7				0	n/a		0	n/a		0	n/a
8				0	n/a		0	n/a		0	n/a
9				0	n/a		0	n/a		0	n/a
10				0	n/a		0	n/a		0	n/a
Total Capital Projects	(\$160,205)	\$0	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a

Total Use of Auxiliary Plant Funds	(\$160,205)	\$0	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a
TOTAL ESTIMATED UNRESTRICTED AUXILIARY PLANT NET ASSETS, END OF YEAR	\$3,169,552	\$3,169,552	\$3,169,552	\$0	0%	\$3,169,552	\$0	0%	\$3,169,552	\$0	0%

RESTRICTED FUND			Prior Year	Current Year	Preliminary Budget	Difference:		Planning Year	Difference:		Planning Year	Difference:	
Minor Objects			2024-25	2025-26	2026-27	2026-27 to 2025-26		2027-28	2027-28 to 2026-27		2028-29	2028-29 to 2027-28	
						\$	%		\$	%		\$	%
REVENUE													
411 Scholarship Discounts & Allow. (enter as negative)			(27,373,527)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
412 State Appropriations-General			0			0	n/a		0	n/a		0	n/a
414 Federal Appropriations			0			0	n/a		0	n/a		0	n/a
421 Gov't Grants & Contracts-Federal			26,586,690	20,127,363	19,977,363	(150,000)	-0.7%	19,977,363	0	0.0%	19,977,363	0	0.0%
421.5 Gov't Grants & Contracts-Federal - CARES Act Funds						0	n/a		0	n/a		0	n/a
422 Gov't Grants & Contracts-State			15,967,987	15,678,487	13,678,487	(2,000,000)	-12.8%	13,678,487	0	0.0%	13,678,487	0	0.0%
423 Gov't Grants & Contracts-Local			0			0	n/a		0	n/a		0	n/a
424 Grants & Contracts-SSSHE Nonoperating (excludes 424400)			0			0	n/a		0	n/a		0	n/a
425 Private Grants & Contracts			329,122	189,015	189,015	0	0.0%	189,015	0	0.0%	189,015	0	0.0%
426 Grants and Contracts – Nonoperating (excl SSHE)*			0			0	n/a		0	n/a		0	n/a
431 Gifts			3,110,141	20,254,850		(20,254,850)	-100.0%		0	n/a		0	n/a
451 Endowment Income			55,912	40,371	40,371	0	0.0%	40,371	0	0.0%	40,371	0	0.0%
469 Sales and Services (includes Lease Revenue)			0			0	n/a		0	n/a		0	n/a
452-459													
475-479,													
498 All Other Revenue (excluding 497.1 and 497.2)			959,239	3,658,027	15,297,651	11,639,624	318.2%	10,640,463	(4,657,188)	-30.4%	5,790,605	(4,849,858)	-45.6%
TOTAL REVENUE			\$47,009,091	\$59,948,113	\$49,182,887	(\$10,765,226)	-18.0%	\$44,525,699	(\$4,657,188)	-9.5%	\$39,675,841	(\$4,849,858)	-10.9%

PERSONNEL EXPENDITURES											
Faculty Compensation											
501 Salaries	\$2,617,102	\$2,048,292	\$3,884,129	\$1,835,837	89.6%	\$4,800,563	\$916,434	23.6%	\$4,285,940	(\$514,623)	-10.7%
502 Wages	0			0	n/a		0	n/a		0	n/a
511 Faculty Summer School Pay	41,190	23,875	8,934	(14,941)	-62.6%	8,934	0	0.0%	8,934	0	0.0%
512 Faculty Overload	0	3,459	3,459	0	0.0%	3,459	0	0.0%	3,459	0	0.0%
513, 522 Other, Higher Class Pay	806,131	130,120	130,120	0	0.0%	130,120	0	0.0%	130,120	0	0.0%
515 Winter Session Pay	0	14,287		(14,287)	-100.0%		0	n/a		0	n/a
530-531 Sick and Annual Leave Payouts	3,713			0	n/a		0	n/a		0	n/a
532 Disaster Leave	0	n/a		0	n/a		0	n/a		0	n/a
540-541 Social Security	247,190	161,405	281,210	119,805	74.2%	338,843	57,633	20.5%	284,409	(54,434)	-16.1%
542-543 Unemployment and Workers' Compensation	27,672	17,760	30,293	12,533	70.6%	36,425	6,132	20.2%	30,628	(5,797)	-15.9%
550-550.1 Retirement Contributions - SERS	314,559	152,032	515,356	363,324	239.0%	506,628	(8,728)	-1.7%	322,112	(184,516)	-36.4%
551-551.1 Retirement Contributions - PSERS	99,445	54,615	108,265	53,650	98.2%	144,467	36,202	33.4%	144,361	(106)	-0.1%
552-557 Retirement Contributions - ARP	172,850	113,334	115,312	1,978	1.7%	177,198	61,886	53.7%	166,239	(10,959)	-6.2%
558 Employees' Disability and Group Life Insurance	3,093	2,284	3,527	1,243	54.4%	4,246	719	20.4%	3,780	(466)	-11.0%
560 Employees' H/W Fund	41,205	39,411	49,419	10,008	25.4%	55,111	5,692	11.5%	51,670	(3,441)	-6.2%
561 Employees' Hospitalization Insurance	315,660	265,833	473,392	207,559	78.1%	629,718	156,326	33.0%	579,523	(50,195)	-8.0%
562-562.1 Annuitants' Hospitalization	102,094	75,728	120,429	44,701	58.0%	151,925	31,496	26.2%	140,884	(11,041)	-7.3%
563 PSERS Healthcare Premium Assistance	1,893	956	983	27	2.8%	986	3	0.3%	986	0	0.0%
597-599 Tuition and Other Fee Waiver - Employee Eligible	0			0	n/a		0	n/a		0	n/a
Sub-Total, Faculty Compensation	\$4,793,797	\$3,103,391	\$5,724,828	\$2,621,437	84.5%	\$6,988,623	\$1,263,795	22.1%	\$6,153,045	(\$835,578)	-12.0%
AFSCME Compensation											
501 Salaries	\$400,359	\$325,661	\$455,150	\$129,489	39.8%	\$450,352	(\$4,798)	-1.1%	\$269,513	(\$180,839)	-40.2%
502 Wages	0	0	0	0	n/a	0	0	n/a	0	0	n/a
513, 522 Other, Higher Class Pay	0	0	0	0	n/a	0	0	n/a	0	0	n/a
520-521 Overtime	14	0	0	0	n/a	0	0	n/a	0	0	n/a
530-531 Sick and Annual Leave Payouts	28,172	(26,410)	28,172	54,582	-206.7%	28,172	0	0.0%	28,172	0	0.0%
532 Disaster Leave	0	0	0	0	n/a	0	0	n/a	0	0	n/a
540-541 Social Security	31,680	22,002	31,894	9,892	45.0%	31,652	(242)	-0.8%	17,818	(13,834)	-43.7%
542-543 Unemployment & Workers' Compensation	3,428	2,400	3,436	1,036	43.2%	3,398	(38)	-1.1%	1,951	(1,447)	-42.6%
550-550.1 Retirement Contributions - SERS	119,127	80,974	100,441	19,467	24.0%	106,626	6,185	6.2%	72,158	(34,468)	-32.3%
551-551.1 Retirement Contributions - PSERS	1,335	1,391	1,391	0	0.0%	1,391	0	0.0%	1,391	0	0.0%
552-557 Retirement Contributions - ARP	6,446	7,454	8,465	1,011	13.6%	5,010	(3,455)	-40.8%	5,010	0	0.0%
558 Employees' Disability and Group Life Insurance	781	646	936	290	44.9%	997	61	6.5%	510	(487)	-48.8%
560 Employees' H/W Fund	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
561 Employees' Hospitalization Insurance	129,086	110,972	166,814	55,842	50.3%	178,486	11,672	7.0%	86,008	(92,478)	-51.8%
562-562.1 Annuitants' Hospitalization	52,122	39,904	59,346	19,442	48.7%	63,434	4,088	6.9%	31,046	(32,388)	-51.1%
563 PSERS Healthcare Premium Assistance	25	27	27	0	0.0%	27	0	0.0%	27	0	0.0%
597-599 Tuition and Other Fee Waiver - Employee Eligible	0	0	0	0	n/a	0	0	n/a	0	0	n/a
Sub-Total, AFSCME Compensation	\$772,575	\$565,021	\$856,072	\$291,051	51.5%	\$869,545	\$13,473	1.6%	\$513,604	(\$355,941)	-40.9%
Nonrepresented Compensation											
501 Salaries	\$949,751	\$1,108,470	\$1,445,216	\$336,746	30.4%	\$631,920	(\$813,296)	-56.3%	\$0	(\$631,920)	-100.0%
502 Wages	0	0	0	0	n/a	0	0	n/a	0	0	n/a
513, 522 Other, Higher Class Pay	0	0	0	0	n/a	0	0	n/a	0	0	n/a
520-521 Overtime	0	0	0	0	n/a	0	0	n/a	0	0	n/a
530-531 Sick and Annual Leave Payouts	0	0	0	0	n/a	0	0	n/a	0	0	n/a
532 Disaster Leave	0	0	0	0	n/a	0	0	n/a	0	0	n/a
540-541 Social Security	54,069	54,622	98,248	43,626	79.9%	48,342	(49,906)	-50.8%	0	(48,342)	-100.0%
542-543 Unemployment and Workers' Compensation	7,598	8,868	14,120	5,252	59.2%	5,055	(9,065)	-64.2%	0	(5,055)	-100.0%
550-550.1 Retirement Contributions - SERS	0	22,071	85,363	63,292	286.8%	120,444	35,081	41.1%	0	(120,444)	-100.0%
551-551.1 Retirement Contributions - PSERS	0	0	0	0	n/a	0	0	n/a	0	0	n/a
552-557 Retirement Contributions - ARP	77,604	86,727	132,029	45,302	52.2%	0	(132,029)	-100.0%	0	0	n/a
558 Employees' Disability and Group Life Insurance	378	544	1,067	523	96.1%	867	(200)	-18.7%	0	(867)	-100.0%
560 Employees' H/W Fund	2,485	3,573	7,008	3,435	96.1%	5,691	(1,317)	-18.8%	0	(5,691)	-100.0%
561 Employees' Hospitalization Insurance	45,172	75,978	175,732	99,754	131.3%	142,721	(33,011)	-18.8%	0	(142,721)	-100.0%
562-562.1 Annuitants' Hospitalization	11,894	16,706	38,385	21,679	129.8%	31,174	(7,211)	-18.8%	0	(31,174)	-100.0%
563 PSERS Healthcare Premium Assistance	0	0	0	0	n/a	0	0	n/a	0	0	n/a
597-599 Tuition and Other Fee Waiver - Employee Eligible	0	0	0	0	n/a	0	0	n/a	0	0	n/a
Sub-Total, Nonrepresented Compensation	\$1,148,951	\$1,377,559	\$1,997,168	\$619,609	45.0%	\$986,214	(\$1,010,954)	-50.6%	\$0	(\$986,214)	-100.0%

SCUPA Compensation											
501 Salaries	\$406,447	\$269,223	\$327,943	\$58,720	21.8%	\$343,352	\$15,409	4.7%	\$269,223	(\$74,129)	-21.6%
502 Wages	0	0	0	0	n/a	0	0	n/a	0	0	n/a
513, 522 Other, Higher Class Pay	0	0	0	0	n/a	0	0	n/a	0	0	n/a
515 Winter Session Pay	0	0	0	0	n/a	0	0	n/a	0	0	n/a
520-521 Overtime	0	0	0	0	n/a	0	0	n/a	0	0	n/a
530-531 Sick and Annual Leave Payouts	0	305	305	0	0.0%	305	0	0.0%	305	0	0.0%
532 Disaster Leave	0	0	0	0	n/a	0	0	n/a	0	0	n/a
540-541 Social Security	30,123	19,912	24,404	4,492	22.6%	25,583	1,179	4.8%	19,912	(5,671)	-22.2%
542-543 Unemployment and Workers' Compensation	3,252	2,156	2,626	470	21.8%	2,749	123	4.7%	2,156	(593)	-21.6%
550-550.1 Retirement Contributions - SERS	23,988	5,639	16,831	11,192	198.5%	19,767	2,936	17.4%	5,639	(14,128)	-71.5%
551-551.1 Retirement Contributions - PSERS	13,892	10,481	10,481	0	0.0%	10,481	0	0.0%	10,481	0	0.0%
552-557 Retirement Contributions - ARP	20,473	14,847	14,847	0	0.0%	14,847	0	0.0%	14,847	0	0.0%
558 Employees' Disability and Group Life Insurance	821	524	686	162	30.9%	724	38	5.5%	524	(200)	-27.6%
560 Employees' H/W Fund	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
561 Employees' Hospitalization Insurance	117,540	71,129	93,575	22,446	31.6%	98,872	5,297	5.7%	71,129	(27,743)	-28.1%
562-562.1 Annuitants' Hospitalization	27,875	16,019	21,839	5,820	36.3%	23,213	1,374	6.3%	16,019	(7,194)	-31.0%
563 PSERS Healthcare Premium Assistance	263	205	205	0	0.0%	205	0	0.0%	205	0	0.0%
597-599 Tuition and Other Fee Waiver - Employee Eligible	0	0	0	0	n/a	0	0	n/a	0	0	n/a
Sub-Total, SCUPA Compensation	\$644,674	\$410,440	\$513,742	\$103,302	25.2%	\$540,098	\$26,356	5.1%	\$410,440	(\$129,658)	-24.0%
Other Compensation											
501 Salaries	\$0	\$0	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a
502 Wages	0	0	0	0	n/a	0	0	n/a	0	0	n/a
510 Student Employment	2,384,196	1,770,678	1,770,678	0	0.0%	1,770,678	0	0.0%	1,770,678	0	0.0%
513, 522 Other, Higher Class Pay	135,450	58,596	58,596	0	0.0%	58,596	0	0.0%	58,596	0	0.0%
520-521 Overtime	0	0	0	0	n/a	0	0	n/a	0	0	n/a
530-531 Sick and Annual Leave Payouts	0	0	0	0	n/a	0	0	n/a	0	0	n/a
532 Disaster Leave	0	0	0	0	n/a	0	0	n/a	0	0	n/a
540-541 Social Security	16,252	8,753	8,753	0	0.0%	8,753	0	0.0%	8,753	0	0.0%
542-543 Unemployment and Workers' Compensation	1,084	469	469	0	0.0%	469	0	0.0%	469	0	0.0%
550-550.1 Retirement Contributions - SERS	4,790	3,142	3,142	0	0.0%	3,142	0	0.0%	3,142	0	0.0%
551-551.1 Retirement Contributions - PSERS	1,105	0	0	0	n/a	0	0	n/a	0	0	n/a
552-557 Retirement Contributions - ARP	0	1,045	1,045	0	0.0%	1,045	0	0.0%	1,045	0	0.0%
558 Employees' Disability and Group Life Insurance	0	0	0	0	n/a	0	0	n/a	0	0	n/a
560 Employees' H/W Fund	0	0	0	0	n/a	0	0	n/a	0	0	n/a
561 Employees' Hospitalization Insurance	0	0	0	0	n/a	0	0	n/a	0	0	n/a
562-562.1 Annuitants' Hospitalization	0	0	0	0	n/a	0	0	n/a	0	0	n/a
563 PSERS Healthcare Premium Assistance	21	0	0	0	n/a	0	0	n/a	0	0	n/a
597-599 Tuition and Other Fee Waiver - Employee Eligible	141,677	110,422	110,422	0	0.0%	110,422	0	0.0%	110,422	0	0.0%
Sub-Total, Other Compensation	\$2,684,575	\$1,953,105	\$1,953,105	\$0	0.0%	\$1,953,105	\$0	0.0%	\$1,953,105	\$0	0.0%
Total Personnel Expenditures											
501 Salaries	\$4,373,659	\$3,751,646	\$6,112,438	\$2,360,792	62.9%	\$6,226,187	\$113,749	1.9%	\$4,824,676	(\$1,401,511)	-22.5%
502 Wages	0	0	0	0	n/a	0	0	n/a	0	0	n/a
510 Student Employment	2,384,196	1,770,678	1,770,678	0	0.0%	1,770,678	0	0.0%	1,770,678	0	0.0%
511 Faculty Summer School Pay	41,190	23,875	8,934	(14,941)	-62.6%	8,934	0	0.0%	8,934	0	0.0%
512 Faculty Overload	0	3,459	3,459	0	0.0%	3,459	0	0.0%	3,459	0	0.0%
513, 522 Other, Higher Class Pay	941,581	188,716	188,716	0	0.0%	188,716	0	0.0%	188,716	0	0.0%
515 Winter Session Pay	0	14,287	0	(14,287)	-100.0%	0	0	n/a	0	0	n/a
520-521 Overtime	14	0	0	0	n/a	0	0	n/a	0	0	n/a
530-531 Sick and Annual Leave Payouts	31,885	(26,105)	28,477	54,582	-209.1%	28,477	0	0.0%	28,477	0	0.0%
532 Disaster Leave	0	0	0	0	n/a	0	0	n/a	0	0	n/a
540-541 Social Security	379,314	266,694	444,509	177,815	66.7%	453,173	8,664	1.9%	330,892	(122,281)	-27.0%
542-543 Unemployment and Workers' Compensation	43,034	31,653	50,944	19,291	60.9%	48,096	(2,848)	-5.6%	35,204	(12,892)	-26.8%
550-550.1 Retirement Contributions - SERS	462,464	263,858	721,133	457,275	173.3%	756,607	35,474	4.9%	403,051	(353,556)	-46.7%
551-551.1 Retirement Contributions - PSERS	115,777	66,487	120,137	53,650	80.7%	156,339	36,202	30.1%	156,233	(106)	-0.1%
552-557 Retirement Contributions - ARP	277,373	223,407	271,698	48,291	21.6%	198,100	(73,598)	-27.1%	187,141	(10,959)	-5.5%
558 Employees' Disability and Group Life Insurance	5,073	3,998	6,216	2,218	55.5%	6,834	618	9.9%	4,814	(2,020)	-29.6%
560 Employees' H/W Fund	43,690	42,984	56,427	13,443	31.3%	60,802	4,375	7.8%	51,670	(9,132)	-15.0%
561 Employees' Hospitalization Insurance	607,458	523,912	909,513	385,601	73.6%	1,049,797	140,284	15.4%	736,660	(313,137)	-29.8%
562-562.1 Annuitants' Hospitalization	193,985	148,357	239,999	91,642	61.8%	269,746	29,747	12.4%	187,949	(81,797)	-30.3%
563 PSERS Healthcare Premium Assistance	2,202	1,188	1,215	27	2.3%	1,218	3	0.2%	1,218	0	0.0%
597-599 Tuition and Other Fee Waiver - Employee Eligible	141,677	110,422	110,422	0	0.0%	110,422	0	0.0%	110,422	0	0.0%
TOTAL PERSONNEL EXPENDITURES	\$10,044,572	\$7,409,516	\$11,044,915	3,635,399	49.1%	\$11,337,585	292,670	2.6%	\$9,030,194	(2,307,391)	-20.4%

REVENUE SUMMARY												
Tuition (401-404)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Fees (405-410)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
State Appropriation (412)	0	0	0	0	0	0	0	0	0	0	0	0
All Other Revenue (412155, 412.5, 414-458, 469-479, and 498)	47,009,091	59,948,113	49,182,887	(10,765,226)	-18.0%	44,525,699	(4,657,188)	-9.5%	39,675,841	(4,849,858)	-10.9%	
TOTAL REVENUE	\$47,009,091	\$59,948,113	\$49,182,887	(\$10,765,226)	-18.0%	\$44,525,699	(\$4,657,188)	-9.5%	\$39,675,841	(\$4,849,858)	-10.9%	
EXPENDITURES												
PERSONNEL EXPENDITURES SUMMARY												
Salaries & Wages (501-532)	\$7,772,525	\$5,726,556	\$8,112,702	\$2,386,146	41.7%	\$8,226,451	\$113,749	1.4%	\$6,824,940	(\$1,401,511)	-17.0%	
Incremental Benefits (540-557)	1,277,962	852,099	1,608,421	756,322	88.8%	1,612,315	3,894	0.2%	1,112,521	(499,794)	-31.0%	
Fixed Rate Benefits (558-563)	852,408	720,439	1,213,370	492,931	68.4%	1,388,397	175,027	14.4%	982,311	(406,086)	-29.2%	
Educational Benefits (597-599)	141,677	110,422	110,422	0	0.0%	110,422	0	0.0%	110,422	0	0.0%	
TOTAL PERSONNEL EXPENDITURES	\$10,044,572	\$7,409,516	\$11,044,915	\$3,635,399	49.1%	\$11,337,585	\$292,670	2.6%	\$9,030,194	(\$2,307,391)	-20.4%	
SERVICES & SUPPLIES EXPENDITURES												
Utilities (640-646)	0			0	n/a		0	n/a		0	n/a	
Student Aid												
Scholarship Discounts & Allow. (Prior Yr. from above, 411)	27,373,527			0	n/a		0	n/a		0	n/a	
Student Aid Expense (695) (Excludes COVID Refunds, 411.8)	3,965,492	28,742,986	30,040,000	1,297,014	4.5%	30,040,000	0	0.0%	30,040,000	0	0.0%	
Student Aid, Subtotal	31,339,019	28,742,986	30,040,000	1,297,014	4.5%	30,040,000	0	0.0%	30,040,000	0	0.0%	
Interest Expense (675)	0			0	n/a		0	n/a		0	n/a	
All Other (605-635, 650, 651, 655-673, 676-690) and Chargeback Activity (821, 831)	1,723,157	1,371,828	2,237,824	865,996	63.1%	2,137,824	(100,000)	-4.5%	3,005,824	868,000	40.6%	
TOTAL SVCS & SUPPLIES EXPENDITURES	\$33,062,176	\$30,114,814	\$32,277,824	\$2,163,010	7.2%	\$32,177,824	(\$100,000)	-0.3%	\$33,045,824	\$868,000	2.7%	
Capital Expenditures (700-770)	\$0	\$80,457	\$80,457	\$0	0.0%	\$80,457	\$0	0.0%	\$80,457	\$0	0.0%	
Debt Principal Payments (799)	0			0	n/a		0	n/a		0	n/a	
TOTAL EXPENDITURES	\$43,106,748	\$37,604,787	\$43,403,196	\$5,798,409	15.4%	\$43,595,866	\$192,670	0.4%	\$42,156,475	(\$1,439,391)	-3.3%	
REVENUE LESS EXPENDITURES	\$3,902,343	\$22,343,326	\$5,779,691			\$929,833			(\$2,480,634)			
Transfers Out To/(In From) Re Plant (801, 802, 803, 811, 812, 813)				0	n/a		0	n/a		0	n/a	
Transfers Out/(In) for Tuition Discounting (801, 802, 803, 811, 812, 813)	2,932,240			0	n/a		0	n/a		0	n/a	
Transfers Out To/(In From) Other funds (801, 802, 803, 811, 812, 813)	814,892	(17,245,149)		17,245,149	-100.0%		0	n/a		0	n/a	
TOTAL EXPENDITURES & TRANSFERS	\$46,853,880	\$20,359,638	\$43,403,196	\$23,043,558	113.2%	\$43,595,866	\$192,670	0.4%	\$42,156,475	(\$1,439,391)	-3.3%	
REVENUES LESS EXPENDITURES & TRANSFERS	\$155,211	\$39,588,475	\$5,779,691			\$929,833			(\$2,480,634)			
SUPPLEMENTAL RESOURCES (to address row 177)												
Planned Use of Reserves for One-Time Needs/Strategic Initiatives				0	n/a		0	n/a		0	n/a	
REVENUES & USE OF SUPPLEMENTAL RESOURCES LESS EXPENDITURES AND TRANSFERS	\$155,211	\$39,588,475	\$5,779,691			\$929,833			(\$2,480,634)			
TOTAL RESTRICTED NET ASSETS, BEGINNING OF YEAR	5,239,149	5,394,360	44,982,835	39,588,475	733.9%	50,762,526	5,779,691	12.8%	51,692,359	929,833	1.8%	
Surplus/(Deficit), Including Transfers to Other Funds	155,211	39,588,475	5,779,691	(33,808,784)	-85.4%	929,833	(4,849,858)	-83.9%	(2,480,634)	(3,410,467)	-366.8%	
Transfers (Out to)/In from Other Funds				0	n/a		0	n/a		0	n/a	
TOTAL ESTIMATED RESTRICTED NET ASSETS, END OF YEAR	\$5,394,360	\$44,982,835	\$50,762,526	\$5,779,691	12.8%	\$51,692,359	\$929,833	1.8%	\$49,211,725	(\$2,480,634)	-4.8%	
ACTUAL AND ESTIMATED RESTRICTED CASH BALANCES, BEGINNING OF YEAR	\$691,912	(\$4,229,135)	\$35,359,340	\$39,588,475	-936.1%	\$41,139,031	\$5,779,691	16.3%	\$42,068,864	\$929,833	2.3%	
ACTUAL AND ESTIMATED RESTRICTED CASH BALANCES, END OF YEAR	(\$4,229,135)	\$35,359,340	\$41,139,031	\$5,779,691	16.3%	\$42,068,864	\$929,833	2.3%	\$39,588,230	(\$2,480,634)	-5.9%	
TRANSFERS DETAIL												
Transfers Out To Restricted Plant for Capital Projects and Lifecycle Repairs and Maintenance/ Renewal and Replacement				\$0	n/a		\$0	n/a		\$0	n/a	
Transfers (In) from Restricted Plant for Annual Debt Service Payment				0	n/a		0	n/a		0	n/a	
Transfers (In) from Restricted Plant for Operations				0	n/a		0	n/a		0	n/a	
Transfers Out/(In) for Tuition Discounting	2,932,240	0	0	0	n/a	0	0	n/a	0	0	n/a	
Transfers Out To/(In From) Other funds	814,892	(17,245,149)	0	17,245,149	-100.0%	0	0	n/a	0	0	n/a	
TOTAL RESTRICTED AND RESTRICTED PLANT TRANSFERS	\$3,747,132	(\$17,245,149)	\$0	\$17,245,149	-100.0%	\$0	\$0	n/a	\$0	\$0	n/a	

In FY 2025-26, approximately \$5.8M and \$11.6M were transferred from E&G and Auxiliary Funds, respectively, to the Restricted Fund to create the reserves required for the proposed College of Osteopathic Medicine (COM). This activity is reflected in the Transfers line in each respective fund. In addition, in August 2025, the Foundation for IUP (FIUP) provided approximately \$20.2M to the university to help fund the teach-out reserve required for the proposed COM. This revenue appears in the Gifts category.

FY 2026-27 Comprehensive Planning Process (CPP) Projections Workbook

Indiana University of Pennsylvania

ALL FUNDS

Minor Objects	Prior Year 2024-25	Current Year 2025-26	Preliminary Budget 2026-27	Difference: 2026-27 to 2025-26		Planning Year 2027-28	Difference: 2027-28 to 2026-27		Planning Year 2028-29	Difference: 2028-29 to 2027-28	
				\$	%		\$	%		\$	%
REVENUE											
TUITION REVENUE											
Academic Year Tuition Revenue											
401 Undergraduate In-State Tuition	\$45,216,501	\$48,467,193	\$48,967,308	\$500,115	1.0%	\$49,207,794	\$240,486	0.5%	\$49,448,281	\$240,486	0.5%
402 Undergraduate Out-of-State Tuition	3,576,806	3,574,242	3,419,643	(154,599)	-4.3%	3,439,198	19,555	0.6%	3,458,752	19,554	0.6%
403 Graduate In-State Tuition	7,291,615	7,326,576	6,571,839	(754,737)	-10.3%	7,814,095	1,242,256	18.9%	10,926,872	3,112,778	39.8%
404 Graduate Out-of-State Tuition	3,903,147	3,347,464	3,025,370	(322,094)	-9.6%	3,854,686	829,316	27.4%	5,930,951	2,076,265	53.9%
Total Academic Year Tuition Revenue	\$59,988,069	\$62,715,475	\$61,984,160	(\$731,315)	-1.2%	\$64,315,773	\$2,331,613	3.8%	\$69,764,856	\$5,449,083	8.5%
Intercession Tuition Revenue											
401 Undergraduate In-State Tuition	\$4,035,828	\$4,102,000	\$4,099,620	(\$2,380)	-0.1%	\$4,099,620	\$0	0.0%	\$4,099,620	\$0	0.0%
402 Undergraduate Out-of-State Tuition	343,191	340,000	340,496	496	0.1%	340,496	0	0.0%	340,496	0	0.0%
403 Graduate In-State Tuition	2,489,848	2,400,000	2,365,300	(34,700)	-1.4%	2,365,300	0	0.0%	2,365,300	0	0.0%
404 Graduate Out-of-State Tuition	1,169,015	1,020,000	1,015,800	(4,200)	-0.4%	1,015,800	0	0.0%	1,015,800	0	0.0%
Total Intercession Tuition Revenue	\$8,037,882	\$7,862,000	\$7,821,216	(\$40,784)	-0.5%	\$7,821,216	\$0	0.0%	\$7,821,216	\$0	0.0%
Total Tuition Revenue											
401 Undergraduate In-State Tuition	\$49,252,329	\$52,569,193	\$53,066,928	\$497,735	0.9%	\$53,307,414	\$240,486	0.5%	\$53,547,901	\$240,486	0.5%
402 Undergraduate Out-of-State Tuition	3,919,997	3,914,242	3,760,139	(154,103)	-3.9%	3,779,694	19,555	0.5%	3,799,248	19,554	0.5%
403 Graduate In-State Tuition	9,781,463	9,726,576	8,937,139	(789,437)	-8.1%	10,179,395	1,242,256	13.9%	13,292,172	3,112,778	30.6%
404 Graduate Out-of-State Tuition	5,072,162	4,367,464	4,041,170	(326,294)	-7.5%	4,870,486	829,316	20.5%	6,946,751	2,076,265	42.6%
TOTAL TUITION REVENUE	\$68,025,951	\$70,577,475	\$69,805,376	(\$772,099)	-1.1%	\$72,136,989	\$2,331,613	3.3%	\$77,586,072	\$5,449,083	7.6%
NON-TUITION REVENUE											
405 Non-Credit Continuing Education Fees	\$1,787,276	\$66,613	\$72,202	\$5,589	8.4%	\$72,202	\$0	0.0%	\$72,202	\$0	0.0%
407 Technology Tuition Fee	4,178,276	4,346,879	4,800,811	453,932	10.4%	5,196,572	395,761	8.2%	5,264,668	68,096	1.3%
408 Academic/Instructional Fees (charged to all students)	8,221,986	8,846,248	8,656,250	(189,998)	-2.1%	8,570,447	(85,803)	-1.0%	8,679,567	109,120	1.3%
Academic/Instructional Fees (fee pilots)	0	0	0	0	n/a	0	0	n/a	0	0	n/a
409 Other Mandatory Student Fees	7,654,677	7,699,070	7,545,067	(154,003)	-2.0%	7,469,027	(76,040)	-1.0%	7,624,478	155,451	2.1%
410 Nonmandatory Student Fees	1,706,134	1,524,090	1,615,112	91,022	6.0%	0	(1,615,112)	-100.0%	0	0	n/a
411 Scholarship Discounts & Allow. (enter as negative)	(52,862,700)	n/a	n/a	0	n/a	n/a	0	n/a	n/a	0	n/a
411.5 Student Bad Debt Expense (enter as negative)	(1,068,601)	n/a	n/a	0	n/a	n/a	0	n/a	n/a	0	n/a
411.6 Course Sharing Fees (enter as positive if teaching and negative if home univ.)	0	0	0	0	n/a	0	0	n/a	0	0	n/a
412 State Appropriations											
Base Allocations	63,441,450	63,827,568	63,781,754	(45,814)	-0.1%	63,737,581	(44,173)	-0.1%	63,240,984	(496,597)	-0.8%
AFRP	94,822	66,375	66,375	0	0.0%	47,411	(18,964)	-28.6%	0	(47,411)	-100.0%
Other E&G (CBFS, Reserve, OOC, etc.)	0	0	0	0	n/a	0	0	n/a	0	0	n/a
State Appropriations, Subtotal	63,536,272	63,893,943	63,848,129	(45,814)	-0.1%	63,784,992	(63,137)	-0.1%	63,240,984	(544,008)	-0.9%
N/A Additional Revenue Assumption	n/a	n/a	1,347,932	0	n/a	2,745,292	1,397,360	103.7%	4,211,037	1,465,745	53.4%
412155 State Appropriation - Other Special	38,490,722	0	0	0	n/a	0	0	n/a	0	0	n/a
412.5 State Capital Appropriations (PennWest only)	0	0	0	0	n/a	0	0	n/a	0	0	n/a
414 Federal Appropriations	0	0	0	0	n/a	0	0	n/a	0	0	n/a
421 Gov't Grants & Contracts-Federal	27,562,039	20,328,325	20,477,363	149,038	0.7%	20,477,363	0	0.0%	20,477,363	0	0.0%
421.5 Gov't Grants & Contracts-Federal - CARES Act Funds	0	0	0	0	n/a	0	0	n/a	0	0	n/a
422 Gov't Grants & Contracts-State	16,768,846	16,197,389	14,338,368	(1,859,021)	-11.5%	14,338,368	0	0.0%	14,338,368	0	0.0%
423 Gov't Grants & Contracts-Local	273,200	178,050	220,000	41,950	23.6%	220,000	0	0.0%	220,000	0	0.0%
424 Gov't Grants & Contracts-System (excludes 424400)	2,725,660	2,327,210	2,526,731	199,521	8.6%	2,526,731	0	0.0%	2,526,731	0	0.0%
424400 SERS Appropriation Supplement	0	0	n/a	0	n/a	n/a	0	n/a	n/a	0	n/a
425 Private Grants & Contracts	4,031,248	3,552,460	3,552,460	0	0.0%	3,552,460	0	0.0%	3,552,460	0	0.0%
431 Gifts	3,627,348	22,450,131	1,211,000	(21,239,131)	-94.6%	1,211,000	0	0.0%	1,211,000	0	0.0%
451 Endowment Income	310,756	202,700	212,431	9,731	4.8%	212,431	0	0.0%	212,431	0	0.0%
461 Food Service Sales	12,949,399	15,556,078	15,710,025	153,947	1.0%	15,710,025	0	0.0%	15,710,025	0	0.0%
462 Housing Fees	19,222,689	20,056,048	20,100,000	43,952	0.2%	20,100,000	0	0.0%	20,100,000	0	0.0%
463 Privatized Housing	1,268,971	1,120,652	1,120,500	(152)	0.0%	1,120,500	0	0.0%	1,120,500	0	0.0%
469 Sales and Services (includes Lease Revenue)	5,334,759	4,846,676	5,356,269	509,593	10.5%	5,356,269	0	0.0%	5,356,269	0	0.0%
452-459, 465-468, 470-479,											
498 All Other Revenue (excluding 497.1 and 497.2)	6,213,357	10,358,345	22,201,625	11,843,280	114.3%	17,544,437	(4,657,188)	-21.0%	12,694,579	(4,849,858)	-27.6%
TOTAL NON-TUITION REVENUE	\$225,863,615	\$203,550,907	\$194,912,275	(\$8,638,632)	-4.2%	\$190,208,116	(\$4,704,159)	-2.4%	\$186,612,662	(\$3,595,454)	-1.9%
TOTAL REVENUE	\$293,889,566	\$274,128,382	\$264,717,651	(\$9,410,731)	-3.4%	\$262,345,105	(\$2,372,546)	-0.9%	\$264,198,734	\$1,853,629	0.7%

PERSONNEL EXPENDITURES											
Faculty Compensation											
501 Salaries	\$43,410,501	\$42,485,304	\$45,109,740	\$2,624,436	6.2%	\$47,101,928	\$1,992,188	4.4%	\$49,153,299	\$2,051,371	4.4%
502 Wages	0	0	0	0	n/a	0	0	n/a	0	0	n/a
511 Faculty Summer School Pay	4,180,492	4,608,270	3,904,976	(703,294)	-15.3%	3,904,976	0	0.0%	3,904,976	0	0.0%
512 Faculty Overload	2,279,775	1,854,625	1,853,459	(1,166)	-0.1%	1,853,459	0	0.0%	1,853,459	0	0.0%
513, 522 Other, Higher Class Pay	2,254,045	1,022,643	1,027,440	4,797	0.5%	1,027,440	0	0.0%	1,027,440	0	0.0%
515 Winter Session Pay	15,920	973,738	829,087	(144,651)	-14.9%	829,087	0	0.0%	829,087	0	0.0%
530-531 Sick and Annual Leave Payouts	1,001,362	1,246,426	559,539	(686,887)	-55.1%	559,539	0	0.0%	559,539	0	0.0%
532 Disaster Leave	0	0	0	0	n/a	0	0	n/a	0	0	n/a
540-541 Social Security	3,858,623	3,468,709	3,963,102	494,393	14.3%	4,087,288	124,186	3.1%	4,224,511	137,223	3.4%
542-543 Unemployment & Workers' Compensation	587,783	390,892	424,321	33,429	8.6%	439,148	14,827	3.5%	453,380	14,232	3.2%
550-550.1 Retirement Contributions - SERS	5,311,195	4,766,790	4,582,852	(183,938)	-3.9%	4,607,938	25,086	0.5%	4,663,993	56,055	1.2%
551-551.1 Retirement Contributions - PSERS	894,888	731,207	675,984	(55,223)	-7.6%	747,040	71,056	10.5%	755,243	8,203	1.1%
552-557 Retirement Contributions - ARP	2,822,590	2,547,845	3,206,355	658,510	25.8%	3,324,012	117,657	3.7%	3,367,946	43,934	1.3%
558 Employees' Disability and Group Life Insurance	46,628	42,484	51,978	9,494	22.3%	52,978	1,000	1.9%	53,239	261	0.5%
560 Employees' H/W Fund	573,635	596,129	612,472	16,343	2.7%	628,304	15,832	2.6%	647,053	18,749	3.0%
561 Employees' Hospitalization Insurance	5,898,394	5,753,719	7,853,607	2,099,888	36.5%	8,941,585	1,087,978	13.9%	10,101,952	1,160,367	13.0%
562-562.1 Annuitants' Hospitalization	1,756,765	1,453,736	1,836,148	382,412	26.3%	2,041,019	204,871	11.2%	2,262,930	221,911	10.9%
563 PSERS Healthcare Premium Assistance	16,935	14,513	15,282	769	5.3%	16,421	1,139	7.5%	15,869	(552)	-3.4%
597-599 Tuition and Other Fee Waiver - Employee Eligible	510,494	600,000	600,000	0	0.0%	600,000	0	0.0%	600,000	0	0.0%
Sub-Total, Faculty Compensation	\$75,420,025	\$72,557,030	\$77,106,342	\$4,549,312	6.3%	\$80,762,162	\$3,655,820	4.7%	\$84,473,916	\$3,711,754	4.6%
AFSCME Compensation											
501 Salaries	\$10,826,543	\$10,943,383	\$11,843,803	\$900,420	8.2%	\$12,329,463	\$485,660	4.1%	\$12,486,511	\$157,048	1.3%
502 Wages	18,716	22,506	34,366	11,860	52.7%	35,618	1,252	3.6%	36,048	430	1.2%
513, 522 Other, Higher Class Pay	10,136	5,258	16,745	11,487	218.5%	16,745	0	0.0%	16,745	0	0.0%
520-521 Overtime	510,332	681,256	298,497	(382,759)	-56.2%	298,497	0	0.0%	298,497	0	0.0%
530-531 Sick and Annual Leave Payouts	216,485	150,797	264,781	113,984	75.6%	264,781	0	0.0%	264,781	0	0.0%
532 Disaster Leave	0	0	0	0	n/a	0	0	n/a	0	0	n/a
540-541 Social Security	852,052	860,076	915,312	55,236	6.4%	953,192	37,880	4.1%	965,014	11,822	1.2%
542-543 Unemployment and Workers' Compensation	123,456	94,031	99,644	5,613	6.0%	103,544	3,900	3.9%	104,810	1,266	1.2%
550-550.1 Retirement Contributions - SERS	2,314,691	2,165,448	2,143,674	(21,774)	-1.0%	2,196,826	53,152	2.5%	2,095,047	(101,779)	-4.6%
551-551.1 Retirement Contributions - PSERS	135,109	134,194	130,281	(3,913)	-2.9%	136,882	6,601	5.1%	140,827	3,945	2.9%
552-557 Retirement Contributions - ARP	322,784	368,183	377,699	9,516	2.6%	389,271	11,572	3.1%	394,146	4,875	1.3%
558 Employees' Disability and Group Life Insurance	22,869	22,561	23,998	1,437	6.4%	24,676	678	2.8%	24,628	(48)	-0.2%
560 Employees' H/W Fund	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
561 Employees' Hospitalization Insurance	4,333,354	4,020,175	4,299,509	279,334	6.9%	4,382,616	83,107	1.9%	4,355,158	(27,458)	-0.6%
562-562.1 Annuitants' Hospitalization	1,781,346	1,463,388	1,508,489	45,101	3.1%	1,656,137	147,648	9.8%	1,771,733	115,596	7.0%
563 PSERS Healthcare Premium Assistance	2,560	2,650	3,331	3,331	125.7%	3,446	115	3.5%	3,491	45	1.3%
597-599 Tuition and Other Fee Waiver - Employee Eligible	318,862	293,856	293,856	0	0.0%	293,856	0	0.0%	293,856	0	0.0%
Sub-Total, AFSCME Compensation	\$21,789,295	\$21,227,762	\$22,253,985	\$1,026,223	4.8%	\$23,085,550	\$831,565	3.7%	\$23,251,292	\$165,742	0.7%
Nonrepresented Compensation											
501 Salaries	\$15,047,582	\$15,798,651	\$18,044,779	\$2,246,128	14.2%	\$19,356,378	\$1,311,599	7.3%	\$20,288,351	\$931,973	4.8%
502 Wages	0	0	0	0	n/a	0	0	n/a	0	0	n/a
513, 522 Other, Higher Class Pay	90,383	91,733	134,635	42,902	46.8%	134,635	0	0.0%	134,635	0	0.0%
520-521 Overtime	154	0	428	428	n/a	428	0	0.0%	428	0	0.0%
530-531 Sick and Annual Leave Payouts	709,407	189,930	67,190	(122,740)	-64.6%	67,190	0	0.0%	67,190	0	0.0%
532 Disaster Leave	0	0	0	0	n/a	0	0	n/a	0	0	n/a
540-541 Social Security	1,092,702	1,096,104	1,265,798	169,694	15.5%	1,375,732	109,934	8.7%	1,449,223	73,491	5.3%
542-543 Unemployment and Workers' Compensation	154,057	131,061	147,116	16,055	12.3%	155,049	7,933	5.4%	162,505	7,456	4.8%
550-550.1 Retirement Contributions - SERS	1,706,961	1,693,988	2,055,883	361,895	21.4%	2,190,822	134,939	6.6%	2,219,687	28,865	1.3%
551-551.1 Retirement Contributions - PSERS	142,566	186,349	205,357	19,008	10.2%	219,684	14,327	7.0%	225,843	6,159	2.8%
552-557 Retirement Contributions - ARP	814,368	869,684	958,301	88,617	10.2%	979,648	21,347	2.2%	993,131	13,483	1.4%
558 Employees' Disability and Group Life Insurance	17,865	17,665	19,370	1,705	9.7%	19,917	547	2.8%	20,677	760	3.8%
560 Employees' H/W Fund	98,469	98,037	108,167	10,130	10.3%	111,617	3,450	3.2%	117,232	5,615	5.0%
561 Employees' Hospitalization Insurance	1,897,284	2,001,008	2,584,755	583,747	29.2%	2,963,405	378,650	14.6%	3,425,799	462,394	15.6%
562-562.1 Annuitants' Hospitalization	591,888	507,488	653,302	145,814	28.7%	734,783	81,481	12.5%	832,004	97,221	13.2%
563 PSERS Healthcare Premium Assistance	2,705	3,730	5,265	1,535	41.2%	5,544	279	5.3%	5,612	68	1.2%
597-599 Tuition and Other Fee Waiver - Employee Eligible	238,546	223,919	223,919	0	0.0%	223,919	0	0.0%	223,919	0	0.0%
Sub-Total, Nonrepresented Compensation	\$22,604,937	\$22,909,347	\$26,474,265	\$3,564,918	15.6%	\$28,538,751	\$2,064,486	7.8%	\$30,166,236	\$1,627,485	5.7%

SCUPA Compensation												
501 Salaries	\$4,456,301	\$4,574,418	\$5,031,451	\$457,033	10.0%	\$5,195,912	\$164,461	3.3%	\$5,272,241	\$76,329	1.5%	
502 Wages	0	13,433	0	(13,433)	-100.0%	0	0	n/a	0	0	n/a	
513, 522 Other, Higher Class Pay	0	7,760	4,222	(3,538)	-45.6%	4,222	0	0.0%	4,222	0	0.0%	
515 Winter Session Pay	0	0	0	0	n/a	0	0	n/a	0	0	n/a	
520-521 Overtime	37,314	26,263	9,692	(16,571)	-63.1%	9,692	0	0.0%	9,692	0	0.0%	
530-531 Sick and Annual Leave Payouts	17,661	89,961	49,456	(40,505)	-45.0%	49,456	0	0.0%	49,456	0	0.0%	
532 Disaster Leave	0	0	0	0	n/a	0	0	n/a	0	0	n/a	
540-541 Social Security	332,720	345,769	374,960	29,191	8.4%	387,674	12,714	3.4%	393,413	5,739	1.5%	
542-543 Unemployment and Workers' Compensation	47,020	42,874	40,584	(2,290)	-5.3%	41,882	1,298	3.2%	42,492	610	1.5%	
550-550.1 Retirement Contributions - SERS	553,245	581,205	668,899	87,694	15.1%	683,052	14,153	2.1%	653,381	(29,671)	-4.3%	
551-551.1 Retirement Contributions - PSERS	82,587	81,555	76,463	(5,092)	-6.2%	79,604	3,141	4.1%	81,541	1,937	2.4%	
552-557 Retirement Contributions - ARP	193,645	192,609	198,949	6,340	3.3%	203,932	4,983	2.5%	206,274	2,342	1.1%	
558 Employees' Disability and Group Life Insurance	8,989	9,071	9,702	631	7.0%	9,818	116	1.2%	9,792	(26)	-0.3%	
560 Employees' H/W Fund	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
561 Employees' Hospitalization Insurance	1,310,314	1,238,048	1,350,551	112,503	9.1%	1,360,664	10,113	0.7%	1,356,627	(4,037)	-0.3%	
562-562.1 Annuitants' Hospitalization	280,879	280,879	347,785	66,906	23.8%	383,400	35,615	10.2%	417,846	34,446	9.0%	
563 PSERS Healthcare Premium Assistance	1,558	1,611	1,896	285	17.7%	1,949	53	2.8%	1,970	21	1.1%	
597-599 Tuition and Other Fee Waiver - Employee Eligible	111,849	132,417	99,840	(32,577)	-24.6%	99,840	0	0.0%	99,840	0	0.0%	
Sub-Total, SCUPA Compensation	\$7,474,756	\$7,617,873	\$8,264,450	\$646,577	8.5%	\$8,511,097	\$246,647	3.0%	\$8,598,787	\$87,690	1.0%	
Other Compensation												
501 Salaries	\$3,393,401	\$3,441,460	\$3,748,933	\$307,473	8.9%	\$3,954,563	\$205,630	5.5%	\$4,016,470	\$61,907	1.6%	
502 Wages	43,949	46,164	50,000	3,836	8.3%	50,191	191	0.4%	51,195	1,004	2.0%	
510 Student Employment	6,258,826	5,571,255	4,684,612	(886,643)	-15.9%	4,684,612	0	0.0%	4,684,612	0	0.0%	
513, 522 Other, Higher Class Pay	543,827	461,902	455,442	(6,460)	-1.4%	455,442	0	0.0%	455,442	0	0.0%	
520-521 Overtime	106,459	117,273	92,665	(24,608)	-21.0%	92,665	0	0.0%	92,665	0	0.0%	
530-531 Sick and Annual Leave Payouts	52,284	19,321	2,117	(17,204)	-89.0%	2,117	0	0.0%	2,117	0	0.0%	
532 Disaster Leave	0	0	0	0	n/a	0	0	n/a	0	0	n/a	
540-541 Social Security	342,625	301,273	299,931	(1,342)	-0.4%	315,147	15,216	5.1%	320,038	4,891	1.6%	
542-543 Unemployment and Workers' Compensation	45,610	49,354	32,333	(17,021)	-34.5%	33,980	1,647	5.1%	34,484	504	1.5%	
550-550.1 Retirement Contributions - SERS	675,937	608,293	661,794	53,501	8.8%	683,822	22,028	3.3%	651,989	(31,833)	-4.7%	
551-551.1 Retirement Contributions - PSERS	28,508	21,581	22,309	728	3.4%	23,825	1,516	6.8%	24,494	669	2.8%	
552-557 Retirement Contributions - ARP	94,826	112,526	124,531	12,005	10.7%	131,175	6,644	5.3%	133,076	1,901	1.4%	
558 Employees' Disability and Group Life Insurance	5,337	5,329	5,671	342	6.4%	5,751	80	1.4%	5,727	(24)	-0.4%	
560 Employees' H/W Fund	34,452	34,576	37,828	3,252	9.4%	37,974	146	0.4%	37,684	(290)	-0.8%	
561 Employees' Hospitalization Insurance	714,238	751,777	990,060	238,283	31.7%	1,118,369	128,309	13.0%	1,249,243	130,874	11.7%	
562-562.1 Annuitants' Hospitalization	217,551	182,874	228,162	45,288	24.8%	252,130	23,968	10.5%	275,228	23,098	9.2%	
563 PSERS Healthcare Premium Assistance	540	430	572	142	33.0%	601	29	5.1%	608	7	1.2%	
597-599 Tuition and Other Fee Waiver - Employee Eligible	3,286,638	2,988,464	2,988,464	0	0.0%	2,988,464	0	0.0%	2,988,464	0	0.0%	
Sub-Total, Other Compensation	\$15,845,008	\$14,713,852	\$14,425,424	(\$288,428)	-2.0%	\$14,830,828	\$405,404	2.8%	\$15,023,536	\$192,708	1.3%	
Total Personnel Expenditures												
501 Salaries	\$77,134,328	\$77,243,216	\$83,778,706	\$6,535,490	8.5%	\$87,938,244	\$4,159,538	5.0%	\$91,216,872	\$3,278,628	3.7%	
502 Wages	62,665	82,103	84,366	2,263	2.8%	85,809	1,443	1.7%	87,243	1,434	1.7%	
510 Student Employment	6,258,826	5,571,255	4,684,612	(886,643)	-15.9%	4,684,612	0	0.0%	4,684,612	0	0.0%	
511 Faculty Summer School Pay	4,180,492	4,608,270	3,904,976	(703,294)	-15.3%	3,904,976	0	0.0%	3,904,976	0	0.0%	
512 Faculty Overload	2,279,775	1,854,625	1,853,459	(1,166)	-0.1%	1,853,459	0	0.0%	1,853,459	0	0.0%	
513, 522 Other, Higher Class Pay	2,898,391	1,589,296	1,638,484	49,188	3.1%	1,638,484	0	0.0%	1,638,484	0	0.0%	
515 Winter Session Pay	15,920	973,738	829,087	(144,651)	-14.9%	829,087	0	0.0%	829,087	0	0.0%	
520-521 Overtime	654,259	824,792	401,282	(423,510)	-51.3%	401,282	0	0.0%	401,282	0	0.0%	
530-531 Sick and Annual Leave Payouts	1,997,199	1,696,435	943,083	(753,352)	-44.4%	943,083	0	0.0%	943,083	0	0.0%	
532 Disaster Leave	0	0	0	0	n/a	0	0	n/a	0	0	n/a	
540-541 Social Security	6,478,722	6,071,931	6,819,103	747,172	12.3%	7,119,033	299,930	4.4%	7,352,199	233,166	3.3%	
542-543 Unemployment and Workers' Compensation	957,926	708,212	743,998	35,786	5.1%	773,603	29,605	4.0%	797,671	24,068	3.1%	
550-550.1 Retirement Contributions - SERS	10,562,029	9,815,724	10,113,102	297,378	3.0%	10,362,460	249,358	2.5%	10,284,097	(78,363)	-0.8%	
551-551.1 Retirement Contributions - PSERS	1,283,658	1,154,886	1,110,394	(44,492)	-3.9%	1,207,035	96,641	8.7%	1,227,948	20,913	1.7%	
552-557 Retirement Contributions - ARP	4,248,213	4,090,847	4,865,835	774,988	18.9%	5,028,038	162,203	3.3%	5,094,573	66,535	1.3%	
558 Employees' Disability and Group Life Insurance	101,688	97,110	110,719	13,609	14.0%	113,140	2,421	2.2%	114,063	923	0.8%	
560 Employees' H/W Fund	706,556	728,742	758,467	29,725	4.1%	777,895	19,428	2.6%	801,969	24,074	3.1%	
561 Employees' Hospitalization Insurance	14,153,584	13,764,727	17,078,482	3,313,755	24.1%	18,766,639	1,688,157	9.9%	20,488,779	1,722,140	9.2%	
562-562.1 Annuitants' Hospitalization	4,669,103	3,888,365	4,573,886	685,521	17.6%	5,067,469	493,583	10.8%	5,559,741	492,272	9.7%	
563 PSERS Healthcare Premium Assistance	24,298	22,934	26,346	3,412	14.9%	27,961	1,615	6.1%	27,550	(411)	-1.5%	
597-599 Tuition and Other Fee Waiver - Employee Eligible	4,466,389	4,238,656	4,206,079	(32,577)	-0.8%	4,206,079	0	0.0%	4,206,079	0	0.0%	
Total Personnel Expenditures	\$143,134,021	\$139,025,864	\$148,524,466	\$9,498,602	6.8%	\$155,728,388	\$7,203,922	4.9%	\$161,513,767	\$5,785,379	3.7%	
Anticipated savings from turnover (should be a negative number)												
Net Total Personnel Expenditures	\$143,134,021	n/a	n/a	(\$1,500,000)	n/a	n/a	(\$2,250,000)	(\$750,000)	50.0%	(\$2,500,000)	(\$250,000)	11.1%
			\$147,024,466	\$7,998,602	5.8%	\$153,478,388	\$6,453,922	4.4%	\$159,013,767	\$5,535,379	3.6%	

REVENUE SUMMARY											
Tuition (401-404)	\$68,025,951	\$70,577,475	\$69,805,376	(\$772,099)	-1.1%	\$72,136,989	\$2,331,613	3.3%	\$77,586,072	\$5,449,083	7.6%
Fees (405-410, 411.6, 411.8)	23,548,349	22,482,900	22,689,442	206,542	0.9%	21,308,248	(1,381,194)	-6.1%	21,640,915	332,667	1.6%
State Appropriation (412)	63,536,272	63,893,943	63,848,129	(45,814)	-0.1%	63,784,992	(63,137)	-0.1%	63,240,984	(544,008)	-0.9%
Auxiliary Sales (461-463)	33,441,059	36,732,778	36,930,525	197,747	0.5%	36,930,525	0	0.0%	36,930,525	0	0.0%
All Other Revenue (412155, 412.5, 414, 421-456, 465-479, and 498)	105,337,935	80,441,286	71,444,179	(8,997,107)	-11.2%	68,184,351	(3,259,828)	-4.6%	64,800,238	(3,384,113)	-5.0%
TOTAL REVENUE	\$338,816,190	\$294,701,595	\$276,710,210	(\$17,991,385)	-6.1%	\$268,746,223	(\$7,963,987)	-2.9%	\$261,766,656	(\$6,979,567)	-2.6%
EXPENDITURES											
PERSONNEL EXPENDITURES SUMMARY											
Salaries & Wages (501-532)	\$95,481,855	\$94,443,730	\$98,118,055	\$3,674,325	3.9%	\$102,279,036	\$4,160,981	4.2%	\$105,559,098	\$3,280,062	3.2%
Incremental Benefits (540-557)	23,530,548	21,841,600	23,652,432	1,810,832	8.3%	24,490,169	837,737	3.5%	24,756,488	266,319	1.1%
Fixed Rate Benefits (558-563)	19,655,229	18,501,878	22,547,900	4,046,022	21.9%	24,753,104	2,205,204	9.8%	26,992,102	2,238,998	9.0%
Educational Benefits (597-599)	4,466,389	4,238,656	4,206,079	(32,577)	-0.8%	4,206,079	0	0.0%	4,206,079	0	0.0%
Turnover Savings	n/a	n/a	(1,500,000)	0	n/a	(2,250,000)	0	n/a	(2,500,000)	0	n/a
TOTAL PERSONNEL EXPENDITURES	\$143,134,021	\$139,025,864	\$147,024,466	\$7,998,602	5.8%	\$153,478,388	\$6,453,922	4.4%	\$159,013,767	\$5,535,379	3.6%
SERVICES & SUPPLIES EXPENDITURES											
Utilities (640 - 646)	7,159,105	7,500,000	6,500,000	(1,000,000)	-13.3%	6,500,000	0	0.0%	6,500,000	0	0.0%
Student Bad Debt Expense (Prior Yr. from above, 411.5)	1,068,601	100,000	250,000	150,000	150.0%	250,000	0	0.0%	250,000	0	0.0%
Student Aid											
Scholarship Discounts & Allow. (Prior Yr. from above, 411)	52,862,700	24,950,000	22,821,583	(2,128,417)	-8.5%	23,139,483	317,900	1.4%	23,641,298	501,815	2.2%
Student Aid Expense (695) (Excludes COVID Refunds, 411.8)	6,572,673	30,742,986	32,071,452	1,328,466	4.3%	32,071,452	0	0.0%	32,071,452	0	0.0%
Student Aid, Subtotal	59,435,373	55,692,986	54,893,035	(799,951)	-1.4%	55,210,935	317,900	0.6%	55,712,750	501,815	0.9%
Interest Expense (675)	4,157,464	3,635,404	3,532,286	(103,118)	-2.8%	3,439,001	(93,285)	-2.6%	3,285,850	(153,151)	-4.5%
All Other (605-635, 650, 651, 655-672, 676-690) and Chargeback Activity (821, 831)	43,080,629	38,548,544	39,735,540	1,186,996	3.1%	39,986,073	250,533	0.6%	40,390,316	404,243	1.0%
TOTAL SVCS & SUPPLIES EXPENDITURES	\$114,901,172	\$105,476,934	\$104,910,861	(\$566,073)	-0.5%	\$105,386,009	\$475,148	0.5%	\$106,138,916	\$752,907	0.7%
Capital Expenditures (700-770)	\$3,004,167	\$1,125,457	\$1,033,633	(\$91,824)	-8.2%	\$630,457	(\$403,176)	-39.0%	\$630,457	\$0	0.0%
Debt Principal Payments (799)	5,744,838	4,413,237	4,512,602	99,366	2.3%	4,586,419	73,817	1.6%	4,694,656	108,237	2.4%
TOTAL EXPENDITURES	\$266,784,198	\$250,041,492	\$257,481,562	\$7,440,071	3.0%	\$264,081,273	\$6,599,711	2.6%	\$270,477,796	\$6,396,523	2.4%
REVENUES LESS EXPENDITURES	\$72,031,992	\$44,660,103	\$19,228,648			\$4,664,950			(\$8,711,140)		
Transfers Out To/(In From) Plant (801, 802, 803, 811, 812, 813)	0	0	0	0	n/a	0	0	n/a	0	0	n/a
Transfers Out/(In) for Tuition Discounting (801, 802, 803, 811, 812, 813)	0	0	0	0		0	0		0	0	
Transfers Out To/(In From) Other funds (801, 802, 803, 811, 812, 813)	23,183,382	0	0	0	n/a	(0)	(0)	n/a	(0)	(0)	88.0%
TOTAL EXPENDITURES & TRANSFERS	289,967,580	250,041,492	257,481,562	7,440,071	3.0%	264,081,273	6,599,711	2.6%	270,477,795	6,396,522	2.4%
REVENUES LESS EXPENDITURES & TRANSFERS	\$48,848,610	\$44,660,103	\$19,228,648			\$4,664,950			(\$8,711,139)		
SUPPLEMENTAL RESOURCES (to address row 222)											
Planned Use of Reserves for One-Time Needs/Strategic Initiatives	0	17,245,149	0	(17,245,149)	-100.0%	0	0	n/a	0	0	n/a
REVENUES & USE OF SUPPLEMENTAL RESOURCES LESS EXPENDITURES AND	\$48,848,610	\$61,905,252	\$19,228,648			\$4,664,950			(\$8,711,139)		
TOTAL NET ASSETS, BEGINNING OF YEAR											
Surplus/(Deficit) including Transfers	\$46,672,886	\$50,702,930	\$71,923,389	\$21,220,459	41.9%	\$79,159,477	\$7,236,089	10.1%	\$77,423,310	(\$1,736,168)	-2.2%
Transfers (Out to)/In from Other Funds	48,848,610	44,660,103	19,228,648	(25,431,456)	-56.9%	4,664,950	(14,563,698)	-75.7%	(8,711,139)	(13,376,089)	-286.7%
Use of Unrestricted Fund Balance for:	0	0	0	0	n/a	0	0	n/a	0	0	n/a
Lifecycle Repairs and Maintenance/Renewal and Replacement	0	(30,180)	0	30,180	-100.0%	0	0	n/a	0	0	n/a
Capital Projects	108,057	(2,836,252)	0	2,836,252	-100.0%	0	0	n/a	0	0	n/a
TOTAL ESTIMATED NET ASSETS, END OF YEAR	\$50,702,930	\$71,923,389	\$79,159,477	\$7,236,089	10.1%	\$77,423,310	(\$1,736,168)	-2.2%	\$71,144,248	(\$6,279,062)	-8.1%
ACTUAL AND ESTIMATED TOTAL CASH BALANCES, BEGINNING OF YEAR	\$37,076,972	\$38,690,394	\$59,910,853	\$21,220,459	54.8%	\$67,146,941	\$7,236,089	12.1%	\$65,410,774	(\$1,736,168)	-2.6%
ACTUAL AND ESTIMATED TOTAL CASH BALANCES, END OF YEAR	\$38,690,394	\$59,910,853	\$67,146,941	\$7,236,089	12.1%	\$65,410,774	(\$1,736,168)	-2.6%	\$59,131,712	(\$6,279,062)	-9.6%

Board of Governors' Budget Request Summary
Indiana University of Pennsylvania

Planning Years 2027-28 and 2028-29 Include College of
Osteopathic Medicine Projections

EDUCATIONAL AND GENERAL BUDGET

Revenues	2024-25	2025-26	2026-27	Percent Change	2027-28	Percent Change	2028-29	Percent Change
Tuition	\$68,025,951	\$70,577,475	\$69,805,376	-1.1%	\$72,136,989	3.3%	\$77,586,072	7.6%
Fees	23,548,349	22,482,900	22,689,442	0.9%	21,308,248	-6.1%	21,640,915	1.6%
State Appropriation	63,536,272	63,893,943	63,848,129	-0.1%	63,784,992	-0.1%	63,240,984	-0.9%
All Other Revenue	56,495,965	18,862,212	20,887,082	10.7%	22,284,442	6.7%	23,750,187	6.6%
Total Revenues	\$211,606,537	\$175,816,530	\$177,230,029	0.8%	\$179,514,671	1.3%	\$186,218,158	3.7%
Expenditures								
Compensation Summary:								
Salaries and Wages	\$85,599,174	\$86,782,462	\$86,909,879	0.1%	\$90,432,112	4.1%	\$94,945,685	5.0%
Benefits	43,398,372	41,002,785	45,038,409	9.8%	47,613,660	5.7%	50,921,967	6.9%
Subtotal, Compensation	\$128,997,546	\$127,785,247	\$131,948,288	3.3%	\$138,045,772	4.6%	\$145,867,652	5.7%
Student Financial Aid	20,604,382	18,750,000	16,653,035	-11.2%	16,970,935	1.9%	17,472,750	3.0%
Other Services and Supplies	31,016,595	27,660,501	27,650,316	0.0%	28,033,202	1.4%	27,295,931	-2.6%
Subtotal, Services and Supplies	\$51,620,977	\$46,410,501	\$44,303,351	-4.5%	\$45,004,137	1.6%	\$44,768,681	-0.5%
Capital Expenditures and Debt Principal Payments	3,946,645	1,094,029	978,390	-10.6%	523,897	-46.5%	500,000	-4.6%
Total Expenditures	\$184,565,168	\$175,289,778	\$177,230,029	1.1%	\$183,573,806	3.6%	\$191,136,333	4.1%
Revenues Less Expenditures	\$27,041,369	\$526,752	(\$0)		(\$4,059,135)		(\$4,918,175)	
Transfers to Plant/Other Funds	33,738,096	5,657,022	0	-100.0%	(1,393,134)	n/a	(1,119,747)	n/a
Revenues Less Expenditures and Transfers	(\$6,696,727)	(\$5,130,270)	(\$0)		(\$2,666,001)		(\$3,798,428)	
Supplemental Resources								
Planned Use of Reserves for One-Time Needs/Strategic Initiatives	\$0	\$5,657,022	\$0	-100.0%	\$0	n/a	\$0	n/a
Revenues and Use of Supplemental Resources Less Expenditures & Transfers	(\$6,696,727)	\$526,752	(\$0)		(\$2,666,001)		(\$3,798,428)	
Other Activities Impacting Net Assets*	\$268,262	(\$2,866,432)	\$0		\$0		\$0	
Total E&G/Plant Net Assets, Estimated End of Year Balance	\$39,332,872	\$31,336,171	\$31,336,170	0.0%	\$28,670,169	-8.5%	\$24,871,741	-13.2%
E&G and Plant Cash, Estimated End of Year Balance	\$39,763,111	\$31,766,410	\$31,766,409	0.0%	\$29,100,408	-8.4%	\$25,301,980	-13.1%
Annualized FTE Enrollment								
Undergraduate	6,817.72	6,894.32	6,847.91	-0.7%	6,882.89	0.5%	6,914.89	0.5%
Graduate	1,063.54	990.36	870.23	-12.1%	831.60	-4.4%	942.79	13.4%
Total Annualized FTE Enrollment	7,881.26	7,884.68	7,718.14	-2.1%	7,714.49	0.0%	7,857.68	1.9%
FTE of Budgeted E&G Employees, Net of Turnover								
Faculty	376.95	373.22	375.91	0.7%	375.16	-0.2%	385.16	2.7%
Nonfaculty	439.73	442.34	465.40	5.2%	473.40	1.7%	493.40	4.2%
Total FTE of Budgeted Employees	816.68	815.56	841.31	3.2%	848.56	0.9%	878.56	3.5%

*includes plant funds

In FY 2024-25, E&G All Other Revenue includes \$21M of debt relief funds that were appropriated to use for the elimination of some of Indiana's outstanding bonds, \$16.1M of which was transferred to cover Auxiliary-related debt. Expenses reflecting the payoff of this debt appear in Debt Principal Payments and Interest Expense in both funds. In addition, E&G All Other Revenue includes \$17.5M of funds appropriated to make repayments to the Indiana University of Pennsylvania.

In FY 2025-26, approximately \$5.8M was transferred from the E&G fund to the Restricted Fund to create the operating and teach-out reserves required for the proposed College of Osteopathic Medicine. This activity is reflected in the Transfers line in each respective fund. The source of this funding was the the \$85M Facilities Transition Funds that PASSHE received in FY 2024-25, which IUP was appropriated \$17.5M from.

UNRESTRICTED BUDGET (EDUCATIONAL AND GENERAL AND AUXILIARY)

Revenues	2024-25	2025-26	2026-27	Percent Change	2027-28	Percent Change	2028-29	Percent Change
Tuition	\$68,025,951	\$70,577,475	\$69,805,376	-1.1%	\$72,136,989	3.3%	\$77,586,072	7.6%
Fees	23,548,349	22,482,900	22,689,442	0.9%	21,308,248	-6.1%	21,640,915	1.6%
State Appropriation	63,536,272	63,893,943	63,848,129	-0.1%	63,784,992	-0.1%	63,240,984	-0.9%
Auxiliary Sales	33,545,920	36,732,778	36,930,525	0.5%	36,930,525	0.0%	36,930,525	0.0%
All Other Revenue	58,223,983	20,493,173	22,261,292	8.6%	23,658,652	6.3%	25,124,397	6.2%
Total Revenues	\$246,880,475	\$214,180,269	\$215,534,764	0.6%	\$217,819,406	1.1%	\$224,522,893	3.1%
Expenditures								
Compensation Summary:								
Salaries and Wages	\$87,709,330	\$88,717,174	\$89,017,354	0.3%	\$92,578,637	4.0%	\$97,106,901	4.9%
Benefits	45,380,119	42,899,174	\$46,962,197	9.5%	49,562,166	5.5%	52,876,672	6.7%
Subtotal, Compensation	\$133,089,449	\$131,616,348	\$135,979,551	3.3%	\$142,140,803	4.5%	\$149,983,573	5.5%
Student Financial Aid	28,096,354	26,950,000	24,853,035	-7.8%	25,170,935	1.3%	25,672,750	2.0%
Other Services and Supplies	53,742,642	48,412,120	47,780,002	-1.3%	48,037,250	0.5%	47,420,342	-1.3%
Subtotal, Services and Supplies	\$81,838,996	\$75,362,120	\$72,633,037	-3.6%	\$73,208,185	0.8%	\$73,093,092	-0.2%
Capital Expenditures and Debt Principal Payments	8,749,005	5,458,237	5,465,778	0.1%	5,136,419	-6.0%	5,244,656	2.1%
Total Expenditures	\$223,677,450	\$212,436,705	\$214,078,366	0.8%	\$220,485,407	3.0%	\$228,321,321	3.6%
Revenues Less Expenditures	\$23,203,025	\$1,743,564	\$1,456,398		(\$2,666,001)		(\$3,798,428)	
Transfers to Plant/Other Funds	19,436,250	17,245,149	0	-100.0%	(0)	n/a	(0)	n/a
Revenues Less Expenditures and Transfers	\$3,766,775	(\$15,501,585)	\$1,456,398		(\$2,666,001)		(\$3,798,428)	
Supplemental Resources								
Planned Use of Reserves for One-Time Needs/Strategic Initiatives	0	17,245,149	0	-100.0%	0	n/a	0	n/a
Revenues and Use of Supplemental Resources Less Expenditures & Transfers	\$3,766,775	\$1,743,564	\$1,456,398		(\$2,666,001)		(\$3,798,428)	
Other Activities Impacting Net Assets*	\$108,057	(\$2,866,432)	\$0		\$0		\$0	
Total Unrestricted Net Assets, Estimated End of Year Balance	\$45,308,570	\$26,940,554	\$28,396,951	5.4%	\$25,730,951	-9.4%	\$21,932,523	-14.8%
Total Unrestricted Cash, Estimated End of Year Balance	\$42,919,529	\$24,551,513	\$26,007,910	5.9%	\$23,341,910	-10.3%	\$19,543,482	-16.3%
Annualized FTE Enrollment								
Undergraduate	6,817.72	6,894.32	6,847.91	-0.7%	6,882.89	0.5%	6,914.89	0.5%
Graduate	1,063.54	990.36	870.23	-12.1%	831.60	-4.4%	942.79	13.4%
Total Annualized FTE Enrollment	7,881.26	7,884.68	7,718.14	-2.1%	7,714.49	0.0%	7,857.68	1.9%
FTE of Budgeted Unrestricted Employees, Net of Turnover								
Faculty	376.95	373.22	375.91	0.7%	375.16	-0.2%	385.16	2.7%
Nonfaculty	457.82	460.97	484.54	5.1%	492.54	1.7%	512.54	4.1%
Total FTE of Budgeted Employees	834.77	834.19	860.45	3.1%	867.70	0.8%	897.70	3.5%
Net Tuition Revenue per FTE Student	\$4,541	\$5,122	\$5,454		\$5,417		\$5,360	

Undergraduate academic year tuition revenue less undergraduate E&G institutional aid/annualized undergraduate FTE enrollment excluding clock hour.

*includes plant funds

ESTIMATED SUSTAINABILITY METRIC PROJECTIONS BASED ON AGGREGATED DATA; ACTUAL RESULTS WILL VARY.

	Actual	Estimated	Estimated	Estimated	Estimated
Fall FTE Student/Fall FTE Faculty Ratio	19.1	19.5	19.3	19.4	19.2
ac					
Student/Nonfaculty Ratio	16.7	17.1	15.9	15.7	15.3
Annualized FTE Student/Annualized FTE Nonfaculty					
Annual Operating Margin ¹	-11.3%	Ratio cannot be calculated based on level of information provided in this template; ratio is calculated in annual financial risk assessments.			
Total Annual Revenues less Total Annual Expenses/Total Annual Revenues					
Annual Primary Reserve Ratio ¹	20.7%	Ratio cannot be calculated based on level of information provided in this template; ratio is calculated in annual financial risk assessments.			
Estimated End of Year Balance in Expendable Net Assets/Total Expenses before Transfers					
Ratio cannot be calculated based on level of information provided in this template; ratio is calculated in annual financial risk assessments.					
Minimum Reserves Ratio ¹	95				
Unrestricted Total Cash*365/Unrestricted Total Operating Expenses (excluding capital and transfers)					
Viability Ratio	0.3	Ratio cannot be calculated based on level of information provided in this template; ratio is calculated in annual financial risk assessments.			
Expendable Net Assets/Total Outstanding Debt					
Nonfaculty Compensation Costs/Unrestricted Revenues	25.3%	29.0%	30.3%	31.9%	32.5%
Total Unrestricted Nonfaculty Compensation/Total Unrestricted Revenues					

¹ Ratios are calculated on an annual basis; ratios in the sustainability scorecard use a three-year rolling average.

In FY 2024-25, E&G All Other Revenue includes \$21M of debt relief funds that were appropriated to use for the elimination of some of Indiana's outstanding bonds, \$16.1M of which was transferred to cover Auxiliary-related debt. Expenses reflecting the payoff of this debt appear in Debt Principal Payments and Interest Expense in both funds. In addition, E&G All Other Revenue includes \$17.5M of funds appropriated to make repayments to the Indiana University of Pennsylvania.

In FY 2025-26, approximately \$5.8M and \$11.6M were transferred from E&G and Auxiliary Funds, respectively, to the Restricted Fund to create the operating and teach-out reserves required for the proposed College of Osteopathic Medicine. This activity is reflected in the transfers line in each respective fund. The source of this funding was the the \$85M Facilities Transition Funds that PASSHE received in FY 2024-25, which IUP was appropriated \$17.5M from.

FY 2026-27 Comprehensive Planning Process
Indiana University of Pennsylvania

Preliminary for Approval

(Dollars in Millions)	2025-26 Projected Actuals			2026-27 Budget			2027-28 Projections		
	E&G	Auxiliary	Total	E&G	Auxiliary	Total	E&G	Auxiliary	Total
Revenues									
Tuition	\$70.6	\$0.0	\$70.6	\$69.8	\$0.0	\$69.8	\$72.1	\$0.0	\$72.1
Fees	22.5	0.0	22.5	22.7	0.0	22.7	21.3	0.0	21.3
State Appropriation	63.9	0.0	63.9	63.8	0.0	63.8	63.8	0.0	63.8
Auxiliary Sales	0.0	36.7	36.7	0.0	36.9	36.9	0.0	36.9	36.9
All Other Revenue	18.9	1.6	20.5	20.9	1.4	22.3	22.3	1.4	23.7
Total Revenues	\$175.8	\$38.4	\$214.2	\$177.2	\$38.3	\$215.5	\$179.5	\$38.3	\$217.8
Expenditures									
Compensation Summary:									
Salaries and Wages	\$86.8	\$1.9	\$88.7	\$86.9	\$2.1	\$89.0	\$90.4	\$2.1	\$92.6
Benefits	41.0	1.9	42.9	45.0	1.9	47.0	47.6	1.9	49.6
Subtotal, Compensation	\$127.8	\$3.8	\$131.6	\$131.9	\$4.0	\$136.0	\$138.0	\$4.1	\$142.1
Student Financial Aid	18.8	8.2	27.0	16.7	8.2	24.9	17.0	8.2	25.2
Interest Expense	(0.0)	3.7	3.6	(0.0)	3.5	3.5	0.0	3.4	3.4
Other Services and Supplies	27.7	17.1	44.8	27.7	16.6	44.2	28.0	16.6	44.6
Supplies	\$46.4	29.0	\$75.4	\$44.3	28.3	\$72.6	\$45.0	28.2	\$73.2
Capital Expenditures	1.0	0.0	1.0	0.9	0.1	1.0	0.5	0.1	0.6
Debt Principal Payments	0.1	4.3	4.4	0.1	4.4	4.5	0.0	4.6	4.6
Total Expenditures	\$175.3	\$37.1	\$212.4	\$177.2	\$36.8	\$214.1	\$183.6	\$36.9	\$220.5
Revenues Less Expenditures	\$0.5	\$1.2	\$1.7	(\$0.0)	\$1.5	\$1.5	(\$4.1)	\$1.4	(\$2.7)
Transfers Out To/(In From) Plant and Other Funds	5.7	11.6	17.2	0.0	0.0	0.0	(1.4)	1.4	(0.0)
Revenues Less Expenditures and Transfers	(\$5.1)	(\$10.4)	(\$15.5)	(\$0.0)	\$1.5	\$1.5	(\$2.7)	\$0.0	(\$2.7)
Supplemental Resources									
Planned Use of Reserves for One-Time Needs/Strategic Initiatives	5.7	11.6	17.2	0.0	0.0	0.0	0.0	0.0	0.0
Revenues and Supplemental Resources Less Expenditures & Transfers	\$0.5	\$1.2	\$1.7	(\$0.0)	\$1.5	\$1.5	(\$2.7)	\$0.0	(\$2.7)
Other Activities Impacting Net Assets*	(\$2.9)	\$0.0	(\$2.9)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Total Net Assets, Estimated End of Year Balance*	\$31.3	(\$4.4)	\$26.9	\$31.3	(\$2.9)	\$28.4	\$28.7	(\$2.9)	\$25.7
Total Cash, Estimated End of Year Balance*	\$31.8	(\$7.2)	\$24.6	\$31.8	(\$5.8)	\$26.0	\$29.1	(\$5.8)	\$23.3
Annualized FTE Enrollment									
Undergraduate	6,894.3		6,894.3	6,847.9		6,847.9	6,882.9		6,882.9
Graduate	990.4		990.4	870.2		870.2	831.6		831.6
Total Annualized FTE Enrollment	7,884.7		7,884.7	7,718.1		7,718.1	7,714.5		7,714.5
FTE of Budgeted Employees, Net of Turnover									
Faculty	373.2	0.0	373.2	375.9	0.0	375.9	375.2	0.0	375.2
Nonfaculty	442.3	18.6	461.0	465.4	19.1	484.5	473.4	19.1	492.5
Total FTE of Budgeted Employees, Net of Turnover	815.6	18.6	834.2	841.3	19.1	860.5	848.6	19.1	867.7

*Includes plant funds

Net Tuition Revenue per FTE Student \$5,122 \$5,454 \$5,417

Undergraduate academic year tuition revenue less undergraduate E&G institutional aid/annualized undergraduate FTE enrollment excluding clock hour.

	Actual/Estimated	Estimated	Estimated
Fall FTE Student/Fall FTE Faculty Ratio	19.5	19.3	19.4
Fall FTE student/Fall FTE faculty (excludes clock hour students and faculty)			

In FY 2024-25, E&G All Other Revenue includes \$21M of debt relief funds that were appropriated to use for the elimination of some of Indiana's outstanding bonds, \$16.1M of which was transferred to cover Auxiliary-related debt. Expenses reflecting the payoff of this debt appear in Debt Principal Payments and Interest Expense in both funds. In addition, E&G All Other Revenue includes \$17.5M of funds appropriated to make repayments to the Indiana University of Pennsylvania.

In FY 2025-26, approximately \$5.8M and \$11.6M were transferred from E&G and Auxiliary Funds, respectively, to the Restricted Fund to create the operating and teach-out reserves required for the proposed College of Osteopathic Medicine. This activity is reflected in the transfers line in each respective fund. The source of this funding was the the \$85M Facilities Transition Funds that PASSHE received in FY 2024-25, which IUP was appropriated \$17.5M from.

	2024-25 Prior Year	2025-26 Current Year	2026-27 Preliminary Budget	Difference: 2026-27/ 2025-26		2027-28 Planning Year	Difference: 2027-28/ 2026-27		2028-29 Planning Year	Difference: 2028-29/ 2027-28	
				Amount	%		Amount	%		Amount	%
EDUCATIONAL & GENERAL											
Current Sources											
Tuition & Fees	\$91,574,300	\$93,060,375	\$92,494,818	(\$565,557)	-0.6%	\$93,445,237	\$950,419	1.0%	\$99,226,987	\$5,781,750	6.2%
Appropriation	63,536,272	63,893,943	63,848,129	(45,814)	-0.1%	63,784,992	(63,137)	-0.1%	63,240,984	(544,008)	-0.9%
Other Revenue	56,495,965	18,862,212	20,887,082	2,024,870	10.7%	22,284,442	1,397,360	6.7%	23,750,187	1,465,745	6.6%
Total Sources	\$211,606,537	\$175,816,530	\$177,230,029	\$1,413,499	0.8%	\$179,514,671	\$2,284,642	1.3%	\$186,218,158	\$6,703,487	3.7%
Current Uses											
Personnel	\$128,997,546	\$127,785,247	\$131,948,288	\$4,163,041	3.3%	\$138,045,772	\$6,097,484	4.6%	\$145,867,652	\$7,821,880	5.7%
Services/Supplies	51,620,977	46,410,501	44,303,351	(2,107,150)	-4.5%	45,004,137	700,786	1.6%	44,768,681	(235,456)	-0.5%
Capital and Debt Principal Pymt	3,946,645	1,094,029	978,390	(115,639)	-10.6%	523,897	(454,493)	-46.5%	500,000	(23,897)	-4.6%
Total Uses	\$184,565,168	\$175,289,778	\$177,230,029	\$1,940,252	1.1%	\$183,573,806	\$6,343,777	3.6%	\$191,136,333	\$7,562,527	4.1%
Sources Less Uses	\$27,041,369	\$526,752	(\$0)			(\$4,059,135)			(\$4,918,175)		
AUXILIARY											
Current Sources											
Food Service	\$12,949,399	\$15,556,078	\$15,710,025	\$153,947	1.0%	\$15,710,025	\$0	0.0%	\$15,710,025	\$0	0.0%
Housing	20,596,521	21,176,700	21,220,500	43,800	0.2%	21,220,500	0	0.0%	21,220,500	0	0.0%
Other Revenue	1,728,018	1,630,961	1,374,210	(256,751)	-15.7%	1,374,210	0	0.0%	1,374,210	0	0.0%
Total Sources	\$35,273,938	\$38,363,739	\$38,304,735	(\$59,004)	-0.2%	\$38,304,735	\$0	0.0%	\$38,304,735	\$0	0.0%
Current Uses											
Personnel	\$4,091,903	\$3,831,101	\$4,031,263	200,162	5.2%	\$4,095,031	\$63,768	1.6%	\$4,115,921	\$20,890	0.5%
Services/Supplies	30,218,019	28,951,619	28,329,686	(621,933)	-2.1%	28,204,048	(125,638)	-0.4%	28,324,411	120,363	0.4%
Capital and Debt Principal Pymt	4,802,360	4,364,207	4,487,388	123,181	2.8%	4,612,522	125,134	2.8%	4,744,656	132,134	2.9%
Total Uses	\$39,112,282	\$37,146,927	\$36,848,337	(\$298,590)	-0.8%	\$36,911,601	\$63,264	0.2%	\$37,184,988	\$273,387	0.7%
Sources Less Uses	(\$3,838,344)	\$1,216,812	\$1,456,398			\$1,393,134			\$1,119,747		
TOTAL UNRESTRICTED											
Current Sources											
Tuition & Fees	\$91,574,300	\$93,060,375	\$92,494,818	(\$565,557)	-0.6%	\$93,445,237	\$950,419	1.0%	\$99,226,987	\$5,781,750	6.2%
Appropriation	63,536,272	63,893,943	63,848,129	(45,814)	-0.1%	63,784,992	(63,137)	-0.1%	63,240,984	(544,008)	-0.9%
Food Service and Housing	33,545,920	36,732,778	36,930,525	197,747	0.5%	36,930,525	0	0.0%	36,930,525	0	0.0%
Other Revenue	58,223,983	20,493,173	22,261,292	1,768,119	8.6%	23,658,652	1,397,360	6.3%	25,124,397	1,465,745	6.2%
Total Sources	\$246,880,475	\$214,180,269	\$215,534,764	1,354,495	0.6%	\$217,819,406	\$2,284,642	1.1%	\$224,522,893	\$6,703,487	3.1%
Current Uses											
Personnel	\$133,089,449	\$131,616,348	\$135,979,551	4,363,203	3.3%	\$142,140,803	\$6,161,252	4.5%	\$149,983,573	\$7,842,770	5.5%
Services/Supplies	81,838,996	75,362,120	72,633,037	(2,729,083)	-3.6%	73,208,185	575,148	0.8%	73,093,092	(115,093)	-0.2%
Capital and Debt Principal Pymt	8,749,005	5,458,237	5,465,778	7,542	0.1%	5,136,419	(329,359)	-6.0%	5,244,656	108,237	2.1%
Total Uses	\$223,677,450	\$212,436,705	\$214,078,366	\$1,641,662	0.8%	\$220,485,407	\$6,407,041	3.0%	\$228,321,321	\$7,835,914	3.6%
Sources Less Uses	\$23,203,025	\$1,743,564	\$1,456,398			(\$2,666,001)			(\$3,798,428)		

RESTRICTED											
Current Sources											
Govt. Contracts/Grants	\$42,883,799	\$35,994,865	\$33,844,865	(2,150,000)	-6.0%	\$33,844,865	\$0	0.0%	\$33,844,865	\$0	0.0%
Other Revenue	4,125,292	23,953,248	15,338,022	(8,615,226)	-36.0%	10,680,834	(4,657,188)	-30.4%	5,830,976	(4,849,858)	-45.4%
Total Sources	\$47,009,091	\$59,948,113	\$49,182,887	(10,765,226)	-18.0%	\$44,525,699	(\$4,657,188)	-9.5%	\$39,675,841	(\$4,849,858)	-10.9%
Current Uses											
Personnel	\$10,044,572	\$7,409,516	\$11,044,915	3,635,399	49.1%	\$11,337,585	\$292,670	2.6%	\$9,030,194	(\$2,307,391)	-20.4%
Services/Supplies	33,062,176	30,114,814	32,277,824	2,163,010	7.2%	32,177,824	(100,000)	-0.3%	33,045,824	868,000	2.7%
Capital and Debt Principal Pymt	0	80,457	80,457	0	0.0%	80,457	0	0.0%	80,457	0	0.0%
Total Uses	\$43,106,748	\$37,604,787	\$43,403,196	\$5,798,409	15.4%	\$43,595,866	\$192,670	0.4%	\$42,156,475	(\$1,439,391)	-3.3%
Sources Less Uses	\$3,902,343	\$22,343,326	\$5,779,691			\$929,833			(\$2,480,634)		
TOTAL											
Current Sources											
Tuition & Fees	\$91,574,300	\$93,060,375	\$92,494,818	(\$565,557)	-0.6%	\$93,445,237	\$950,419	1.0%	\$99,226,987	\$5,781,750	6.2%
Appropriation	63,536,272	63,893,943	63,848,129	(45,814)	-0.1%	63,784,992	(63,137)	-0.1%	63,240,984	(544,008)	-0.9%
Food Service and Housing	33,545,920	36,732,778	36,930,525	197,747	0.5%	36,930,525	0	0.0%	36,930,525	0	0.0%
Other Revenue	105,233,074	80,441,286	71,444,179	(8,997,107)	-11.2%	68,184,351	(3,259,828)	-4.6%	64,800,238	(3,384,113)	-5.0%
Total Sources	\$293,889,566	\$274,128,382	\$264,717,651	(\$9,410,731)	-3.4%	\$262,345,105	(\$2,372,546)	-0.9%	\$264,198,734	\$1,853,629	0.7%
Current Uses											
Personnel	\$143,134,021	\$139,025,864	\$147,024,466	\$7,998,602	5.8%	\$153,478,388	\$6,453,922	4.4%	\$159,013,767	\$5,535,379	3.6%
Services/Supplies	114,901,172	105,476,934	104,910,861	(566,073)	-0.5%	105,386,009	475,148	0.5%	106,138,916	752,907	0.7%
Capital and Debt Principal Pymt	8,749,005	5,538,694	5,546,235	7,542	0.1%	5,216,876	(329,359)	-5.9%	5,325,113	108,237	2.1%
Total Uses	\$266,784,198	\$250,041,492	\$257,481,562	\$7,440,071	3.0%	\$264,081,273	\$6,599,711	2.6%	\$270,477,796	\$6,396,523	2.4%
Sources Less Uses	\$27,105,368	\$24,086,890	\$7,236,089			(\$1,736,168)			(\$6,279,062)		

Current Uses as % of Sources

	2024-25	2025-26	2026-27	2027-28	2028-29
	<u>Prior Year</u>	<u>Current Year</u>	<u>Preliminary Budget</u>	<u>Planning Year</u>	<u>Planning Year</u>
EDUCATIONAL & GENERAL					
Personnel	61.0%	72.7%	74.5%	76.9%	78.3%
Services/Supplies	24.4%	26.4%	25.0%	25.1%	24.0%
Capital and Debt Principal Pymt	1.9%	0.6%	0.6%	0.3%	0.3%
Total Uses	87.2%	99.7%	100.0%	102.3%	102.6%
AUXILIARY					
Personnel	11.6%	10.0%	10.5%	10.7%	10.7%
Services/Supplies	85.7%	75.5%	74.0%	73.6%	73.9%
Capital and Debt Principal Pymt	13.6%	11.4%	11.7%	12.0%	12.4%
Total Uses	110.9%	96.8%	96.2%	96.4%	97.1%
UNRESTRICTED					
Personnel	53.9%	61.5%	63.1%	65.3%	66.8%
Services/Supplies	33.1%	35.2%	33.7%	33.6%	32.6%
Capital and Debt Principal Pymt	3.5%	2.5%	2.5%	2.4%	2.3%
Total Uses	90.6%	99.2%	99.3%	101.2%	101.7%
RESTRICTED					
Personnel	21.4%	12.4%	22.5%	25.5%	22.8%
Services/Supplies	70.3%	50.2%	65.6%	72.3%	83.3%
Capital	0.0%	0.1%	0.2%	0.2%	0.2%
Total Uses	91.7%	62.7%	88.2%	97.9%	106.3%
TOTAL					
Personnel	48.7%	50.7%	55.5%	58.5%	60.2%
Services/Supplies	39.1%	38.5%	39.6%	40.2%	40.2%
Capital	3.0%	2.0%	2.1%	2.0%	2.0%
Total Uses	90.8%	91.2%	97.3%	100.7%	102.4%

FY 2026-27 Comprehensive Planning Process (CPP) Projections Workbook**START PAGE****Indiana University College of Osteopathic Medicine**

IN-COM ◀◀ Enter University code here, in CAPITAL LETTERS (see chart below).

Prepared By:

Name:	Jodie Cadile
Title:	Budget Director
Telephone Number:	724-357-2356

Peter Holden
Vice President for Administration and Finance
724-357-2202

Date Budget Reviewed/Approved by Council of Trustees:

09/03/26

Date Council of Trustees will Approve University Fee Rates for FY 2026-27 and Tentative Rates for FY 2027-28:

n/a for CPP-27

This Projections Workbook covers the following Fiscal Years:

Prior Year	Prior Year	Current Budget	Planning Year	Planning Year	Planning Year	Planning Year	Planning Year	Planning Year
2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33

University Codes and File Names

Code	University Name
IN-COM	Indiana University College of Osteopathic Medicine

Fall Headcount (should be whole numbers)IN-CPP-27 to submit 5-27-26 final for PDF COM-Student Profile

		Actual 2024-25	Actual 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29	Projected 2029-30	Projected 2030-31	Projected 2031-32	Projected 2032-33	Difference: 2025-26/ 2024-25		Difference: 2026-27/ 2025-26		Difference: 2027-28/ 2026-27		Difference: 2028-29/ 2027-28		Difference: 2029-30/ 2028-29		Difference: 2030-31/ 2029-30		Difference: 2031-32/ 2030-31		Difference: 2032-33/ 2031-32	
		Prior Year	Prior Year	Budget Year	Planning Year	Planning Year	Planning Year	Planning Year	Planning Year	Planning Year	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Fall FTE Faculty (Exclude Clock Hour Faculty)																										
Unrestricted Fall FTE Faculty (payroll definition of FTE) ¹		0.00	0.00	0.00	0.00	10.00	27.20	27.20	27.20	27.20	0.00	n/a	0.00	n/a	0.00	n/a	10.00	n/a	17.20	172.0%	0.00	0.0%	0.00	0.0%	0.00	0.0%
Permanent Fall FTE Faculty						10.00	26.50	26.50	26.50	26.50	0.00	n/a	0.00	n/a	0.00	n/a	10.00	n/a	16.50	165.0%	0.00	0.0%	0.00	0.0%	0.00	0.0%
Temporary Fall FTE Faculty						0.00	0.70	0.70	0.70	0.70	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a	0.70	n/a	0.00	0.0%	0.00	0.0%	0.00	0.0%
Fall FTE Faculty Visiting Between Universities											0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a
Net Fall FTE Faculty		0.00	0.00	0.00	0.00	10.00	27.20	27.20	27.20	27.20	0.00	n/a	0.00	n/a	0.00	n/a	10.00	n/a	17.20	172.0%	0.00	0.0%	0.00	0.0%	0.00	0.0%
¹ Based on SAP Capacity Utilization for Fall term.																										
Budgeted Annualized FTE Employees (Include all permanent and temporary employees)																										
E & G																										
Faculty																										
Budgeted FTE (exclude impact of visiting faculty)		0.00	0.00	0.00	0.00	10.00	27.20	27.20	27.20	27.20	0.00	n/a	0.00	n/a	0.00	n/a	10.00	n/a	17.20	172.0%	0.00	0.0%	0.00	0.0%	0.00	0.0%
Permanent Budgeted Annualized FTE Faculty		0.00	0.00	0.00	0.00	10.00	26.50	26.50	26.50	26.50	0.00	n/a	0.00	n/a	0.00	n/a	10.00	n/a	16.50	165.0%	0.00	0.0%	0.00	0.0%	0.00	0.0%
Temporary Budgeted Annualized FTE Faculty		0.00	0.00	0.00	0.00	0.00	0.70	0.70	0.70	0.70	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a	0.70	n/a	0.00	0.0%	0.00	0.0%	0.00	0.0%
Actual FTE or FTE, Net of Turnover (exclude impact of visiting faculty)		0.00	0.00	0.00	0.00	10.00	27.20	27.20	27.20	27.20	0.00	n/a	0.00	n/a	0.00	n/a	10.00	n/a	17.20	172.0%	0.00	0.0%	0.00	0.0%	0.00	0.0%
Permanent Actual Annualized FTE Faculty, Net of Turnover		0.00	0.00	0.00	0.00	10.00	26.50	26.50	26.50	26.50	0.00	n/a	0.00	n/a	0.00	n/a	10.00	n/a	16.50	165.0%	0.00	0.0%	0.00	0.0%	0.00	0.0%
Temporary Actual Annualized FTE Faculty, Net of Turnover		0.00	0.00	0.00	0.00	0.00	0.70	0.70	0.70	0.70	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a	0.70	n/a	0.00	0.0%	0.00	0.0%	0.00	0.0%
FTE Faculty Visiting Between Universities (excluded from total counts)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a
AFSCME																										
Budgeted FTE		0.00	0.00	0.00	3.00	8.00	8.00	8.00	8.00	8.00	0.00	n/a	0.00	n/a	3.00	n/a	5.00	166.7%	0.00	0.0%	0.00	0.0%	0.00	0.0%	0.00	0.0%
Actual FTE or FTE, Net of Turnover		0.00	0.00	0.00	3.00	8.00	8.00	8.00	8.00	8.00	0.00	n/a	0.00	n/a	3.00	n/a	5.00	166.7%	0.00	0.0%	0.00	0.0%	0.00	0.0%	0.00	0.0%
Nonrepresented																										
Budgeted FTE		0.00	0.00	0.00	5.00	18.25	20.00	20.00	20.00	20.00	0.00	n/a	0.00	n/a	5.00	n/a	13.25	265.0%	1.75	9.6%	0.00	0.0%	0.00	0.0%	0.00	0.0%
Actual FTE or FTE, Net of Turnover		0.00	0.00	0.00	5.00	18.25	20.00	20.00	20.00	20.00	0.00	n/a	0.00	n/a	5.00	n/a	13.25	265.0%	1.75	9.6%	0.00	0.0%	0.00	0.0%	0.00	0.0%
SCUPA																										
Budgeted FTE		0.00	0.00	0.00	0.00	1.75	2.00	2.00	2.00	2.00	0.00	n/a	0.00	n/a	0.00	n/a	1.75	n/a	0.25	14.3%	0.00	0.0%	0.00	0.0%	0.00	0.0%
Actual FTE or FTE, Net of Turnover		0.00	0.00	0.00	0.00	1.75	2.00	2.00	2.00	2.00	0.00	n/a	0.00	n/a	0.00	n/a	1.75	n/a	0.25	14.3%	0.00	0.0%	0.00	0.0%	0.00	0.0%
Other																										
Budgeted FTE		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a
Actual FTE or FTE, Net of Turnover		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a
Total Budgeted E&G Fund Employees		0.00	0.00	0.00	8.00	38.00	57.20	57.20	57.20	57.20	0.00	n/a	0.00	n/a	8.00	n/a	30.00	375.0%	19.20	50.5%	0.00	0.0%	0.00	0.0%	0.00	0.0%
Total E&G Fund Employees, Actual or Net of Turnover		0.00	0.00	0.00	8.00	38.00	57.20	57.20	57.20	57.20	0.00	n/a	0.00	n/a	8.00	n/a	30.00	375.0%	19.20	50.5%	0.00	0.0%	0.00	0.0%	0.00	0.0%
E&G Faculty FTE, Actual or Net of Turnover																										
E&G Nonfaculty FTE, Actual or Net of Turnover		0.00	0.00	0.00	8.00	28.00	30.00	30.00	30.00	30.00	0.00	n/a	0.00	n/a	8.00	n/a	20.00	250.0%	2.00	7.1%	0.00	0.0%	0.00	0.0%	0.00	0.0%
Auxiliary																										
Faculty																										
Budgeted FTE (exclude impact of visiting faculty)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a
Permanent Budgeted Annualized FTE Faculty		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a
Temporary Budgeted Annualized FTE Faculty		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a
Actual FTE or FTE, Net of Turnover (exclude impact of visiting faculty)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a
Permanent Actual Annualized FTE Faculty, Net of Turnover		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a
Temporary Actual Annualized FTE Faculty, Net of Turnover		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a
FTE Faculty Visiting Between Universities (excluded from total counts)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a
AFSCME																										
Budgeted FTE		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a
Actual FTE or FTE, Net of Turnover		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a
Nonrepresented																										
Budgeted FTE		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a
Actual FTE or FTE, Net of Turnover		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a
SCUPA																										
Budgeted FTE		0.00																								

Restricted	Faculty																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
------------	---------	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

FY 2026-27 Comprehensive Planning Process (CPP) Projections Workbook
Indiana University College of Osteopathic Medicine
Board-Affirmed Metrics (BAM)

The requested data is not available at this time for the College of Osteopathic Medicine.

Student Success Measures

		University Historical Data						System Total	For Reference Only ¹			Preliminary	Revised University Projections							
		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
Enrollment	Annualized FTE Enrollment ¹	0.00	0.00	0.00	0.00	0.00	0.00	75,977.09	0.00	0.00	0.00	n/a	0.00	0.00	64.00	160.00	286.00	410.00	472.00	503.00
Fall Enrollment for Select Student Groups	Fall Graduate FTE (All credit bearing)	0.00	0.00	0.00	0.00	0.00	0.00	8,143.34	0.00	0.00	n/a	0.00	0.00	0.00	64.00	160.00	286.00	410.00	472.00	503.00
	Fall Adult Learner Headcount	0.00	0.00	0.00	0.00	0.00	0.00	4,750.00	0.00	0.00	0.00	0.00								
Student Outcomes	Credit Completion Ratio ²	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	91.3%	0.0%	0.0%	0.0%	0.0%	0.0%							

¹ Original University Projections for Annualized FTE Enrollment, Fall Undergraduate FTE (all credit bearing), and Fall Graduate FTE (all credit bearing), as provided in CPP projections submitted in September 2025. All other information is from CPPs submitted in May 2025.

² Rates for 2024-25 are actuals.

University Success Measures

		University Historical Data						System Total	For Reference Only ³			Preliminary	Revised University Projections							
		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
Student Support Ratios	Fall FTE Student/Fall FTE Faculty	0.0	0.0	0.0	0.0	0.0	0.0	17.9	0.0	0.0	0.0	0.0	n/a	n/a	#DIV/0!	16.0	10.5	15.1	17.4	18.5
	Annualized FTE Student/Annualized FTE Nonfaculty Ratio	0.0	0.0	0.0	0.0	0.0	0.0	15.2	0.0	0.0	0.0	n/a	n/a	n/a	8.0	5.7	9.5	13.7	15.7	16.8
University Financial Strength⁴	Annual Operating Margin	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-3.6%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
	Annual Primary Reserve Ratio	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	32.0%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
	Minimum Reserves (Days)	0	0	0	0	0	0	144	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
	Viability Ratio	0.0	0.0	0.0	0.0	0.0	0.0	0.6	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Private Giving	Total Funds Raised ⁵				\$250,000	\$100,000	\$2,100,000		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
	Funds Raised per Annualized Student FTE	\$0	\$0	\$0	\$0	\$0	\$0		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

³ Fall FTE Student/Fall FTE Faculty Ratio (excludes clock hour students and clock hour faculty) and Annualized FTE Student/Annualized FTE Nonfaculty Ratio, as calculated in CPP projections submitted in September 2025. Ratio for 2024-25 fall FTE student/ fall FTE faculty ratio is actual. All other information is from CPPs submitted in May 2025.

⁴ These ratios are calculated on an annual basis and are not the three-year rolling average; ratios in the sustainability scorecard use a three-year rolling average.

⁵ Total Funds Raised: Grand total amount (outright gifts only) from the Voluntary Support of Education Survey. See Appendix A.

Note: Definitions for all measures listed above are available in Appendix A of the Projections Template Instruction document.

FY 2026-27 Comprehensive Planning Process (CPP) Projections Workbook

Indiana University College of Osteopathic Medicine
EDUCATIONAL and GENERAL FUND

Minor Objects	Prior Year 2024-25	Current Year 2025-26	Preliminary Budget 2026-27	Difference: 2026-27 to 2025-26 \$ %	Planning Year 2027-28	Difference: 2027-28 to 2026-27 \$ %	Planning Year 2028-29	Difference: 2028-29 to 2027-28 \$ %	Planning Year 2029-30	Difference: 2029-30 to 2028-29 \$ %	Planning Year 2030-31	Difference: 2030-31 to 2029-30 \$ %	Planning Year 2031-32	Difference: 2031-32 to 2030-31 \$ %	Planning Year 2032-33	Difference: 2032-33 to 2031-32 \$ %
REVENUE																
TUITION REVENUE																
Academic Year Tuition Revenue																
401 Undergraduate In-State Tuition				\$0 n/a		\$0 n/a		\$0 n/a		\$0 n/a		\$0 n/a		\$0 n/a		\$0 n/a
402 Undergraduate Out-of-State Tuition				0 n/a		0 n/a		0 n/a		0 n/a		0 n/a		0 n/a		0 n/a
403 Graduate In-State Tuition				0 n/a	1,944,000	1,944,000 n/a	4,983,552	3,039,552 156.4%	9,166,176	4,182,624 83.9%	13,548,066	4,381,890 47.8%	16,045,254	2,497,188 18.4%	17,628,385	1,583,131 9.9%
404 Graduate Out-of-State Tuition				0 n/a	1,235,000	1,235,000 n/a	3,213,600	1,978,600 160.2%	5,930,431	2,716,831 84.5%	8,736,352	2,805,921 47.3%	10,388,446	1,652,094 18.9%	11,378,275	989,829 9.5%
Total Academic Year Tuition Revenue	\$0	\$0	\$0	\$0 n/a	\$3,179,000	\$3,179,000 n/a	\$8,197,152	\$5,018,152 157.9%	\$15,096,607	\$6,899,455 84.2%	\$22,284,418	\$7,187,811 47.6%	\$26,433,700	\$4,149,282 18.6%	\$29,006,660	\$2,572,960 9.7%
Intersession Tuition Revenue (Winter & Summer)																
401 Undergraduate In-State Tuition				\$0 n/a		\$0 n/a		\$0 n/a		\$0 n/a		\$0 n/a		\$0 n/a		\$0 n/a
402 Undergraduate Out-of-State Tuition				0 n/a		0 n/a		0 n/a		0 n/a		0 n/a		0 n/a		0 n/a
403 Graduate In-State Tuition				0 n/a		0 n/a		0 n/a		0 n/a		0 n/a		0 n/a		0 n/a
404 Graduate Out-of-State Tuition				0 n/a		0 n/a		0 n/a		0 n/a		0 n/a		0 n/a		0 n/a
Total Intersession Tuition Revenue	\$0	\$0	\$0	\$0 n/a	\$0	\$0 n/a	\$0	\$0 n/a	\$0	\$0 n/a	\$0	\$0 n/a	\$0	\$0 n/a	\$0	\$0 n/a
Total Tuition Revenue																
401 Undergraduate In-State Tuition	\$0	\$0	\$0	\$0 n/a	\$0	\$0 n/a	\$0	\$0 n/a	\$0	\$0 n/a	\$0	\$0 n/a	\$0	\$0 n/a	\$0	\$0 n/a
402 Undergraduate Out-of-State Tuition	0	0	0	0 n/a	0	0 n/a	0	0 n/a	0	0 n/a	0	0 n/a	0	0 n/a	0	0 n/a
403 Graduate In-State Tuition	0	0	0	0 n/a	1,944,000	1,944,000 n/a	4,983,552	3,039,552 156.4%	9,166,176	4,182,624 83.9%	13,548,066	4,381,890 47.8%	16,045,254	2,497,188 18.4%	17,628,385	1,583,131 9.9%
404 Graduate Out-of-State Tuition	0	0	0	0 n/a	1,235,000	1,235,000 n/a	3,213,600	1,978,600 160.2%	5,930,431	2,716,831 84.5%	8,736,352	2,805,921 47.3%	10,388,446	1,652,094 18.9%	11,378,275	989,829 9.5%
TOTAL TUITION REVENUE	\$0	\$0	\$0	\$0 n/a	\$3,179,000	\$3,179,000 n/a	\$8,197,152	\$5,018,152 157.9%	\$15,096,607	\$6,899,455 84.2%	\$22,284,418	\$7,187,811 47.6%	\$26,433,700	\$4,149,282 18.6%	\$29,006,660	\$2,572,960 9.7%
NON-TUITION REVENUE																
405 Non-Credit Continuing Education Fees				\$0 n/a		\$0 n/a		\$0 n/a		\$0 n/a		\$0 n/a		\$0 n/a		\$0 n/a
407 Technology Tuition Fee				0 n/a	25,250	25,250 n/a	63,200	37,950 150.3%	113,000	49,800 78.8%	161,950	48,950 43.3%	186,500	24,550 15.2%	198,700	12,200 6.5%
408 Academic/Instructional Fees (charged to all students)				0 n/a	46,080	46,080 n/a	115,200	69,120 150.0%	205,920	90,720 78.8%	295,200	89,280 43.4%	339,840	44,640 15.2%	362,160	22,320 6.6%
Academic/Instructional Fees (course- or program-specific)				0 n/a		0 n/a		0 n/a		0 n/a		0 n/a		0 n/a		0 n/a
409 Other Mandatory Student Fees				0 n/a		0 n/a		0 n/a		0 n/a		0 n/a		0 n/a		0 n/a
410 Nonmandatory Student Fees				0 n/a		0 n/a		0 n/a		0 n/a		0 n/a		0 n/a		0 n/a
411 Scholarship Discounts & Allow. (enter as negative)		n/a	n/a	0 n/a	n/a	0 n/a	n/a	0 n/a	n/a	0 n/a	n/a	0 n/a	n/a	0 n/a	n/a	0 n/a
411.5 Student Bad Debt Expense (enter as negative)		n/a	n/a	0 n/a	n/a	0 n/a	n/a	0 n/a	n/a	0 n/a	n/a	0 n/a	n/a	0 n/a	n/a	0 n/a
411.6 Course Sharing Fees (enter as positive if teaching and negative if home univ.)				0 n/a		0 n/a		0 n/a		0 n/a		0 n/a		0 n/a		0 n/a
412 State Appropriations (excludes 412155)																
Base Allocations		0	0	0 n/a	0	0 n/a	0	0 n/a	0	0 n/a	0	0 n/a	0	0 n/a	0	0 n/a
AFRP		0	0	0 n/a	0	0 n/a	0	0 n/a	0	0 n/a	0	0 n/a	0	0 n/a	0	0 n/a
Other E&G (CBFS, Reserve, OOC, etc.)		0	0	0 n/a	0	0 n/a	0	0 n/a	0	0 n/a	0	0 n/a	0	0 n/a	0	0 n/a
State Appropriation, Total	0	0	0	0 n/a	0	0 n/a	0	0 n/a	0	0 n/a	0	0 n/a	0	0 n/a	0	0 n/a
412155 State Appropriation - Other Special	n/a			0 n/a		0 n/a		0 n/a		0 n/a		0 n/a		0 n/a		0 n/a
412.5 State Capital Appropriations (PennWest only)				0 n/a		0 n/a		0 n/a		0 n/a		0 n/a		0 n/a		0 n/a
414 Federal Appropriations				0 n/a		0 n/a		0 n/a		0 n/a		0 n/a		0 n/a		0 n/a
421 Gov't Grants & Contracts-Federal				0 n/a		0 n/a		0 n/a		0 n/a		0 n/a		0 n/a		0 n/a
421.5 Gov't Grants & Contracts-Federal - CARES Act Funds				0 n/a		0 n/a		0 n/a		0 n/a		0 n/a		0 n/a		0 n/a
422 Gov't Grants & Contracts-State				0 n/a		0 n/a		0 n/a		0 n/a		0 n/a		0 n/a		0 n/a
423 Gov't Grants & Contracts-Local				0 n/a		0 n/a		0 n/a		0 n/a		0 n/a		0 n/a		0 n/a
424 Grants & Contracts-SSHE Nonoperating (excludes 424400)				0 n/a		0 n/a		0 n/a		0 n/a		0 n/a		0 n/a		0 n/a
424400 SERS Appropriation Supplement	n/a	n/a	n/a	0 n/a	n/a	0 n/a	n/a	0 n/a	n/a	0 n/a	n/a	0 n/a	n/a	0 n/a	n/a	0 n/a
425 Private Grants & Contracts				0 n/a		0 n/a		0 n/a		0 n/a		0 n/a		0 n/a		0 n/a
426 Grants and Contracts – Nonoperating (excl SSHE)*	0			0 n/a		0 n/a		0 n/a		0 n/a		0 n/a		0 n/a		0 n/a
431 Gifts				0 n/a		0 n/a		0 n/a		0 n/a		0 n/a		0 n/a		0 n/a
451 Endowment Income				0 n/a		0 n/a		0 n/a		0 n/a		0 n/a		0 n/a		0 n/a
463 Privatized Housing				0 n/a		0 n/a		0 n/a		0 n/a		0 n/a		0 n/a		0 n/a
469 Sales and Services (includes Lease Revenue)				0 n/a		0 n/a		0 n/a		0 n/a		0 n/a		0 n/a		0 n/a
430, 452-459, 470-479, 498 All Other Revenues				0 n/a		0 n/a		0 n/a		0 n/a		0 n/a		0 n/a		0 n/a
TOTAL NON-TUITION REVENUE	\$0	\$0	\$0	\$0 n/a	\$71,330	\$71,330 n/a	\$178,400	\$107,070 150.1%	\$318,920	\$140,520 78.8%	\$457,150	\$138,230 43.3%	\$526,340	\$69,190 15.1%	\$560,860	\$34,520 6.6%
TOTAL REVENUE	\$0	\$0	\$0	\$0 n/a	\$3,250,330	\$3,250,330 n/a	\$8,375,552	\$5,125,222 157.7%	\$15,415,527	\$7,039,975 84.1%	\$22,741,568	\$7,326,041 47.5%	\$26,960,040	\$4,218,472 18.5%	\$29,567,520	\$2,607,480 9.7%

PERSONNEL EXPENDITURES																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			</
------------------------	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	----

SCUPA Compensation					\$0	n/a		\$0	n/a	\$90,410	\$90,410	n/a	\$107,601	\$17,191	19.0%	\$110,829	\$3,228	3.0%	\$114,154	\$3,325	3.0%	\$117,578	\$3,424	3.0%
501 Salaries					0	n/a		0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	n/a	
502 Wages					0	n/a		0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	n/a	
513, 522 Other, Higher Class Pay					0	n/a		0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	n/a	
515 Winter Session Pay					0	n/a		0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	n/a	
520-521 Overtime					0	n/a		0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	n/a	
530-531 Sick and Annual Leave Payouts					0	n/a		0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	n/a	
532 Disaster Leave					0	n/a		0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	n/a	
540-541 Social Security					0	n/a		0	n/a	6,916	6,916	n/a	8,231	1,315	19.0%	8,478	247	3.0%	8,733	255	3.0%	8,995	262	3.0%
542-543 Unemployment and Workers' Compensation					0	n/a		0	n/a	723	723	n/a	861	138	19.1%	887	26	3.0%	913	26	2.9%	941	28	3.1%
550-550.1 Retirement Contributions - SERS					0	n/a		0	n/a	17,232	17,232	n/a	20,509	3,277	19.0%	21,124	615	3.0%	21,758	634	3.0%	22,410	652	3.0%
551-551.1 Retirement Contributions - PSERS					0	n/a		0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	n/a	
552-557 Retirement Contributions - ARP					0	n/a		0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	n/a	
558 Employees' Disability and Group Life Insurance					0	n/a		0	n/a	240	240	n/a	283	43	17.9%	291	8	2.8%	300	9	3.1%	309	9	3.0%
560 Employees' H/W Fund		n/a		n/a	n/a	n/a		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
561 Employees' Hospitalization Insurance					0	n/a		0	n/a	33,338	33,338	n/a	39,244	5,906	17.7%	40,421	1,177	3.0%	41,634	1,213	3.0%	42,883	1,249	3.0%
562-562.1 Annuitants' Hospitalization					0	n/a		0	n/a	8,645	8,645	n/a	10,176	1,531	17.7%	10,482	306	3.0%	10,796	314	3.0%	11,120	324	3.0%
563 PSERS Healthcare Premium Assistance					0	n/a		0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	n/a	
597-599 Tuition and Other Fee Waiver - Employee Eligible					0	n/a		0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	n/a	
Sub-Total, SCUPA Compensation	\$0	\$0	\$0	\$0	\$0	n/a	\$0	\$0	n/a	\$157,504	\$157,504	n/a	\$186,905	\$29,401	18.7%	\$192,512	\$5,607	3.0%	\$198,288	\$5,776	3.0%	\$204,236	\$5,948	3.0%
Other Compensation					\$0	n/a		\$0	n/a	\$0	n/a		\$0	n/a		\$0	n/a		\$0	n/a		\$0	n/a	
501 Salaries					0	n/a		0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	n/a	
502 Wages					0	n/a		0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	n/a	
510 Student Employment					0	n/a		0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	n/a	
513, 522 Other, Higher Class Pay					0	n/a		0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	n/a	
520-521 Overtime					0	n/a		0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	n/a	
530-531 Sick and Annual Leave Payouts					0	n/a		0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	n/a	
532 Disaster Leave					0	n/a		0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	n/a	
540-541 Social Security					0	n/a		0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	n/a	
542-543 Unemployment and Workers' Compensation					0	n/a		0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	n/a	
550-550.1 Retirement Contributions - SERS					0	n/a		0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	n/a	
551-551.1 Retirement Contributions - PSERS					0	n/a		0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	n/a	
552-557 Retirement Contributions - ARP					0	n/a		0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	n/a	
558 Employees' Disability and Group Life Insurance					0	n/a		0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	n/a	
560 Employees' H/W Fund					0	n/a		0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	n/a	
561 Employees' Hospitalization Insurance					0	n/a		0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	n/a	
562-562.1 Annuitants' Hospitalization					0	n/a		0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	n/a	
563 PSERS Healthcare Premium Assistance					0	n/a		0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	n/a	
597-599 Tuition and Other Fee Waiver - Employee Eligible					0	n/a		0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	n/a	
Sub-Total, Other Compensation	\$0	\$0	\$0	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	n/a	
Total Personnel Expenditures		\$0	\$0	\$0	\$0	n/a	\$1,413,927	\$1,413,927	n/a	\$4,855,955	\$3,442,028	243.4%	\$7,754,961	\$2,899,006	59.7%	\$7,945,126	\$190,165	2.5%	\$8,140,632	\$195,506	2.5%	\$8,341,481	\$200,849	2.5%
501 Salaries		0	0	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	n/a	
502 Wages		0	0	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	n/a	
510 Student Employment		0	0	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	n/a	
511 Faculty Summer School Pay		0	0	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	n/a	
512 Faculty Overload		0	0	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	n/a	
513, 522 Other, Higher Class Pay		0	0	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	n/a	
515 Winter Session Pay		0	0	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	n/a	
520-521 Overtime		0	0	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	n/a	
530-531 Sick and Annual Leave Payouts		0	0	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	n/a	
532 Disaster Leave		0	0	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	n/a	
540-541 Social Security		0	0	0	0	n/a	108,165	108,165	n/a	371,481	263,316	243.4%	534,349	162,868	43.8%	576,863	42,514	8.0%	591,819	14,956	2.6%	569,605	(22,214)	-3.8%
542-543 Unemployment and Workers' Compensation		0	0	0	0	n/a	11,312	11,312	n/a	38,847	27,535	243.4%	55,880	17,033	43.8%	60,326	4,446	8.0%	61,890	1,564	2.6%	59,567	(2,323)	-3.8%
550-550.1 Retirement Contributions - SERS		0	0	0	0	n/a	50,075	50,075	n/a	725,329	675,254	1348.5%	1,019,611	294,282	40.6%	1,032,367	12,756	1.3%	983,697	(48,670)	-4.7%	696,396	(287,301)	-29.2%
551-551.1 Retirement Contributions - PSERS		0	0	0	0	n/a	0	0	n/a	21,796	21,796	n/a	55,492	33,696	154.6%	20,138	(35,354)	-63.7%	59,245	39,107	194.2%	275,495	216,250	365.0%
552-557 Retirement Contributions - ARP		0	0	0	0	n/a	114,910	114,910	n/a	137,180	22,270	19.4%	180,697	43,517	31.7%	230,791	50,094	27.7%	237,051	6,260	2.7%	223,583	(13,468)	-5.7%
558 Employees' Disability and Group Life Insurance		0	0	0	0	n/a	959	959	n/a	4,767	3,808	397.1%	6,795	2,028	42.5%	7,237	442	6.5%	7,353	116	1.6%	7,032	(321)	-4.4%
560 Employees' H/W Fund		0	0	0	0	n/a	4,378	4,378	n/a	27,717	23,339	533.1%	44,922	17,205	62.1%	47,770	2,848	6.3%	48,344	574	1.2%	45,857	(2,487)	-5.1%
561 Employees' Hospitalization Insurance		0	0	0	0	n/a	165,272	165,272	n/a	858,635	693,363	419.5%	1,297,065	438,430	51.1%	1,450,550	153,485	11.8%	1,524,661	74,111	5.1%	1,530,607	5,946	0.4%
562-562.1 Annuitants' Hospitalization		0	0	0	0	n/a	43,413	43,413	n/a	207,844	164,431	378.8%	300,887	93,043	44.8%	331,747	30,860	10.3%	348,605	16,858	5.1%	347,359	(1,246)	-0.4%
563 PSERS Healthcare Premium Assistance		0	0	0	0	n/a	0	0	n/a	24	24	n/a	48	24	100.0%	21	(27)	-56.3%	49	28	133.3%	196	147	300.0%
597-599 Tuition and Other Fee Waiver - Employee Eligible		0	0	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	n/a	
TOTAL PERSONNEL EXPENDITURES	\$0	\$0	\$0	\$0	\$0	n/a	\$1,912,411	\$1,912,411	n/a	\$7,249,575	\$5,337,164	279.1%	\$11,250,707	\$4,001,132	55.2%	\$11,702,936	\$452,229	4.0%	\$12,003,346	\$300,410	2.6%	\$12,097,178	\$93,832	0.8%
Anticipated savings from turnover (should be a negative number)	n/a	n/a			n/a	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	n/a	
NET TOTAL PERSONNEL EXPENDITURES	\$0	\$0	\$0	\$0	\$0	n/a	\$1,912,411	\$1,912,411	n/a	\$7,249,575	\$5,337,164	279.1%	\$11,250,707	\$4,001,132	55.2%	\$11,702,936	\$452,229	4.						

At this time, no financial impact to our Auxiliary fund is being projected for COM. While we anticipate some additional revenue in both housing and dining, we are assuming no increase to be conservative while we continue to think about the impact of this population of students

Indiana University College of Osteopathic Medicine																
AUXILIARY FUND																
Minor	Prior Year	Current Year	Preliminary Budget	Difference:		Difference:		Planning Year	Difference:		Planning Year	Difference:		Planning Year	Difference:	
Objects	2024-25	2025-26	2026-27	2026-27 to 2025-26	%	2027-28 to 2026-27	%	2028-29	2028-29 to 2027-28	%	2029-30	2029-30 to 2028-29	%	2030-31	2030-31 to 2029-30	%
	Total		Total	\$		\$		Total	\$		Total	\$		Total	\$	
REVENUE																
409 Other Mandatory Student Fees				0	n/a	0	n/a		0	n/a		0	n/a		0	n/a
410 Nonmandatory Student Fees				0	n/a	0	n/a		0	n/a		0	n/a		0	n/a
411 Scholarship Discounts & Allow. (enter as negative)		n/a	n/a	0	n/a	0	n/a	n/a	0	n/a	n/a	0	n/a	n/a	0	n/a
411.5 Student Bad Debt Expense (enter as negative)		n/a	n/a	0	n/a	0	n/a	n/a	0	n/a	n/a	0	n/a	n/a	0	n/a
412.5 State Capital Appropriations (PennWest only)				0	n/a	0	n/a		0	n/a		0	n/a		0	n/a
414 Federal Appropriations				0	n/a	0	n/a		0	n/a		0	n/a		0	n/a
421 Gov't Grants & Contracts-Federal				0	n/a	0	n/a		0	n/a		0	n/a		0	n/a
421.5 Gov't Grants & Contracts-Federal - CARES Act Funds				0	n/a	0	n/a		0	n/a		0	n/a		0	n/a
422 Gov't Grants & Contracts-State				0	n/a	0	n/a		0	n/a		0	n/a		0	n/a
423 Gov't Grants & Contracts-Local				0	n/a	0	n/a		0	n/a		0	n/a		0	n/a
424 Grants & Contracts-SSSHE Nonoperating (excludes 424400)				0	n/a	0	n/a		0	n/a		0	n/a		0	n/a
425 Private Grants & Contracts				0	n/a	0	n/a		0	n/a		0	n/a		0	n/a
426 Grants and Contracts – Nonoperating (excl SSHE)*	0			0	n/a	0	n/a		0	n/a		0	n/a		0	n/a
431 Gifts				0	n/a	0	n/a		0	n/a		0	n/a		0	n/a
451 Endowment Income				0	n/a	0	n/a		0	n/a		0	n/a		0	n/a
461 Food Service Sales				0	n/a	0	n/a		0	n/a		0	n/a		0	n/a
462 Housing Fees				0	n/a	0	n/a		0	n/a		0	n/a		0	n/a
463 Privatized Housing				0	n/a	0	n/a		0	n/a		0	n/a		0	n/a
469 Sales and Services (includes Lease Revenue)				0	n/a	0	n/a		0	n/a		0	n/a		0	n/a
430, 452-																
459, 465-																
468,																
475-479,																
498 All Other Revenue				0	n/a	0	n/a		0	n/a		0	n/a		0	n/a
TOTAL REVENUE	\$0	\$0	\$0	\$0	n/a	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a

PERSONNEL EXPENDITURES																	
Faculty Compensation																	
501 Salaries				\$0	n/a		\$0	n/a		\$0	n/a		\$0	n/a		\$0	n/a
502 Wages				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
511 Faculty Summer School Pay				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
512 Faculty Overload				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
513, 522 Other, Higher Class Pay				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
515 Winter Session Pay				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
530-531 Sick and Annual Leave Payouts				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
532 Disaster Leave				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
540-541 Social Security				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
542-543 Unemployment and Workers' Compensation				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
550-550.1 Retirement Contributions - SERS				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
551-551.1 Retirement Contributions - PSERS				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
552-557 Retirement Contributions - ARP				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
558 Employees' Disability and Group Life Insurance				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
560 Employees' H/W Fund				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
561 Employees' Hospitalization Insurance				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
562-562.1 Annuitants' Hospitalization				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
563 PSERS Healthcare Premium Assistance				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
597-599 Tuition and Other Fee Waiver - Employee Eligible				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
Sub-Total, Faculty Compensation	\$0	\$0	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a
AFSCME Compensation																	
501 Salaries				\$0	n/a		\$0	n/a		\$0	n/a		\$0	n/a		\$0	n/a
502 Wages				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
513, 522 Other, Higher Class Pay				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
520-521 Overtime				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
530-531 Sick and Annual Leave Payouts				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
532 Disaster Leave				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
540-541 Social Security				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
542-543 Unemployment and Workers' Compensation				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
550-550.1 Retirement Contributions - SERS				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
551-551.1 Retirement Contributions - PSERS				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
552-557 Retirement Contributions - ARP				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
558 Employees' Disability and Group Life Insurance				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
560 Employees' H/W Fund		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
561 Employees' Hospitalization Insurance				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
562-562.1 Annuitants' Hospitalization				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
563 PSERS Healthcare Premium Assistance				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
597-599 Tuition and Other Fee Waiver - Employee Eligible				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
Sub-Total, AFSCME Compensation	\$0	\$0	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a
Nonrepresented Compensation																	
501 Salaries				\$0	n/a		\$0	n/a		\$0	n/a		\$0	n/a		\$0	n/a
502 Wages				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
513, 522 Other, Higher Class Pay				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
520-521 Overtime				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
530-531 Sick and Annual Leave Payouts				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
532 Disaster Leave				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
540-541 Social Security				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
542-543 Unemployment and Workers' Compensation				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
550-550.1 Retirement Contributions - SERS				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
551-551.1 Retirement Contributions - PSERS				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
552-557 Retirement Contributions - ARP				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
558 Employees' Disability and Group Life Insurance				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
560 Employees' H/W Fund				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
561 Employees' Hospitalization Insurance				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
562-562.1 Annuitants' Hospitalization				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
563 PSERS Healthcare Premium Assistance				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
597-599 Tuition and Other Fee Waiver - Employee Eligible				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
Sub-Total, Nonrepresented Compensation	\$0	\$0	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a

SCUPA Compensation																				
501 Salaries				\$0	n/a		\$0	n/a		\$0	n/a		\$0	n/a		\$0	n/a		\$0	n/a
502 Wages				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
513, 522 Other, Higher Class Pay				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
515 Winter Session Pay				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
520-521 Overtime				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
530-531 Sick and Annual Leave Payouts				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
532 Disaster Leave				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
540-541 Social Security				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
542-543 Unemployment and Workers' Compensation				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
550-550.1 Retirement Contributions - SERS				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
551-551.1 Retirement Contributions - PSERS				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
552-557 Retirement Contributions - ARP				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
558 Employees' Disability and Group Life Insurance				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
560 Employees' H/W Fund		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
561 Employees' Hospitalization Insurance				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
562-562.1 Annuitants' Hospitalization				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
563 PSERS Healthcare Premium Assistance				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
597-599 Tuition and Other Fee Waiver - Employee Eligible				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
Sub-Total, SCUPA Compensation	\$0	\$0	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a
Other Compensation																				
501 Salaries				\$0	n/a		\$0	n/a		\$0	n/a		\$0	n/a		\$0	n/a		\$0	n/a
502 Wages				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
510 Student Employment				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
513, 522 Other, Higher Class Pay				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
520-521 Overtime				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
530-531 Sick and Annual Leave Payouts				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
532 Disaster Leave				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
540-541 Social Security				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
542-543 Unemployment and Workers' Compensation				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
550-550.1 Retirement Contributions - SERS				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
551-551.1 Retirement Contributions - PSERS				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
552-557 Retirement Contributions - ARP				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
558 Employees' Disability and Group Life Insurance				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
560 Employees' H/W Fund				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
561 Employees' Hospitalization Insurance				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
562-562.1 Annuitants' Hospitalization				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
563 PSERS Healthcare Premium Assistance				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
597-599 Tuition and Other Fee Waiver - Employee Eligible				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
Sub-Total, Other Compensation	\$0	\$0	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a
Total Personnel Expenditures																				
501 Salaries	\$0	\$0	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a
502 Wages	0	0	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a
510 Student Employment	0	0	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a
511 Faculty Summer School Pay	0	0	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a
512 Faculty Overload	0	0	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a
513, 522 Other, Higher Class Pay	0	0	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a
515 Winter Session Pay	0	0	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a
520-521 Overtime	0	0	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a
530-531 Sick and Annual Leave Payouts	0	0	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a
532 Disaster Leave	0	0	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a
540-541 Social Security	0	0	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a
542-543 Unemployment and Workers' Compensation	0	0	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a
550-550.1 Retirement Contributions - SERS	0	0	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a
551-551.1 Retirement Contributions - PSERS	0	0	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a
552-557 Retirement Contributions - ARP	0	0	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a
558 Employees' Disability and Group Life Insurance	0	0	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a
560 Employees' H/W Fund	0	0	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a
561 Employees' Hospitalization Insurance	0	0	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a
562-562.1 Annuitants' Hospitalization	0	0	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a
563 PSERS Healthcare Premium Assistance	0	0	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a
597-599 Tuition and Other Fee Waiver - Employee Eligible	0	0	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a
TOTAL PERSONNEL EXPENDITURES	\$0	\$0	\$0	0	n/a	\$0	0	n/a	\$0	0	n/a	\$0	0	n/a	\$0	0	n/a	\$0	0	n/a
Anticipated savings from turnover (should be a negative number)	n/a	n/a		\$0	n/a		\$0	n/a		\$0	n/a		\$0	n/a		\$0	n/a		\$0	n/a
NET TOTAL PERSONNEL EXPENDITURES	\$0	\$0	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a

REVENUE SUMMARY																			
Tuition (401-404)		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Fees (405-410, 411.8)		0	0	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0
State Appropriation (412)		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Food Service and Housing (461-463)		0	0	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0
All Other Revenue (412155, 412.5, 414, 421-455, 465-468, 469-479, and 498)		0	0	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0
TOTAL REVENUE		\$0	\$0	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0
EXPENDITURES																			
PERSONNEL EXPENDITURES SUMMARY																			
Salaries & Wages (501-532)		\$0	\$0	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0
Incremental Benefits (540-557)		0	0	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0
Fixed Rate Benefits (558-563)		0	0	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0
Educational Benefits (597-599)		0	0	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0
Anticipated Savings from Turnover		n/a	n/a	0	n/a	n/a	0	n/a	n/a	0	n/a	n/a	0	n/a	n/a	0	n/a	n/a	0
TOTAL PERSONNEL EXPENDITURES		\$0	\$0	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0
SERVICES & SUPPLIES EXPENDITURES																			
Utilities (640-646)					0	n/a		0	n/a		0	n/a		0	n/a		0	n/a	
Student Bad Debt Expense (Prior Yr. from above, 411.5)		0			0	n/a		0	n/a		0	n/a		0	n/a		0	n/a	
Student Aid					0	n/a		0	n/a		0	n/a		0	n/a		0	n/a	
Scholarship Discounts & Allow. (Prior Yr. from above, 411)					0	n/a		0	n/a		0	n/a		0	n/a		0	n/a	
Student Aid Expense (695) (Excludes COVID Refunds, 411.8)					0	n/a		0	n/a		0	n/a		0	n/a		0	n/a	
Student Aid, Subtotal		0	0	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0
Interest Expense (675)					0	n/a		0	n/a		0	n/a		0	n/a		0	n/a	
All Other (605-635, 650, 651, 655-673, 676-690) and Chargeback Activity (821, 831)					0	n/a		0	n/a		0	n/a		0	n/a		0	n/a	
TOTAL SVCS & SUPPLIES EXPENDITURES		\$0	\$0	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0
Capital Expenditures (700-770)					\$0	n/a		\$0	n/a		\$0	n/a		\$0	n/a		\$0	n/a	
Debt Principal Payments (799)					\$0	n/a		\$0	n/a		\$0	n/a		\$0	n/a		\$0	n/a	
TOTAL EXPENDITURES		\$0	\$0	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0
REVENUES LESS EXPENDITURES		\$0	\$0	\$0	\$0		\$0			\$0			\$0			\$0			\$0
Transfers Out To/(In From) Aux Plant (801, 802, 803, 811, 812, 813)					0	n/a		0	n/a		0	n/a		0	n/a		0	n/a	
Transfers Out/(In) for Tuition Discounting (801, 802, 803, 811, 812, 813)					0	n/a		0	n/a		0	n/a		0	n/a		0	n/a	
Transfers Out To/(In From) Other funds (801, 802, 803, 811, 812, 813)					0	n/a		0	n/a		0	n/a		0	n/a		0	n/a	
TOTAL EXPENDITURES & TRANSFERS		\$0	\$0	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0
REVENUES LESS EXPENDITURES & TRANSFERS		\$0	\$0	\$0	\$0		\$0			\$0			\$0			\$0			\$0
SUPPLEMENTAL RESOURCES (to address row 188)																			
Planned Use of Reserves for One-Time Needs/Strategic Initiatives					0	n/a		0	n/a		0	n/a		0	n/a		0	n/a	
REVENUES & USE OF SUPPLEMENTAL RESOURCES LESS EXPENDITURES AND TRANSFERS		\$0	\$0	\$0	\$0		\$0			\$0			\$0			\$0			\$0
TOTAL AUXILIARY NET ASSETS, BEGINNING OF YEAR			\$0	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0
Surplus/(Deficit), Including Transfers to Auxiliary Plant Fund		0	0	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0
Transfers (Out to)/In from Other Funds					0	n/a		0	n/a		0	n/a		0	n/a		0	n/a	
TOTAL ESTIMATED AUXILIARY NET ASSETS, END OF YEAR		\$0	\$0	\$0	0	n/a	\$0	0	n/a	\$0	0	n/a	\$0	0	n/a	\$0	0	n/a	\$0
TOTAL UNRESTRICTED AUXILIARY PLANT NET ASSETS, BEGINNING OF YEAR					\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0
Transfers (out to)/in from Auxiliary (from above)		0	0	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0
Revenue and Transfers (Out to)/In from Other Funds					0	n/a		0	n/a		0	n/a		0	n/a		0	n/a	
Use of Auxiliary Plant Fund Balance for:																			
Lifecycle Repairs and Maintenance/Renewal and Replacement		0	0	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0
Capital Projects		0	0	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0
TOTAL ESTIMATED UNRESTRICTED AUXILIARY PLANT NET ASSETS, END OF YEAR		\$0	\$0	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0
Loan (to)/from E&G or E&G Plant Fund					\$0	n/a		\$0	n/a		\$0	n/a		\$0	n/a		\$0	n/a	
(Repayment) or Receipt of Loans to/from E&G or E&G Plant Fund					\$0	n/a		\$0	n/a		\$0	n/a		\$0	n/a		\$0	n/a	
TOTAL ESTIMATED AUXILIARY NET ASSETS, INCLUDING UNRESTRICTED PLANT, END OF YEAR		\$0	\$0	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0

ACTUAL AND ESTIMATED AUXILIARY AND PLANT CASH BALANCES, BEGINNING OF YEAR		\$0	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a
ACTUAL AND ESTIMATED AUXILIARY AND PLANT CASH BALANCES, END OF YEAR		\$0	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a
TRANSFERS DETAIL																							
Transfers Out To Unrestricted Auxiliary Plant for Capital Projects and Lifecycle Repairs and Maintenance/ Renewal and Replacement				\$0	n/a		\$0	n/a		\$0	n/a		\$0	n/a		\$0	n/a		\$0	n/a		\$0	n/a
Transfers (In) from Unrestricted Auxiliary Plant for Annual Debt Service Payment				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
Transfers (In) from Unrestricted Auxiliary Plant for Operations				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
Transfers Out/(In) for Tuition Discounting	0	0	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a
Transfers Out To/(In From) Other funds	0	0	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a
TOTAL AUXILIARY AND UNRESTRICTED AUXILIARY PLANT TRANSFERS	\$0	\$0	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a

¹ Includes transfers attributed to coming into compliance with Procedure/Standard 2020-45: E&G, Auxiliary Enterprise, and Associated Unrestricted Plant Fund Budgeting - Definitions and Guiding Principles.

Scholarship Detail																							
Scholarship Discounts and Allowances (411 from above)	\$0	\$0	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a
Student Aid Expense (695 from above)	\$0	\$0	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a
Total Institutional Aid	\$0	\$0	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a
Undergraduate Aid	\$0	\$0	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a
Graduate Aid (695100)	\$0	\$0	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a
Clock Hour Aid (695150)	\$0	\$0	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a
Inferred Foundation Aid (431200)				\$0	n/a		\$0	n/a		\$0	n/a		\$0	n/a		\$0	n/a		\$0	n/a		\$0	n/a
TOTAL UNRESTRICTED AUXILIARY PLANT NET ASSETS, BEGINNING	\$0	\$0	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a
Transfers (out to)/in from Auxiliary (from above)	0	0	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a
Revenue and Transfers (Out to)/In from Other Funds	0	0	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a

Use of Auxiliary Plant Fund Net Assets (totals will be carried to rows 206 and 207):
Must be completed for Plant Net Asset calculations to work correctly

Lifecycle Repairs and Maintenance/Renewal and Replacement (Use of net assets should be reflected as a negative number):																							
Example: Repairs to Kitchen Equipment	(\$100,000)	(\$100,000)	(\$200,000)	(\$100,000)	100%																		
1				\$0	n/a		\$0	n/a		\$0	n/a		\$0	n/a		\$0	n/a		\$0	n/a		\$0	n/a
2				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
3				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
4				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
5				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
6				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
7				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
8				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
9				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
10				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
Total Lifecycle Repairs and Maintenance/Renewal and Replacement	\$0	\$0	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a
Capital Projects (Use of net assets should be reflected as a negative number):																							
Example: Sewer Upgrade	(\$200,000)	(\$200,000)																					
Example: Pedestrian Bridge	\$0	\$0	(\$200,000)	(\$200,000) n/a																			
1				\$0	n/a		\$0	n/a		\$0	n/a		\$0	n/a		\$0	n/a		\$0	n/a		\$0	n/a
2				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
3				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
4				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
5				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
6				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
7				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
8				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
9				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
10				0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
Total Capital Projects	\$0	\$0	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a
Total Use of Auxiliary Plant Funds	\$0	\$0	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a
TOTAL ESTIMATED UNRESTRICTED AUXILIARY PLANT NET ASSETS, END OF YEAR	\$0	\$0	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a

FY 2026-27 Comprehensive Planning Process (CPP) Projections Workbook
Indiana University College of Osteopathic Medicine

RESTRICTED FUND		Prior Year	Current Year	Preliminary Budget	Difference:		Planning Year	Difference:		Planning Year	Difference:		Planning Year	Difference:		Planning Year	Difference:		Planning Year	Difference:				
Minor Objects		2024-25	2025-26 Total	2026-27 Total	2026-27 to 2025-26		2027-28 Total	2027-28 to 2026-27		2028-29 Total	2028-29 to 2027-28		2029-30 Total	2029-30 to 2028-29		2030-31 Total	2030-31 to 2029-30		2031-32 Total	2031-32 to 2030-31		2032-33 Total	2032-33 to 2031-32	
					\$	%		\$	%		\$	%		\$	%		\$	%		\$	%		\$	%
REVENUE																								
411 Scholarship Discounts & Allow. (enter as negative)			n/a	n/a			n/a	0	n/a	n/a	0	n/a	n/a	0	n/a	n/a	0	n/a	n/a	0	n/a	n/a	0	n/a
412 State Appropriations-General					0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
414 Federal Appropriations					0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
421 Gov't Grants & Contracts-Federal			150,000		(150,000)	-100.0%		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
421.5 Gov't Grants & Contracts-Federal - CARES Act Funds					0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
422 Gov't Grants & Contracts-State		2,000,000	4,000,000	2,000,000	(2,000,000)	-50.0%	2,000,000	0	0.0%	2,000,000	0	0.0%	2,000,000	0	0.0%	2,000,000	0	0.0%	2,000,000	0	0.0%	2,000,000	0	0.0%
423 Gov't Grants & Contracts-Local					0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
424 Grants & Contracts-SSSHE Nonoperating (excludes 424400)					0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
425 Private Grants & Contracts					0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
426 Grants and Contracts -- Nonoperating (excl SSHE)*		0			0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
431 Gifts		2,100,000	29,954,850		(29,954,850)	-100.0%		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
451 Endowment Income					0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
469 Sales and Services (includes Lease Revenue)					0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a		0	n/a
430, 452-459																								
475-479,																								
498 All Other Revenue (excluding 497.1 and 497.2)		1,301,000	3,659,419	15,299,043	11,639,624	318.1%	10,641,855	(4,657,188)	-30.4%	5,791,997	(4,849,858)	-45.6%		(5,791,997)	-100.0%		0	n/a		0	n/a		0	n/a
TOTAL REVENUE		\$5,401,000	\$37,764,269	\$17,299,043	(\$20,465,226)	-54.2%	\$12,641,855	(\$4,657,188)	-26.9%	\$7,791,997	(\$4,849,858)	-38.4%	\$2,000,000	(\$5,791,997)	-74.3%	\$2,000,000	\$0	0.0%	\$2,000,000	\$0	0.0%	\$2,000,000	\$0	0.0%

PERSONNEL EXPENDITURES																			
Faculty Compensation																			
501 Salaries	\$0	\$55,579	\$1,891,416	\$1,835,837	3303.1%	\$2,807,850	\$916,434	48.5%	\$2,293,227	(\$514,623)	-18.3%		(\$2,293,227)	-100.0%		\$0	n/a	\$0	n/a
502 Wages	0	0	0	0	n/a	0	0	n/a	0	0	n/a		0	n/a		0	n/a	0	n/a
511 Faculty Summer School Pay	0	14,941		(14,941)	-100.0%	0	0	n/a	0	0	n/a		0	n/a		0	n/a	0	n/a
512 Faculty Overload	0	0		0	n/a	0	0	n/a	0	0	n/a		0	n/a		0	n/a	0	n/a
513, 522 Other, Higher Class Pay	0	0		0	n/a	0	0	n/a	0	0	n/a		0	n/a		0	n/a	0	n/a
515 Winter Session Pay	0	14,287		(14,287)	-100.0%	0	0	n/a	0	0	n/a		0	n/a		0	n/a	0	n/a
530-531 Sick and Annual Leave Payouts	0	0		0	n/a	0	0	n/a	0	0	n/a		0	n/a		0	n/a	0	n/a
532 Disaster Leave	0	0		0	n/a	0	0	n/a	0	0	n/a		0	n/a		0	n/a	0	n/a
540-541 Social Security	0	6,528	126,333	119,805	1835.2%	183,966	57,633	45.6%	129,532	(54,434)	-29.6%		(129,532)	-100.0%		0	n/a	0	n/a
542-543 Unemployment and Workers' Compensation	0	678	13,211	12,533	1848.5%	19,343	6,132	46.4%	13,546	(5,797)	-30.0%		(13,546)	-100.0%		0	n/a	0	n/a
550-550.1 Retirement Contributions - SERS	0	0	363,324	363,324	n/a	354,596	(8,728)	-2.4%	170,080	(184,516)	-52.0%		(170,080)	-100.0%		0	n/a	0	n/a
551-551.1 Retirement Contributions - PSERS	0	0	53,650	53,650	n/a	89,852	36,202	67.5%	89,746	(106)	-0.1%		(89,746)	-100.0%		0	n/a	0	n/a
552-557 Retirement Contributions - ARP	0	0	1,978	1,978	n/a	63,864	61,886	3128.7%	52,905	(10,959)	-17.2%		(52,905)	-100.0%		0	n/a	0	n/a
558 Employees' Disability and Group Life Insurance	0	0	1,243	1,243	n/a	1,962	719	57.8%	1,496	(466)	-23.8%		(1,496)	-100.0%		0	n/a	0	n/a
560 Employees' H/W Fund	0	800	10,808	10,008	1251.0%	16,500	5,692	52.7%	13,059	(3,441)	-20.9%		(13,059)	-100.0%		0	n/a	0	n/a
561 Employees' Hospitalization Insurance	0	0	207,559	207,559	n/a	363,885	156,326	75.3%	313,690	(50,195)	-13.8%		(313,690)	-100.0%		0	n/a	0	n/a
562-562.1 Annuitants' Hospitalization	0	0	44,701	44,701	n/a	76,197	31,496	70.5%	65,156	(11,041)	-14.5%		(65,156)	-100.0%		0	n/a	0	n/a
563 PSERS Healthcare Premium Assistance	0	0	27	27	n/a	30	3	11.1%	30	0	0.0%		(30)	-100.0%		0	n/a	0	n/a
597-599 Tuition and Other Fee Waiver - Employee Eligible	0	0	0	0	n/a	0	0	n/a	0	0	n/a		0	n/a		0	n/a	0	n/a
Sub-Total, Faculty Compensation	\$0	\$92,813	\$2,714,250	\$2,621,437	2824.4%	\$3,978,045	\$1,263,795	46.6%	\$3,142,467	(\$835,578)	-21.0%	\$0	(\$3,142,467)	-100.0%	\$0	\$0	n/a	\$0	n/a
AFSCME Compensation																			
501 Salaries	\$71,156	\$56,148	\$185,637	\$129,489	230.6%	\$180,839	(\$4,798)	-2.6%	\$0	(\$180,839)	-100.0%		\$0	n/a		\$0	n/a	\$0	n/a
502 Wages	0	0	0	0	n/a	0	0	n/a	0	0	n/a		0	n/a		0	n/a	0	n/a
513, 522 Other, Higher Class Pay	0	0	0	0	n/a	0	0	n/a	0	0	n/a		0	n/a		0	n/a	0	n/a
520-521 Overtime	14	0	0	0	n/a	0	0	n/a	0	0	n/a		0	n/a		0	n/a	0	n/a
530-531 Sick and Annual Leave Payouts	0	0	0	0	n/a	0	0	n/a	0	0	n/a		0	n/a		0	n/a	0	n/a
532 Disaster Leave	0	0	0	0	n/a	0	0	n/a	0	0	n/a		0	n/a		0	n/a	0	n/a
540-541 Social Security	5,136	4,184	14,076	9,892	236.4%	13,834	(242)	-1.7%	0	(13,834)	-100.0%		0	n/a		0	n/a	0	n/a
542-543 Unemployment & Workers' Compensation	570	449	1,465	1,036	230.7%	1,447	(38)	-2.6%	0	(1,447)	-100.0%		0	n/a		0	n/a	0	n/a
550-550.1 Retirement Contributions - SERS	22,142	8,816	28,283	19,467	220.8%	34,468	6,185	21.9%	0	(34,468)	-100.0%		0	n/a		0	n/a	0	n/a
551-551.1 Retirement Contributions - PSERS	0	0	0	0	n/a	0	0	n/a	0	0	n/a		0	n/a		0	n/a	0	n/a
552-557 Retirement Contributions - ARP	1,509	2,444	3,455	1,011	41.4%	0	(3,455)	-100.0%	0	0	n/a		0	n/a		0	n/a	0	n/a
558 Employees' Disability and Group Life Insurance	148	136	426	290	213.2%	487	61	14.3%	0	(487)	-100.0%		0	n/a		0	n/a	0	n/a
560 Employees' H/W Fund	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
561 Employees' Hospitalization Insurance	25,397	24,964	80,806	55,842	223.7%	92,478	11,672	14.4%	0	(92,478)	-100.0%	n/a	0	n/a	n/a	0	n/a	0	n/a
562-562.1 Annuitants' Hospitalization	10,211	8,858	28,300	19,442	219.5%	32,388	4,088	14.4%	0	(32,388)	-100.0%		0	n/a		0	n/a	0	n/a
563 PSERS Healthcare Premium Assistance	0	0	0	0	n/a	0	0	n/a	0	0	n/a		0	n/a		0	n/a	0	n/a
597-599 Tuition and Other Fee Waiver - Employee Eligible	0	0	0	0	n/a	0	0	n/a	0	0	n/a		0	n/a		0	n/a	0	n/a
Sub-Total, AFSCME Compensation	\$136,285	\$105,999	\$342,468	\$236,469	223.1%	\$355,941	\$13,473	3.9%	\$0	(\$355,941)	-100.0%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	n/a
Nonrepresented Compensation																			
501 Salaries	\$949,750	\$1,108,470	\$1,445,216	\$336,746	30.4%	\$631,920	(\$813,296)	-56.3%	\$0	(\$631,920)	-100.0%		\$0	n/a		\$0	n/a	\$0	n/a
502 Wages	0	0	0	0	n/a	0	0	n/a	0	0	n/a		0	n/a		0	n/a	0	n/a
513, 522 Other, Higher Class Pay	0	0	0	0	n/a	0	0	n/a	0	0	n/a		0	n/a		0	n/a	0	n/a
520-521 Overtime	0	0	0	0	n/a	0	0	n/a	0	0	n/a		0	n/a		0	n/a	0	n/a
530-531 Sick and Annual Leave Payouts	0	0	0	0	n/a	0	0	n/a	0	0	n/a		0	n/a		0	n/a	0	n/a
532 Disaster Leave	0	0	0	0	n/a	0	0	n/a	0	0	n/a		0	n/a		0	n/a	0	n/a
540-541 Social Security	55,397	54,622	98,246	43,626	79.9%	48,342	(49,906)	-50.8%	0	(48,342)	-100.0%		0	n/a		0	n/a	0	n/a
542-543 Unemployment and Workers' Compensation	6,266	8,866	14,120	5,252	59.2%	5,055	(9,065)	-64.2%	0	(5,055)	-100.0%		0	n/a		0	n/a	0	n/a
550-550.1 Retirement Contributions - SERS	0	22,071	85,363	63,292	286.8%	120,444	35,081	41.1%	0	(120,444)	-100.0%		0	n/a		0	n/a	0	n/a
551-551.1 Retirement Contributions - PSERS	0	0	0	0	n/a	0	0	n/a	0	0	n/a		0	n/a		0	n/a	0	n/a
552-557 Retirement Contributions - ARP	77,603	86,727	132,029	45,302	52.2%	0	(132,029)	-100.0%	0	0	n/a		0	n/a		0	n/a	0	n/a
558 Employees' Disability and Group Life Insurance	378	544	1,067	523	96.1%	867	(200)	-18.7%	0	(867)	-100.0%		0	n/a		0	n/a	0	n/a
560 Employees' H/W Fund	2,485	3,573	7,008	3,435	96.1%	5,691	(1,317)	-18.8%	0	(5,691)	-100.0%		0	n/a		0	n/a	0	n/a
561 Employees' Hospitalization Insurance	45,172	75,978	175,732	99,754	131.3%	142,721	(33,011)	-18.8%	0	(142,721)	-100.0%		0	n/a		0	n/a	0	n/a
562-562.1 Annuitants' Hospitalization	11,893	16,706	38,385	21,679	129.8%	31,174	(7,211)	-18.8%	0	(31,174)	-100.0%		0	n/a		0	n/a	0	n/a
563 PSERS Healthcare Premium Assistance	0	0	0	0	n/a	0	0	n/a	0	0	n/a		0	n/a		0	n/a	0	n/a
597-599 Tuition and Other Fee Waiver - Employee Eligible	0	0	0	0	n/a	0	0	n/a	0	0	n/a		0	n/a		0	n/a	0	n/a
Sub-Total, Nonrepresented Compensation	\$1,148,946	\$1,377,559	\$1,997,168	\$619,609	45.0%	\$986,214	(\$1,010,954)	-50.6%	\$0	(\$986,214)	-100.0%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	n/a

FY 2026-27 Comprehensive Planning Process (CPP) Projections Workbook

Indiana University College of Osteopathic Medicine

ALL FUNDS

Minor Objects	Prior Year 2024-25	Current Year 2025-26 Total	Preliminary Budget 2026-27 Total	Difference: 2026-27 to 2025-26 \$ %	Planning Year 2027-28 Total	Difference: 2027-28 to 2026-27 \$ %	Planning Year 2028-29 Total	Difference: 2028-29 to 2027-28 \$ %
REVENUE								
TUITION REVENUE								
Academic Year Tuition Revenue								
401 Undergraduate In-State Tuition	\$0	\$0	\$0	\$0 n/a	\$0	\$0 n/a	\$0	\$0 n/a
402 Undergraduate Out-of-State Tuition	0	0	0	0 n/a	0	0 n/a	0	0 n/a
403 Graduate In-State Tuition	0	0	0	0 n/a	1,944,000	1,944,000 n/a	4,983,552	3,039,552 156.4%
404 Graduate Out-of-State Tuition	0	0	0	0 n/a	1,235,000	1,235,000 n/a	3,213,600	1,978,600 160.2%
Total Academic Year Tuition Revenue	\$0	\$0	\$0	\$0 n/a	\$3,179,000	\$3,179,000 n/a	\$8,197,152	\$5,018,152 157.9%
Intersession Tuition Revenue								
401 Undergraduate In-State Tuition	\$0	\$0	\$0	\$0 n/a	\$0	\$0 n/a	\$0	\$0 n/a
402 Undergraduate Out-of-State Tuition	0	0	0	0 n/a	0	0 n/a	0	0 n/a
403 Graduate In-State Tuition	0	0	0	0 n/a	0	0 n/a	0	0 n/a
404 Graduate Out-of-State Tuition	0	0	0	0 n/a	0	0 n/a	0	0 n/a
Total Intersession Tuition Revenue	\$0	\$0	\$0	\$0 n/a	\$0	\$0 n/a	\$0	\$0 n/a
Total Tuition Revenue								
401 Undergraduate In-State Tuition	\$0	\$0	\$0	\$0 n/a	\$0	\$0 n/a	\$0	\$0 n/a
402 Undergraduate Out-of-State Tuition	0	0	0	0 n/a	0	0 n/a	0	0 n/a
403 Graduate In-State Tuition	0	0	0	0 n/a	1,944,000	1,944,000 n/a	4,983,552	3,039,552 156.4%
404 Graduate Out-of-State Tuition	0	0	0	0 n/a	1,235,000	1,235,000 n/a	3,213,600	1,978,600 160.2%
TOTAL TUITION REVENUE	\$0	\$0	\$0	\$0 n/a	\$3,179,000	\$3,179,000 n/a	\$8,197,152	\$5,018,152 157.9%
NON-TUITION REVENUE								
405 Non-Credit Continuing Education Fees	\$0	\$0	\$0	\$0 n/a	\$0	\$0 n/a	\$0	\$0 n/a
407 Technology Tuition Fee	0	0	0	0 n/a	25,250	25,250 n/a	63,200	37,950 150.3%
408 Academic/Instructional Fees (charged to all students)	0	0	0	0 n/a	46,080	46,080 n/a	115,200	69,120 150.0%
Academic/Instructional Fees (fee pilots)	0	0	0	0 n/a	0	0 n/a	0	0 n/a
409 Other Mandatory Student Fees	0	0	0	0 n/a	0	0 n/a	0	0 n/a
410 Nonmandatory Student Fees	0	0	0	0 n/a	0	0 n/a	0	0 n/a
411 Scholarship Discounts & Allow. (enter as negative)	0	n/a	n/a	0 n/a	n/a	0 n/a	n/a	0 n/a
411.5 Student Bad Debt Expense (enter as negative)	0	n/a	n/a	0 n/a	n/a	0 n/a	n/a	0 n/a
411.6 Course Sharing Fees (enter as positive if teaching and negative if home univ.)	0	0	0	0 n/a	0	0 n/a	0	0 n/a
412 State Appropriations								
Base Allocations	0	0	0	0 n/a	0	0 n/a	0	0 n/a
AFRP	0	0	0	0 n/a	0	0 n/a	0	0 n/a
Other E&G (CBFS, Reserve, OOC, etc.)	0	0	0	0 n/a	0	0 n/a	0	0 n/a
State Appropriations, Subtotal	0	0	0	0 n/a	0	0 n/a	0	0 n/a
412155 State Appropriation - Other Special	n/a	0	0	0 n/a	0	0 n/a	0	0 n/a
412.5 State Capital Appropriations (PennWest only)	0	0	0	0 n/a	0	0 n/a	0	0 n/a
414 Federal Appropriations	0	0	0	0 n/a	0	0 n/a	0	0 n/a
421 Gov't Grants & Contracts-Federal	0	150,000	0	(150,000) -100.0%	0	0 n/a	0	0 n/a
421.5 Gov't Grants & Contracts-Federal - CARES Act Funds	0	0	0	0 n/a	0	0 n/a	0	0 n/a
422 Gov't Grants & Contracts-State	2,000,000	4,000,000	2,000,000	(2,000,000) -50.0%	2,000,000	0 0.0%	2,000,000	0 0.0%
423 Gov't Grants & Contracts-Local	0	0	0	0 n/a	0	0 n/a	0	0 n/a
424 Gov't Grants & Contracts-System (excludes 424400)	0	0	0	0 n/a	0	0 n/a	0	0 n/a
424400 SERS Appropriation Supplement	n/a	n/a	n/a	0 n/a	n/a	0 n/a	n/a	0 n/a
425 Private Grants & Contracts	0	0	0	0 n/a	0	0 n/a	0	0 n/a
431 Gifts	2,100,000	29,954,850	0	(29,954,850) -100.0%	0	0 n/a	0	0 n/a
451 Endowment Income	0	0	0	0 n/a	0	0 n/a	0	0 n/a
461 Food Service Sales	0	0	0	0 n/a	0	0 n/a	0	0 n/a
462 Housing Fees	0	0	0	0 n/a	0	0 n/a	0	0 n/a
463 Privatized Housing	0	0	0	0 n/a	0	0 n/a	0	0 n/a
469 Sales and Services (includes Lease Revenue)	0	0	0	0 n/a	0	0 n/a	0	0 n/a
430, 452-								
459, 465-								
468,								
470-479,								
498 All Other Revenue (excluding 497.1 and 497.2)	1,301,000	3,659,419	15,299,043	11,639,624 318.1%	10,641,855	(4,657,188) -30.4%	5,791,997	(4,849,858) -45.6%
TOTAL NON-TUITION REVENUE	\$5,401,000	\$37,764,269	\$17,299,043	(\$20,465,226) -54.2%	\$12,713,185	(\$4,585,858) -26.5%	\$7,970,397	(\$4,742,788) -37.3%
TOTAL REVENUE	\$5,401,000	\$37,764,269	\$17,299,043	(\$20,465,226) -54.2%	\$15,892,185	(\$1,406,858) -8.1%	\$16,167,549	\$275,364 1.7%

PERSONNEL EXPENDITURES											
Faculty Compensation											
501 Salaries	\$0	\$55,579	\$1,891,416	\$1,835,837	3303.1%	\$2,807,850	\$916,434	48.5%	\$4,092,162	\$1,284,312	45.7%
502 Wages	0	0	0	0	n/a	0	0	n/a	0	0	n/a
511 Faculty Summer School Pay	0	14,941	0	(14,941)	-100.0%	0	0	n/a	0	0	n/a
512 Faculty Overload	0	0	0	0	n/a	0	0	n/a	0	0	n/a
513, 522 Other, Higher Class Pay	0	0	0	0	0	0	0	0	0	0	0
515 Winter Session Pay	0	14,287	0	(14,287)	-100.0%	0	0	n/a	0	0	n/a
530-531 Sick and Annual Leave Payouts	0	0	0	0	n/a	0	0	n/a	0	0	n/a
532 Disaster Leave	0	0	0	0	n/a	0	0	n/a	0	0	n/a
540-541 Social Security	0	6,528	126,333	119,805	1835.2%	183,966	57,633	45.6%	267,151	83,185	45.2%
542-543 Unemployment & Workers' Compensation	0	678	13,211	12,533	1848.5%	19,343	6,132	46.4%	27,937	8,594	44.4%
550-550.1 Retirement Contributions - SERS	0	0	363,324	363,324	n/a	354,596	(8,728)	-2.4%	538,743	184,147	51.9%
551-551.1 Retirement Contributions - PSERS	0	0	53,650	53,650	n/a	89,852	36,202	67.5%	111,542	21,690	24.1%
552-557 Retirement Contributions - ARP	0	0	1,978	1,978	n/a	63,864	61,886	3128.7%	71,727	7,863	12.3%
558 Employees' Disability and Group Life Insurance	0	0	1,243	1,243	n/a	1,962	719	57.8%	2,786	824	42.0%
560 Employees' H/W Fund	0	800	10,808	10,008	1251.0%	16,500	5,692	52.7%	24,317	7,817	47.4%
561 Employees' Hospitalization Insurance	0	0	207,559	207,559	n/a	363,885	156,326	75.3%	573,845	209,960	57.7%
562-562.1 Annuitants' Hospitalization	0	0	44,701	44,701	n/a	76,197	31,496	70.5%	120,825	44,628	58.6%
563 PSERS Healthcare Premium Assistance	0	0	27	27	n/a	30	3	11.1%	54	24	80.0%
597-599 Tuition and Other Fee Waiver - Employee Eligible	0	0	0	0	n/a	0	0	n/a	0	0	n/a
Sub-Total, Faculty Compensation	\$0	\$92,813	\$2,714,250	\$2,621,437	2824.4%	\$3,978,045	\$1,263,795	46.6%	\$5,831,089	\$1,853,044	46.6%
AFSCME Compensation											
501 Salaries	\$71,156	\$56,148	\$185,637	\$129,489	230.6%	\$316,828	\$131,191	70.7%	\$326,333	\$9,505	3.0%
502 Wages	0	0	0	0	n/a	0	0	n/a	0	0	n/a
513, 522 Other, Higher Class Pay	0	0	0	0	n/a	0	0	n/a	0	0	n/a
520-521 Overtime	14	0	0	0	n/a	0	0	n/a	0	0	n/a
530-531 Sick and Annual Leave Payouts	0	0	0	0	n/a	0	0	n/a	0	0	n/a
532 Disaster Leave	0	0	0	0	n/a	0	0	n/a	0	0	n/a
540-541 Social Security	5,138	4,184	14,076	9,892	236.4%	24,237	10,161	72.2%	24,965	728	3.0%
542-543 Unemployment and Workers' Compensation	570	449	1,485	1,036	230.7%	2,535	1,050	70.7%	2,611	76	3.0%
550-550.1 Retirement Contributions - SERS	22,142	8,816	28,283	19,467	220.8%	53,087	24,804	87.7%	54,680	1,593	3.0%
551-551.1 Retirement Contributions - PSERS	0	0	0	0	n/a	0	0	n/a	0	0	n/a
552-557 Retirement Contributions - ARP	1,509	2,444	3,455	1,011	41.4%	3,558	103	3.0%	3,665	107	3.0%
558 Employees' Disability and Group Life Insurance	148	136	426	290	213.2%	779	353	82.9%	803	24	3.1%
560 Employees' H/W Fund	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
561 Employees' Hospitalization Insurance	25,397	24,964	80,806	55,842	223.7%	147,965	67,159	83.1%	152,403	4,438	3.0%
562-562.1 Annuitants' Hospitalization	10,211	8,858	28,300	19,442	219.5%	51,821	23,521	83.1%	53,376	1,555	3.0%
563 PSERS Healthcare Premium Assistance	0	0	0	0	n/a	0	0	n/a	0	0	n/a
597-599 Tuition and Other Fee Waiver - Employee Eligible	0	0	0	0	n/a	0	0	n/a	0	0	n/a
Sub-Total, AFSCME Compensation	\$136,285	\$105,999	\$342,468	\$236,469	223.1%	\$600,810	\$258,342	75.4%	\$618,836	\$18,026	3.0%
Nonrepresented Compensation											
501 Salaries	\$949,750	\$1,108,470	\$1,445,216	\$336,746	30.4%	\$1,909,858	\$464,642	32.2%	\$2,640,277	\$730,419	38.2%
502 Wages	0	0	0	0	n/a	0	0	n/a	0	0	n/a
513, 522 Other, Higher Class Pay	0	0	0	0	n/a	0	0	n/a	0	0	n/a
520-521 Overtime	0	0	0	0	n/a	0	0	n/a	0	0	n/a
530-531 Sick and Annual Leave Payouts	0	0	0	0	n/a	0	0	n/a	0	0	n/a
532 Disaster Leave	0	0	0	0	n/a	0	0	n/a	0	0	n/a
540-541 Social Security	55,397	54,622	98,248	43,626	79.9%	146,104	47,856	48.7%	201,981	55,877	38.2%
542-543 Unemployment and Workers' Compensation	6,268	8,868	14,120	5,252	59.2%	15,279	1,159	8.2%	21,122	5,843	38.2%
550-550.1 Retirement Contributions - SERS	0	22,071	85,363	63,292	286.8%	151,900	66,537	77.9%	284,754	132,854	87.5%
551-551.1 Retirement Contributions - PSERS	0	0	0	0	n/a	0	0	n/a	0	0	n/a
552-557 Retirement Contributions - ARP	77,603	86,727	132,029	45,302	52.2%	111,352	(20,677)	-15.7%	114,693	3,341	3.0%
558 Employees' Disability and Group Life Insurance	378	544	1,067	523	96.1%	1,534	467	43.8%	2,434	900	58.7%
560 Employees' H/W Fund	2,485	3,573	7,008	3,435	96.1%	10,069	3,061	43.7%	16,459	6,390	63.5%
561 Employees' Hospitalization Insurance	45,172	75,978	175,732	99,754	131.3%	252,506	76,774	43.7%	412,739	160,233	63.5%
562-562.1 Annuitants' Hospitalization	11,893	16,706	38,385	21,679	129.8%	55,154	16,769	43.7%	90,154	35,000	63.5%
563 PSERS Healthcare Premium Assistance	0	0	0	0	n/a	0	0	n/a	0	0	n/a
597-599 Tuition and Other Fee Waiver - Employee Eligible	0	0	0	0	n/a	0	0	n/a	0	0	n/a
Sub-Total, Nonrepresented Compensation	\$1,148,946	\$1,377,559	\$1,997,168	\$619,609	45.0%	\$2,653,756	\$656,588	32.9%	\$3,784,613	\$1,130,857	42.6%

SCUPA Compensation													
501 Salaries	\$0	\$0	\$58,720	\$58,720	n/a	\$74,129	\$15,409	26.2%	\$90,410	\$16,281	22.0%		
502 Wages	0	0	0	0	n/a	0	0	n/a	0	0	n/a		
513, 522 Other, Higher Class Pay	0	0	0	0	n/a	0	0	n/a	0	0	n/a		
515 Winter Session Pay	0	0	0	0	n/a	0	0	n/a	0	0	n/a		
520-521 Overtime	0	0	0	0	n/a	0	0	n/a	0	0	n/a		
530-531 Sick and Annual Leave Payouts	0	0	0	0	n/a	0	0	n/a	0	0	n/a		
532 Disaster Leave	0	0	0	0	n/a	0	0	n/a	0	0	n/a		
540-541 Social Security	0	0	4,492	4,492	n/a	5,671	1,179	26.2%	6,916	1,245	22.0%		
542-543 Unemployment and Workers' Compensation	0	0	470	470	n/a	593	123	26.2%	723	130	21.9%		
550-550.1 Retirement Contributions - SERS	0	0	11,192	11,192	n/a	14,128	2,936	26.2%	17,232	3,104	22.0%		
551-551.1 Retirement Contributions - PSERS	0	0	0	0	n/a	0	0	n/a	0	0	n/a		
552-557 Retirement Contributions - ARP	0	0	0	0	n/a	0	0	n/a	0	0	n/a		
558 Employees' Disability and Group Life Insurance	0	0	162	162	n/a	200	38	23.5%	240	40	20.0%		
560 Employees' H/W Fund		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a		
561 Employees' Hospitalization Insurance	0	0	22,446	22,446	n/a	27,743	5,297	23.6%	33,338	5,595	20.2%		
562-562.1 Annuitants' Hospitalization	0	0	5,820	5,820	n/a	7,194	1,374	23.6%	8,645	1,451	20.2%		
563 PSERS Healthcare Premium Assistance	0	0	0	0	n/a	0	0	n/a	0	0	n/a		
597-599 Tuition and Other Fee Waiver - Employee Eligible	0	0	0	0	n/a	0	0	n/a	0	0	n/a		
Sub-Total, SCUPA Compensation			\$0	\$0	\$103,302	\$103,302	n/a	\$129,658	\$26,356	25.5%	\$157,504	\$27,846	21.5%
Other Compensation													
501 Salaries	\$0	\$0	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a		
502 Wages	0	0	0	0	n/a	0	0	n/a	0	0	n/a		
510 Student Employment	0	0	0	0	n/a	0	0	n/a	0	0	n/a		
513, 522 Other, Higher Class Pay	0	0	0	0	n/a	0	0	n/a	0	0	n/a		
520-521 Overtime	0	0	0	0	n/a	0	0	n/a	0	0	n/a		
530-531 Sick and Annual Leave Payouts	0	0	0	0	n/a	0	0	n/a	0	0	n/a		
532 Disaster Leave	0	0	0	0	n/a	0	0	n/a	0	0	n/a		
540-541 Social Security	0	0	0	0	n/a	0	0	n/a	0	0	n/a		
542-543 Unemployment and Workers' Compensation	0	0	0	0	n/a	0	0	n/a	0	0	n/a		
550-550.1 Retirement Contributions - SERS	0	0	0	0	n/a	0	0	n/a	0	0	n/a		
551-551.1 Retirement Contributions - PSERS	0	0	0	0	n/a	0	0	n/a	0	0	n/a		
552-557 Retirement Contributions - ARP	0	0	0	0	n/a	0	0	n/a	0	0	n/a		
558 Employees' Disability and Group Life Insurance	0	0	0	0	n/a	0	0	n/a	0	0	n/a		
560 Employees' H/W Fund	0	0	0	0	n/a	0	0	n/a	0	0	n/a		
561 Employees' Hospitalization Insurance	0	0	0	0	n/a	0	0	n/a	0	0	n/a		
562-562.1 Annuitants' Hospitalization	0	0	0	0	n/a	0	0	n/a	0	0	n/a		
563 PSERS Healthcare Premium Assistance	0	0	0	0	n/a	0	0	n/a	0	0	n/a		
597-599 Tuition and Other Fee Waiver - Employee Eligible	0	0	0	0	n/a	0	0	n/a	0	0	n/a		
Sub-Total, Other Compensation			\$0	\$0	\$0	\$0	\$0	n/a	\$0	\$0	n/a		
Total Personnel Expenditures													
501 Salaries	\$1,020,906	\$1,220,197	\$3,580,989	\$2,360,792	193.5%	\$5,108,665	\$1,527,676	42.7%	\$7,149,182	\$2,040,517	39.9%		
502 Wages	0	0	0	0	n/a	0	0	n/a	0	0	n/a		
510 Student Employment	0	0	0	0	n/a	0	0	n/a	0	0	n/a		
511 Faculty Summer School Pay	0	14,941	0	(14,941)	-100.0%	0	0	n/a	0	0	n/a		
512 Faculty Overload	0	0	0	0	n/a	0	0	n/a	0	0	n/a		
513, 522 Other, Higher Class Pay	0	0	0	0	n/a	0	0	n/a	0	0	n/a		
515 Winter Session Pay	0	14,287	0	(14,287)	-100.0%	0	0	n/a	0	0	n/a		
520-521 Overtime	14	0	0	0	n/a	0	0	n/a	0	0	n/a		
530-531 Sick and Annual Leave Payouts	0	0	0	0	n/a	0	0	n/a	0	0	n/a		
532 Disaster Leave	0	0	0	0	n/a	0	0	n/a	0	0	n/a		
540-541 Social Security	60,535	65,334	243,149	177,815	272.2%	359,978	116,829	48.0%	501,013	141,035	39.2%		
542-543 Unemployment and Workers' Compensation	6,838	9,995	29,286	19,291	193.0%	37,750	8,464	28.9%	52,393	14,643	38.8%		
550-550.1 Retirement Contributions - SERS	22,142	30,887	488,162	457,275	1480.5%	573,711	85,549	17.5%	895,409	321,698	56.1%		
551-551.1 Retirement Contributions - PSERS	0	0	53,650	53,650	n/a	89,852	36,202	67.5%	111,542	21,690	24.1%		
552-557 Retirement Contributions - ARP	79,112	89,171	137,462	48,291	54.2%	178,774	41,312	30.1%	190,085	11,311	6.3%		
558 Employees' Disability and Group Life Insurance	526	680	2,898	2,218	326.2%	4,475	1,577	54.4%	6,263	1,788	40.0%		
560 Employees' H/W Fund	2,485	4,373	17,816	13,443	307.4%	26,569	8,753	49.1%	40,776	14,207	53.5%		
561 Employees' Hospitalization Insurance	70,569	100,942	486,543	385,601	382.0%	792,099	305,556	62.8%	1,172,325	380,226	48.0%		
562-562.1 Annuitants' Hospitalization	22,104	25,564	117,206	91,642	358.5%	190,366	73,160	62.4%	273,000	82,634	43.4%		
563 PSERS Healthcare Premium Assistance	0	0	27	27	n/a	30	3	11.1%	54	24	80.0%		
597-599 Tuition and Other Fee Waiver - Employee Eligible	0	0	0	0	n/a	0	0	n/a	0	0	n/a		
Total Personnel Expenditures			\$1,285,231	\$1,576,371	\$5,157,188	\$3,580,817	227.2%	\$7,362,269	\$2,205,081	42.8%	\$10,392,042	\$3,029,773	41.2%
Anticipated savings from turnover (should be a negative number)			n/a	n/a	\$0	n/a	\$0	n/a	\$0	\$0	n/a		
Net Total Personnel Expenditures			\$1,285,231	\$1,576,371	\$5,157,188	\$3,580,817	227.2%	\$7,362,269	\$2,205,081	42.8%	\$10,392,042	\$3,029,773	41.2%

REVENUE SUMMARY											
Tuition (401-404)	\$0	\$0	\$0	\$0	n/a	\$3,179,000	\$3,179,000	n/a	\$8,197,152	\$5,018,152	157.9%
Fees (405-410, 411.6, 411.8)	0	0	0	0	n/a	71,330	71,330	n/a	178,400	107,070	150.1%
State Appropriation (412)	0	0	0	0	n/a	0	0	n/a	0	0	n/a
Auxiliary Sales (461-463)	0	0	0	0	n/a	0	0	n/a	0	0	n/a
All Other Revenue (412155, 412.5, 414, 421-456, 465-479, and 498)	5,401,000	37,764,269	17,299,043	(20,465,226)	-54.2%	12,641,855	(4,657,188)	-26.9%	7,791,997	(4,849,858)	-38.4%
TOTAL REVENUE	\$5,401,000	\$37,764,269	\$17,299,043	(\$20,465,226)	-54.2%	\$15,892,185	(\$1,406,858)	-8.1%	\$16,167,549	\$275,364	1.7%
EXPENDITURES											
PERSONNEL EXPENDITURES SUMMARY											
Salaries & Wages (501-532)	\$1,020,920	\$1,249,425	\$3,580,989	\$2,331,564	186.6%	\$5,108,665	\$1,527,676	42.7%	\$7,149,182	\$2,040,517	39.9%
Incremental Benefits (540-557)	168,627	195,387	951,709	756,322	387.1%	1,240,065	288,356	30.3%	1,750,442	510,377	41.2%
Fixed Rate Benefits (558-563)	95,684	131,559	624,490	492,931	374.7%	1,013,539	389,049	62.3%	1,492,418	478,879	47.2%
Educational Benefits (597-599)	0	0	0	0	n/a	0	0	n/a	0	0	n/a
Turnover Savings	n/a	n/a	0	0	n/a	0	0	n/a	0	0	n/a
TOTAL PERSONNEL EXPENDITURES	\$1,285,231	\$1,576,371	\$5,157,188	\$3,580,817	227.2%	\$7,362,269	\$2,205,081	42.8%	\$10,392,042	\$3,029,773	41.2%
SERVICES & SUPPLIES EXPENDITURES											
Utilities (640 - 646)	0	0	0	0	n/a	0	0	n/a	0	0	n/a
Student Bad Debt Expense (Prior Yr. from above, 411.5)	0	0	0	0	n/a	0	0	n/a	0	0	n/a
Student Aid	0	0	0	0	n/a	317,900	317,900	n/a	819,715	501,815	157.9%
Scholarship Discounts & Allow. (Prior Yr. from above, 411)	0	0	0	0	n/a	0	0	n/a	0	0	n/a
Student Aid Expense (695) (Excludes COVID Refunds, 411.8)	0	0	0	0	n/a	317,900	317,900	n/a	819,715	501,815	157.9%
Student Aid, Subtotal	0	0	0	0	n/a	0	0	n/a	0	0	n/a
Interest Expense (675)	0	0	0	0	n/a	0	0	n/a	0	0	n/a
All Other (605-635, 650, 651, 655-672, 676-690) and Chargeback Activity (821, 831)	456,350	634,004	1,500,000	865,996	136.6%	2,420,019	920,019	61.3%	2,574,262	154,243	6.4%
TOTAL SVCS & SUPPLIES EXPENDITURES	\$456,350	\$634,004	\$1,500,000	\$865,996	136.6%	\$2,737,919	\$1,237,919	82.5%	\$3,393,977	\$656,058	24.0%
Capital Expenditures (700-770)	\$0	\$0	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a
Debt Principal Payments (799)	0	0	0	0	n/a	0	0	n/a	0	0	n/a
TOTAL EXPENDITURES	\$1,741,581	\$2,210,375	\$6,657,188	\$4,446,813	201.2%	\$10,100,188	\$3,443,000	51.7%	\$13,786,019	\$3,685,831	36.5%
REVENUES LESS EXPENDITURES	\$3,659,419	\$35,553,894	\$10,641,855			\$5,791,997			\$2,381,530		
Transfers Out To/(In From) Plant (801, 802, 803, 811, 812, 813)	0	0	0	0	n/a	0	0	n/a	0	0	n/a
Transfers Out/(In) for Tuition Discounting (801, 802, 803, 811, 812, 813)	0	0	0	0	n/a	0	0	n/a	0	0	n/a
Transfers Out To/(In From) Other funds (801, 802, 803, 811, 812, 813)	0	(17,245,149)	0	17,245,149	-100.0%	0	0	n/a	0	0	n/a
TOTAL EXPENDITURES & TRANSFERS	1,741,581	(15,034,774)	6,657,188	21,691,962	-144.3%	10,100,188	3,443,000	51.7%	13,786,019	3,685,831	36.5%
REVENUES LESS EXPENDITURES & TRANSFERS	\$3,659,419	\$52,799,043	\$10,641,855			\$5,791,997			\$2,381,530		
SUPPLEMENTAL RESOURCES (to address row 222)											
Planned Use of Reserves for One-Time Needs/Strategic Initiatives	0	0	0	0	n/a	0	0	n/a	0	0	n/a
REVENUES & USE OF SUPPLEMENTAL RESOURCES LESS EXPENDITURES AND	\$3,659,419	\$52,799,043	\$10,641,855			\$5,791,997			\$2,381,530		
TOTAL NET ASSETS, BEGINNING OF YEAR	\$0	\$3,659,419	\$56,458,462	\$52,799,043	1442.8%	\$67,100,317	\$10,641,855	18.8%	\$72,892,314	\$5,791,997	8.6%
Surplus/(Deficit) including Transfers	3,659,419	52,799,043	10,641,855	(42,157,188)	-79.8%	5,791,997	(4,849,858)	-45.6%	2,381,530	(3,410,467)	-58.9%
Transfers (Out to)/In from Other Funds	0	0	0	0	n/a	0	0	n/a	0	0	n/a
Use of Unrestricted Fund Balance for:											
Lifecycle Repairs and Maintenance/Renewal and Replacement	0	0	0	0	n/a	0	0	n/a	0	0	n/a
Capital Projects	0	0	0	0	n/a	0	0	n/a	0	0	n/a
TOTAL ESTIMATED NET ASSETS, END OF YEAR	\$3,659,419	\$56,458,462	\$67,100,317	\$10,641,855	18.8%	\$72,892,314	\$5,791,997	8.6%	\$75,273,844	\$2,381,530	3.3%
ACTUAL AND ESTIMATED TOTAL CASH BALANCES, BEGINNING OF YEAR	\$0	\$0	\$52,799,043	\$52,799,043	n/a	\$63,440,898	\$10,641,855	20.2%	\$69,232,895	\$5,791,997	9.1%
ACTUAL AND ESTIMATED TOTAL CASH BALANCES, END OF YEAR	\$0	\$52,799,043	\$63,440,898	\$10,641,855	20.2%	\$69,232,895	\$5,791,997	9.1%	\$71,614,425	\$2,381,530	3.4%

Board of Governors' Budget Request Summary
Indiana University College of Osteopathic Medicine

EDUCATIONAL AND GENERAL BUDGET

Revenues	2024-25	2025-26	2026-27	Percent Change	2027-28	Percent Change	2028-29	Percent Change	2029-30	Percent Change	2030-31	Percent Change	2031-32	Percent Change	2032-33	Percent Change
Tuition	\$0	\$0	\$0	n/a	\$3,179,000	n/a	\$8,197,152	157.9%	\$15,096,607	374.9%	\$22,284,418	601.0%	\$26,433,700	731.5%	\$29,006,660	812.4%
Fees	0	0	0	n/a	71,330	n/a	178,400	150.1%	318,920	347.1%	457,150	540.9%	526,340	637.9%	560,860	686.3%
State Appropriation	0	0	0	n/a	0	n/a	0	n/a	0	n/a	0	n/a	0	n/a	0	n/a
All Other Revenue	0	0	0	n/a	0	n/a	0	n/a	0	n/a	0	n/a	0	n/a	0	n/a
Total Revenues	\$0	\$0	\$0	n/a	\$3,250,330	n/a	\$8,375,552	157.7%	\$15,415,527	374.3%	\$22,741,568	599.7%	\$26,960,040	729.5%	\$29,567,520	809.7%
Expenditures																
Compensation Summary:																
Salaries and Wages	\$0	\$0	\$0	n/a	\$1,413,927	n/a	\$4,855,955	243.4%	\$7,754,961	448.5%	\$7,945,126	461.9%	\$8,140,632	475.7%	\$8,341,481	490.0%
Benefits	0	0	0	n/a	498,484	n/a	2,393,620	380.2%	3,495,746	601.3%	3,757,810	653.8%	3,862,714	674.9%	3,755,697	653.4%
Subtotal, Compensation	\$0	\$0	\$0	n/a	\$1,912,411	n/a	\$7,249,575	279.1%	\$11,250,707	488.3%	\$11,702,936	511.9%	\$12,003,346	527.7%	\$12,097,178	532.6%
Student Financial Aid	0	0	0	n/a	317,900	n/a	819,715	157.9%	1,509,661	374.9%	2,228,442	601.0%	2,643,370	731.5%	2,900,666	812.4%
Other Services and Supplies	0	0	0	n/a	1,020,019	n/a	306,262	-70.0%	383,100	-62.4%	803,500	-21.2%	743,000	-27.2%	783,000	-23.2%
Subtotal, Services and Supplies	\$0	\$0	\$0	n/a	\$1,337,919	n/a	\$1,125,977	-15.8%	\$1,892,761	41.5%	\$3,031,942	126.6%	\$3,386,370	153.1%	\$3,683,666	175.3%
Capital Expenditures and Debt Principal Payments	0	0	0	n/a	0	n/a	0	n/a	0	n/a	0	n/a	0	n/a	0	n/a
Total Expenditures	\$0	\$0	\$0	n/a	\$3,250,330	n/a	\$8,375,552	157.7%	\$13,143,468	304.4%	\$14,734,878	353.3%	\$15,389,716	373.5%	\$15,780,844	385.5%
Revenues Less Expenditures	\$0	\$0	\$0		\$0		\$0		\$2,272,059		\$8,006,690		\$11,570,324		\$13,786,676	
Transfers to Plant/Other Funds	0	0	0	n/a	0	n/a	0	n/a	0	n/a	0	n/a	0	n/a	0	n/a
Revenues Less Expenditures and Transfers	\$0	\$0	\$0		\$0		\$0		\$2,272,059		\$8,006,690		\$11,570,324		\$13,786,676	
Supplemental Resources																
Planned Use of Reserves for One-Time Needs/Strategic Initiatives	\$0	\$0	\$0	n/a	\$0	n/a	\$0	n/a	\$0	n/a	\$0	n/a	\$0	n/a	\$0	n/a
Revenues and Use of Supplemental Resources Less Expenditures & Transfers	\$0	\$0	\$0		\$0		\$0		\$2,272,059		\$8,006,690		\$11,570,324		\$13,786,676	
Other Activities Impacting Net Assets*	\$0	\$0	\$0	n/a	\$0	n/a	\$0	n/a	\$0	n/a	\$0	n/a	\$0	n/a	\$0	n/a
Total E&G/Plant Net Assets, Estimated End of Year Balance																
E&G and Plant Cash, Estimated End of Year Balance	\$0	\$0	\$0	n/a	\$0	n/a	\$0	n/a	\$2,272,059	n/a	\$10,278,749	n/a	\$21,849,073	n/a	\$35,635,749	n/a
Annualized FTE Enrollment																
Undergraduate	0.00	0.00	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a
Graduate	0.00	0.00	0.00	n/a	64.00	n/a	160.00	150.0%	286.00	346.9%	410.00	540.6%	472.00	637.5%	503.00	685.9%
Total Annualized FTE Enrollment	0.00	0.00	0.00	n/a	64.00	n/a	160.00	150.0%	286.00	346.9%	410.00	540.6%	472.00	637.5%	503.00	685.9%
FTE of Budgeted E&G Employees, Net of Turnover																
Faculty	0.00	0.00	0.00	n/a	0.00	n/a	10.00	n/a	27.20	n/a	27.20	n/a	27.20	n/a	27.20	n/a
Nonfaculty	0.00	0.00	0.00	n/a	8.00	n/a	28.00	250.0%	30.00	275.0%	30.00	275.0%	30.00	275.0%	30.00	275.0%
Total FTE of Budgeted Employees	0.00	0.00	0.00	n/a	8.00	n/a	38.00	375.0%	57.20	615.0%	57.20	615.0%	57.20	615.0%	57.20	615.0%

In FY 2025-26, approximately \$5.8M was transferred from the E&G fund to the Restricted Fund to create the operating and teach-out reserves required for the proposed College of Osteopathic Medicine. This activity is reflected in the Transfers line in each respective fund. The source of this funding was the the \$85M Facilities Transition Funds that PASSHE received in FY 2024-25, which IUP was appropriated \$17.5M from.

Board of Governors' Budget Request Summary
Indiana University College of Osteopathic Medicine

UNRESTRICTED BUDGET (EDUCATIONAL AND GENERAL AND AUXILIARY)

Revenues	2024-25	2025-26	2026-27	Percent Change	2027-28	Percent Change	2028-29	Percent Change	2029-30	Percent Change	2030-31	Percent Change	2031-32	Percent Change	2032-33	Percent Change
Tuition	\$0	\$0	\$0	n/a	\$3,179,000	n/a	\$8,197,152	157.9%	\$15,096,607	374.9%	\$22,284,418	601.0%	\$26,433,700	731.5%	\$29,006,660	812.4%
Fees	0	0	0	n/a	71,330	n/a	178,400	150.1%	318,920	347.1%	457,150	540.9%	526,340	637.9%	560,860	686.3%
State Appropriation	0	0	0	n/a	0	n/a	0	n/a	0	n/a	0	n/a	0	n/a	0	n/a
Auxiliary Sales	0	0	0	n/a	0	n/a	0	n/a	0	n/a	0	n/a	0	n/a	0	n/a
All Other Revenue	0	0	0	n/a	0	n/a	0	n/a	0	n/a	0	n/a	0	n/a	0	n/a
Total Revenues	\$0	\$0	\$0	n/a	\$3,250,330	n/a	\$8,375,552	157.7%	\$15,415,527	374.3%	\$22,741,568	599.7%	\$26,960,040	729.5%	\$29,567,520	809.7%
Expenditures																
Compensation Summary:																
Salaries and Wages	\$0	\$0	\$0	n/a	\$1,413,927	n/a	\$4,855,955	243.4%	\$7,754,961	448.5%	\$7,945,126	461.9%	\$8,140,632	475.7%	\$8,341,481	490.0%
Benefits	0	0	0	n/a	498,484	n/a	2,393,620	380.2%	3,495,746	601.3%	3,757,810	653.8%	3,862,714	674.9%	3,755,697	653.4%
Subtotal, Compensation	\$0	\$0	\$0	n/a	\$1,912,411	n/a	\$7,249,575	279.1%	\$11,250,707	488.3%	\$11,702,936	511.9%	\$12,003,346	527.7%	\$12,097,178	532.6%
Student Financial Aid	0	0	0	n/a	317,900	n/a	819,715	157.9%	1,509,661	374.9%	2,228,442	601.0%	2,643,370	731.5%	2,900,666	812.4%
Other Services and Supplies	0	0	0	n/a	1,020,019	n/a	306,262	-70.0%	383,100	-62.4%	803,500	-21.2%	743,000	-27.2%	783,000	-23.2%
Subtotal, Services and Supplies	\$0	\$0	\$0	n/a	\$1,337,919	n/a	\$1,125,977	-15.8%	\$1,892,761	41.5%	\$3,031,942	126.6%	\$3,386,370	153.1%	\$3,683,666	175.3%
Capital Expenditures and Debt Principal Payments	0	0	0	n/a	0	n/a	0	n/a	0	n/a	0	n/a	0	n/a	0	n/a
Total Expenditures	\$0	\$0	\$0	n/a	\$3,250,330	n/a	\$8,375,552	157.7%	\$13,143,468	304.4%	\$14,734,878	353.3%	\$15,389,716	373.5%	\$15,780,844	385.5%
Revenues Less Expenditures	\$0	\$0	\$0		\$0		\$0		\$2,272,059		\$8,006,690		\$11,570,324		\$13,786,676	
Transfers to Plant/Other Funds	0	0	0	n/a	0	n/a	0	n/a	0	n/a	0	n/a	0	n/a	0	n/a
Revenues Less Expenditures and Transfers	\$0	\$0	\$0		\$0		\$0		\$2,272,059		\$8,006,690		\$11,570,324		\$13,786,676	
Supplemental Resources																
Planned Use of Reserves for One-Time Needs/Strategic Initiatives	0	0	0	n/a	0	n/a	0	n/a	0	n/a	0	n/a	0	n/a	0	n/a
Revenues and Use of Supplemental Resources Less Expenditures & Transfers	\$0	\$0	\$0		\$0		\$0		\$2,272,059		\$8,006,690		\$11,570,324		\$13,786,676	
Other Activities Impacting Net Assets*	\$0	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Total Unrestricted Net Assets, Estimated End of Year Balance	\$0	\$0	\$0	n/a	\$0	n/a	\$0	n/a	\$2,272,059	n/a	\$10,278,749	n/a	\$21,849,073	n/a	\$35,635,749	n/a
Total Unrestricted Cash, Estimated End of Year Balance	\$0	\$0	\$0	n/a	\$0	n/a	\$0	n/a	\$2,272,059	n/a	\$10,278,749	n/a	\$21,849,073	n/a	\$35,635,749	n/a
Annualized FTE Enrollment																
Undergraduate	0.00	0.00	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a
Graduate	0.00	0.00	0.00	n/a	64.00	n/a	160.00	150.0%	286.00	346.9%	410.00	540.6%	472.00	637.5%	503.00	685.9%
Total Annualized FTE Enrollment	0.00	0.00	0.00	n/a	64.00	n/a	160.00	150.0%	286.00	346.9%	410.00	540.6%	472.00	637.5%	503.00	685.9%
FTE of Budgeted Unrestricted Employees, Net of Turnover																
Faculty	0.00	0.00	0.00	n/a	0.00	n/a	10.00	n/a	27.20	n/a	27.20	n/a	27.20	n/a	27.20	n/a
Nonfaculty	0.00	0.00	0.00	n/a	8.00	n/a	28.00	250.0%	30.00	275.0%	30.00	275.0%	30.00	275.0%	30.00	275.0%
Total FTE of Budgeted Employees	0.00	0.00	0.00	n/a	8.00	n/a	38.00	375.0%	57.20	615.0%	57.20	615.0%	57.20	615.0%	57.20	615.0%

ESTIMATED SUSTAINABILITY METRIC PROJECTIONS BASED ON AGGREGATED DATA; ACTUAL RESULTS WILL VARY.

	Actual	Estimated	Estimated	Estimated	Estimated											
Fall FTE Student/Fall FTE Faculty Ratio	n/a	n/a	n/a	#DIV/0!	16.0			10.5		15.1			17.4			18.5
<i>Fall FTE student/Fall FTE faculty (excludes clock hour students and faculty shared between universities)</i>																
Student/Nonfaculty Ratio	n/a	n/a	n/a		8.0		5.7		9.5		13.7		15.7			16.8
<i>Annualized FTE Student/Annualized FTE Nonfaculty</i>																
Annual Operating Margin¹	0.0%															
<i>Total Annual Revenues less Total Annual Expenses/Total Annual Revenues</i>																
Annual Primary Reserve Ratio¹	0.0%															
<i>Estimated End of Year Balance in Expendable Net Assets/Total Expenses before Transfers</i>																
Minimum Reserves Ratio¹	0															
<i>Unrestricted Total Cash*365/Unrestricted Total Operating Expenses (excluding capital and transfers)</i>																
Viability Ratio	0.0															
<i>Expendable Net Assets/Total Outstanding Debt</i>																
Nonfaculty Costs/Unrestricted Revenues	n/a	n/a	n/a	#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!
<i>Total Unrestricted Nonfaculty Compensation/Total Unrestricted Revenues</i>																

¹ Ratios are calculated on an annual basis; ratios in the sustainability scorecard use a three-year rolling average.

In FY 2025-26, approximately \$5.8M and \$11.6M were transferred from E&G and Auxiliary Funds, respectively, to the Restricted Fund to create the operating and teach-out reserves required for the proposed College of Osteopathic Medicine. This activity is reflected in the transfers line in each respective fund. The source of this funding was the the \$85M Facilities Transition Funds that PASSHE received in FY 2024-25, which IUP was appropriated \$17.5M from.

FY 2026-27 Comprehensive Planning Process
Indiana University College of Osteopathic Medicine

For Approval																											
2025-26 Actual				2026-27 Budget			2027-28 Projections			2028-29 Projections			2029-30 Projections			2030-31 Projections			2031-32 Projections			2032-33 Projections					
(Dollars in Millions)	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total			
Revenues																											
Tuition	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$3.2	\$0.0	\$3.2	\$8.2	\$0.0	\$8.2	\$15.1	\$0.0	\$15.1	\$22.3	\$0.0	\$22.3	\$26.4	\$0.0	\$26.4	\$29.0	\$0.0	\$29.0			
Fees	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.1	0.2	0.0	0.2	0.3	0.0	0.3	0.5	0.0	0.5	0.5	0.0	0.5	0.6	0.0	0.6			
State Appropriation	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0			
Auxiliary Sales	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0			
All Other Revenue	0.0	37.8	37.8	0.0	17.3	17.3	0.0	12.6	12.6	0.0	7.8	7.8	0.0	2.0	2.0	0.0	2.0	2.0	0.0	2.0	2.0	0.0	2.0	2.0			
Total Revenues	\$0.0	\$37.8	\$37.8	\$0.0	\$17.3	\$17.3	\$3.3	\$12.6	\$15.9	\$8.4	\$7.8	\$16.2	\$15.4	\$2.0	\$17.4	\$22.7	\$2.0	\$24.7	\$27.0	\$2.0	\$29.0	\$29.6	\$2.0	\$31.6			
Expenditures																											
Compensation Summary:																											
Salaries and Wages	\$0.0	\$1.2	\$1.2	\$0.0	\$3.6	\$3.6	\$1.4	\$3.7	\$5.1	\$4.9	\$2.3	\$7.1	\$7.8	\$0.0	\$7.8	\$7.9	\$0.0	\$7.9	\$8.1	\$0.0	\$8.1	\$8.3	\$0.0	\$8.3			
Benefits	0.0	0.3	0.3	0.0	1.6	1.6	0.5	1.8	2.3	2.4	0.8	3.2	3.5	0.0	3.5	3.8	0.0	3.8	3.9	0.0	3.9	3.8	0.0	3.8			
Subtotal, Compensation	\$0.0	\$1.6	\$1.6	\$0.0	\$5.2	\$5.2	\$1.9	\$5.4	\$7.4	\$7.2	\$3.1	\$10.4	\$11.3	\$0.0	\$11.3	\$11.7	\$0.0	\$11.7	\$12.0	\$0.0	\$12.0	\$12.1	\$0.0	\$12.1			
Student Financial Aid	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.0	0.3	0.8	0.0	0.8	1.5	0.0	1.5	2.2	0.0	2.2	2.6	0.0	2.6	2.9	0.0	2.9			
Interest Expense	0.0	0.0	\$0.0	0.0	0.0	\$0.0	0.0	0.0	\$0.0	0.0	0.0	\$0.0	0.0	0.0	\$0.0	0.0	0.0	\$0.0	0.0	0.0	\$0.0	0.0	0.0	\$0.0			
Other Services and Supplies	0.0	0.6	0.6	0.0	1.5	1.5	1.0	1.4	2.4	0.3	2.3	2.6	0.4	2.0	2.4	0.8	2.0	2.8	0.7	2.0	2.7	0.8	2.0	2.8			
Subtotal, Services and Supplies	\$0.0	\$0.6	\$0.6	\$0.0	\$1.5	\$1.5	\$1.3	\$1.4	\$2.7	\$1.1	\$2.3	\$3.4	\$1.9	\$2.0	\$3.9	\$3.0	\$2.0	\$5.0	\$3.4	\$2.0	\$5.4	\$3.7	\$2.0	\$5.7			
Capital Expenditures	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0			
Debt Principal Payments	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0			
Total Expenditures	\$0.0	\$2.2	\$2.2	\$0.0	\$6.7	\$6.7	\$3.3	\$6.8	\$10.1	\$8.4	\$5.4	\$13.8	\$13.1	\$2.0	\$15.1	\$14.7	\$2.0	\$16.7	\$15.4	\$2.0	\$17.4	\$15.8	\$2.0	\$17.8			
Revenues Less Expenditures	\$0.0	\$35.6	\$35.6	\$0.0	\$10.6	\$10.6	\$0.0	\$5.8	\$5.8	\$0.0	\$2.4	\$2.4	\$2.3	\$0.0	\$2.3	\$8.0	\$0.0	\$8.0	\$11.6	\$0.0	\$11.6	\$13.8	\$0.0	\$13.8			
Transfers Out To/(In From) Plant and Other Funds				0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0			
Revenues Less Expenditures and Transfers	\$0.0	\$52.8	\$52.8	\$0.0	\$10.6	\$10.6	\$0.0	\$5.8	\$5.8	\$0.0	\$2.4	\$2.4	\$2.3	\$0.0	\$2.3	\$8.0	\$0.0	\$8.0	\$11.6	(\$0.0)	\$11.6	\$13.8	\$0.0	\$13.8			
Supplemental Resources																											
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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0			
Revenues and Supplemental Resources Less Expenditures & Transfers				\$0.0	\$52.8	\$52.8	\$0.0	\$10.6	\$10.6	\$0.0	\$2.4	\$2.4	\$2.3	\$0.0	\$2.3	\$8.0	\$0.0	\$8.0	\$11.6	(\$0.0)	\$11.6	\$13.8	\$0.0	\$13.8			
Other Activities Impacting Net Assets*				\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0			
Total Net Assets, Estimated End of Year Balance*	\$0.0	\$56.5	\$56.5	\$0.0	\$67.1	\$67.1	\$0.0	\$72.9	\$72.9	\$0.0	\$75.3	\$75.3	\$2.3	\$75.3	\$77.5	\$10.3	\$75.3	\$85.6	\$21.8	\$75.3	\$97.1	\$35.6	\$75.3	\$110.9			
Total Cash, Estimated End of Year Balance*				\$0.0	\$52.8	52.8	\$0.0	\$63.4	63.4	\$0.0	\$69.2	69.2	\$0.0	\$71.6	71.6	\$2.3	\$71.6	73.9	\$10.3	\$71.6	81.9	\$21.8	\$71.6	93.5	\$35.6	\$71.6	
Annualized FTE Enrollment																											
Undergraduate	0.0		0.0	0.0		0.0	0.0		0.0	0.0		0.0	0.0		0.0	0.0		0.0	0.0		0.0	0.0		0.0			
Graduate	0.0		0.0	0.0		0.0	64.0		64.0	160.0		160.0	286.0		286.0	472.0		472.0	472.0		472.0	503.0		503.0			
Total Annualized FTE Enrollment	0.0		0.0	0.0		0.0	64.0		64.0	160.0		160.0	286.0		286.0	472.0		472.0	472.0		472.0	503.0		503.0			
FTE of Budgeted Employees, Net of Turnover																											
Faculty	0.0	0.7	0.7	0.0	15.4	15.4	0.0	17.4	17.4	10.0	18.2	28.2	27.2	0.0	27.2	27.2	0.0	27.2	27.2	0.0	27.2	27.2	0.0	27.2			
Nonfaculty	0.0	5.6	5.6	0.0	12.5	12.5	8.0	13.0	21.0	28.0	0.0	28.0	30.0	0.0	30.0	30.0	0.0	30.0	30.0	0.0	30.0	30.0	0.0	30.0			
Total FTE of Budgeted Employees, Net of Turnover	0.0	6.3	6.3	0.0	27.9	27.9	8.0	30.4	38.4	38.0	18.2	56.2	57.2	0.0	57.2	57.2	0.0	57.2	57.2	0.0	57.2	57.2	0.0	57.2			

*Includes balances in plant funds

	Actual	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated
Fall FTE Student/Fall FTE Faculty Ratio	n/a	n/a	#DIV/0!	16.0	10.5	17.4	18.5
Fall FTE student/Fall FTE faculty (excludes clock hour students and faculty)							

In FY 2025-26, approximately \$5.8M and \$11.6M were transferred from E&G and Auxiliary Funds, respectively, to the Restricted Fund to create the operating and teach-out reserves required for the proposed College of Osteopathic Medicine. This activity is reflected in the transfers line in each respective fund. The source of this funding was the the \$85M Facilities Transition Funds that PASSHE received in FY 2024-25, which IUP was appropriated \$17.5M from.

FY 2026-27 Comprehensive Planning Process (CPP) Projections Workbook
Indiana University College of Osteopathic Medicine
Summary of Budget Request

	2024-25 Prior Year	2025-26 Prior Year	2026-27 Budget Year	Difference: 2026-27/ 2025-26		2027-28 Planning Year	Difference: 2027-28/ 2026-27		2028-29 Planning Year	Difference: 2027-2027:
				Amount	%		Amount	%		Amount
EDUCATIONAL & GENERAL										
Current Sources										
Tuition & Fees	\$0	\$0	\$0	\$0	n/a	\$3,250,330	\$3,250,330	n/a	\$8,375,552	\$5,125,222
Appropriation	0	0	0	0	n/a	0	0	n/a	0	0
Other Revenue	0	0	0	0	n/a	0	0	n/a	0	0
Total Sources	\$0	\$0	\$0	\$0	n/a	\$3,250,330	\$3,250,330	n/a	\$8,375,552	\$5,125,222
Current Uses										
Personnel	\$0	\$0	\$0	\$0	n/a	\$1,912,411	\$1,912,411	n/a	\$7,249,575	\$5,337,164
Services/Supplies	0	0	0	0	n/a	1,337,919	1,337,919	n/a	1,125,977	(211,942)
Capital and Debt Principal Pymt	0	0	0	0	n/a	0	0	n/a	0	0
Total Uses	\$0	\$0	\$0	\$0	n/a	\$3,250,330	\$3,250,330	n/a	\$8,375,552	\$5,125,222
Sources Less Uses	\$0	\$0	\$0			\$0			\$0	
AUXILIARY										
Current Sources										
Food Service	\$0	\$0	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0
Housing	0	0	0	0	n/a	0	0	n/a	0	0
Other Revenue	0	0	0	0	n/a	0	0	n/a	0	0
Total Sources	\$0	\$0	\$0	0	n/a	\$0	\$0	n/a	\$0	\$0
Current Uses										
Personnel	\$0	\$0	\$0	0	n/a	\$0	\$0	n/a	\$0	\$0
Services/Supplies	0	0	0	0	n/a	0	0	n/a	0	0
Capital and Debt Principal Pymt	0	0	0	0	n/a	0	0	n/a	0	0
Total Uses	\$0	\$0	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0
Sources Less Uses	\$0	\$0	\$0			\$0			\$0	
TOTAL UNRESTRICTED										
Current Sources										
Tuition & Fees	\$0	\$0	\$0	\$0	n/a	\$3,250,330	\$3,250,330	n/a	\$8,375,552	\$5,125,222
Appropriation	0	0	0	0	n/a	0	0	n/a	0	0
Food Service and Housing	0	0	0	0	n/a	0	0	n/a	0	0
Other Revenue	0	0	0	0	n/a	0	0	n/a	0	0
Total Sources	\$0	\$0	\$0	0	n/a	\$3,250,330	\$3,250,330	n/a	\$8,375,552	\$5,125,222
Current Uses										
Personnel	\$0	\$0	\$0	0	n/a	\$1,912,411	\$1,912,411	n/a	\$7,249,575	\$5,337,164
Services/Supplies	0	0	0	0	n/a	1,337,919	1,337,919	n/a	1,125,977	(211,942)
Capital and Debt Principal Pymt	0	0	0	0	n/a	0	0	n/a	0	0
Total Uses	\$0	\$0	\$0	\$0	n/a	\$3,250,330	\$3,250,330	n/a	\$8,375,552	\$5,125,222
Sources Less Uses	\$0	\$0	\$0			\$0			\$0	

RESTRICTED										
Current Sources										
Govt. Contracts/Grants	\$2,000,000	\$4,150,000	\$2,000,000	(2,150,000)	-51.8%	\$2,000,000	\$0	0.0%	\$2,000,000	\$0
Other Revenue	3,401,000	33,614,269	15,299,043	(18,315,226)	-54.5%	10,641,855	(4,657,188)	-30.4%	5,791,997	(4,849,858)
Total Sources	\$5,401,000	\$37,764,269	\$17,299,043	(20,465,226)	-54.2%	\$12,641,855	(\$4,657,188)	-26.9%	\$7,791,997	(\$4,849,858)
Current Uses										
Personnel	\$1,285,231	\$1,576,371	\$5,157,188	3,580,817	227.2%	\$5,449,858	\$292,670	5.7%	\$3,142,467	(\$2,307,391)
Services/Supplies	456,350	634,004	1,500,000	865,996	136.6%	1,400,000	(100,000)	-6.7%	2,268,000	868,000
Capital and Debt Principal Pymt	0	0	0	0	n/a	0	0	n/a	0	0
Total Uses	\$1,741,581	\$2,210,375	\$6,657,188	\$4,446,813	201.2%	\$6,849,858	\$192,670	2.9%	\$5,410,467	(\$1,439,391)
Sources Less Uses	\$3,659,419	\$35,553,894	\$10,641,855			\$5,791,997			\$2,381,530	
TOTAL										
Current Sources										
Tuition & Fees	\$0	\$0	\$0	\$0	n/a	\$3,250,330	\$3,250,330	n/a	\$8,375,552	\$5,125,222
Appropriation	0	0	0	0	n/a	0	0	n/a	0	0
Food Service and Housing	0	0	0	0	n/a	0	0	n/a	0	0
Other Revenue	5,401,000	37,764,269	17,299,043	(20,465,226)	-54.2%	12,641,855	(4,657,188)	-26.9%	7,791,997	(4,849,858)
Total Sources	\$5,401,000	\$37,764,269	\$17,299,043	(20,465,226)	-54.2%	\$15,892,185	(\$1,406,858)	-8.1%	\$16,167,549	\$275,364
Current Uses										
Personnel	\$1,285,231	\$1,576,371	\$5,157,188	\$3,580,817	227.2%	\$7,362,269	\$2,205,081	42.8%	\$10,392,042	\$3,029,773
Services/Supplies	456,350	634,004	1,500,000	865,996	136.6%	2,737,919	1,237,919	82.5%	3,393,977	656,058
Capital and Debt Principal Pymt	0	0	0	0	n/a	0	0	n/a	0	0
Total Uses	\$1,741,581	\$2,210,375	\$6,657,188	\$4,446,813	201.2%	\$10,100,188	\$3,443,000	51.7%	\$13,786,019	\$3,685,831
Sources Less Uses	\$3,659,419	\$35,553,894	\$10,641,855			\$5,791,997			\$2,381,530	

Current Uses as % of Sources

	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>	<u>2027-28</u>	<u>2028-29</u>	<u>2029-30</u>	<u>2030-31</u>	<u>2031-32</u>	<u>2032-33</u>
	<u>Prior Year</u>	<u>Current Year</u>	<u>Preliminary Budget</u>	<u>Planning Year</u>	<u>Planning Year</u>	<u>Planning Year</u>	<u>Planning Year</u>	<u>Planning Year</u>	<u>Planning Year</u>
EDUCATIONAL & GENERAL									
Personnel	n/a	n/a	n/a	58.8%	86.6%	73.0%	51.5%	44.5%	40.9%
Services/Supplies	n/a	n/a	n/a	41.2%	13.4%	12.3%	13.3%	12.6%	12.5%
Capital and Debt Principal Pymt	n/a	n/a	n/a	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Uses	n/a	n/a	n/a	100.0%	100.0%	85.3%	64.8%	57.1%	53.4%
AUXILIARY									
Personnel	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Services/Supplies	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Capital and Debt Principal Pymt	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Total Uses	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
UNRESTRICTED									
Personnel	n/a	n/a	n/a	58.8%	86.6%	73.0%	51.5%	44.5%	40.9%
Services/Supplies	n/a	n/a	n/a	41.2%	13.4%	12.3%	13.3%	12.6%	12.5%
Capital and Debt Principal Pymt	n/a	n/a	n/a	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Uses	n/a	n/a	n/a	100.0%	100.0%	85.3%	64.8%	57.1%	53.4%
RESTRICTED									
Personnel	23.8%	4.2%	29.8%	43.1%	40.3%	0.0%	0.0%	0.0%	0.0%
Services/Supplies	8.4%	1.7%	8.7%	11.1%	29.1%	100.0%	100.0%	100.0%	100.0%
Capital	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Uses	32.2%	5.9%	38.5%	54.2%	69.4%	100.0%	100.0%	100.0%	100.0%
TOTAL									
Personnel	23.8%	4.2%	29.8%	46.3%	64.3%	64.6%	47.3%	41.4%	38.3%
Services/Supplies	8.4%	1.7%	8.7%	17.2%	21.0%	22.4%	20.3%	18.6%	18.0%
Capital	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Uses	32.2%	5.9%	38.5%	63.6%	85.3%	87.0%	67.6%	60.0%	56.3%

<u>2028-29/ -28</u>	<u>2029-30</u>	<u>Difference: 2029-30/ 2028-29</u>		<u>2030-31</u>	<u>Difference: 2030-31/ 2029-30</u>		<u>2031-32</u>	<u>Difference: 2031-32/ 2030-31</u>		<u>2032-33</u>	<u>Difference: 2032-33/ 2031-32</u>	
%	Planning Year	Amount	%	Planning Year	Amount	%	Planning Year	Amount	%	Planning Year	Amount	%
157.7%	\$15,415,527	\$7,039,975	84.1%	\$22,741,568	\$7,326,041	47.5%	\$26,960,040	\$4,218,472	18.5%	\$29,567,520	\$2,607,480	9.7%
n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a
n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a
157.7%	\$15,415,527	\$7,039,975	84.1%	\$22,741,568	\$7,326,041	47.5%	\$26,960,040	\$4,218,472	18.5%	\$29,567,520	\$2,607,480	9.7%
279.1%	\$11,250,707	\$4,001,132	55.2%	\$11,702,936	\$452,229	4.0%	\$12,003,346	\$300,410	2.6%	\$12,097,178	\$93,832	0.8%
-15.8%	1,892,761	766,784	68.1%	3,031,942	1,139,181	60.2%	3,386,370	354,428	11.7%	3,683,666	297,296	8.8%
n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a
157.7%	\$13,143,468	\$4,767,916	56.9%	\$14,734,878	\$1,591,410	12.1%	\$15,389,716	\$654,838	4.4%	\$15,780,844	\$391,128	2.5%
	\$2,272,059			\$8,006,690			\$11,570,324			\$13,786,676		
n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a
n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a
n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a
n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a
n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a
n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a
n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a
n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a
	\$0			\$0			\$0			\$0		
157.7%	\$15,415,527	\$7,039,975	84.1%	\$22,741,568	\$7,326,041	47.5%	\$26,960,040	\$4,218,472	18.5%	\$29,567,520	\$2,607,480	9.7%
n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a
n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a
n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a
157.7%	\$15,415,527	\$7,039,975	84.1%	\$22,741,568	\$7,326,041	47.5%	\$26,960,040	\$4,218,472	18.5%	\$29,567,520	\$2,607,480	9.7%
279.1%	\$11,250,707	\$4,001,132	55.2%	\$11,702,936	\$452,229	4.0%	\$12,003,346	\$300,410	2.6%	\$12,097,178	\$93,832	0.8%
-15.8%	1,892,761	766,784	68.1%	3,031,942	1,139,181	60.2%	3,386,370	354,428	11.7%	3,683,666	297,296	8.8%
n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a
157.7%	\$13,143,468	\$4,767,916	56.9%	\$14,734,878	\$1,591,410	12.1%	\$15,389,716	\$654,838	4.4%	\$15,780,844	\$391,128	2.5%
	\$2,272,059			\$8,006,690			\$11,570,324			\$13,786,676		

0.0%	\$2,000,000	\$0	0.0%	\$2,000,000	\$0	0.0%	\$2,000,000	\$0	0.0%	\$2,000,000	\$0	0.0%
-45.6%	0	(5,791,997)	-100.0%	0	0	n/a	0	0	n/a	0	0	n/a
-38.4%	\$2,000,000	(\$5,791,997)	-74.3%	\$2,000,000	\$0	0.0%	\$2,000,000	\$0	0.0%	\$2,000,000	\$0	0.0%
-42.3%	\$0	(\$3,142,467)	-100.0%	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a
62.0%	2,000,000	(268,000)	-11.8%	2,000,000	0	0.0%	2,000,000	0	0.0%	2,000,000	0	0.0%
n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a
-21.0%	\$2,000,000	(\$3,410,467)	-63.0%	\$2,000,000	\$0	0.0%	\$2,000,000	\$0	0.0%	\$2,000,000	\$0	0.0%
	\$0			\$0			\$0			\$0		
157.7%	\$15,415,527	\$7,039,975	84.1%	\$22,741,568	\$7,326,041	47.5%	\$26,960,040	\$4,218,472	18.5%	\$29,567,520	\$2,607,480	9.7%
n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a
n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a
-38.4%	2,000,000	(5,791,997)	-74.3%	2,000,000	0	0.0%	2,000,000	0	0.0%	2,000,000	0	0.0%
1.7%	\$17,415,527	\$1,247,978	7.7%	\$24,741,568	\$7,326,041	42.1%	\$28,960,040	\$4,218,472	17.1%	\$31,567,520	\$2,607,480	9.0%
41.2%	\$11,250,707	\$858,665	8.3%	\$11,702,936	\$452,229	4.0%	\$12,003,346	\$300,410	2.6%	\$12,097,178	\$93,832	0.8%
24.0%	3,892,761	498,784	14.7%	5,031,942	1,139,181	29.3%	5,386,370	354,428	7.0%	5,683,666	297,296	5.5%
n/a	0	0	n/a	0	0	n/a	0	0	n/a	0	0	n/a
36.5%	\$15,143,468	\$1,357,449	9.8%	\$16,734,878	\$1,591,410	10.5%	\$17,389,716	\$654,838	3.9%	\$17,780,844	\$391,128	2.2%
	\$2,272,059			\$8,006,690			\$11,570,324			\$13,786,676		