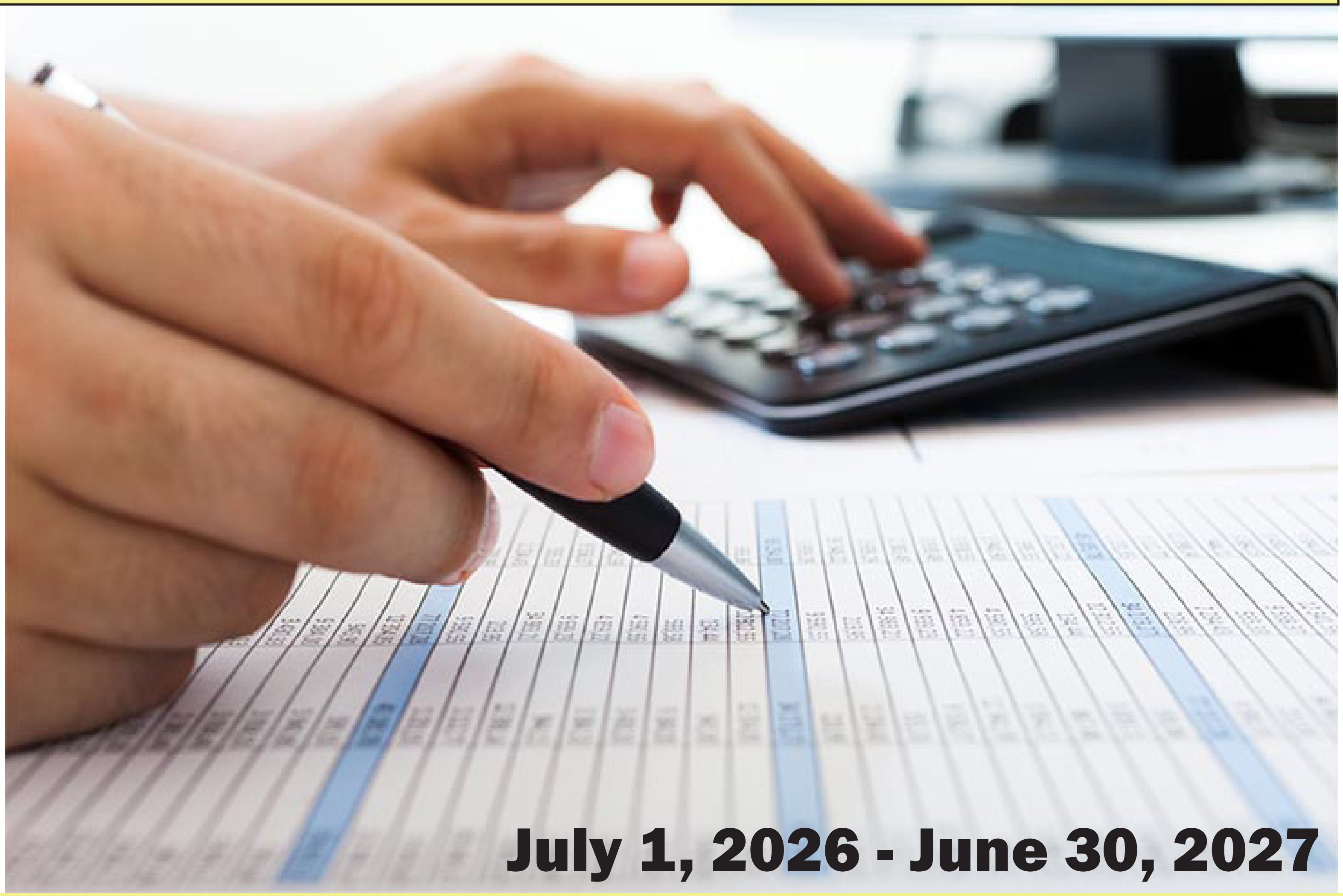
Fiscal Year 2027 Operating Budget

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



July 1, 2026 - June 30, 2027

FY 2027 Operating Budget

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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 by source, general operationing budgets by responsibility centers, the operating budget by NACUBO functions and major fund groups, and tuition and fee waivers budgets. A copy of the FY27 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.

In table D, 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 exit 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.

Table A

Southern Illinois University
FY 2027 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 2027 Totals
Revenue							
General Revenue (Tax Dollars)	$235,812,700	$0	$0	$0	$0	$0	**$235,812,700**
Tuition	0	259,811,300	0	0	0	0	**259,811,300**
Financial Aid/Waivers	0	(53,201,800)	0	0	0	0	**(53,201,800)**
Student Fees	0	99,700	0	0	28,697,690	60,179,909	**88,977,299**
Interest Income	0	1,933,800	0	859,700	887,316	3,863,538	**7,544,354**
Sales & Services / Other Income	0	4,893,200	201,168,100	19,456,797	164,574,076	244,506,686	**634,598,859**
Transfers In	0	0	0	3,741,300	0	(2,833,800)	**907,500**
Total Revenue	**$235,812,700**	**$213,536,200**	**$201,168,100**	**$24,057,797**	**$194,159,082**	**$305,716,333**	**$1,174,450,212**
Expenditures							
Personal Services	$222,300,896	$100,538,180	$39,176,000	$7,286,654	$88,023,085	$184,033,292	**$641,358,107**
Travel	38,200	1,450,751	1,000,400	1,138,200	280,902	4,888,899	**8,797,352**
Equipment	18,300	4,711,274	1,412,300	1,598,000	2,113,836	6,072,343	**15,926,053**
Commodities	17,600	3,304,496	3,420,100	1,168,063	6,180,699	17,534,517	**31,625,475**
Contractual Services	781,304	45,454,598	25,559,300	6,030,829	48,103,540	69,598,525	**195,528,096**
Utilities	0	15,900,000	106,700	2,744,700	8,507,500	6,766,700	**34,025,600**
Group Insurance	3,995,900	865,000	0	70,000	1,174,500	1,194,600	**7,300,000**
Operation of Automotive Equip	20,600	459,404	385,000	8,800	149,375	296,264	**1,319,443**
Telecommunication	27,500	1,815,308	335,800	82,000	1,422,995	1,412,271	**5,095,874**
Social Security/Medicare	1,086,400	3,476,700	0	62,000	979,240	1,274,492	**6,878,832**
Permanent Improvements	0	0	93,700	0	2,500	308,468	**404,668**
Other Expenses	0	1,170,000	22,087,700	647,566	10,512,495	7,705,251	**42,123,012**
Special Appropriations	7,526,000	0	0	0	0	0	**7,526,000**
Awards & Grants	0	41,090,200	107,591,100	80,400	3,500	5,181,005	**153,946,205**
Transfers to Debt Service & Reserves	0	0	0	2,144,300	21,553,495	3,044,100	**26,741,895**
Transfers Out	0	873,900	0	1,850,800	(1,110,800)	1,312,600	**2,926,500**
Total Expenditures	**$235,812,700**	**$221,109,811**	**$201,168,100**	**$24,912,312**	**$187,896,862**	**$310,623,327**	**$1,181,523,112**
Planned Operating Results (+/-)	0	(7,573,611)	0	(854,515)	6,262,220	(4,906,994)	**(7,072,900)**
				Projected Fund Balance Available	$47,019,507	$26,407,179	

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 2027 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 2027 Totals
Revenue							
General Revenue (Tax Dollars)	$111,875,100	$0	$0	$0	$0	$0	**$111,875,100**
Tuition	0	111,274,000	0	0	0	0	**111,274,000**
Financial Aid/Waivers	0	(27,932,000)	0	0	0	0	**(27,932,000)**
Student Fees	0	0	0	0	20,267,200	30,332,300	**50,599,500**
Interest Income	0	214,300	0	100,400	115,600	755,500	**1,185,800**
Sales & Services / Other Income	0	2,193,200	101,832,400	5,303,600	35,998,100	34,108,600	**179,435,900**
Transfers In	0	0	0	0	0	0	**0**
Total Revenue	**$111,875,100**	**$85,749,500**	**$101,832,400**	**$5,404,000**	**$56,380,900**	**$65,196,400**	**$426,438,300**
Expenditures							
Personal Services	$108,717,900	$27,547,475	$19,253,000	$1,036,500	$16,496,300	$28,389,600	**$201,440,775**
Travel	0	581,700	642,300	611,500	50,200	3,497,500	**5,383,200**
Equipment	0	1,504,100	488,300	1,062,000	743,800	1,558,300	**5,356,500**
Commodities	0	1,087,200	1,698,000	581,200	4,149,700	5,052,800	**12,568,900**
Contractual Services	0	17,341,325	13,483,100	1,624,400	19,616,800	29,170,600	**81,236,225**
Utilities	0	15,900,000	106,700	0	5,286,100	73,300	**21,366,100**
Group Insurance	1,846,400	0	0	0	0	0	**1,846,400**
Operation of Automotive Equip	0	101,400	327,300	3,700	24,500	236,500	**693,400**
Telecommunication	0	517,700	145,200	12,300	123,100	639,300	**1,437,600**
Social Security/Medicare	1,000,000	799,700	0	0	98,400	153,300	**2,051,400**
Permanent Improvements	0	0	93,700	0	0	51,000	**144,700**
Other Expenses	0	1,170,000	11,972,800	397,700	2,889,500	779,000	**17,209,000**
Special Appropriations	310,800	0	0	0	0	0	**310,800**
Awards & Grants	0	18,325,000	53,622,000	12,900	3,500	3,805,400	**75,768,800**
Transfers to Debt Service & Reserves	0	0	0	0	8,378,600	0	**8,378,600**
Net Transfers In/Out	0	873,900	0	61,800	(1,914,900)	1,162,600	**183,400**
Total Expenditures & Net Transfers	**$111,875,100**	**$85,749,500**	**$101,832,400**	**$5,404,000**	**$55,945,600**	**$74,569,200**	**$435,375,800**
Planned Operating Results (+/-)	0	0	0	0	435,300	(9,372,800)	**(8,937,500)**
				Fund Balance Available	$10,720,600	($86,082,000)	

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.

Southern Illinois University School of Medicine
FY 2027 Operating Budget
by Line Items and Major Fund Groups

	Appropriated Funds	Income Funds	Grants and Contracts (1)	Indirect Cost Recovery	Faculty Practice Plan	Self-Supporting Activities	All Funds 2027 Totals
Revenue							
General Revenue (Tax Dollars)	$42,709,100	$0	$0	$0	$0	$0	$42,709,100
Tuition	0	18,146,700	0	0	0	0	18,146,700
Financial Aid/Waivers	0	(832,600)	0	0	0	0	(832,600)
Student Fees	0	99,700	0	0	0	299,500	399,200
Interest Income	0	19,500	0	759,300	50,000	800,000	1,628,800
Sales & Services / Other Income	0	0	18,500,000	11,472,000	84,740,600	185,321,400	300,034,000
Transfers In	0	0	0	3,741,300	0	(2,833,800)	907,500
Total Revenue	$42,709,100	$17,433,300	$18,500,000	$15,972,600	$84,790,600	$183,587,100	$362,992,700
Expenditures							
Personal Services	$41,578,500	$8,490,200	$6,475,000	$5,497,300	$58,740,900	$137,119,600	$257,901,500
Travel	0	304,600	115,600	102,800	160,700	989,200	1,672,900
Equipment	0	936,500	115,600	395,500	761,200	901,000	3,109,800
Commodities	0	476,600	1,156,300	394,900	869,900	9,264,400	12,162,100
Contractual Services	0	8,850,100	6,821,900	3,534,500	20,202,600	21,971,500	61,380,600
Utilites	0	0	0	2,744,700	499,500	938,400	4,182,600
Group Insurance	0	865,000	0	70,000	1,174,500	1,192,400	3,301,900
Operation of Automotive Equip	0	28,100	17,300	500	0	33,300	79,200
Telecommunication	0	306,000	28,900	59,200	567,400	433,300	1,394,800
Social Security/Medicare	0	777,000	0	62,000	872,800	1,057,500	2,769,300
Permanent Improvements	0	0	0	0	2,500	70,000	72,500
Other Expenses	0	0	3,769,400	0	0	0	3,769,400
Special Appropriations	1,130,600	0	0	0	0	0	1,130,600
Awards & Grants	0	657,700	0	57,500	0	183,700	898,900
Transfers to Debt Service & Reserves	0	0	0	2,144,300	134,500	2,430,100	4,708,900
Transfers Out	0	0	0	1,789,000	804,100	0	2,593,100
Total Expenditures & Transfers	$42,709,100	$21,691,800	$18,500,000	$16,852,200	$84,790,600	$176,584,400	$361,128,100
Planned Operating Results (+/-)	0	(4,258,500)	0	(879,600)	0	7,002,700	1,864,600
Fund Balance Available		$4,258,500		$26,700,200	$2,697,300	$49,503,600	

Southern Illinois University Edwardsville
FY 2027 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 2027 Totals
Revenue							
General Revenue (Tax Dollars)	$76,465,800	$0	$0	$0	$0	$0	$76,465,800
Tuition	0	130,390,600	0	0	0	0	130,390,600
Financial Aid/Waivers	0	(24,437,200)	0	0	0	0	(24,437,200)
Student Fees	0	0	0	0	8,430,490	29,548,109	37,978,599
Interest Income	0	1,700,000	0	0	721,716	1,832,838	4,254,554
Sales & Services / Other Income	0	2,700,000	80,835,700	2,681,197	43,835,376	24,426,686	154,478,959
Transfers In	0	0	0	0	0	0	0
Total Revenue	$76,465,800	$110,353,400	$80,835,700	$2,681,197	$52,987,582	$55,807,633	$379,131,312
Expenditures							
Personal Services	$68,410,896	$64,500,505	$13,448,000	$752,854	$12,785,885	$18,224,792	$178,122,932
Travel	0	564,451	242,500	423,900	70,002	402,199	1,703,052
Equipment	0	2,270,674	808,400	140,500	608,836	3,611,543	7,439,953
Commodities	0	1,740,696	565,800	191,963	1,161,099	3,217,117	6,876,675
Contractual Services	430,604	19,263,173	5,254,300	871,929	8,284,140	17,784,425	51,888,571
Utilites	0	0	0	0	2,721,900	5,755,000	8,476,900
Group Insurance	2,106,300	0	0	0	0	0	2,106,300
Operation of Automotive Equip	0	329,904	40,400	4,600	124,875	26,464	526,243
Telecommunication	0	991,608	161,700	10,500	732,495	339,671	2,235,974
Social Security/Medicare	0	1,900,000	0	0	8,040	63,692	1,971,732
Permanent Improvements	0	0	0	0	0	187,468	187,468
Other Expenses	0	0	6,345,500	249,866	7,622,995	6,926,251	21,144,612
Special Appropriations	5,518,000	0	0	0	0	0	5,518,000
Awards & Grants	0	22,107,500	53,969,100	10,000	0	1,191,905	77,278,505
Transfers to Debt Service & Reserves	0	0	0	0	13,040,395	614,000	13,654,395
Transfers Out	0	0	0	0	0	0	0
Total Expenditures & Transfers	$76,465,800	$113,668,511	$80,835,700	$2,656,112	$47,160,662	$58,344,527	$379,131,312
Planned Operating Results (+/-)	0	(3,315,111)	0	25,085	5,826,920	(2,536,894)	0
Fund Balance Available				$1,555,543	$33,601,607	$59,401,023	

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 Administration & University Wide

FY 2027 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 2027 Totals	Service Department
Revenue								
General Revenue (Tax Dollars)	$4,762,700	$0	$0	$0	$0	$0	$4,762,700	$0
Tuition	0	0	0	0	0	0	0	0
Financial Aid/Waivers	0	0	0	0	0	0	0	0
Student Fees	0	0	0	0	0	0	0	0
Interest Income	0	0	0	0	0	475,200	475,200	0
Sales & Services / Other Income	0	0	0	0	0	650,000	650,000	4,011,019
Transfers In	0	0	0	0	0	0	0	0
Total Revenue	$4,762,700	$0	$0	$0	$0	$1,125,200	$5,887,900	$4,011,019
Expenditures								
Personal Services	$3,593,600	$0	$0	$0	$0	$299,300	$3,892,900	$3,024,170
Travel	38,200	0	0	0	0	0	38,200	98,371
Equipment	18,300	0	0	0	0	1,500	19,800	14,596
Commodities	17,600	0	0	0	0	200	17,800	21,600
Contractual Services	350,700	0	0	0	0	672,000	1,022,700	824,041
Utilites	0	0	0	0	0	0	0	0
Group Insurance	43,200	0	0	0	0	2,200	45,400	3,700
Operation of Automotive Equip	20,600	0	0	0	0	0	20,600	11,200
Telecommunication	27,500	0	0	0	0	0	27,500	13,341
Social Security/Medicare	86,400	0	0	0	0	0	86,400	0
Permanent Improvements	0	0	0	0	0	0	0	0
Other Expenses	0	0	0	0	0	0	0	0
Special Appropriations	566,600	0	0	0	0	0	566,600	0
Awards & Grants	0	0	0	0	0	0	0	0
Transfers to Debt Service & Reserves	0	0	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	150,000	150,000	0
Total Expenditures & Transfers	$4,762,700	$0	$0	$0	$0	$1,125,200	$5,887,900	$4,011,019
Planned Operating Results (+/-)	0	0	0	0	0	0	0	0
				Fund Balance Available	$0	$3,584,556		$0

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
FY 2027 Income by Source

(in $ Thousands)

	2026	2027	% Change
General Operating Budget			
State Appropriations	$233,252.4	$235,812.7	1.1%
Income Fund			
Tuition - On-Campus	184,108.6	192,941.5	4.8%
Tuition - Off-Campus	62,566.6	66,869.8	6.9%
Financial Aid/Waivers	(52,247.6)	(53,201.8)	1.8%
Interest Income	1,744.5	1,933.8	10.9%
Miscellaneous/Student Fees	4,737.7	4,992.9	5.4%
Total General Operating	$434,162.2	$449,348.9	3.5%
Self-Supporting Activities	$291,463.1	$305,716.3	4.9%
Revenue Bond Operations	$102,304.2	$109,368.5	6.9%
Faculty Practice Plan	$75,171.7	$84,790.6	
Grants & Contracts/Indirect Cost Recovery	$212,149.1	$225,225.9	
CAMPUS TOTAL INCOME	$ 1,115,250.3	$ 1,174,450.2	5.3%

Southern Illinois University Carbondale

FY 2027 Income by Source

(in $ Thousands)

	2026	2027	% Change
General Operating Budget			
State Appropriations	$110,948.2	$111,875.1	0.8%
Income Fund			
Tuition - On-Campus	72,642.2	70,397.1	-3.1%
Tuition - Off-Campus	39,737.8	40,876.9	2.9%
Financial Aid/Waivers	(30,342.6)	(27,932.0)	-7.9%
Interest Income	225.0	214.3	-4.8%
Miscellaneous/Student Fees	2,451.9	2,193.2	-10.6%
Total General Operating	$195,662.5	$197,624.6	1.0%
Self-Supporting Activities*			
Academic Services	$17,060.3	$18,281.7	7.2%
Administrative Services	16,558.2	17,368.7	4.9%
Student Services	30,454.4	29,546.0	-3.0%
Total Self-Supporting Activities	$64,072.9	$65,196.4	1.8%
Revenue Bond Operations			
University Housing	$28,873.9	$31,373.8	8.7%
Student Center	14,023.7	12,814.5	-8.6%
Student Recreation Center	3,459.0	3,418.3	-1.2%
Athletic Facilities	0.0	0.0	#DIV/0!
Student Health Facility	6,301.7	6,199.3	-1.6%
Student Services Building	2,480.0	2,575.0	3.8%
Total Revenue Bond Operations	$55,138.3	$56,380.9	2.3%
Grants & Contracts/Indirect Cost Recovery			
Grants			
Federal	$37,010.3	$33,984.5	-8.2%
State	43,656.1	45,044.2	3.2%
Private	13,735.1	15,579.9	13.4%
Local & Other	7,236.5	7,223.8	-0.2%
Indirect Cost Recovery	6,665.9	5,404.0	-18.9%
Total Grants & Contracts/Indirect Cost Rec.	$108,303.9	$107,236.4	-1.0%
CAMPUS TOTAL INCOME	$ 423,177.6	$ 426,438.3	0.8%

Description of Activities: Academic Services:** Activity accounts used for extra-curricular, scholarly, and service activities generally supportive of Research and Instruction. *Includes University Press, McLeod Theater, Experimental Farms, WSIU, Information Technology Fee, Distance Learning;* **Administrative Services: Includes Facilities Maintenance Fee, Green Fee;* **Student Services:** *Includes Student Medical Benefit, Sports Clubs, Student Activity Fees, Mass Transit Fees.*

Southern Illinois University
School of Medicine
FY 2027 Income by Source

(in $ Thousands)

	2026	2027	% Change
General Operating Budget			
State Appropriations	$42,297.4	$42,709.1	1.0%
Income Fund			
Tuition - On-Campus	16,765.2	17,723.4	5.7%
Tuition - Off-Campus	614.9	423.3	-31.2%
Financial Aid/Waivers	(687.4)	(832.6)	21.1%
Interest Income	19.5	19.5	0.0%
Miscellaneous/Student Fees	85.8	99.7	16.2%
Total General Operating	$59,095.4	$60,142.4	1.8%
Self-Supporting Activities*			
Hospital Support	$88,557.2	$94,272.8	6.5%
FQHC	49,614.6	51,911.0	4.6%
Other Professional Services	26,183.6	26,276.8	0.4%
Correctional Medicine	10,842.4	10,800.0	-0.4%
Student Services	119.4	326.5	173.5%
Total Self-Supporting Activities	$175,317.2	$183,587.1	4.7%
Faculty Practice Plan			
Clinical Operation	75,171.7	84,790.6	12.8%
Total Faculty Practice Plan	$75,171.7	$84,790.6	12.8%
Grants & Contracts/Indirect Cost Recovery			
Grants			
Federal	$8,500.0	$8,209.4	-3.4%
State	4,600.0	5,781.3	25.7%
Private	2,600.0	4,220.3	62.3%
Local & Other	300.0	289.0	-3.7%
Indirect Cost Recovery & Clinical Practice Overhead	17,490.6	15,972.6	-8.7%
Total Grants & Contracts/Indirect Cost Rec.	$33,490.6	$34,472.6	2.9%
CAMPUS TOTAL INCOME	$ 343,074.9	$ 362,992.7	5.8%

***Description of Activities:** **Auxiliary & Student Services:** *Includes Student Medical Benefit and all other Student Activity Fees*

Southern Illinois University Edwardsville

FY 2027 Income by Source

(in $ Thousands)

	2026	2027	% Change
General Operating Budget			
State Appropriations	$75,285.7	$76,465.8	1.6%
Income Fund			
Tuition - On-Campus	94,701.2	104,821.0	10.7%
Tuition - Off-Campus	22,213.9	25,569.6	15.1%
Financial Aid/Waivers	(21,217.6)	(24,437.2)	15.2%
Interest Income	1,500.0	1,700.0	13.3%
Miscellaneous/Student Fees	2,200.0	2,700.0	22.7%
Total General Operating	$174,683.2	$186,819.2	6.9%
Self-Supporting Activities*			
Academic Services (Clinical & Program Specific Fees, Online/Off-Campus Programs)	$14,392.3	$19,722.6	37.0%
Administrative Services (Facilities Fee, Information Technology Fee)	13,896.4	11,359.0	-18.3%
Student Services (Student Activity Fees, Textbook Services)	17,296.5	18,226.0	5.4%
Clinical Services (School of Dental Medicine Clinic Operations)	5,550.0	6,500.0	17.1%
Total Self-Supporting Activities	$51,135.2	$55,807.6	9.1%
Revenue Bond Operations			
University Housing	$22,851.4	$26,459.8	15.8%
Student Center	19,384.8	21,414.8	10.5%
Student Fitness/Rec.Ctr.	1,987.2	2,257.0	13.6%
Traffic and Parking	2,942.5	2,856.0	-2.9%
Total Revenue Bond Operations	$47,165.9	$52,987.6	12.3%
Grants & Contracts/Indirect Cost Recovery			
Grants			
Federal	$36,507.6	$44,094.5	20.8%
State	27,444.7	33,231.7	21.1%
Private	1,148.1	1,109.2	-3.4%
Local & Other	2,903.7	2,400.3	-17.3%
Indirect Cost Recovery	2,350.5	2,681.2	14.1%
Total Grants & Contracts/Indirect Cost Rec.	$70,354.6	$83,516.9	18.7%
CAMPUS TOTAL INCOME	$ 343,338.9	$ 379,131.3	10.4%

***Description of Activities:** **Academic Services:** Activity accounts used for extra-curricular, scholarly, and service activities generally supportive of Research and Instruction. Includes New Student Programming, Clinical and Program Specific Fees, Corporate Partnerships and Off-Campus Programs, East St. Louis Charter School, ERTC; **Administrative:** Includes Facilities Fee, Information Technology Fee, Early Childhood Center, Bursar Operations, ID Card Activities, P-Card Program, Sponsorships; **Student Services:** Includes Textbook Services, Intercollegiate Athletics, Campus Housing Activity Fee, Student Medical Benefit Fee, Career Development Center, Sports Clubs, and All Other Student Activity Fees; **Clinical Services:** Includes School of Dental Medicine Clinic Operations.

Southern Illinois University Administration & University Wide Services

FY 2027 Income by Source

(in $ Thousands)

	2026	2027	% Change
General Operating Budget			
State Appropriations	$4,721.1	$4,762.7	0.9%
Income Fund			
Tuition - On-Campus	0.0	0.0	
Tuition - Off-Campus	0.0	0.0	
Financial Aid/Waivers	0.0	0.0	
Interest Income	0.0	0.0	
Miscellaneous/Student Fees	0.0	0.0	
Total General Operating	$4,721.1	$4,762.7	0.9%
Self-Supporting Activities*			
University Initiatives	$650.0	$650.0	0.0%
Treasury	$287.8	$475.2	65.1%
Other Activities	0.0	0.0	
Total Self-Supporting Activities	$937.8	$1,125.2	20.0%
Revenue Bond Operations	$0.0	$0.0	
Grants & Contracts/Indirect Cost Recovery			
Grants	$0.0	$0.0	
Indirect Cost Recovery	0.0	0.0	
Total Grants & Contracts/Indirect Cost Rec.	$0.0	$0.0	
CAMPUS TOTAL INCOME	$ 5,658.9	$ 5,887.9	4.0%

***Description of Activities:** **Other Activities:** *Includes Risk Management Activities, Legal Counsel Activities, Official Functions, University Development and Audit Costs*

Southern Illinois University Carbondale
General Operating Income & Expenditures Budgets

(in $ Thousands)	Budget FY26	Budget FY27	% Change
Income			
State Appropriations	$110,948.2	$111,875.1	0.8%
Income Fund			
Tuition - On-Campus	72,642.2	70,397.1	-3.1%
Tuition - Off-Campus	39,737.8	40,876.9	2.9%
Financial Aid/Waivers	(30,342.6)	(27,932.0)	-7.9%
Interest Income	225.0	214.3	-4.8%
Miscellaneous/Student Fees	2,451.9	2,193.2	-10.6%
Total General Operating Income	**$195,662.5**	**$197,624.6**	**1.0%**

	Budget FY26	Budget FY27	
Expenditures			
Chancellor			
Office of the Chancellor	$1,109.3	$1,109.9	
Chief of Staff	1,737.0	$1,600.9	
Department of Public Safety	2,165.5	2,224.3	
University Communications and Marketing	2,444.0	2,553.3	
Total Chancellor	$7,455.8	$7,488.4	0.4%
% of Campus total	3.8%	3.8%	
Academic Affairs			
Office of the Provost and Vice Chancellor	$5,654.2	$4,847.8	
College of Agricultural, Life, and Physical Sciences	15,087.1	14,757.0	
College of Arts and Media	11,337.9	11,115.4	
College of Business and Analytics	11,441.7	11,472.1	
College of Engineering, Computing, Technology, and Mathematics	14,290.7	13,760.3	
College of Health and Human Sciences	20,310.1	19,612.8	
College of Liberal Arts	12,845.8	12,711.9	
School of Education	4,957.7	4,705.4	
School of Law	5,915.1	6,095.2	
Center for International Education	714.2	654.0	
Center for Teaching Excellence	995.0	919.9	
Library Affairs	7,083.0	7,073.4	
University Honors Program	460.1	473.2	
Total Academic Affairs	$111,092.6	$108,198.4	-2.6%
% of Campus total	56.8%	54.7%	
Administration and Finance			
Facilities and Energy Management	$30,905.5	$30,118.7	
Other Administration and Finance	1,818.8	1,857.0	
Total Administration and Finance	$32,724.3	$31,975.7	-2.3%
% of Campus total	16.7%	16.2%	
Other Vice Chancellor/Major Areas			
Anti-Racism, Diversity, Equity, and Inclusion	$789.0	$864.5	
Development and Alumni Relations	2,477.7	2,570.5	
Enrollment Management	22,552.0	21,707.4	
Human Resources	1,920.5	1,958.8	
Information Technology	3,022.2	3,118.0	
Intercollegiate Athletics	1,052.8	1,087.5	
Research	5,055.4	5,050.9	
Student Affairs	3,429.7	3,381.2	
Total Other VC/Major Areas	$40,299.3	$39,738.8	-1.4%
% of Campus total	20.6%	20.1%	
Campus Wide Services			
Insurance and Legal Payments	$377.9	$2,709.5	
Carbondale Reserves	3,469.1	1,894.7	
AIS Annual Maintenance	1,025.0	1,025.0	
Other	(781.5)	4,594.1	
Total Campus Wide Services	4,090.5	10,223.3	149.9%
% of Campus total	2.1%	5.2%	
REDUCTION OF DEFICIT	$0.0	$0.0	
% of Campus total	0.0%	0.0%	
CAMPUS TOTAL	**$195,662.5**	**$197,624.6**	**1.0%**

Southern Illinois University
School of Medicine
General Operating Income & Expenditures Budgets

(in $ Thousands)	Budget FY26	Budget FY27	% Change
Income			
State Appropriations	$42,297.4	$42,709.1	1.0%
Income Fund			
Tuition - On-Campus	16,765.2	17,723.4	5.7%
Tuition - Off-Campus	614.9	423.3	-31.2%
Financial Aid/Waivers	(687.4)	(832.6)	21.1%
Interest Income	19.5	19.5	0.0%
Miscellaneous/Student Fees	85.8	99.7	16.2%
Total General Operating Income	**$59,095.4**	**$60,142.4**	**1.8%**

Expenditures	Budget FY26	Budget FY27	% Change
General Administration (Dean & Provost, Finance & Admin)	$9,163.9	$9,172.1	0.1%
% of Campus total	15.7%	14.2%	
Academic			
Clinic and Basic Sciences	$27,327.5	$27,486.4	
Research	2,261.9	2,306.8	
Education and Curriculum	3,667.9	3,878.3	
Library	1,575.7	1,732.0	
Pipeline Programs	768.5	856.6	
Total Academic	$35,601.5	$36,260.1	1.8%
% of Campus total	61.1%	56.3%	
Support Services			
Academic Support	$1,392.0	$1,771.8	
Development Initiatives	0.0	0.0	
Facilities and Services	3,028.8	7,799.6	
Information Resources	4,635.8	4,620.5	
External Affairs/Rural Health	2,932.9	2,621.7	
Student and Residency Affairs	1,541.1	2,155.1	
Total Support Services	$13,530.6	$18,968.7	40.2%
% of Campus total	23.2%	29.5%	
REDUCTION OF DEFICIT	$0.0	$0.0	
% of Campus total	0.0%	0.0%	
CAMPUS TOTAL	**$58,296.0**	**$64,400.9**	**10.5%**

Southern Illinois University Edwardsville
General Operating Income & Expenditures Budgets

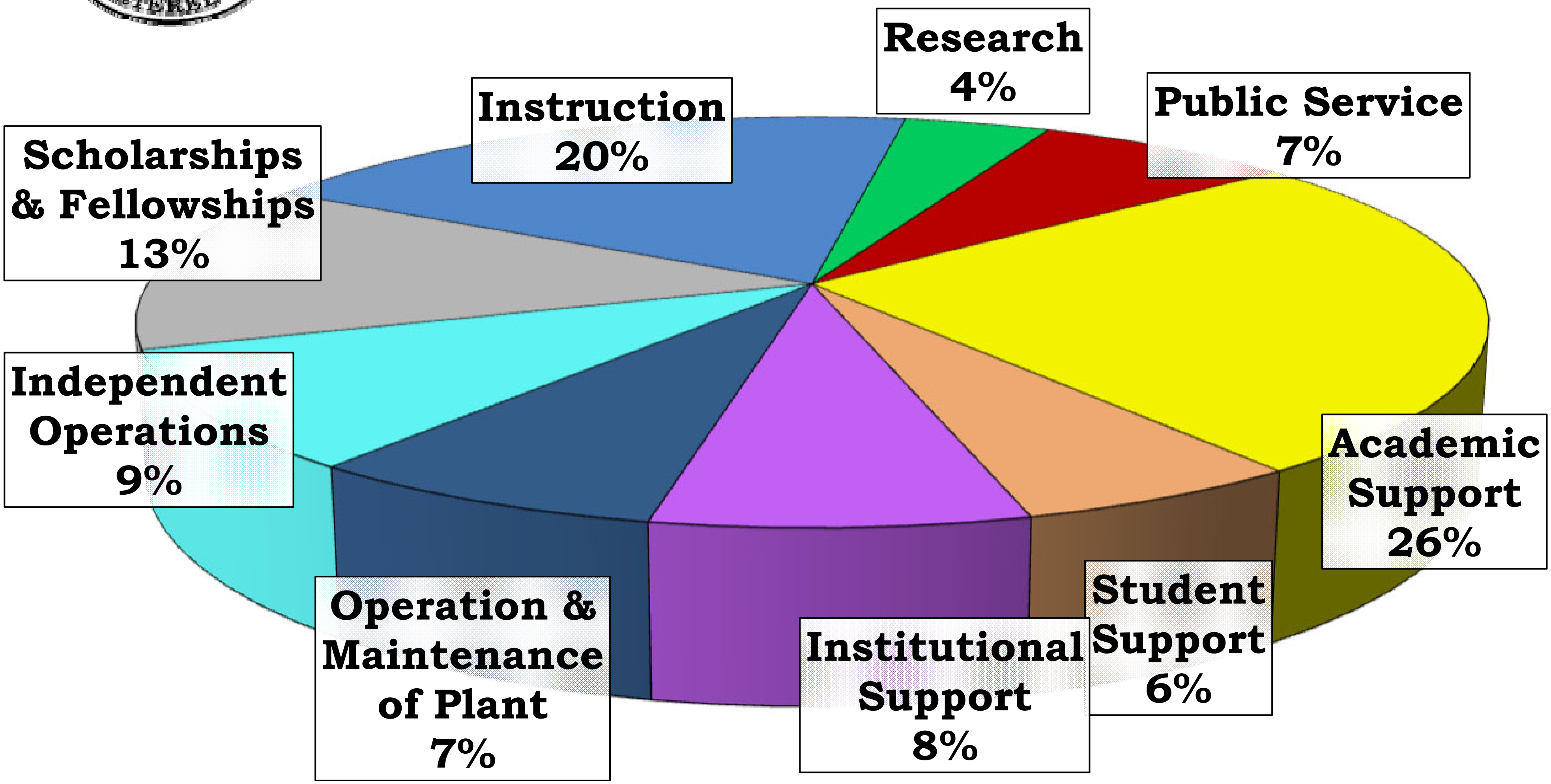
(in $ Thousands)	Budget FY26	Budget FY27	% Change
Income			
State Appropriations	$75,285.7	$76,465.8	1.6%
Income Fund			
Tuition - On-Campus	94,701.2	104,821.0	10.7%
Tuition - Off-Campus	22,213.9	25,569.6	15.1%
Financial Aid/Waivers	(21,217.6)	(24,437.2)	15.2%
Interest Income	1,500.0	1,700.0	13.3%
Miscellaneous/Student Fees	2,200.0	2,700.0	22.7%
Total General Operating Income	**$174,683.2**	**$186,819.2**	**6.9%**

	Budget FY26	Budget FY27	
Expenditures			
Chancellor's Office (Incl. Marketing and Communications)	$3,137.3	$3,384.6	7.9%
% of Campus total	1.8%	1.8%	
Academic Affairs			
Office of the Provost/VC Acad. Affairs & Acad. Support Services	$4,107.3	$4,452.6	
College of Arts & Sciences	25,750.0	25,837.0	
School of Business	11,300.0	12,138.0	
School of Dental Medicine	11,177.0	11,335.0	
School of Education, Health, & Human Behavior	9,229.0	9,817.0	
School of Engineering	7,000.0	7,916.0	
School of Nursing	6,816.0	7,360.0	
School of Pharmacy	6,768.0	6,887.0	
Graduate School	2,646.4	2,711.5	
Library & Information Services	3,920.0	3,881.0	
University Services to E. St. Louis	468.0	477.0	
Information Technology	4,842.0	5,003.0	
Total Academic Affairs	$94,023.7	$97,815.1	4.0%
% of Campus total	55.0%	51.4%	
Finance & Administration			
Administration Services	$5,607.0	$8,237.6	
Facilities Mgmt/Physical Plant	14,346.4	13,726.0	
Police Services	4,978.8	4,939.5	
Total Administration	$24,932.2	$26,903.1	7.9%
% of Campus total	14.6%	14.1%	
Other VC/Major Areas			
VC for Antiracism, Diversity, Equity & Inclusion	$2,337.7	$2,555.1	
VC for Enrollment Management	$9,021.6	$10,562.8	
Southwestern Illinois Justice & Workforce Development Campus	$2,489.4	$2,766.0	
VC for University Advancement	2,866.6	2,887.0	
Student Support Services	646.6	881.5	
Intercollegiate Athletics	820.3	782.8	
Scholarship Awards & Grants	18,003.2	21,756.5	
Development Initiatives	12,769.3	19,839.8	
Total Other VC/Major Areas	$48,954.7	$62,031.5	26.7%
% of Campus total	28.6%	32.6%	
REDUCTION OF DEFICIT	$0.0	$0.0	
% of Campus total	0.0%	0.0%	
CAMPUS TOTAL	$171,047.9	$190,134.3	11.2%

Southern Illinois University
Administration & Univ Wide Svc
General Operating Income & Expenditures Budgets

(in $ Thousands)		Budget FY26	Budget FY27	% Change
Income				
State Appropriations		$4,721.1	$4,762.7	0.9%
Income Fund				
Tuition - On-Campus		0.0	0.0	
Tuition - Off-Campus		0.0	0.0	
Interest Income		0.0	0.0	
Miscellaneous/Student Fees		0.0	0.0	
	Total General Operating Income	**$4,721.1**	**$4,762.7**	**0.9%**
		Budget FY26	Budget FY27	
Expenditures				
Office of the President		$2,811.6	$2,907.8	3.4%
	% of Campus total	61.2%	61.1%	
General Administration				
Internal Audit		$781.6	$805.0	
Legal Counsel		711.4	755.5	
	Total General Administration	$1,493.0	$1,560.5	4.5%
	% of Campus total	32.5%	32.8%	
Support Services				
Tax Compliance		$89.1	$131.7	
Development Initiatives & Other		196.8	162.7	
	Total Support Services	$285.9	$294.4	3.0%
	% of Campus total	6.2%	6.2%	
	REDUCTION OF DEFICIT	$0.0	$0.0	
	% of Campus total	0.0%	0.0%	
	CAMPUS TOTAL	**$4,590.5**	**$4,762.7**	**3.8%**

Southern Illinois University
FY 2027 Expenditure Budget by Function



Total = $1,181,523,112

Table D

Southern Illinois University
FY 2027 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 2027 Totals	All Funds 2026 Totals
Instruction	$ 195,091,801	$ 2,505,500	$ 2,168,400	$ -	$ 27,687,864	**$227,453,565**	**$225,991,570**
Research	10,508,239	27,131,200	5,764,330	0	5,259,586	**48,663,355**	**46,352,073**
Public Service	5,515,277	56,738,800	806,902	0	21,460,302	**84,521,281**	**81,425,694**
Academic Support	52,147,178	512,700	8,857,880	74,012,000	165,179,961	**300,709,719**	**293,508,941**
Student Support	24,917,680	2,087,100	181,900	0	43,345,037	**70,531,717**	**68,005,831**
Institutional Support	69,868,376	371,300	4,842,600	0	13,954,310	**89,036,586**	**73,092,421**
Operation & Maintenance of Plant	57,917,660	5,700	2,290,300	19,157,200	16,680,345	**96,051,205**	**88,054,361**
Independent Operations	0	377,600	0	94,727,662	12,509,517	**107,614,779**	**107,770,755**
Scholarships and Fellowships	40,956,300	111,438,200	0	0	4,546,405	**156,940,905**	**138,191,812**
Total Expenditures & Transfers	$ 456,922,511	$ 201,168,100	$ 24,912,312	$ 187,896,862	$ 310,623,327	**$1,181,523,112**	**$1,122,393,458**

Southern Illinois University Carbondale

FY 2027 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 2027 Totals	All Funds 2026 Totals
Instruction	$85,775,300	$1,674,000	$181,400	$0	$11,946,900	**$99,577,600**	**$102,635,800**
Research	3,965,600	14,191,800	4,413,800	0	1,471,200	**24,042,400**	**24,284,100**
Public Service	1,718,600	31,310,000	302,200	0	5,813,600	**39,144,400**	**36,891,300**
Academic Support	23,176,800	158,500	53,100	0	3,871,700	**27,260,100**	**29,486,900**
Student Support	11,089,100	470,700	3,500	0	27,632,900	**39,196,200**	**39,460,600**
Institutional Support	22,872,700	205,900	450,000	0	8,030,400	**31,559,000**	**29,188,800**
Operation & Maintenance of Plant	30,374,000	5,700	0	8,378,600	4,210,600	**42,968,900**	**45,554,100**
Independent Operations	0	377,600	0	47,567,000	8,156,900	**56,101,500**	**55,533,100**
Scholarships and Fellowships	18,652,500	53,438,200	0	0	3,435,000	**75,525,700**	**73,928,300**
Total Expenditures & Transfers	**$197,624,600**	**$101,832,400**	**$5,404,000**	**$55,945,600**	**$74,569,200**	**$435,375,800**	**$436,963,000**

Southern Illinois University School of Medicine
FY 2027 Operating Budget
by NACUBO Functions and Major Fund Groups

	Appropriated & Income Fund	Grants and Contracts	Indirect Cost Recovery	Faculty Practice Plan	Self-Supporting Activities	All Funds 2027 Totals	All Funds 2026 Totals
Instruction	$24,903,000	$346,900	$1,657,700	$0	$0	**$26,907,600**	**$27,399,900**
Research	4,255,000	5,203,100	869,700	0	1,728,100	**12,055,900**	**11,452,400**
Public Service	1,826,200	12,950,000	491,300	0	12,037,000	**27,304,500**	**25,805,700**
Academic Support	8,522,900	0	7,688,200	74,012,000	158,475,000	**248,698,100**	**239,063,800**
Student Support	1,836,600	0	120,400	0	187,400	**2,144,400**	**2,030,800**
Institutional Support	14,909,800	0	3,734,600	0	1,511,300	**20,155,700**	**18,472,600**
Operation & Maintenance of Plant	7,600,100	0	2,290,300	10,778,600	2,645,600	**23,314,600**	**13,496,000**
Independent Operations	0	0	0	0	0	**0**	**0**
Scholarships and Fellowships	547,300	0	0	0	0	**547,300**	**546,600**
Total Expenditures & Transfers	**$64,400,900**	**$18,500,000**	**$16,852,200**	**$84,790,600**	**$176,584,400**	**$361,128,100**	**$338,267,800**

Southern Illinois University Edwardsville

FY 2027 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 2027 Totals	All Funds 2026 Totals
Instruction	$84,413,501	$484,600	$329,300	$0	$15,740,964	**$100,968,365**	**$95,955,870**
Research	2,287,639	7,736,300	480,830	0	2,060,286	**12,565,055**	**10,615,573**
Public Service	1,970,477	12,478,800	13,402	0	3,609,702	**18,072,381**	**18,728,694**
Academic Support	20,447,478	354,200	1,116,580	0	2,833,261	**24,751,519**	**24,958,241**
Student Support	11,991,980	1,616,400	58,000	0	15,524,737	**29,191,117**	**26,514,431**
Institutional Support	27,323,176	165,400	658,000	0	3,287,410	**31,433,986**	**19,852,825**
Operation & Maintenance of Plant	19,943,560	0	0	0	9,824,145	**29,767,705**	**29,004,261**
Independent Operations	0	0	0	47,160,662	4,352,617	**51,513,279**	**52,237,655**
Scholarships and Fellowships	21,756,500	58,000,000	0	0	1,111,405	**80,867,905**	**63,716,912**
Total Expenditures & Transfers	**$190,134,311**	**$80,835,700**	**$2,656,112**	**$47,160,662**	**$58,344,527**	**$379,131,312**	**$341,584,462**

Southern Illinois University Administration & University Wide

FY 2027 Operating Budget
by NACUBO Functions and Major Fund Groups

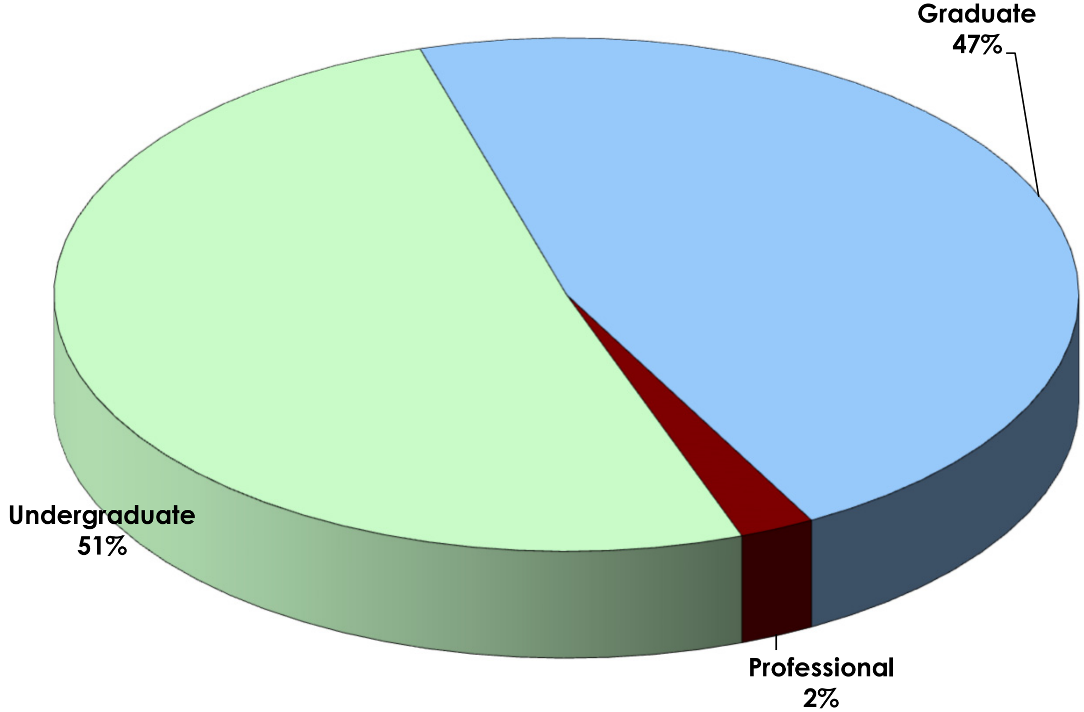
	Appropriated & Income Fund	Grants and Contracts	Indirect Cost Recovery	Revenue Bond Operations	Self-Supporting Activities	All Funds 2027 Totals	All Funds 2026 Totals
Instruction	$0	$0	$0	$0	$0	**$0**	**$0**
Research	0	0	0	0	0	**0**	**0**
Public Service	0	0	0	0	0	**0**	**0**
Academic Support	0	0	0	0	0	**0**	**0**
Student Support	0	0	0	0	0	**0**	**0**
Institutional Support	4,762,700	0	0	0	1,125,200	**5,887,900**	**5,578,196**
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	**$4,762,700**	**$0**	**$0**	**$0**	**$1,125,200**	**$5,887,900**	**$5,578,196**

Southern Illinois University

FY 2027 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	**$ 27,098,000**
SIUC	10,574,700
SIUE	16,523,300
Graduate	**$ 24,844,600**
SIUC	17,307,300
SIUE	7,537,300
Professional	**$ 1,259,200**
Dentistry	20,300
Law	50,000
Medicine	832,600
Pharmacy	356,300
TOTAL	**$ 53,201,800**
SIUC	27,932,000
SIUC-SOM	832,600
SIUE	24,437,200



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 110

Section 5. The sum of $104,676,300, or so much thereof as may be necessary, is appropriated from the Education Assistance Fund to the Board of Trustees of Northern Illinois University to meet its operational expenses for the fiscal year ending June 30, 2027.

Section 10. The sum of $22,000, or so much thereof as may be necessary, is appropriated from the State College and University Trust Fund to the Board of Trustees of Northern Illinois University for scholarship grant awards.

ARTICLE 111

Section 5. The sum of $228,286,700, 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, 2027.

Section 10. The sum of $62,800, 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 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 $1,130,600, 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 Cancer Institute.

Section 25. The sum of $16,000, 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.

Section 35. The sum of $3,000,000, 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 all costs associated with programming at the formerly Lindenwood Campus in Belleville.

Section 40. The sum of $266,600, 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 SIU Office of Community Engagement.

Section 45. The sum of $300,000, 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 the SIU Institute of Rural Health.

Section 50. The sum of $500,000, 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 a six-month study measuring the impact of automatically distributing emergency incident information from 911 dispatch to public safety manual aid and school personnel during emergency incidents occurring in Illinois and grants to local school districts to implement the system.

ARTICLE 112