

Fiscal Year 2020 Operating Budget

SIU Carbondale & School of Medicine
SIU Edwardsville | SIU System Offices



July 1, 2019 - June 30, 2020

FY 2020 Operating Budget

Table of contents

Executive Summary	1
Table A – Operating Budget by Line Item <i>By Line Item and Major Fund Groups</i>	
Southern Illinois University	6
Southern Illinois University Carbondale	7
Southern Illinois University School of Medicine	8
Southern Illinois University Edwardsville	9
Southern Illinois University Administration & University Wide	10
Table B – Revenues and Expenses by Unrestricted/Restricted Funds	
Southern Illinois University	11
Southern Illinois University Carbondale	12
Southern Illinois University School of Medicine	13
Southern Illinois University Edwardsville	14
Southern Illinois University Administration & University Wide	15
Table C – Operating Budget by NACUBO Functions and Major Fund Groups	
Southern Illinois University	16
Southern Illinois University Carbondale	17
Southern Illinois University School of Medicine	18
Southern Illinois University Edwardsville	19
Southern Illinois University Administration & University Wide	20
Table D – FY 2020 Tuition & Fee Waivers Budget	21
Appendix – Description of Major Fund Groups	22
FY 2020 Appropriations Bill	23

Fiscal Year 2020 Annual Operating Budget

Executive Summary

The Southern Illinois University Fiscal Year 2020 (FY20) operating budget is an essential planning and management tool that covers activities occurring within a single fiscal year. The consolidated SIU System budget is the result of multiple budget development activities at the campus and system office levels. Activities include planning that involves campus constituencies, projection of enrollment and other revenue sources, projection of expenses, analysis of current year results compared to the budget, and the development of budget proposals.

The capital budget, which supports physical assets such as buildings and infrastructure, is not included within the operating budget.

The FY20 budget represents a \$5.8 million, or less than one percent, increase over FY19. Major revenue categories include tuition and fees, state appropriations, indirect cost recovery, externally funded grants and contracts, revenue bond operations, and self-supporting activities.

REVENUES:

The following table is a summary of SIU's FY20 operating revenue budget:

Southern Illinois University Revenue Budget

	FY2019 Operating Revenue	FY2020 Operating Revenue	Amount Change	Percent Change
Unrestricted Funds				
State appropriation (tax dollars)	\$ 185,781,000	\$ 194,899,600	\$ 9,118,600	4.91%
Tuition (income fund)	203,097,600	189,588,500	(13,509,100)	-6.65%
Indirect cost recovery	16,717,963	15,144,744	(1,573,219)	-9.41%
Self-supporting activities	202,142,679	215,392,228	13,249,549	6.55%
Subtotal Unrestricted Funds	\$ 607,739,242	\$ 615,025,072	\$ 7,285,830	1.20%
Restricted Funds				
External grants and contracts	\$ 128,363,819	\$ 128,640,524	\$ 276,705	0.22%
Revenue bond operations/auxiliaries	131,452,309	129,643,690	(1,808,619)	-1.38%
Subtotal Restricted Funds	\$ 259,816,128	\$ 258,284,214	\$ (1,531,914)	-0.59%
Total Operating Revenue Budget	\$ 867,555,370	\$ 873,309,286	\$ 5,753,916	0.66%

Unrestricted Funds

State Appropriations – The appropriation for general operations is provided by the State of Illinois from the Education Assistance Fund and the General Revenue Fund. SIU's FY20 state appropriation for general operations totals \$191,491,000, an increase of \$9.1 million from FY19, or five percent. The level of increase is consistent with the amount allocated for higher education in the FY20 state budget.

SIU also receives a number of appropriations designated for specific purposes:

1. SIU Simmons Cancer Center, Springfield, \$1,076,800
2. Daily Egyptian, Carbondale, \$62,800
3. National Corn to Ethanol and Ethanol Research Center, Edwardsville, \$1,000,000
4. Pharmacy Practice Education or Training Programs, Edwardsville, \$1,250,000
5. License Plate Sales, scholarships, \$19,000

For FY20, the amount of appropriated funding for special purposes is unchanged from the prior year.

The total of all SIU appropriations for FY20 is \$194,899,600, an increase of 4.68 percent from FY19.

Income Fund (tuition revenue) – The proposed FY20 budget for tuition revenue is \$189.6 million, a decrease of \$13.5 million (a decrease of \$10.7 million for Carbondale and \$3.7 million for Edwardsville), or 6.6 percent, from FY19. The budget includes \$157.6 million for tuition generated from on-campus courses and \$27.3 million from distance education. Distance education includes face-to-face course delivery at off-campus sites as well as on-line classes. The income fund budget is net of statutorily mandated and discretionary institutional waivers of \$54.6 million. During FY19, 45 percent of the tuition waivers were granted to undergraduates and 55 percent to graduate and professional students; FY 20 is expected to be similar.

Indirect Cost Recovery - Indirect cost recovery funds primarily result from federally-funded sponsored research and public service programs.

Self-supporting activities – Revenue for self-supporting activities is generally derived from student fees or the sale of services. These units may be self-supporting in whole or in part. The activities include a wide range of operations which are directly related to instruction, research or public service or support the overall objectives of the University. Examples include SIU Press, University farms, Broadcasting Service, WSIE Radio, Information Technology fee, Facilities Maintenance fee, School of Medicine clinical support, Dental clinic and Textbook Services.

Restricted Funds

External grants and contracts – These programs include federally-funded research and public service grants as well as programs sponsored by state, other governmental, and private agencies. The category also includes student financial aid, including federally funded Pell and SEOG grants and state funded MAP (Monetary Assistance Program) and AIM High grants.

Revenue bond operations (auxiliaries) – Mandatory student fees which are paid in support of facilities funded by the Housing and Auxiliary Facilities System bonds are subject to external restrictions and therefore budgeted as restricted funds. This includes revenues from residence and dining halls, athletic facilities, student centers, student health facilities, student recreation centers, parking, and others. Revenue bond operations also includes the activity of the Medical Facilities System.

EXPENSES:

Operating expenses are grouped according to classifications which are generally based on expenditure categories defined in the State Finance Act. Expenses from restricted funds are made in accordance with the provisions of the external contract, agreement, or other document created in support of the funding.

The following table provides a summary of SIU's FY20 operating expense budget:

Southern Illinois University Expense Budget

	FY2019	FY2020	Amount	Percent
	Operating	Operating	Change	Change
	Expense	Expense		
Unrestricted Funds				
Personal services	\$ 395,023,854	\$ 405,974,108	\$10,950,254	2.77%
Equipment	12,313,016	11,669,235	(643,781)	-5.23%
Commodities/supplies	15,711,548	17,412,073	1,700,525	10.82%
Contractual Services	105,673,530	102,546,951	(3,126,579)	-2.96%
Awards and grants	31,098,764	30,407,433	(691,331)	-2.22%
Other expenses	47,012,284	55,989,991	8,977,707	19.10%
Transfers to debt service and reserves	<u>287,286</u>	<u>296,286</u>	<u>9,000</u>	<u>3.13%</u>
Subtotal Unrestricted Funds	\$ 607,120,282	\$ 624,296,077	\$17,175,795	2.83%
Restricted Funds				
Personal services	\$ 80,485,190	\$ 84,989,259	\$ 4,504,069	5.60%
Equipment	2,408,631	2,765,194	356,563	14.80%
Commodities/supplies	8,384,635	8,398,281	13,646	0.16%
Contractual Services	55,905,304	53,827,856	(2,077,448)	-3.72%
Awards and grants	62,175,016	59,387,135	(2,787,881)	-4.48%
Other expenses	26,140,896	27,725,422	1,584,526	6.06%
Transfers to debt service and reserves	<u>27,916,861</u>	<u>28,528,619</u>	<u>611,758</u>	<u>2.19%</u>
Subtotal Restricted Funds	\$ 263,416,533	\$ 265,621,766	\$ 2,205,233	0.84%
Total Operating Expense Budget	\$ 870,536,815	\$ 889,917,843	\$19,381,028	2.23%

It should be noted that funds which are classified in the budget as unrestricted are used with some discretion by each campus to fulfill its mission except for campus-specific fees and other specific charges. In contrast, restricted funds are used solely for purposes stipulated by external providers.

Expenses for personal services are 65 percent of the unrestricted funds budget. This budget line includes salaries paid to faculty, staff and student employees. Taken as a whole, 55 percent of SIU's operating budget is devoted to personal services expenses.

After personal services, the largest single line item in the restricted funds budget is awards and grants. This primarily consists of student scholarship payments funded by federal Pell and SEOG grants as well as the State of Illinois MAP and AIM High grant programs.

Operating Budget Schedules

The operating budget includes a series of tables presented for Southern Illinois University, Carbondale, School of Medicine, Edwardsville, and Administration and University Wide System Offices that provides budgets by line item and major fund groups, revenues and expenses by unrestricted and restricted funds, the operating budget by NACUBO functions and major fund groups, and tuition and fee waivers budgets. A copy of the FY20 appropriations bill is also included.

For expenditure purposes, revenues from state appropriated funds and the income fund (tuition revenue) are combined in the “general operating budgets” allocated to campus units.

The operating budget of the university does not include budgets associated with the university’s eight related organizations, including the foundations, alumni associations, research parks, SIU Physicians & Surgeons, Inc., and the SIUE East St. Louis Charter School.

The budget also does not include an amount for state payments on behalf of SIU. These payments represent the employer’s share of the cost of pension and health benefits for university employees.

In table C, expenditures are listed by function within major revenue categories. The National Association of College and University Business Officers ([NACUBO](#)) created functional classifications for university expenditures in order to standardize the reporting across colleges and universities. The standard classifications are listed below:

Instruction – Expenditures for all activities that are part of the university’s instruction program, including credit and noncredit courses.

Research – Expenditures for activities specifically organized to produce research whether funded by an external agency or separately budgeted by an organizational unit with SIU. This function also includes research centers.

Public service – Expenditures for activities established primarily to provide non-instructional services beneficial to individuals and groups external to the university. It includes community services and public broadcasting services.

Academic support – Expenditures to provide support services for the university’s primary missions of instruction, research, and public service. It includes libraries, museums, academic administration, (I will add to this)

Student services – Expenditures for activities which have the primary purpose of contributing to the student’s well-being and intellectual, cultural and social development outside the context of the formal instruction program. It includes student services such as admissions and records, financial aid administration, registrar, counseling, career services, and student health services.

Institutional support – Expenditures for central activities concerned with the management and long-range planning of the SIU system; fiscal operations including business and audit functions; human resources administration; safety and security functions; and development and alumni relations including fund raising.

Operation and maintenance of plant – Expenditures for the administration, supervision, operation, maintenance and protection of the university’s physical plant, including building maintenance, utilities, landscape and grounds maintenance, and major repairs and renovations.

Scholarships and fellowships – Expenditures in the form of grants to students selected by the university or from other programs, including stipends and awards.

Auxiliary enterprises – Expenditures for operations which are not directly related to instruction, research, or public service units but which exist to furnish goods or services to students, faculty and staff, Examples include residence halls, food service, bookstores, student unions, student health centers, and student recreation facilities.

Southern Illinois University

FY 2020 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 2020 Totals
Revenue							
General Revenue (Tax Dollars)	\$194,899,600	\$0	\$0	\$0	\$0	\$0	\$194,899,600
Tuition	0	184,960,700	0	0	0	0	184,960,700
Student Fees	0	2,071,000	0	0	24,389,889	46,684,656	73,145,545
Interest Income	0	269,500	165,200	290,000	245,746	1,864,922	2,835,368
Sales & Services / Other Income	0	2,287,300	128,475,324	14,854,744	105,008,055	166,842,650	417,468,073
Total Revenue	\$194,899,600	\$189,588,500	\$128,640,524	\$15,144,744	\$129,643,690	\$215,392,228	\$873,309,286
Expenditures							
Personal Services	\$187,256,985	\$95,357,697	\$29,716,555	\$2,367,346	\$55,272,704	\$120,992,080	\$490,963,367
Travel	33,077	1,884,850	865,304	380,080	168,730	4,728,931	8,060,972
Equipment	15,600	5,871,510	1,688,618	287,986	1,076,576	5,494,139	14,434,429
Commodities	23,000	6,995,249	3,090,517	541,977	5,307,764	9,851,847	25,810,354
Contractual Services	626,566	46,208,801	18,105,055	3,230,877	35,722,801	52,480,707	156,374,807
Group Insurance	2,145,200	2,396,400	0	46,300	1,190,459	1,062,166	6,840,525
Operation of Automotive Equip	11,400	903,901	449,361	19,000	96,536	349,795	1,829,993
Telecommunication	28,350	2,161,281	271,905	39,522	1,611,695	1,219,689	5,332,442
Social Security/Medicare	1,413,622	3,385,639	0	0	490,275	1,082,816	6,372,352
Permanent Improvements	0	793,409	9,240	200,000	0	14,648,587	15,651,236
Other Expenses	3,328,800	185,000	15,075,734	1,442,990	7,496,183	12,099,186	39,627,893
Awards & Grants	17,000	25,154,363	59,368,235	0	18,900	5,236,070	89,794,568
Transfers to Debt Service & Reserves	0	0	0	0	28,528,619	296,286	28,824,905
Total Expenditures & Transfers	\$194,899,600	\$191,298,100	\$128,640,524	\$8,556,078	\$136,981,242	\$229,542,299	\$889,917,843
Planned Operating Results (+/-)	0	(1,709,600)	0	6,588,666	(7,337,552)	(14,150,071)	(16,608,557)
			Fund Balance Available	\$25,493,923	\$22,540,864	\$38,518,760	

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.

Southern Illinois University Carbondale

FY 2020 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 2020 Totals
Revenue							
General Revenue (Tax Dollars)	\$96,935,300	\$0	\$0	\$0	\$0	\$0	\$96,935,300
Tuition	0	74,500,000	0	0	0	0	74,500,000
Student Fees	0	2,000,000	0	0	16,433,700	22,082,300	40,516,000
Interest Income	0	0	165,200	15,000	91,300	680,300	951,800
Sales & Services / Other Income	0	0	68,273,800	2,604,400	25,639,400	29,592,100	126,109,700
Total Revenue	\$96,935,300	\$76,500,000	\$68,439,000	\$2,619,400	\$42,164,400	\$52,354,700	\$339,012,800
Expenditures							
Personal Services	\$93,437,500	\$33,396,300	\$14,267,600	\$251,900	\$14,067,900	\$20,857,200	\$176,278,400
Travel	0	877,300	586,600	110,200	11,600	2,930,900	4,516,600
Equipment	0	2,491,200	1,007,200	124,900	222,200	1,698,500	5,544,000
Commodities	0	4,394,900	1,378,800	175,500	3,414,800	3,212,400	12,576,400
Contractual Services	0	23,278,300	7,851,500	1,515,100	17,734,200	19,766,900	70,146,000
Group Insurance	2,114,900	75,900	0	43,700	338,800	142,300	2,715,600
Operation of Automotive Equip	0	449,000	412,200	16,000	26,700	244,700	1,148,600
Telecommunication	0	839,000	92,800	8,200	277,200	548,700	1,765,900
Social Security/Medicare	1,365,900	643,700	0	0	119,500	116,500	2,245,600
Permanent Improvements	0	0	0	0	0	4,000,000	4,000,000
Other Expenses	0	185,000	8,792,500	373,900	96,800	5,138,900	14,587,100
Awards & Grants	17,000	9,869,400	34,049,800	0	18,900	3,754,200	47,709,300
Transfers to Debt Service & Reserves	0	0	0	0	11,530,700	0	11,530,700
Total Expenditures & Transfers	\$96,935,300	\$76,500,000	\$68,439,000	\$2,619,400	\$47,859,300	\$62,411,200	\$354,764,200
Planned Operating Results (+/-)	0	0	0	0	(5,694,900)	(10,056,500)	(15,751,400)
			Fund Balance Available	\$3,561,900	\$6,794,700	(\$20,411,300)	

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.

Southern Illinois University School of Medicine

FY 2020 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 2020 Totals
Revenue							
General Revenue (Tax Dollars)	\$35,953,600	\$0	\$0	\$0	\$0	\$0	\$35,953,600
Tuition	0	13,348,800	0	0	0	0	13,348,800
Student Fees	0	71,000	0	0	0	0	71,000
Interest Income	0	19,500	0	275,000	15,000	100,200	409,700
Sales & Services / Other Income	0	0	14,000,000	8,781,400	45,245,900	115,815,700	183,843,000
Total Revenue	\$35,953,600	\$13,439,300	\$14,000,000	\$9,056,400	\$45,260,900	\$115,915,900	\$233,626,100
Expenditures							
Personal Services	\$34,876,800	\$3,847,200	\$4,636,200	\$1,421,100	\$29,728,000	\$84,438,000	\$158,947,300
Travel	0	208,100	163,200	36,500	99,200	735,200	1,242,200
Equipment	0	517,800	127,000	69,200	518,500	1,019,400	2,251,900
Commodities	0	442,300	1,203,500	219,100	1,162,200	4,209,800	7,236,900
Contractual Services	0	7,783,900	5,635,000	880,100	10,243,500	20,446,200	44,988,700
Group Insurance	0	620,500	0	0	663,600	725,000	2,009,100
Operation of Automotive Equip	0	46,000	200	0	0	6,000	52,200
Telecommunication	0	339,000	17,400	26,900	546,400	244,300	1,174,000
Social Security/Medicare	0	577,600	0	0	368,600	922,500	1,868,700
Permanent Improvements	0	0	0	0	0	100,000	100,000
Other Expenses	1,076,800	0	2,217,500	19,300	0	600	3,314,200
Awards & Grants	0	766,500	0	0	0	66,800	833,300
Transfers to Debt Service & Reserves	0	0	0	0	1,930,900	0	1,930,900
Total Expenditures & Transfers	\$35,953,600	\$15,148,900	\$14,000,000	\$2,672,200	\$45,260,900	\$112,913,800	\$225,949,400
Planned Operating Results (+/-)	0	(1,709,600)	0	6,384,200	0	3,002,100	7,676,700
			Fund Balance Available	\$20,237,600	\$2,806,400	\$12,819,300	

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.

Southern Illinois University Edwardsville

FY 2020 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 2020 Totals
Revenue							
General Revenue (Tax Dollars)	\$58,491,000	\$0	\$0	\$0	\$0	\$0	\$58,491,000
Tuition	0	97,111,900	0	0	0	0	97,111,900
Student Fees	0	0	0	0	7,956,189	24,602,356	32,558,545
Interest Income	0	250,000	0	0	139,446	850,990	1,240,436
Sales & Services / Other Income	0	2,287,300	46,201,524	3,398,944	34,122,755	19,810,784	105,821,307
Total Revenue	\$58,491,000	\$99,649,200	\$46,201,524	\$3,398,944	\$42,218,390	\$45,264,130	\$295,223,188
Expenditures							
Personal Services	\$55,928,000	\$58,114,197	\$10,812,755	\$694,346	\$11,476,804	\$14,670,093	\$151,696,195
Travel	0	799,450	115,504	232,380	57,930	1,032,331	2,237,595
Equipment	0	2,862,510	554,418	92,886	335,876	2,759,439	6,605,129
Commodities	0	2,158,049	508,217	146,377	730,764	2,422,647	5,966,054
Contractual Services	311,000	15,146,601	4,618,555	771,277	7,745,101	11,655,138	40,247,672
Group Insurance	0	1,700,000	0	0	188,059	187,849	2,075,908
Operation of Automotive Equip	0	408,901	36,961	3,000	69,836	98,170	616,868
Telecommunication	0	983,281	161,705	4,422	788,095	420,689	2,358,192
Social Security/Medicare	0	2,164,339	0	0	2,175	43,816	2,210,330
Permanent Improvements	0	793,409	9,240	200,000	0	10,548,587	11,551,236
Other Expenses	2,252,000	0	4,065,734	1,049,790	7,399,383	6,809,686	21,576,593
Awards & Grants	0	14,518,463	25,318,435	0	0	1,415,070	41,251,968
Transfers to Debt Service & Reserves	0	0	0	0	15,067,019	296,286	15,363,305
Total Expenditures & Transfers	\$58,491,000	\$99,649,200	\$46,201,524	\$3,194,478	\$43,861,042	\$52,359,801	\$303,757,045
Planned Operating Results (+/-)	0	0	0	204,466	(1,642,652) *	(7,095,671) **	(8,533,857)
			Fund Balance Available	\$1,403,022	\$12,939,764	\$45,429,613	

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.

* The negative Planned Operating Result for Revenue Bond Operations includes \$525,000 in Board approved non-mandatory transfers to RRR and planned draw down of prior year cash reserves in Housing.

** The negative Planned Operating Result for Self-Supporting Activities is due to a planned draw down of prior year cash reserves in order to complete previously approved projects paid for from the Facilities Fee.

Southern Illinois University Administration & University Wide

FY 2020 Operating Budget

by Line Items and Major Fund Groups

	Appropriated Funds	Income Funds	Grants and Contracts	Indirect Cost Recovery	Revenue Bond Operations	Self-Supporting Activities	All Funds 2020 Totals
Revenue							
General Revenue (Tax Dollars)	\$3,519,700	\$0	\$0	\$0	\$0	\$0	\$3,519,700
Tuition	0	0	0	0	0	0	0
Student Fees	0	0	0	0	0	0	0
Interest Income	0	0	0	0	0	233,432	233,432
Sales & Services / Other Income	0	0	0	70,000	0	1,624,066	1,694,066
Total Revenue	\$3,519,700	\$0	\$0	\$70,000	\$0	\$1,857,498	\$5,447,198
Expenditures							
Personal Services	\$3,014,685	\$0	\$0	\$0	\$0	\$1,026,787	\$4,041,472
Travel	33,077	0	0	1,000	0	30,500	64,577
Equipment	15,600	0	0	1,000	0	16,800	33,400
Commodities	23,000	0	0	1,000	0	7,000	31,000
Contractual Services	315,566	0	0	64,400	0	612,469	992,435
Group Insurance	30,300	0	0	2,600	0	7,017	39,917
Operation of Automotive Equip	11,400	0	0	0	0	925	12,325
Telecommunication	28,350	0	0	0	0	6,000	34,350
Social Security/Medicare	47,722	0	0	0	0	0	47,722
Permanent Improvements	0	0	0	0	0	0	0
Other Expenses	0	0	0	0	0	150,000	150,000
Awards & Grants	0	0	0	0	0	0	0
Transfers to Debt Service & Reserves	0	0	0	0	0	0	0
Total Expenditures & Transfers	\$3,519,700	\$0	\$0	\$70,000	\$0	\$1,857,498	\$5,447,198
Planned Operating Results (+/-)	0	0	0	0	0	0	0
				Fund Balance Available	\$291,401	\$0	\$681,147

Southern Illinois University

Revenues and Expenses by Unrestricted/Restricted Funds

Revenues by Sources	2019	2020	<u>\$ Change</u>	<u>% Change</u>
Unrestricted Funds				
State appropriations (tax dollars)	\$ 185,781,000	\$ 194,899,600	9,118,600	4.9%
Tuition (Income fund)				
On-Campus	170,136,700	157,616,800	(12,519,900)	-7.4%
Off-Campus	27,382,300	27,343,900	(38,400)	-0.1%
Other Income	5,578,600	4,627,800	(950,800)	-17.0%
Indirect cost recovery	16,717,963	15,144,744	(1,573,219)	-9.4%
Self-supporting activities	<u>202,142,679</u>	<u>215,392,228</u>	<u>13,249,549</u>	<u>6.6%</u>
Subtotal Unrestricted Funds	607,739,242	615,025,072	7,285,830	1.2%
Restricted Funds				
External grants and contracts	128,363,819	128,640,524	276,705	0.2%
Revenue Bond operations/auxiliaries	<u>131,452,309</u>	<u>129,643,690</u>	<u>(1,808,619)</u>	<u>-1.4%</u>
Subtotal Restricted Funds	259,816,128	258,284,214	(1,531,914)	-0.6%
CAMPUS TOTAL INCOME	\$ 867,555,370	\$ 873,309,286	5,753,916	0.7%

Expenditures	2019	2020	<u>\$ Change</u>	<u>% Change</u>
Unrestricted Funds				
Personal services	\$ 395,023,854	\$ 405,974,108	10,950,254	2.8%
Equipment	12,313,016	11,669,235	(643,781)	-5.2%
Commodities/supplies	15,711,548	17,412,073	1,700,525	10.8%
Contractual services	105,673,530	102,546,951	(3,126,579)	-3.0%
Awards and grants	31,098,764	30,407,433	(691,331)	-2.2%
Other expenses	47,012,284	55,989,991	8,977,707	19.1%
Transfers to debt service and reserves	<u>287,286</u>	<u>296,286</u>	<u>9,000</u>	<u>3.1%</u>
Subtotal Unrestricted Funds	607,120,282	624,296,077	17,175,795	2.8%
Restricted Funds				
Personal services	80,485,190	84,989,259	4,504,069	5.6%
Equipment	2,408,631	2,765,194	356,563	14.8%
Commodities/supplies	8,384,635	8,398,281	13,646	0.2%
Contractual services	55,905,304	53,827,856	(2,077,448)	-3.7%
Awards and grants	62,175,016	59,387,135	(2,787,881)	-4.5%
Other expenses	26,140,896	27,725,422	1,584,526	6.1%
Transfers to debt service and reserves	<u>27,916,861</u>	<u>28,528,619</u>	<u>611,758</u>	<u>2.2%</u>
Subtotal Restricted Funds	263,416,533	265,621,766	2,205,233	0.8%
CAMPUS TOTAL EXPENDITURES	\$ 870,536,815	\$ 889,917,843	19,381,028	2.2%

Southern Illinois University Carbondale

Revenues and Expenses by Unrestricted/Restricted Funds

Revenues by Sources	2019	2020	<u>\$ Change</u>	<u>% Change</u>
Unrestricted Funds				
State appropriations (tax dollars)	\$ 93,192,900	\$ 96,935,300	3,742,400	4.0%
Tuition (Income fund)				
On-Campus	65,794,000	56,000,000	(9,794,000)	-14.9%
Off-Campus	18,652,000	18,500,000	(152,000)	-0.8%
Other Income	2,713,000	2,000,000	(713,000)	-26.3%
Indirect cost recovery	2,696,000	2,619,400	(76,600)	-2.8%
Self-supporting activities	<u>59,083,700</u>	<u>52,354,700</u>	<u>(6,729,000)</u>	<u>-11.4%</u>
Subtotal Unrestricted Funds	242,131,600	228,409,400	(13,722,200)	-5.7%
Restricted Funds				
External grants and contracts	71,862,000	68,439,000	(3,423,000)	-4.8%
Revenue Bond operations/auxiliaries	<u>45,546,900</u>	<u>42,164,400</u>	<u>(3,382,500)</u>	<u>-7.4%</u>
Subtotal Restricted Funds	117,408,900	110,603,400	(6,805,500)	-5.8%
CAMPUS TOTAL INCOME	\$ 359,540,500	\$ 339,012,800	(20,527,700)	-5.7%

Expenditures	2019	2020	<u>\$ Change</u>	<u>% Change</u>
Unrestricted Funds				
Personal services	\$ 151,100,650	\$ 147,942,900	(3,157,750)	-2.1%
Equipment	4,040,400	4,314,600	274,200	6.8%
Commodities/supplies	7,300,900	7,782,800	481,900	6.6%
Contractual services	49,737,500	44,560,300	(5,177,200)	-10.4%
Awards and grants	14,244,150	13,640,600	(603,550)	-4.2%
Other expenses	15,884,300	20,224,700	4,340,400	27.3%
Transfers to debt service and reserves	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0%</u>
Subtotal Unrestricted Funds	242,307,900	238,465,900	(3,842,000)	-1.6%
Restricted Funds				
Personal services	28,163,350	28,335,500	172,150	0.6%
Equipment	855,450	1,229,400	373,950	43.7%
Commodities/supplies	4,847,200	4,793,600	(53,600)	-1.1%
Contractual services	26,393,500	25,585,700	(807,800)	-3.1%
Awards and grants	39,606,550	34,068,700	(5,537,850)	-14.0%
Other expenses	8,809,950	10,754,700	1,944,750	22.1%
Transfers to debt service and reserves	<u>11,730,100</u>	<u>11,530,700</u>	<u>(199,400)</u>	<u>-1.7%</u>
Subtotal Restricted Funds	120,406,100	116,298,300	(4,107,800)	-3.4%
CAMPUS TOTAL EXPENDITURES	\$ 362,714,000	\$ 354,764,200	(7,949,800)	-2.2%

Southern Illinois University School of Medicine

Revenues and Expenses by Unrestricted/Restricted Funds

Revenues by Sources	2019	2020	<u>\$ Change</u>	<u>% Change</u>
Unrestricted Funds				
State appropriations (tax dollars)	\$ 34,292,800	\$ 35,953,600	1,660,800	4.8%
Tuition (Income fund)				
On-Campus	12,585,000	13,348,800	763,800	6.1%
Off-Campus	0	0	0	0.0%
Other Income	48,000	90,500	42,500	88.5%
Indirect cost recovery	10,311,900	9,056,400	(1,255,500)	-12.2%
Self-supporting activities	<u>96,328,300</u>	<u>115,915,900</u>	<u>19,587,600</u>	<u>20.3%</u>
Subtotal Unrestricted Funds	153,566,000	174,365,200	20,799,200	13.5%
Restricted Funds				
External grants and contracts	14,000,000	14,000,000	0	0.0%
Revenue Bond operations/auxiliaries	<u>42,251,200</u>	<u>45,260,900</u>	<u>3,009,700</u>	<u>7.1%</u>
Subtotal Restricted Funds	56,251,200	59,260,900	3,009,700	5.4%
CAMPUS TOTAL INCOME	\$ 209,817,200	\$ 233,626,100	23,808,900	11.3%

Expenditures	2019	2020	<u>\$ Change</u>	<u>% Change</u>
Unrestricted Funds				
Personal services	\$ 112,477,900	\$ 124,583,100	12,105,200	10.8%
Equipment	3,125,100	1,606,400	(1,518,700)	-48.6%
Commodities/supplies	3,693,500	4,871,200	1,177,700	31.9%
Contractual services	25,789,000	29,110,200	3,321,200	12.9%
Awards and grants	941,800	833,300	(108,500)	-11.5%
Other expenses	5,877,800	5,684,300	(193,500)	-3.3%
Transfers to debt service and reserves	<u>1,000</u>	<u>0</u>	<u>(1,000)</u>	<u>-100.0%</u>
Subtotal Unrestricted Funds	151,906,100	166,688,500	14,782,400	9.7%
Restricted Funds				
Personal services	30,764,100	34,364,200	3,600,100	11.7%
Equipment	606,000	645,500	39,500	6.5%
Commodities/supplies	2,182,100	2,365,700	183,600	8.4%
Contractual services	16,879,900	15,878,500	(1,001,400)	-5.9%
Awards and grants	0	0	0	0.0%
Other expenses	3,932,600	4,076,100	143,500	3.6%
Transfers to debt service and reserves	<u>1,886,500</u>	<u>1,930,900</u>	<u>44,400</u>	<u>2.4%</u>
Subtotal Restricted Funds	56,251,200	59,260,900	3,009,700	5.4%
CAMPUS TOTAL EXPENDITURES	\$ 208,157,300	\$ 225,949,400	17,792,100	8.5%

Southern Illinois University Edwardsville Revenues and Expenses by Unrestricted/Restricted Funds

Revenues by Sources	2019	2020	<u>\$ Change</u>	<u>% Change</u>
Unrestricted Funds				
State appropriations (tax dollars)	\$ 54,848,300	\$ 58,491,000	3,642,700	6.6%
Tuition (Income fund)				
On-Campus	91,757,700	88,268,000	(3,489,700)	-3.8%
Off-Campus	8,730,300	8,843,900	113,600	1.3%
Other Income	2,817,600	2,537,300	(280,300)	-9.9%
Indirect cost recovery	3,640,063	3,398,944	(241,119)	-6.6%
Self-supporting activities	<u>44,871,128</u>	<u>45,264,130</u>	<u>393,002</u>	<u>0.9%</u>
Subtotal Unrestricted Funds	206,665,091	206,803,274	138,183	0.1%
Restricted Funds				
External grants and contracts	42,501,819	46,201,524	3,699,705	8.7%
Revenue Bond operations/auxiliaries	<u>43,654,209</u>	<u>42,218,390</u>	<u>(1,435,819)</u>	<u>-3.3%</u>
Subtotal Restricted Funds	86,156,028	88,419,914	2,263,886	2.6%
CAMPUS TOTAL INCOME	\$ 292,821,119	\$ 295,223,188	2,402,069	0.8%

Expenditures	2019	2020	<u>\$ Change</u>	<u>% Change</u>
Unrestricted Funds				
Personal services	\$ 127,415,035	\$ 129,406,636	1,991,601	1.6%
Equipment	5,115,616	5,714,835	599,219	11.7%
Commodities/supplies	4,686,148	4,727,073	40,925	0.9%
Contractual services	29,230,219	27,884,016	(1,346,203)	-4.6%
Awards and grants	15,912,814	15,933,533	20,719	0.1%
Other expenses	24,883,613	29,732,100	4,848,487	19.5%
Transfers to debt service and reserves	<u>286,286</u>	<u>296,286</u>	<u>10,000</u>	<u>3.5%</u>
Subtotal Unrestricted Funds	207,529,731	213,694,479	6,164,748	3.0%
Restricted Funds				
Personal services	21,557,740	22,289,559	731,819	3.4%
Equipment	947,181	890,294	(56,887)	-6.0%
Commodities/supplies	1,355,335	1,238,981	(116,354)	-8.6%
Contractual services	12,631,904	12,363,656	(268,248)	-2.1%
Awards and grants	22,568,466	25,318,435	2,749,969	12.2%
Other expenses	13,398,346	12,894,622	(503,724)	-3.8%
Transfers to debt service and reserves	<u>14,300,261</u>	<u>15,067,019</u>	<u>766,758</u>	<u>5.4%</u>
Subtotal Restricted Funds	86,759,233	90,062,566	3,303,333	3.8%
CAMPUS TOTAL EXPENDITURES	\$ 294,288,964	\$ 303,757,045	9,468,081	3.2%

Southern Illinois University Administration & University Wide Revenues and Expenses by Unrestricted/Restricted Funds

Revenues by Sources	2019	2020	<u>\$ Change</u>	<u>% Change</u>
Unrestricted Funds				
State appropriations (tax dollars)	\$ 3,447,000	\$ 3,519,700	72,700	2.1%
Tuition (Income fund)				
On-Campus	0	0	0	n/a
Off-Campus	0	0	0	n/a
Other Income	0	0	0	n/a
Indirect cost recovery	70,000	70,000	0	0.0%
Self-supporting activities	<u>1,859,551</u>	<u>1,857,498</u>	<u>(2,053)</u>	<u>-0.1%</u>
Subtotal Unrestricted Funds	5,376,551	5,447,198	70,647	1.3%
Restricted Funds				
External grants and contracts	0	0	0	0.0%
Revenue Bond operations/auxiliaries	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0%</u>
Subtotal Restricted Funds	0	0	0	0.0%
CAMPUS TOTAL INCOME	\$ 5,376,551	\$ 5,447,198	70,647	1.3%

Expenditures	2019	2020	<u>\$ Change</u>	<u>% Change</u>
Unrestricted Funds				
Personal services	\$ 4,030,269	\$ 4,041,472	11,203	0.3%
Equipment	31,900	33,400	1,500	4.7%
Commodities/supplies	31,000	31,000	0	0.0%
Contractual services	916,811	992,435	75,624	8.2%
Awards and grants	0	0	0	0.0%
Other expenses	366,571	348,891	(17,680)	-4.8%
Transfers to debt service and reserves	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0%</u>
Subtotal Unrestricted Funds	5,376,551	5,447,198	70,647	1.3%
Restricted Funds				
Personal services	0	0	0	0.0%
Equipment	0	0	0	0.0%
Commodities/supplies	0	0	0	0.0%
Contractual services	0	0	0	0.0%
Awards and grants	0	0	0	0.0%
Other expenses	0	0	0	0.0%
Transfers to debt service and reserves	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0%</u>
Subtotal Restricted Funds	0	0	0	0.0%
CAMPUS TOTAL EXPENDITURES	\$ 5,376,551	\$ 5,447,198	70,647	1.3%

Southern Illinois University
FY 2020 Operating Budget
by NACUBO Functions and Major Fund Groups

	Appropriated & Income Fund	Grants and Contracts	Indirect Cost Recovery	Revenue Bond Operations	Self-Supporting Activities	All Funds 2020 Totals	All Funds 2019 Totals
Instruction	\$ 195,046,253	\$ 4,783,800	\$ 1,664,275	\$ 0	\$ 22,512,086	\$ 224,006,414	\$ 221,023,918
Research	9,572,471	22,587,732	2,213,328	0	3,152,850	37,526,381	35,315,338
Public Service	4,719,862	40,891,926	185,700	0	8,868,552	54,666,040	49,828,922
Academic Support	41,363,525	2,795,000	3,034,675	38,456,500	111,873,965	197,523,665	185,755,323
Student Support	18,352,516	858,066	93,000	0	38,708,265	58,011,847	55,680,842
Institutional Support	43,212,756	334,000	1,312,200	0	13,044,777	57,903,733	59,133,277
Operation & Maintenance of Plant	49,166,131	0	52,900	6,804,400	17,262,496	73,285,927	67,582,219
Independent Operations	0	587,000	0	91,720,342	12,354,308	104,661,650	107,987,530
Scholarships and Fellowships	24,764,186	55,803,000	0	0	1,765,000	82,332,186	88,229,446
Total Expenditures & Transfers	\$ 386,197,700	\$ 128,640,524	\$ 8,556,078	\$ 136,981,242	\$ 229,542,299	\$ 889,917,843	\$ 870,536,815

Southern Illinois University Carbondale
FY 2020 Operating Budget
by NACUBO Functions and Major Fund Groups

	Appropriated & Income Fund	Grants and Contracts	Indirect Cost Recovery	Revenue Bond Operations	Self-Supporting Activities	All Funds 2020 Totals	All Funds 2019 Totals
Instruction	\$ 94,371,200	\$ 2,788,000	\$ 53,500	\$ 0	\$ 9,509,700	\$ 106,722,400	\$ 103,646,100
Research	3,947,100	10,143,000	1,380,900	0	906,100	16,377,100	15,328,600
Public Service	1,467,600	22,371,000	140,000	0	3,247,500	27,226,100	25,053,050
Academic Support	17,592,400	295,000	184,600	0	4,836,100	22,908,100	25,954,700
Student Support	7,844,700	718,000	0	0	25,924,300	34,487,000	33,670,500
Institutional Support	14,436,200	334,000	807,500	0	5,074,000	20,651,700	23,116,100
Operation & Maintenance of Plant	23,727,300	0	52,900	0	5,272,800	29,053,000	30,442,450
Independent Operations	0	587,000	0	47,859,300	7,265,700	55,712,000	58,145,700
Scholarships and Fellowships	10,048,800	31,203,000	0	0	375,000	41,626,800	47,356,800
Total Expenditures & Transfers	\$ 173,435,300	\$ 68,439,000	\$ 2,619,400	\$ 47,859,300	\$ 62,411,200	\$ 354,764,200	\$ 362,714,000

Southern Illinois University School of Medicine FY 2020 Operating Budget by NACUBO Functions and Major Fund Groups

	Appropriated & Income Fund	Grants and Contracts	Indirect Cost Recovery	Revenue Bond Operations	Self-Supporting Activities	All Funds 2020 Totals	All Funds 2019 Totals
Instruction	\$ 25,852,500	\$ 1,331,400	\$ 1,282,500	0	\$ 518,200	\$ 28,984,600	\$ 29,623,800
Research	3,917,700	7,670,600	312,900	0	2,245,500	14,146,700	13,088,300
Public Service	2,250,000	4,998,000	20,900	0	3,018,500	10,287,400	8,870,800
Academic Support	5,397,000	0	1,035,900	38,456,500	105,756,000	150,645,400	136,726,500
Student Support	1,960,300	0	0	0	113,500	2,073,800	1,208,200
Institutional Support	6,548,300	0	20,000	0	1,262,100	7,830,400	6,699,700
Operation & Maintenance of Plant	4,684,200	0	0	6,804,400	0	11,488,600	11,450,900
Independent Operations	0	0	0	0	0	0	0
Scholarships and Fellowships	492,500	0	0	0	0	492,500	489,100
Total Expenditures & Transfers	\$ 51,102,500	\$ 14,000,000	\$ 2,672,200	\$ 45,260,900	\$ 112,913,800	\$ 225,949,400	\$ 208,157,300

Southern Illinois University Edwardsville
FY 2020 Operating Budget
by NACUBO Functions and Major Fund Groups

	Appropriated & Income Fund	Grants and Contracts	Indirect Cost Recovery	Revenue Bond Operations	Self-Supporting Activities	All Funds 2020 Totals	All Funds 2019 Totals
Instruction	\$ 74,822,553	\$ 664,400	\$ 328,275	\$ 0	\$ 12,484,186	\$ 88,299,414	\$ 87,754,018
Research	1,707,671	4,774,132	519,528	0	1,250	7,002,581	6,898,438
Public Service	1,002,262	13,522,926	24,800	0	2,602,552	17,152,540	15,905,072
Academic Support	18,374,125	2,500,000	1,814,175	0	1,281,865	23,970,165	23,074,123
Student Support	8,547,516	140,066	93,000	0	12,670,465	21,451,047	20,802,142
Institutional Support	18,708,556	0	414,700	0	4,851,179	23,974,435	23,940,926
Operation & Maintenance of Plant	20,754,631	0	0	0	11,989,696	32,744,327	25,688,869
Independent Operations	0	0	0	43,861,042	5,088,608	48,949,650	49,841,830
Scholarships and Fellowships	14,222,886	24,600,000	0	0	1,390,000	40,212,886	40,383,546
Total Expenditures & Transfers	\$ 158,140,200	\$ 46,201,524	\$ 3,194,478	\$ 43,861,042	\$ 52,359,801	\$ 303,757,045	\$ 294,288,964

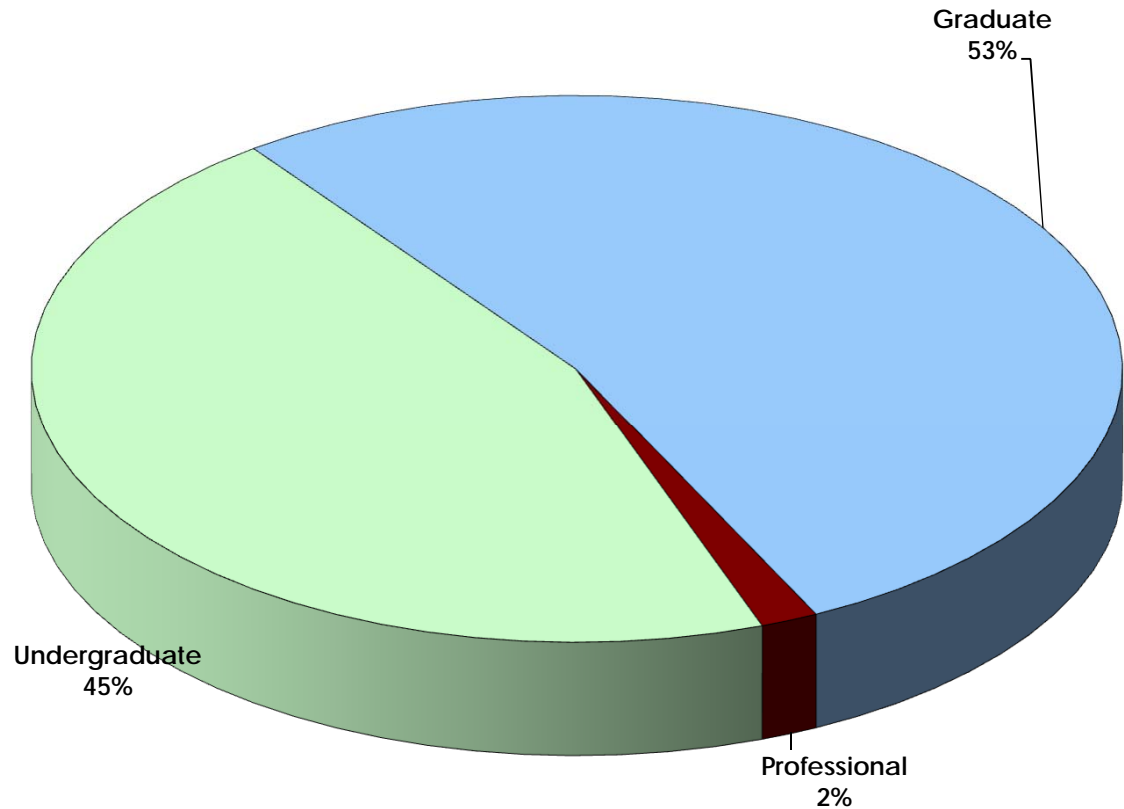
Southern Illinois University Administration & University Wide FY 2020 Operating Budget by NACUBO Functions and Major Fund Groups

	Appropriated & Income Fund	Grants and Contracts	Indirect Cost Recovery	Revenue Bond Operations	Self-Supporting Activities	All Funds 2020 Totals	All Funds 2019 Totals
Instruction	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Research	0	0	0	0	0	0	0
Public Service	0	0	0	0	0	0	0
Academic Support	0	0	0	0	0	0	0
Student Support	0	0	0	0	0	0	0
Institutional Support	3,519,700	0	70,000	0	1,857,498	5,447,198	5,376,551
Operation & Maintenance of Plant	0	0	0	0	0	0	0
Independent Operations	0	0	0	0	0	0	0
Scholarships and Fellowships	0	0	0	0	0	0	0
Total Expenditures & Transfers	\$ 3,519,700	\$ 0	\$ 70,000	\$ 0	\$ 1,857,498	\$ 5,447,198	\$ 5,376,551

Southern Illinois University FY 2020 Tuition & Fee Waivers Budget

The University recognizes that waivers represent an institutional resource that should be included in the University's budget plan, which outlines the allocation of all institutional resources. A waiver represents an agreement between the University and the student to reduce or eliminate the tuition and/or fees that normally would be charged to the student. Waivers granted by State statute are also included. Waivers budget is not reflected in University budget totals.

Undergraduate	<u>\$ 24,843,500</u>
SIUC	18,200,000
SIUE	6,643,500
Graduate	<u>\$ 28,864,300</u>
SIUC	23,000,000
SIUE	5,864,300
Professional	<u>\$ 933,000</u>
Dentistry	121,500
Law	155,000
Medicine	510,200
Pharmacy	146,300
TOTAL	<u>\$ 54,640,800</u>
SIUC	41,355,000
SIUC-SOM	510,200
SIUE	12,775,600



APPENDIX

DESCRIPTION OF MAJOR FUND GROUPS

Appropriated Fund

State appropriated funds include General Revenue Funds and Other State Funds, both of which come from Illinois tax dollars.

Income Fund

Income Fund revenue includes tuition revenue, off-campus program revenue, interest earnings on income fund deposits, and certain miscellaneous fee revenue. Tuition revenue is a direct result of student enrollment, student residency, credit hours, and tuition rates. Off-campus program revenue is based on charges sufficient to cover all instructional and administrative costs of the programs. LAC guidelines require that certain fee revenue such as application fees, course-specific fees and graduation fees be deposited into the income fund.

Grants and Contracts

Grants and contracts include funds received from governmental entities and private foundations and corporations for the support of various research projects, instructional and training programs, public service activities, student financial aid, and other programs. The specific use of these funds is restricted by contractual agreement with the sponsoring agency. Generally, revenues will equal expenditures over the life of the grant or contract.

Indirect Cost Fund

Indirect cost funds are recovered as overhead allowances on grants and contracts. They are used to help cover a share of expenses for such items as operation and maintenance, library services, sponsored project administration and general administration.

Revenue Bond

Operations of revenue bond financed facilities are reported in this fund group. Revenue Bond enterprises are funded primarily from student fees, operating charges, and sales and services of various activities and include such facilities as residence halls, student centers, and student recreation centers.

Self-Supporting Activities

Self-Supporting Activities include a wide range of operations, which are directly related to Instructional, Research, or Public Service units or support the overall objectives of the University. They may be Self-Supporting in whole or in part. Revenue is generally derived through student fees or sales of services. Examples include Shryock Auditorium, textbook services and athletic fees.

ARTICLE 91

Section 5. The sum of \$191,491,000, or so much thereof as may be necessary, is appropriated from the Education Assistance Fund to the Board of Trustees of Southern Illinois University to meet its operational expenses for the fiscal year ending June 30, 2020.

Section 10. The sum of \$62,800, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Southern Illinois University for any costs associated with the Daily Egyptian Newspaper.

Section 15. The sum of \$1,000,000, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Board of Trustees of Southern Illinois University for costs associated with the National Corn-to-Ethanol Research Center and ethanol research grants.

Section 20. The sum of \$1,076,800, or so much thereof as may be necessary, is appropriated from the Education Assistance Fund to the Board of Trustees of Southern Illinois University for all costs associated with the Simmons Cooper Cancer Center.

Section 25. The sum of \$19,000, or so much thereof as may be necessary, is appropriated from the State College and University Trust Fund to the Board of Trustees of Southern Illinois University for scholarship grant awards.

Section 30. The sum of \$1,250,000, or so much thereof as may be necessary, is appropriated from the General Professions Dedicated Fund to the Board of Trustees of Southern Illinois University for all costs associated with the development, support or administration of pharmacy practice education or training programs at the Edwardsville campus.

ARTICLE 92

Section 5. The sum of \$1,114,700, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the State Universities Civil Service System to meet its operational expenses for the fiscal year ending June 30, 2020.

ARTICLE 93

Section 5. The sum of \$3,500,000, or so much thereof as may be necessary, is appropriated to the Illinois Student Assistance Commission from the General Revenue Fund to meet its operational expenses for the fiscal year ending June 30, 2020.