



FY26 Non-State Budget

Susan Simmers, VCAF Feb 24, 2025

FY26 BUDGET CYCLE SCHEDULE

PROJECT/EVENT

BUDGET PLANNING CYCLE

State and Non-State budget planning process.

BUDGET PHASES	STARTING	ENDING	BUDGET PHASES	STARTING	ENDING
CALENDAR PRESENTED TO CABINET	2/18/2025		VCAF REVIEW	4/7/2025	5/2/2025
BOARD MEETING	2/6/2025		BOARD MEETING	4/17/2025	
GOVERNOR'S STATE ADDRESS	2/19/2025		STATE BUDGET TARGETS/TRAINING SESSIONS	5/5/2025	5/9/2025
NON-STATE TRAINING SESSIONS	2/24/2025	2/28/2025	CAMPUS PREP/DATA ENTRY - STATE BUDGETS	5/12/2025	5/30/2025
CAMPUS PREP/DATA ENTRY - NON-STATE BUDGETS	3/3/2025	3/21/2025	STATE BUDGET FINAL REVIEW	6/2/2025	6/14/2025
CABINET LEVEL REVIEW	3/24/2025	4/4/2025	FINALIZE SYSTEM REPORTS	6/16/2025	6/30/2025

JANUARY							FEBRUARY							MARCH							APRIL							MAY							JUNE						
M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S
		1	2	3	4	5						1	2						1	2		1	2	3	4	5	6				1	2	3	4							1
6	7	8	9	10	11	12	3	4	5	6	7	8	9	3	4	5	6	7	8	9	7	8	9	10	11	12	13	5	6	7	8	9	10	11	2	3	4	5	6	7	8
13	14	15	16	17	18	19	10	11	12	13	14	15	16	10	11	12	13	14	15	16	14	15	16	17	18	19	20	12	13	14	15	16	17	18	9	10	11	12	13	14	15
20	21	22	23	24	25	26	17	18	19	20	21	22	23	17	18	19	20	21	22	23	21	22	23	24	25	26	27	19	20	21	22	23	24	25	16	17	18	19	20	21	22
27	28	29	30	31			24	25	26	27	28			24	25	26	27	28	29	30	28	29	30					26	27	28	29	30	31		23	24	25	26	27	28	29
														31																					30						

**We need Board of Trustees budget
submission to accurately reflect
Our SIUC Financial Operations**

Southern Illinois University Carbondale

FY 2025 Operating Budget

by Line Items and Major Fund Groups

	Appropriated Funds	Income Funds	Grants and Contracts (1)	Indirect Cost Recovery	Revenue Bond Operations	Self-Supporting Activities	All Funds 2025 Totals
Revenue							
General Revenue (Tax Dollars)	\$108,341,000	\$0	\$0	\$0	\$0	\$0	\$108,341,000
Tuition	0	77,539,000	0	0	0	0	77,539,000
Student Fees	0	0	0	0	15,050,600	35,966,600	51,017,200
Interest Income	0	225,000	0	135,200	68,500	638,500	1,067,200
Sales & Services / Other Income	0	4,677,400	98,771,000	6,500,000	30,602,400	30,183,500	170,734,300
Total Revenue	\$108,341,000	\$82,441,400	\$98,771,000	\$6,635,200	\$45,721,500	\$66,788,600	\$408,698,700
Expenditures							
Personal Services	\$105,309,648	\$30,226,652	\$20,269,600	\$461,300	\$14,833,200	\$28,980,700	\$200,081,100
Travel	0	583,200	708,400	125,400	51,500	3,245,200	4,713,700
Equipment	0	1,510,100	941,400	406,300	794,100	1,563,500	5,215,400
Commodities	0	1,096,500	2,978,400	192,800	3,759,200	4,994,400	13,021,300
Contractual Services	109,152	28,322,848	14,230,800	1,857,200	17,701,000	24,300,600	86,521,600
Group Insurance	1,908,200	0	0	0	0	0	1,908,200
Operation of Automotive Equip	0	102,000	583,400	7,000	30,300	309,300	1,032,000
Telecommunication	0	517,000	280,800	12,200	278,800	617,500	1,706,300
Social Security/Medicare	1,000,000	873,200	0	0	98,200	152,100	2,123,500
Permanent Improvements	0	0	0	0	0	126,000	126,000
Other Expenses	0	1,343,900	14,162,400	3,553,700	806,100	3,142,600	23,008,700
Awards & Grants	14,000	17,866,000	44,615,800	19,300	3,800	4,481,100	67,000,000
Transfers to Debt Service & Reserves	0	0	0	0	8,664,400	3,064,400	11,728,800
Total Expenditures & Transfers	\$108,341,000	\$82,441,400	\$98,771,000	\$6,635,200	\$47,020,600	\$74,977,400	\$418,186,600
Planned Operating Results (+/-)	0	0	0	0	(1,299,100)	(8,188,800)	(9,487,900)
				Fund Balance Available	\$7,445,500	(\$57,334,000)	

Notes:

(1) Grants and Contracts - Revenues received from external sources match expenditures over the life of the grant, therefore the cash balance is reflected as zero.

Definitions

- Operating Deficit
 - Expenses are greater than revenue
- Cash Deficit
 - The fund has a cash deficit - a negative cash balance



As we place more emphasis on monitoring the overall financial health of the university, it has become apparent that certain areas within our organization in the self-supporting and revenue bond fund groups are operating at an operating deficit and some have cash deficits.

Historically, many of these operating and cash deficits have not been given the managerial focus required to address their financial shortfalls, resulting in a noticeable impact on our cash flow.



SIU Carbondale

Self-Supporting Fund Summary (not including athletics)

	Number	Dollars
Self supporting funds (budget purposes) with negative beginning cash	76	11,614,564
Self supporting funds(budget purposes) with a budgeted operating deficit for FY25	144	4,482,344
Self supporting funds (budget purposes) with a budget deficit that will have negative cash at 6/30/2025	57	6,343,988

57 of the 144 with a budgeted operating deficit will have a negative cash balance at the end of FY25 if we do not take action to align spending with available beginning cash and revenue.



Business Plan for Deficit Areas:

For large areas currently operating at a significant deficit (over 100K) please develop a detailed business plan outlining strategies to address and rectify these financial shortfalls. Your plan should include measures for cost reduction, revenue enhancement, or other corrective actions.

Review and Correct Budget Purposes:

Review all budget purposes budgeted for an operating deficit in FY25. Many of these are smaller (0-50K) and possibly were not reviewed adequately in the budget process. We need to manage within the revenue generated or beginning cash available. Submit necessary budget entries to make corrections and more importantly, manage the areas accordingly throughout FY25.



Reminders

- Budget realistically
- Budget Foundation Revenue
- Make sure you have enough cash if you plan to spend more than you bring in
 - Put explanation on your worksheet why you are using cash balance
- Transfers must be balanced...if you budget a transfer-in or a transfer-out then you must note in your workbook where the other side of the transfer is (BP).
 - Transfers are the movement of cash from one fund to another.



Estimate Cash

- You may need to estimate what your cash will be at fiscal year end:
 - Beginning Cash 7/1/2024
 - - Estimated Revenue for FY25 (*actual to date plus estimate rest of FY*)
 - - Estimated Expense for FY25
 - - Estimated Transfers for FY25
 - = Estimated Ending Cash at 6/30/2025
- If you are budgeting an operating deficit - in your notes, tell us how much cash you expect to have at FYE 2025.

Thank you!

Discussion and
Questions?