



INDIANA UNIVERSITY
UNIVERSITY BUDGET OFFICE

2024-25

Operating Budget
Instructions and Guidelines

April, 2024

Operating Budget Instructions and Guidelines

FY2025 Budget Construction Guidelines

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FY2025 Budget Construction Guidelines

University Operating Subsidy

The new University Operating Subsidy amount, which consists of the historical University Operating Assessment and University Direct Assessment combined, should be budgeted on the Intercampus Transfer accounts using object code 9977 and the historical sub object code for each campus. The IU School of Medicine should utilize sub object code ISM. Funding will be pulled in 1/12 increments via Transfer of Funds document on a monthly basis by the University Budget Office. Please reference attachment 10 for current amounts.

University Direct Assessments

University Direct Assessments previously processed by the University Budget Office will no longer be processed by UBO in FY2025. These amounts have been combined with the University Operating Subsidy. Please reference attachment 9 for a listing of direct assessments impacted by campus with the associated sub object codes for tracking and reference. Please note that the campuses may choose to continue utilization of the transfer mechanism with sub object code tracking for these items in FY2025; however, the “to” side of the document needs to be the Intercampus Transfers accounts for each campus and IUSM. These amounts were held flat for FY2025. This excludes IU Online.

UA Units only:

University Direct Assessment amounts were added to each UA RC’s University Operating Subsidy amounts. This total amount should be budgeted in the general fund. The amounts should no longer be budgeted in other fund groups in FY2025. Please reference attachment 9 for a listing of direct assessments with the associated sub object codes for tracking and reference. This excludes IU Online.

Campus Level Assessments

Campuses and IUSM only:

Campus level assessments will continue in FY2025. There will be no change to the object codes currently used for campus level assessments.

IU Online

IU Online direct assessment amounts should be budgeted in the Intercampus Transfers accounts using object code 9977 and sub object code OEI. FY2025 amounts can be found in attachment 8. IU Online will remain separate from the University Subsidy amount in FY2025.

INC INC

Any changes to the INC INC application amounts should be coordinated with the University Budget Office by the Campus or IUSM budget offices. Please email budu@iu.edu for requested updates.

Institutional Operating Appropriation – Prospective

The Institutional Operating Appropriation – Prospective object code for budget construction is 1117- STATE OPERATING PROSP APPROP. This new object code reports to State Appropriations, level code STAP, reporting to object code 1110- Appropriation: Operating. This amount should be budgeted in the general fund. Given that this funding is performance based, this will allow IU to budget and track the funding separately.

Additional Resources and Guidance

FY2025 Operating Budget Calendar: [Budget Calendar](#)

FY2025 University Salary Policy: [Salary & Wage Policy](#)

Reason Code Documentation: [Documentation Requirements](#)

FY2025 Employee Benefit Calculation Percentages: [Benefit Rates](#)

Salaries Set by the President: [President Salary Setting](#)

Policy for Faculty Members Holding Administrative Positions: [Administrative Appointment Policy](#)

Attachment 1: General Fund Resources Summary

INDIANA UNIVERSITY 2024-25 Operating Budgets

Projected General Fund Resources Summary

	<u>Appropriation*</u> 	<u>With OCC Instructional Fee Income</u> 	<u>Other Income</u>	<u>Total</u>
Bloomington	\$ 230,024,077	\$ 1,126,159,006	\$ 99,598,370	\$ 1,455,781,453
IUPUI	279,854,725	332,716,540	143,981,246	756,552,510
East	\$ 15,749,696	19,783,793	1,770,495	37,303,984
Kokomo	17,429,045	18,571,650	2,282,535	38,283,229
Northwest	23,670,466	20,996,073	3,087,290	47,753,829
South Bend	28,062,833	31,607,750	2,578,797	62,249,380
Southeast	<u>22,481,328</u>	<u>24,073,629</u>	<u>2,653,455</u> 	<u>49,208,412</u>
Totals	\$ 617,272,168	\$ 1,573,908,440	\$ 255,952,188	\$ 2,447,132,797

Other Income totals will continue to be revised based upon requested changes.

Attachment 2: State Appropriations

INDIANA UNIVERSITY 2024-25 Operating Budgets

State Appropriations

	2022-23	2023-24	Change	2024-25	Change
<i>Bloomington</i>					
Operating*	\$ 198,962,890	\$ 204,987,419	\$ 6,024,529	\$ 207,085,684	\$ 2,098,265
Operating Prospective	-	1,986,629	1,986,629	2,387,555	400,926
Fee Replacement	20,740,449	20,558,723	(181,726)	20,550,838	(7,885)
Total	\$ 219,703,339	\$ 227,532,771	\$ 7,829,432	\$ 230,024,077	\$ 2,491,306
<i>IUPUI: GA</i>					
Operating*	\$ 122,110,562	\$ 140,000,000	\$ 17,889,438	\$ 135,000,000	\$ (5,000,000)
Operating Prospective	-	-	-	-	-
Fee Replacement	6,926,049	4,344,355	(2,581,694)	4,340,992	(3,363)
Total	\$ 129,036,611	\$ 144,344,355	\$ 15,307,744	\$ 139,340,992	\$ (5,003,363)
<i>IU SOMD</i>					
Operating*	\$ 124,683,650	\$ 127,177,323	\$ 2,493,673	\$ 128,424,160	\$ 1,246,837
Operating Prospective	-	-	-	-	-
Fee Replacement	6,982,835	6,980,287	(2,548)	6,969,186	(11,101)
Total	\$ 131,666,485	\$ 134,157,610	\$ 2,491,125	\$ 135,393,346	\$ 1,235,736
<i>IU FW Health Sciences</i>					
Operating*	\$ 4,971,250	\$ 5,070,675	\$ 99,425	\$ 5,120,388	\$ 49,713
Operating Prospective	-	-	-	-	-
Fee Replacement	-	-	-	-	-
Total	\$ 4,971,250	\$ 5,070,675	\$ 99,425	\$ 5,120,388	\$ 49,713
<i>East</i>					
Operating*	\$ 15,042,686	\$ 15,427,198	\$ 384,512	\$ 15,576,705	\$ 149,507
Operating Prospective	-	150,427	150,427	172,991	22,564
Fee Replacement	-	-	-	-	\$ -
Total	\$ 15,042,686	\$ 15,577,625	\$ 534,939	\$ 15,749,696	\$ 172,071
<i>Kokomo</i>					
Operating*	\$ 16,526,185	\$ 17,051,715	\$ 525,530	\$ 17,214,834	\$ 163,119
Operating Prospective	-	165,262	165,262	214,211	48,949
Fee Replacement	-	-	-	-	-
Total	\$ 16,526,185	\$ 17,216,977	\$ 690,792	\$ 17,429,045	\$ 212,068
<i>Northwest</i>					
Operating*	\$ 19,608,142	\$ 20,217,223	\$ 609,081	\$ 20,410,921	\$ 193,698
Operating Prospective	-	196,081	196,081	272,420	76,339
Fee Replacement	4,190,132	2,989,625	(1,200,507)	2,987,125	(2,500)
Total	\$ 23,798,274	\$ 23,402,929	\$ (395,345)	\$ 23,670,466	\$ 267,537
<i>South Bend</i>					
Operating*	\$ 25,266,685	\$ 26,034,530	\$ 767,845	\$ 26,284,312	\$ 249,782
Operating Prospective	-	252,667	252,667	333,520	80,853
Fee Replacement	1,451,375	1,451,125	(250)	1,445,000	(6,125)
Total	\$ 26,718,060	\$ 27,738,322	\$ 1,020,262	\$ 28,062,833	\$ 324,511
<i>Southeast</i>					
Operating*	\$ 21,181,815	\$ 21,902,088	\$ 720,273	\$ 22,110,646	\$ 208,558
Operating Prospective	-	211,818	211,818	370,682	158,864
Fee Replacement	1,702,750	-	(1,702,750)	-	-
Total	\$ 22,884,565	\$ 22,113,906	\$ (770,659)	\$ 22,481,328	\$ 367,422
<i>Total IU</i>					
Operating*	\$ 548,353,865	\$ 577,868,171	\$ 29,514,306	\$ 577,227,649	\$ (640,522)
Operating Prospective	-	2,962,884	2,962,884	3,751,379	788,495
Fee Replacement	41,993,590	36,324,115	(5,669,475)	36,293,141	(30,974)
Total	\$ 590,347,455	\$ 617,155,170	\$ 26,807,715	\$ 617,272,168	\$ 116,998

Attachment 3: State Appropriation (Operating and Operating Prospective) Funding Assumptions

INDIANA UNIVERSITY 2024-25 Operating Budgets

State Appropriation (**Operating**) Funding Assumptions

	2022-23 <u>Appropriation</u>	2023-24 <u>Appropriation</u>	<u>Change</u>	2024-25 <u>Appropriation</u>	<u>Change</u>
Bloomington	\$ 198,962,890	\$ 204,987,419	\$ 6,024,529	\$ 207,085,684	\$ 2,098,265
IUPUI: GA	122,110,562	140,000,000	\$ 17,889,438	135,000,000	\$ (5,000,000)
IU SOMD	124,683,650	127,177,323	\$ 2,493,673	128,424,160	\$ 1,246,837
IU FW Health Sciences	4,971,250	5,070,675	\$ 99,425	5,120,388	\$ 49,713
East	15,042,686	15,427,198	\$ 384,512	15,576,705	\$ 149,507
Kokomo	16,526,185	17,051,715	\$ 525,530	17,214,834	\$ 163,119
Northwest	19,608,142	20,217,223	\$ 609,081	20,410,921	\$ 193,698
South Bend	25,266,685	26,034,530	\$ 767,845	26,284,312	\$ 249,782
Southeast	<u>21,181,815</u>	<u>21,902,088</u>	<u>\$ 720,273</u>	<u>22,110,646</u>	<u>\$ 208,558</u>
Total	\$ 548,353,865	\$ 577,868,171	\$ 29,514,306	\$ 577,227,649	\$ (640,522)

INDIANA UNIVERSITY 2024-25 Operating Budgets

State Appropriation (**Operating Prospective**) Funding Assumptions

	2022-23 <u>Appropriation</u>	2023-24 <u>Appropriation</u>	<u>Change</u>	2024-25 <u>Appropriation</u>	<u>Change</u>
Bloomington	\$ -	\$ 1,986,629	\$ 1,986,629	\$ 2,387,555	\$ 400,926
IUPUI: GA	-	-	\$ -	-	\$ -
IU SOMD	-	-	\$ -	-	\$ -
IU FW Health Sciences	-	-	\$ -	-	\$ -
East	-	150,427	\$ 150,427	172,991	\$ 22,564
Kokomo	-	165,262	\$ 165,262	214,211	\$ 48,949
Northwest	-	196,081	\$ 196,081	272,420	\$ 76,339
South Bend	-	252,667	\$ 252,667	333,520	\$ 80,853
Southeast	<u>-</u>	<u>211,818</u>	<u>\$ 211,818</u>	<u>370,682</u>	<u>\$ 158,864</u>
Total	\$ -	\$ 2,962,884	\$ 2,962,884	\$ 3,751,379	\$ 788,495

Attachment 4: Special State Appropriations

INDIANA UNIVERSITY 2024-25 Operating Budgets

Special State Appropriations

	2022-23 *	2023-24		2024-25	
	Appropriation	Appropriation	Change	Appropriation	Change
Indiana Geological Survey	\$ 2,783,782	\$ 2,783,782	\$ -	\$ 2,783,782	\$ -
Indiana Institute on Disability and Community	2,105,824	2,105,824	-	2,105,824	-
I-Light Network	1,508,628	1,508,628	-	1,508,628	-
Global (formerly Abilene) Network Operations Center	721,861	721,861	-	721,861	-
GigaPoP Operations	672,562	672,562	-	672,562	-
IU Spinal Cord/Head Injury Research	553,429	553,429	-	553,429	-
IU McKinney School of Law - AG Law	-	-	-	-	-
Clinical and Translational Science Institute	2,500,000	2,500,000	-	2,500,000	-
Total Special State Appropriation	\$ 10,846,086	\$ 10,846,086	\$ -	\$ 10,846,086	\$ -
IU Dual Credit	\$ 4,253,715	\$ 4,824,800	\$ 571,085	\$ 4,824,800	\$ -
Total Special State Appropriation incl. Dual Credit	\$ 15,099,801	\$ 15,670,886	\$ 571,085	\$ 15,670,886	\$ -

* Not as enacted. Numbers are net of 7% cut.

Attachment 5: Debt Service in the General Fund

INDIANA UNIVERSITY 2024-25 Operating Budgets

Debt Service in the General Fund

		REVISED FY 2024	FY 2025
	NET BABS Subsidy		
Bloomington			
Indiana Code 21-34-6 (Acts of 1965)			
Eligible for Fee Replacement	\$ 20,558,723	\$ 20,550,838	
New Fee Replcmt SFB Series Y Crscnt III			
New Fee Replacement SFB Series Z Reseach Ct, Labs, Infrst			
Ineligible for Fee Replacement	\$ 715,275	\$ 713,400	
Total: Acts of 1965 Bonds	\$ 21,273,998	\$ 21,264,238	
Fee Replacement Appropriation (for reference only)	\$ 20,558,723	\$ 20,550,838	
IUPUI			
Indiana Code 21-34-6 (Acts of 1965)			
Eligible for Fee Replacement - IN SOM	\$ 6,980,287	\$ 6,969,186	
New Fee Replacement SFB Series Z Res V, Health Sciences & Dunlap			
Eligible for Fee Replacement - IUPUI Gen	\$ 4,344,355	\$ 4,340,992	
Ineligible for Fee Replacement - IUPUI Gen	\$ 2,181,175	\$ 2,173,400	
Total: Acts of 1965 Bonds	\$ 13,505,817	\$ 13,483,578	
Fee Replacement Appropriation (for reference only)	\$ 11,324,642	\$ 11,310,178	
Regional Campuses			
Indiana Code 21-34-6 (Acts of 1965)			
East			
Eligible for Fee Replacement	\$ -	\$ -	
Total East Campus	\$ -	\$ -	
Kokomo			
Eligible for Fee Replacement	\$ -	\$ -	
Total Kokomo Campus	\$ -	\$ -	
Northwest			
Eligible for Fee Replacement	\$ 2,989,625	\$ 2,987,125	
Total Northwest Campus	\$ 2,989,625	\$ 2,987,125	
South Bend			
07-548-80 Eligible for Fee Replacement	\$ 1,451,125	\$ 1,445,000	
Ineligible for Fee Replacement	\$ -	\$ -	
Total South Bend Campus	\$ 1,451,125	\$ 1,445,000	
Southeast			
08-508-80 Eligible for Fee Replacement	\$ -	\$ -	
Total Southeast Campus	\$ -	\$ -	
Regls Fee Replacement Appropriation (reference only)	\$ 4,440,750	\$ 4,432,125	
Total Fee Replacement Appropriation & Estimates	\$ 36,324,115	\$ 36,293,141	
Total: Indiana Code 21-34-6 (Acts of 1965) Bonds			
Total Fee Replacement Claimed and Received	\$ 36,324,115		

Note: Eligible for Fee Replacement debt service budget with object code 5198
Ineligible for Fee Replacement debt service budget with object code 5197

Attachment 6: Other Debt Service in the General Fund

INDIANA UNIVERSITY 2024-25 Operating Budgets

Other Debt Service in the General Fund

			FY 2023	FY 2024	FY 2025
Bloomington Certificate of Participation 2020A					
ALF-II Project (60%)	10-218-87		\$ 252,750	\$ 252,900	\$ 252,600
ALF-II Project (40%)	28-474-30		168,500	168,600	168,400
Cinema-Theatre Project	92-202-00		661,250	662,750	663,000
HPER Courtyard Project	10-450-00		344,000	342,000	344,500
			1,426,500	1,426,250	1,428,500
Bloomington Certificate of Participation 2013A					
Global & International Studies	23-115-70		1,670,350	1,671,850	1,670,600
Bloomington Lease Purchase Obligation 2017A					
Eskenazi Fine Arts Museum Renovation	10-220-60		1,866,561	1,871,561	1,871,561
IUPUI Walther Hall Consolidated Rev Bond 2015A and 2016A	12-800-67	R3	1,735,500	1,735,250	1,736,750
School of Medicine Biotechnology and Research					
Training Center, Certificate of Participation 2012A	12-800-67	BRTC	329,875	-	-
SELB Ph.I Consolidated Revenue Bonds 2012A	23-700-29		-		
SELB Ph I Consolidated Revenue Bonds 2020B			1,052,495	1,052,755	1,052,330
IUPUI University Hall Lease Purchase Obligations 2014A	12-701-00		934,500	-	-
IUPUI University Hall Lease Purchase Obligations 2020B	12-701-00		603,505	1,539,355	1,538,649
Innovation Hall Lease Purchase Obligations 2020A	12-7**-**		1,408,263	1,408,263	1,408,263
BL Academic Health Lease Purchase Obligation 2020A	92-202-00		2,880,538	2,880,538	2,880,538
Ferguson International Center CP (estimate)			206,000	261,375	261,375
Studio Arts Annex CP (estimate)			197,000	226,000	226,000
Upcoming New Issue: CRB 2024 (est June 24)					
BL Research Lab Reno (estimate)					3,000,000

Note: These amounts are budgeted using object code 5197.

Ferguson International Center amount under commercial paper increased in May-23.

Studio Arts Annex reflects interest only

Attachment 7: Budgeting Financial Aid

INDIANA UNIVERSITY 2024-25 Operating Budgets

Budgeting Financial Aid

Campuses may use the actual amounts of SEOG allocated. For Pell, since there is no allocation, estimates should be based on historical data.

Bloomington Pell (disbursed YTD)

23-24		25-209-92
22-23		25-209-84
21-22	\$29,252,445	25-209-83
20-21	\$28,755,341	25-209-92
19-20	\$28,331,575	25-209-84
18-19	\$28,959,334	25-209-83
17-18	\$27,915,892	25-209-92
16-17	\$26,003,378	25-209-84
15-16	\$25,472,428	25-209-83
14-15	\$25,758,434	25-209-92
13-14	\$26,110,098	25-209-84
12-13	\$26,227,448	25-209-83
11-12	\$27,186,173	25-209-92
10-11	\$27,376,941	25-209-84
09-10	\$23,788,833	25-209-83
08-09	\$15,185,501	25-209-92
07-08	\$12,844,836	25-209-84
06-07	\$11,862,252	25-209-85

SEOG (Initial allocation)

25-215-89	25-215-82
\$1,214,942	
\$1,175,410	
\$1,175,410	
\$1,175,410	
\$1,175,410	
\$1,175,410	
\$1,175,410	
\$1,374,344	
\$1,175,410	
\$1,175,410	
\$1,175,410	
\$1,175,410	
\$1,681,154	
\$1,736,354	
\$1,945,111	
\$1,385,486	
\$1,345,279	

IUPUI Pell (disbursed YTD)

23-24		25-891-92
22-23		25-891-84
21-22	\$32,348,335	25-891-96
20-21	\$33,575,372	25-891-92
19-20	\$34,054,891	25-891-84
18-19	\$34,473,437	25-891-96
17-18	\$33,878,327	25-891-92
16-17	\$33,179,642	25-891-84
15-16	\$34,907,443	25-891-96
14-15	\$38,059,418	25-891-92
13-14	\$36,805,696	25-891-84
12-13	\$35,657,201	25-891-96
11-12	\$37,160,542	25-891-92
10-11	\$34,420,219	25-891-84
09-10	\$30,158,596	25-891-96
08-09	\$18,844,111	25-891-92
07-08	\$15,917,473	25-891-84
06-07	\$14,635,429	25-891-85

SEOG (Initial allocation)

25-891-81	25-891-82
\$917,180	
\$917,832	
\$450,010	
\$588,032	
\$858,452	
\$710,757	
\$708,435	
\$678,968	
\$673,628	
\$655,849	
\$595,162	
\$613,028	
\$593,735	
\$883,177	
\$1,133,786	
\$867,016	
\$1,017,121	
\$693,601	

Attachment 7: Budgeting Financial Aid, cont'd

INDIANA UNIVERSITY 2024-25 Operating Budgets

Budgeting Financial Aid

Campuses may use the actual amounts of SEOG allocated. For Pell, since there is no allocation, estimates should be based on historical data.

East Pell (disbursed YTD)

23-24		25-675-92	SEOG (Initial allocation)	25-677-89
22-23		25-675-84	\$144,215	25-677-82
21-22	\$4,501,147	25-675-83	\$132,208	25-677-84
20-21	\$4,949,007	25-675-92	\$130,528	25-677-89
19-20	\$5,347,091	25-675-84	\$124,574	25-677-82
18-19	\$5,341,665	25-675-83	\$92,906	25-677-84
17-18	\$5,167,659	25-675-92	\$90,678	25-677-89
16-17	\$5,156,690	25-675-84	\$82,681	25-677-82
15-16	\$5,936,865	25-675-83	\$82,856	25-677-84
14-15	\$6,300,501	25-675-92	\$79,849	25-677-89
13-14	\$6,250,706	25-675-84	\$67,880	25-677-82
12-13	\$6,370,760	25-675-83	\$69,179	25-677-84
11-12	\$6,572,247	25-675-92	\$70,520	25-677-89

Kokomo Pell (disbursed YTD)

23-24		25-630-92	SEOG (Initial allocation)	25-630-98
22-23		25-630-84	\$114,075	25-630-82
21-22	\$4,461,388	25-630-58	\$106,543	25-630-83
20-21	\$4,731,904	25-630-92	\$107,361	25-630-98
19-20	\$4,678,300	25-630-84	\$75,000	25-630-82
18-19	\$4,984,971	25-630-58	\$72,153	25-630-83
17-18	\$5,000,732	25-630-92	\$70,854	25-630-98
16-17	\$4,921,909	25-630-84	\$62,668	25-630-82
15-16	\$5,277,030	25-630-58	\$60,000	25-630-83
14-15	\$5,527,236	25-630-92	\$60,000	25-630-98
13-14	\$5,554,302	25-630-84	\$55,300	25-630-82
12-13	\$5,055,899	25-630-58	\$57,318	25-630-83
11-12	\$4,968,841	25-630-92	\$53,095	25-630-98

Attachment 7: Budgeting Financial Aid, cont'd

INDIANA UNIVERSITY 2024-25 Operating Budgets

Budgeting Financial Aid

Campuses may use the actual amounts of SEOG allocated. For Pell, since there is no allocation, estimates should be based on historical data.

Northwest Pell (disbursed YTD)

23-24		25-580-92
22-23		25-580-84
21-22	\$6,055,977	25-580-83
20-21	\$6,624,586	25-580-92
19-20	\$6,840,165	25-580-84
18-19	\$6,383,168	25-580-83
17-18	\$6,660,099	25-580-92
16-17	\$6,673,394	25-580-84
15-16	\$7,313,736	25-580-83
14-15	\$8,350,310	25-580-92
13-14	\$9,237,644	25-580-84
12-13	\$9,880,150	25-580-83
11-12	\$10,999,603	25-580-92

SEOG (Initial allocation)

	25-599-89
\$170,070	
\$169,622	25-599-82
\$161,590	25-599-83
\$158,724	25-599-89
\$154,480	25-599-82
\$124,630	25-599-83
\$131,833	25-599-89
\$129,744	25-599-82
\$147,146	25-599-83
\$149,091	25-599-89
\$147,402	25-599-82
\$155,982	25-599-83
\$144,045	25-599-89

South Bend Pell (disbursed YTD)

23-24		25-540-92
22-23		25-540-84
21-22	\$7,122,823	25-540-83
20-21	\$7,624,827	25-540-92
19-20	\$8,250,333	25-540-84
18-19	\$8,808,555	25-540-83
17-18	\$9,008,985	25-540-92
16-17	\$8,727,170	25-540-84
15-16	\$9,679,472	25-540-83
14-15	\$10,912,342	25-540-92
13-14	\$11,064,534	25-540-84
12-13	\$11,784,586	25-540-83
11-12	\$12,961,663	25-540-92

SEOG (Initial allocation)

	25-559-86
\$189,127	
\$196,025	25-559-81
\$192,925	25-559-84
\$199,311	25-559-86
\$192,765	25-559-81
\$143,579	25-559-84
\$145,404	25-559-86
\$140,761	25-559-81
\$142,296	25-559-84
\$152,264	25-559-86
\$149,045	25-559-81
\$166,051	25-559-84
\$167,759	25-559-86

Southeast Pell (disbursed TYD)

23-24		25-502-92
22-23		25-502-84
21-22	\$5,254,174	25-502-79
20-21	\$5,986,124	25-502-92
19-20	\$6,834,751	25-502-84
18-19	\$7,407,004	25-502-79
17-18	\$7,774,781	25-502-92
16-17	\$7,658,225	25-502-84
15-16	\$8,438,544	25-502-79
14-15	\$9,175,040	25-502-92
13-14	\$9,026,883	25-502-84
12-13	\$9,342,266	25-502-79
11-12	\$10,372,995	25-502-92

SEOG (Initial allocation)

	25-502-80
\$150,416	
\$169,014	25-502-82
\$175,564	25-502-83
\$186,196	25-502-80
\$182,034	25-502-82
\$155,430	25-502-83
\$156,374	25-502-80
\$146,412	25-502-82
\$148,116	25-502-83
\$147,981	25-502-80
\$139,820	25-502-82
\$147,595	25-502-83
\$136,279	25-502-80

Attachment 8: Online Education Investment

INDIANA UNIVERSITY 2024-25 Operating Budgets

Online Education Investment				
	FY24	FY25	FY26	
Bloomington	\$ 3,796,742.00	\$ 3,595,368.00	\$ (201,374.00)	
IUPUI	\$ 3,024,018.00	\$ 3,668,797.00	\$ 644,779.00	
IU School of Medicine	\$ -	\$ 85,349.00	\$ 85,349.00	
East	\$ 2,765,689.00	\$ 2,787,222.00	\$ 21,533.00	
Kokomo	\$ 659,091.00	\$ 714,155.00	\$ 55,064.00	
Northwest	\$ 569,120.00	\$ 778,144.00	\$ 209,024.00	
South Bend	\$ 628,855.00	\$ 681,643.00	\$ 52,788.00	
Southeast	\$ 717,445.00	\$ 839,366.00	\$ 121,921.00	
	\$ 12,160,960.00	\$ 13,150,044.00	\$ 989,084.00	

*The above amounts should be budgeted in the Intercampus Transfers account, using object code 9977, subobject "OEI"

Attachment 8: Property and Casualty Insurance

INDIANA UNIVERSITY 2024-25 Operating Budgets

Property and Casualty Insurance

	2023-24	2024-25	Change	%Change
<u>All Funds</u>				
Bloomington	\$ 8,877,761	\$ 9,423,460	\$ 545,699	6.1%
Indianapolis	\$ 4,344,969	\$ 4,602,573	\$ 257,605	5.9%
East	\$ 137,876	\$ 152,307	\$ 14,431	10.5%
Kokomo	\$ 256,094	\$ 276,073	\$ 19,979	7.8%
Northwest	\$ 283,907	\$ 302,584	\$ 18,678	6.6%
South Bend	\$ 355,462	\$ 381,096	\$ 25,634	7.2%
Southeast	\$ 218,788	\$ 237,720	\$ 18,932	8.7%
Fort Wayne	\$ 277	\$ 221	\$ (56)	-20.1%
Total	\$ 14,475,133	\$ 15,376,035	\$ 900,901	6.2%

**For reference only. Property and Casualty Insurance is now a part of the overall Campus Subsidy amounts.*

Attachment 9: Direct Assessments

UA DIRECT ASSESSMENTS

UA Direct Assessments	BL	IUPUI	IUSM	EA	KO	NW	SB	SE	Total	UA RC	SOC
BA OPERATING ASSESSMENT	\$ 820,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 820,000	UA	N/A
ADOBE ENTERPRISE SOFTWARE LICENSES	\$ 569,427	\$ 333,300	\$ -	\$ 13,373	\$ 33,467	\$ 37,483	\$ 49,811	\$ 44,559	\$ 1,081,420	VPIT	ADO
BASE TECHNOLOGY FUNDING	\$ 2,019,385	\$ 1,362,978	\$ -	\$ 60,627	\$ 82,659	\$ 149,003	\$ 190,927	\$ 135,383	\$ 4,000,962	VPIT	TEC
DEPENDENT FEE COURTESY	\$ 1,248,478	\$ 1,438,036	\$ -	\$ 61,671	\$ 64,490	\$ 78,978	\$ 98,910	\$ 82,597	\$ 3,073,160	VPHR	DFC
DEPENDENT FEE COURTESY-AUXILIARIES	\$ 343,342	\$ 82,469	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 425,811	VPHR	DFC
EQUIP REPLACE FUNDING SINKING FUND	\$ 2,020,686	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,020,686	VPIT	SNK
COMPUTER EQUIP REPLACE	\$ 1,568,616	\$ -	\$ -	\$ -	\$ 39,231	\$ -	\$ -	\$ -	\$ 1,607,847	VPIT	UAC
INNOVATION AND COMMERCIALIZATION	\$ 844,139	\$ 333,728	\$ 940,831	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,118,698	VPR	ICO
IU FOUNDATION DEVELOPMENT SERVICE FEE	\$ 2,485,329	\$ 1,540,413	\$ -	\$ 49,312	\$ 93,692	\$ 59,172	\$ 93,692	\$ 78,899	\$ 4,400,509	UA	IUF
MICROSOFT AGREEMENT	\$ 1,377,026	\$ 1,865,028	\$ -	\$ 31,404	\$ 62,614	\$ 73,681	\$ 42,000	\$ 79,797	\$ 3,531,550	VPIT	MSA
ORACLE PEOPLE SOFT LICENSE AGREEMENT	\$ 486,242	\$ 342,913	\$ -	\$ 21,388	\$ 22,822	\$ 25,669	\$ 35,617	\$ 29,079	\$ 963,730	VPIT	ORC
PRESIDENT'S FUND	\$ 3,314,547	\$ 755,124	\$ -	\$ 87,058	\$ 137,054	\$ 245,343	\$ 319,922	\$ 212,752	\$ 5,071,800	PPPF	PFU
SECURITY SOFTWARE	\$ 244,960	\$ 121,451	\$ 54,550	\$ 7,308	\$ 5,970	\$ 17,497	\$ 15,336	\$ 20,276	\$ 487,348	VPPF	SCP
STUDENT LOAN COLLECTIONS	\$ 72,584	\$ 55,011	\$ -	\$ 880	\$ 1,090	\$ 1,945	\$ 4,735	\$ 4,580	\$ 140,825	VPPF	SLC
UNIVERSITY INITIATIVES	\$ 1,620,993	\$ 991,115	\$ -	\$ 73,647	\$ 88,681	\$ 179,222	\$ 227,850	\$ 173,983	\$ 3,355,491	UA	UNI
UNIVERSITY PROGRAMS	\$ 3,099,077	\$ 324,986	\$ -	\$ 165,125	\$ 269,852	\$ 522,366	\$ 558,499	\$ 545,724	\$ 5,485,629	UA	UPG/UPC
VICTOR SOLUTIONS	\$ 103,887	\$ 57,417	\$ -	\$ 6,717	\$ 6,290	\$ 7,068	\$ 9,561	\$ 8,116	\$ 199,056	VPSS	VSL
MAXIENT	\$ 20,876	\$ 11,538	\$ -	\$ 1,350	\$ 1,264	\$ 1,420	\$ 1,921	\$ 1,631	\$ 40,000	VPSS	MXT
EXPLORANCE BLUE	\$ 92,965	\$ 51,380	\$ -	\$ 6,010	\$ 5,629	\$ 6,325	\$ 8,556	\$ 7,262	\$ 178,127	VPSS	EXB
HANDSHAKE	\$ 41,752	\$ 23,076	\$ -	\$ 2,699	\$ 2,528	\$ 2,841	\$ 3,842	\$ 3,262	\$ 80,000	VPSS	HND
CAMPUS LABS ENGAGE	\$ 115,511	\$ 63,841	\$ -	\$ 7,468	\$ 6,994	\$ 7,859	\$ 10,631	\$ 9,023	\$ 221,327	VPSS	CLA
PEOPLE ADMIN (FACULTY)	\$ 20,442	\$ 32,516	\$ -	\$ 1,658	\$ 1,516	\$ 2,077	\$ 2,502	\$ 2,274	\$ 62,985	UA	PS
ACADEMIC CLASSROOM SCHEDULING (25LIVE)	\$ 28,014	\$ 15,484	\$ -	\$ 1,811	\$ 1,696	\$ 1,906	\$ 2,578	\$ 2,188	\$ 53,677	VPIT	25L
STUDENT ACADEMIC INITIATIVE (SAI)	\$ 454,054	\$ 250,949	\$ -	\$ 29,356	\$ 27,491	\$ 30,892	\$ 41,788	\$ 35,470	\$ 870,000	VPSS	SAI
PROPERTY & CASUALTY INSURANCE - GF	\$ 4,958,224	\$ 3,313,936	\$ -	\$ 51,959	\$ 157,821	\$ 226,378	\$ 316,078	\$ 165,570	\$ 9,189,966	VPPF	P&C
PROPERTY & CASUALTY INSURANCE -NON-GF	\$ 3,733,059	\$ 1,032,778	\$ -	\$ 85,729	\$ 95,648	\$ 59,713	\$ 39,503	\$ 53,275	\$ 5,099,705	VPPF	P&C
CAMPUS ART	\$ 230,388	\$ 115,194	\$ -	\$ 23,039	\$ 23,039	\$ 23,039	\$ 23,039	\$ 23,039	\$ 460,777	VPR	ART/CA2
CRIMSON CARD	\$ 234,583	\$ 150,315	\$ 28,810	\$ 9,756	\$ 14,988	\$ 16,390	\$ 23,473	\$ 21,685	\$ 500,000	VPIT	CRM
NETWORK MASTER PLAN (CURRENT)	\$ 4,087,000	\$ 584,000	\$ 1,675,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,346,000	VPIT	NMP
NETWORK MASTER PLAN (NEW)	\$ 4,991,000	\$ 1,727,000	\$ 1,955,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,673,000	VPIT	NMP
CRIMSON CARD	\$ 260,610	\$ 105,015	\$ 71,940	\$ 7,070	\$ 7,450	\$ 13,960	\$ 15,850	\$ 15,245	\$ 497,140	VPIT	CRM
DECISION SUPPORT INITIATIVE	\$ 997,000	\$ 401,000	\$ 275,000	\$ 27,000	\$ 28,000	\$ 53,000	\$ 61,000	\$ 58,000	\$ 1,900,000	VPIT	DSI
HEALTH TECHNOLOGY SERVICES	\$ 1,026,000	\$ 1,324,000	\$ 6,370,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,720,000	VPIT	HTS
TECH SELECT	\$ 615,104	\$ 991,000	\$ -	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ 1,609,104	VPIT	TSL
RESIDENCE HALLS	\$ 554,000	\$ 21,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 575,000	VPIT	HAL
ENTERPRISE WINDOWS & AZURE ADMIN (VPIT)	\$ 1,007,000	\$ 26,000	\$ 42,000	\$ -	\$ 10,000	\$ 4,000	\$ -	\$ 6,000	\$ 1,095,000	VPIT	AZR
ENTERPRISE WINDOWS & AZURE ADMIN (BA)	\$ 1,607,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,607,000	VPIT	AZR
VPIT CONTACT CENTER	\$ 8,000	\$ 75,000	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 84,000	VPIT	ITC
Total Assessment	\$ 47,321,300	\$ 19,918,991	\$ 11,414,131	\$ 833,415	\$ 1,291,976	\$ 1,850,227	\$ 2,197,621	\$ 1,819,669	\$ 86,647,330		

Attachment 10: UA OPERATING SUBSIDY AMOUNTS BY CAMPUS

INDIANA UNIVERSITY
2024-25 OPERATING BUDGET
UA OPERATING SUBSIDY AMOUNTS BY CAMPUS

CAMPUS/RC	Report Item	Univ Subsidy
BL BLOOMINGTON	BASE ALLOCATION	\$ 191,070,267
BL FY25 ACCOMODATION	ADJUSTMENT	\$ (23,544,220)
BL BL KELLEY ALIGNMENT SALARY POLICY ACCOMODATION	ADJUSTMENT	\$ 77,907
BL BL KELLEY POSITION ALIGNMENT (00030059) - UCM	ADJUSTMENT	\$ 75,902
BL BL UCM POSITION ALIGNMENT (93688206)	ADJUSTMENT	\$ 126,507
BL BLOOMINGTON TOTAL	TOTAL	\$ 167,806,363
IN INDIANAPOLIS	BASE ALLOCATION	\$ 75,997,377
IN FY25 ACCOMODATION	ADJUSTMENT	\$ (9,369,593)
IN COLUMBUS OPERATING ADJUSTMENT	ADJUSTMENT	\$ (30,000)
IN CWT REALLOCATION BETWEEN IUSM AND IN	ADJUSTMENT	\$ (140,286)
IN IN KELLEY ALIGNMENT SALARY POLICY ACCOMODATION	ADJUSTMENT	\$ 16,478
IN IN UCM POSITION ALIGNMENT (93567576)	ADJUSTMENT	\$ 193,973
IN IU RESEARCH & TECHNOLOGY CORP \$73k x 2 - VPR - \$73K TO IUSM	ADJUSTMENT	\$ (73,000)
IN INDIANAPOLIS TOTAL	TOTAL	\$ 66,594,949
IUSM SCHOOL OF MEDICINE	BASE ALLOCATION	\$ 49,102,153
IUSM FY25 ACCOMODATION	ADJUSTMENT	\$ (6,053,090)
IUSM CWT REALLOCATION BETWEEN IUSM AND IN	ADJUSTMENT	\$ 140,286
IUSM IU RESEARCH & TECHNOLOGY CORP \$73k x 2 - VPR - \$73K TO IUSM FROM IN	ADJUSTMENT	\$ 73,000
IUSM SCHOOL OF MEDICINE TOTAL	TOTAL	\$ 43,262,349
EA EAST	BASE ALLOCATION	\$ 4,187,908
EA FY25 ACCOMODATION	ADJUSTMENT	\$ (515,500)
EA EAST TOTAL	TOTAL	\$ 3,672,408
KO KOKOMO	BASE ALLOCATION	\$ 4,879,839
KO FY25 ACCOMODATION	ADJUSTMENT	\$ (600,671)
KO KOKOMO TOTAL	TOTAL	\$ 4,279,168
NW NORTHWEST	BASE ALLOCATION	\$ 8,106,489
NW FY25 ACCOMODATION	ADJUSTMENT	\$ (997,848)
NW NORTHWEST TOTAL	TOTAL	\$ 7,108,642
SB SOUTH BEND	BASE ALLOCATION	\$ 9,711,699
SB FY25 ACCOMODATION	ADJUSTMENT	\$ (1,195,437)
SB SOUTH BEND TOTAL	TOTAL	\$ 8,516,262
SE SOUTH EAST	BASE ALLOCATION	\$ 8,660,957
SE FY25 ACCOMODATION	ADJUSTMENT	\$ (1,066,098)
SE SOUTH EAST TOTAL	TOTAL	\$ 7,594,859
ALL GRAND TOTAL	ALL CAMPUS/RC	\$ 308,834,999