UNIVERSITY BUDGET OFFICE

FY26 Indiana University Budget Instructions and Resources

Contents

General Guidance/Information

General Budget Guidance

The difference between budgeted and actual expenditures should be comparatively small; consequently, budgets should conform as closely as possible to realistic projections of expenditure patterns. Additional funds for chronically overspent lines should be provided through internal reallocations during budget construction rather than waiting until later in the year. The goal should be to allocate funds at appropriate levels during budget construction.

Budget Applications and Procedures

Income received in the general fund that is unrelated to ordinary general fund revenue sources is referred to as "Incidental Income" or INC INC. An example would be special instances of sales and services revenue. Fiscal officers provide these figures to the University Budget Office, via the INC INC application, prior to budget construction. UBO will import these numbers into budget construction prior to opening. Once budgeted, these amounts cannot change. If projections submitted during the incidental income process require adjustment, please contact UBO at BUDU@iu.edu.

General Fund income budgets also utilize data sourced from the credit hour projector. Similarly, this data is provided by the University Budget Office and must be budgeted by the campuses as provided. UBO will be reviewing submissions and may require a base reserve to be placed in the account where estimates are increasing to ensure revenue projections can support base spending.

Edit Checks

Edit checking is the process in which budget construction submissions are validated against IU budget policies and errors that may cause problems on an employee compensation record. For example, making sure existing staff member salaries are budgeted and the new salary is set for the new fiscal year or that salary increases do not exceed the maximum set in the salary policy without an approved exception. A timeline of refreshing the error checking data will be communicated by the UBO with reports placed in Teams for each campus. Due to the time constraints during the final error checking phase of budget construction, clearing errors in a timely manner is critical.

Contracts & Grants

In prior years, only compensation was included in budget construction for Contract & Grants (CG) accounts. For the FY26 budget, the UBO is importing a formula-based projection of income and expenses for FY26 into base budget for any existing accounts not expiring before July 1, 2025. In addition, each campus has an account, with a base budget, to reflect the new awards the Office of Research and Administration is projecting for FY26.

Chart	RC	RC NAME	ORG	NEW ACCOUNT
UA	92	VP and Chief Financial Officer	BUDU	4900000
BL	80	Budget & Fiscal Affairs	BUDG	4900001
IN	80	Budget & Fiscal Affairs	BUAD	4900002
EA	76	Gen Admin	GENA	4900003
KO	74	Exec Mgmt	EXEC	4900004
NW	74	Exec Mgmt	EXEC	4900005
SB	76	Gen Admin	GENA	4900006
SE	76	Gen Admin	GENA	4900007
IN (Med)	10	Medicine	DMFA	4900008

Base budget will only be populated in the new, budget only, object codes listed below that summarize budgets by category rather than the object codes used for actuals. Any other object codes will be ignored for base budget numbers.

B199 – Income
B4GE – General Expenses
B4CM – Compensation Expenses
B4BE – Benefits Expenses
B4FN - Financial Aid Expenses

Units will still be responsible for budgeting salaries (deleting offsetting 2PLG balancing object code). Salaries set in budget construction will populate the 7/1 salary for the employee but will not be included in base budget totals.

The Salary Policy for FY26 applies to employees in ALL fund groups. Those funded in whole or in part by Contract & Grant (C&G) accounts are NOT exceptions to the policy. If the grant account has another year of funding expected to arrive prior to July 1, set the employee’s salaries using the current C&G account during budget construction. If the new account is active prior to the budget load, the system will automatically load the salaries to the new account.

If the grant funding ends prior to July 1, with no future project funds expected, the system will load the employee's budgeted salaries to the expiring grant account, and the unit will need to move the salary to another account after July 1.

Fringe benefits are not calculated on the budgeted salaries in C&G accounts. Do not budget hourly expenses in C&G accounts. Do not budget vacant positions or non-salary expenses such as supplies, travel, and equipment.

IUF Funds Reimbursement & Matching Programs

IUF Funds Reimbursement

Donor funds held at the IU Foundation (IUF) are generously given to IU and should be prioritized to be spent as the donor intended, prior to spending IU funds when able. The IU Foundation has built resources to calculate the target spend in the Target Spend Summary to assist in using these funds.

1:1 Account Relationship and Budgeting IUF Funds

To improve the process of reimbursing IU from IU Foundation funds, all IUF gift accounts that will reimburse IU will have a corresponding IU account by July 1, 2025. Accounts may still be in the process of being created during budget construction. If new accounts have been created, please budget anticipated expenses and offset of income in object code 1179 (IU Foundation Gifts) in the new account. If accounts are still in the creation process, continue to budget for expenses and IUF income in existing accounts and plan to do a base budget adjustment to move them to the new accounts after July 1.

Match Accounts and IUF Reimbursements

The Bicentennial Match and Faculty Endowment Match Programs (FEMP) include both donor dollars held at the IU Foundation and annual match monies distributed by Indiana University into IU match accounts. Units should plan to spend annual distributions from both the IUF and IU match accounts.

Previously the University Budget Office restricted reimbursements from IUF accounts until the IU match accounts contained negative balances. To increase IUF fund utilization, this practice is being adjusted. IU Foundation funds can now be used if the expense meets donor intent, and the IU match account has not accumulated more than 2 years of match funds.

Salary Savings & Reserves

Salary Savings

The salary savings object codes should be used to budget anticipated savings associated with vacant positions. Salary savings should be budgeted only for permanent faculty and staff positions and should not be used for visiting or temporary positions. The salary savings codes below are available for use in budget construction:

Employment Type	Object Code	Object Name
Academic	2003	Academic Salary Savings
Professional Staff (Exempt and Non-exempt)	2403	Exempt Staff Salary Savings
Staff (Non-Exempt)	2502	Non-Exempt Staff Salary Savings

Salary savings object codes automatically generate an offset to fringe benefits at the appropriate rate for the employment type.

Salary savings object codes are expense object codes and should be budgeted as a negative amount. When budgeting salary savings, we recommend a sub-object code to identify the position the savings are associated with. Example below.

Employment Type	Object Code	Object Name	Sub-Object Code	Sub-Object Name	Amount
Academic	2003	Academic Salary Savings	033	Pos 00055033	-75,000.00
Professional Staff (Exempt and Non-exempt)	2403	Exempt Staff Salary Savings	044	Pos 00055044	-75,000.00
Staff (Non-Exempt)	2502	Non-Exempt Staff Salary Savings	055	Pos 00055055	-40,000.00

With the addition of terminal pay in FY26, the opportunities for the use of salary savings should increase. Since units will no longer be responsible for paying out accrued time-off to departing employees, salary savings could be used to capture the savings associated with hiring lag for positions that are vacated.

Salary Reserves

If a department is budgeting for new positions or is budgeting reserve funds for use after July 1 to support pending personnel changes, the department should budget the corresponding funds in the salary reserve object codes below.

Employment Type	Object Code	Object Name
Academic	2005	Academic Salary Reserves
Professional Staff (Exempt & Non-exempt)	2405	Exempt Staff Salary Reserves
Staff Non-exempt	2504	Non-Exempt Salary Reserves

Budgeted salary reserves, as with all salary object codes, automatically generate fringe benefit budgets at the appropriate rates and should not be grossed up. If there are plans to fill a position prior to July 1, 2025, please budget at the position level rather than using salary reserves. Salary reserves should **not** be budgeted in the **7900 Unallocated Balance** object code.

Budgeting Surpluses and Deficits

While budget construction requires revenues to equal expenses, operating units should not be planning for such a scenario. Object codes 7970 and 7971 were created to address either an anticipated overall budget surplus or deficit. More detailed information can be found in the policy statement on UBO's website.

AFB-Business-Practice_Budgeting-Surplus-Deficit.pdf

Salary Policy

The budget will include a 2% base salary adjustment for continuing faculty and staff for fiscal year 2026. Upon receipt of pending information around future state and federal funding streams, the university may have the opportunity to evaluate the viability of additional merit-based salary adjustments. In addition, career progressions and other staff changes are still acceptable if department budgets allow, and a business need exists. Exception approvals and reason codes are required for these scenarios, as indicated in the policy below.

Please do not share salary and wage recommendations with employees prior to Trustee approval of the 2025-26 budget.

Salary Adjustment Guidelines

Each campus and Responsibility Center (RC) is responsible for distributing a base salary adjustment of 2% for continuing faculty and staff:

- University Administration Responsibility Centers will be centrally funded for a 2% increase.
- Each continuing faculty and non-union staff employee should receive a 2% increase unless an applicable includable reason code or pre-approved excludable reason code is provided as outlined below. See policy below for union-covered staff.

Non-exempt Staff Represented by Unions

For non-exempt staff covered by a union (i.e. AFSCME Service, AFSCME Police, IATSE and CWA), a 2% salary increase pool will be available for fiscal year 2025-26. Union employees are eligible for a July 1 increase regardless of hire or mid-year adjustment date.

Reason Codes

Includable Reason Codes for Faculty and Staff

A list of **includable** reason codes is provided below. An employee receiving less than a 2% increase must be assigned a corresponding reason code in budget construction. The use of these codes will **NOT** exclude an increase from the salary average increase calculation:

a. MID – Employee received a midyear increase on or after March 1, 2025 resulting in no 7/1 increase or a reduced increase %.
b. NEW – Academic, exempt staff, and non-union non-exempt staff hired on or after March 1, 2025 resulting in no 7/1 increase or a reduced increase %.
c. TER – Employee will terminate or retire during the upcoming fiscal year and should not receive an increase.

Excludable Reason Codes Applicable to Faculty

The policy provides an exception for individuals **excluded** from the average for the following reasons **ONLY.** Excludable reason code should be used on every applicable funding line and total calculated amount of the exclusion. Submit the increase request and supporting documentation for campus review to the email provided below by **April 1, 2025**. After approval, campuses will need to submit a list of approved faculty salary adjustments to the University Budget Office at budu@iu.edu.

- Bloomington: Submit via OVPFFA Academic Salary Request Form
- Indianapolis: Email cbroeker@iu.edu
- IU School of Medicine: Email terchris@iu.edu
- Regional campuses: Email pyebei@iu.edu

Faculty Excludable Reason Codes:

a. INT – Employee salary increases mandated by the Department of Labor.
b. MAR – Market adjustments for faculty that have fallen behind in base salary as compared to similar positions on campus and/or in the market. External market data must be provided.
c. MYR – Written agreement completed prior to April 14, 2025 that includes a salary increase requirement for the upcoming fiscal year. Please provide a copy of the individual's agreement to the University Budget Office (budu@iu.edu), along with the campus budget narrative materials.

d. NTN – (Newly tenured faculty) Faculty should receive the salary policy increase established for the campus, and the standard increase associated with the exclusion. The total amount will be entered into the request field and the exclusion amount entered in the reason code amount field.
e. PRO – Faculty receiving promotion in rank or a new Administrative Appointment. Faculty should receive the salary policy increase established for the campus, and the standard increase associated with the exclusion. The total amount will be entered into the request field and the exclusion amount entered in the reason code amount field.
f. RET - (Retention High Value) High value increases to proactively reward high performing individuals in their current positions.
    - In order to use this code, the increase cannot have already been processed via a Midyear Pay Adjustment and should not be used when an employee has received a competing job offer
    - The faculty position is eligible for a salary/wage increase up to an additional 8% (combining the RET percentage with the campus/RC salary policy will result in a higher percentage).
    - Requested increases should not create internal equity or compression issues.

Excludable Reason Codes Applicable to Staff:

The policy provides an exception for individuals **excluded** from the average for the following reasons **ONLY.** Excludable reason code should be used on every applicable funding line and total calculated amount of the exclusion. Submit the increase request and supporting documentation for review as indicated in guidance below by **March 23, 2025**.

Staff Excludable Reason Codes:

a. FYS – Fiscal year supplement is applied centrally for non-exempt staff (excluding salary plan PAO) above the maximum of the salary range. This reason code may also be used for exempt employees above the maximum of the salary range or other non-union employees who are receiving compensation well above their position requirements for the salary range. For exempt or other non-union staff, please reach out to IUHR Compensation (hrcomp@iu.edu) for instructions on processing the supplement.
b. HLR – Staff position duties have substantially changed **within level** and the position now has a sustained increase in responsibility during the current fiscal year. In addition:
    - To use this code, the increase cannot have already been processed via a Midyear Pay Adjustment.
    - The staff position is eligible for a salary/wage increase up to an additional 8% (combining the HLR percentage with the campus/RC salary policy will result in a higher percentage).
    - Requested increases should not exceed the associated salary range maximum or create internal equity or compression issues.

- Submit the increase request and supporting documentation to IUHR Compensation (hrcomp@iu.edu).

c. INT – Employee salary increases mandated by the Department of Labor.
d. MAR – Market adjustments for employees that have fallen behind in base salary as compared to similar positions on campus and/or in the market. External market data must be provided to and approved by IUHR Compensation. Submit the request and supporting documentation to IUHR Compensation (hrcomp@iu.edu).
e. MYR – Written agreements completed prior to April 14, 2025 that include a salary increase requirement for the upcoming fiscal year. Please provide a copy of the individual's agreement to the University Budget Office (budu@iu.edu).
f. CAR – Staff either (a) progressed to a higher career level, or (b) promoted to a different position of a higher career level effective 7/1 of the upcoming fiscal year. Submit the request and supporting documentation to IUHR Compensation (hrcomp@iu.edu).
g. RNG – Employee's base pay increase to meet the minimum of the pay range for their position's classification.
h. RET – (Retention High Value) High Value increases to proactively reward high performing individuals in their current positions.
   - In order to use this code, the increase cannot have already been processed via a Midyear Pay Adjustment and should not be used when an employee has received a competing job offer.
   - The staff position is eligible for a salary/wage increase up to an additional 8% (combining the RET percentage with the campus/RC salary policy will result in a higher percentage).
   - Requested increases should not exceed the associated salary range maximum or create internal equity or compression issues.
   - Submit the increase request and supporting documentation to IUHR Compensation (hrcomp@iu.edu).

Part-Time Appointed Employees

A full-time equivalent rate will be calculated for part-time appointed employees and their salaries will be pro rata.

Salaries set by the President

When setting salaries in budget construction, for the administrators with salaries set by the President, the percentage increase in compensation will be consistent with the unit's salary policy.

UNN Reason Code

During budget construction the union salaries are excluded from salary setting calculations. However, after union salaries have loaded and BC is complete, the UNN reason codes will not remove a salary change from the calculation of average percentage salary increase.

Faculty Members holding Administrative Positions

When an individual holds both a faculty and administrative position, the following policy applies: ACA-08 Faculty Members Holding Administrative Positions. This policy is used to determine the salary of the faculty member during their administrative appointment, eligibility for salary increases, and their salary after their appointment ends.

Memorandums documenting the administrative position should be very clear about the expected work months and compensation breakdown, breaking down both the faculty component of the salary and the administrative portion (ADM) of the salary. Most administrative appointments require a 12-month appointment, resulting in 10-month faculty adjusting to 12-month faculty during their appointment. Please consult the Budget Office for academic administrative appointments that are structured to be less than 12 months.

Other Compensation Matters

Vacant positions are not to be budgeted with a requested salary of $0 in budget construction. A vacant position with $0 salary request should either be marked for delete (with CSF tracker dollars) or purged (with no CSF tracker dollars). Vacant positions should be budgeted at the anticipated salary amount.

If the account funding for a position is changed in budget construction, the HRMS work area will not be affected. An eDoc needs to be completed if the work area is to be changed.

When budgeting a split-funded (funded on multiple accounts) position, the dollars and percentage for each funding line must agree. For example, a position split 40%-60% on two accounts must show 40 percent of the dollars on the first account and 60 percent of the dollars on the second account.

The "total intended" field in Budget Construction should be used when an employee is split-funded among multiple accounts. The field is used as a tool to identify the total salary request for the individual and the total FTE effort the individual will work. The "total intended" fields should be completed on each account that has a funding piece. This field should only be used when an employee is split-funded.

When a biweekly position is funded on multiple accounts, the hourly rate must be the same on each account.

eDoc Processing

Once budget construction opens, all base adjustments and corresponding eDocs will be inaccessible and changes to base are made in budget construction. After budget construction closes, UBO will assist with changes that have occurred in the interim.

Budget data is built from existing HRMS Job and Position data. When a budget is opened you will find existing appointed employees tied to their positions, just as they are in HRMS, if a candidate job row is found and the appointment funding is flagged for CSF. Budgeted positions without incumbents are identified as vacant in Budget Construction. Any eDoc transactions can proceed as usual.

While setting salaries in Budget Construction, (i.e., entering a new compensation rate, distributing salary between accounts for an employee currently appointed to a position), do not complete a corresponding eDoc.

However, if you are changing any attribute of a position, you must complete a Maintain Position eDoc. If the position change is to be reflected in the employee's job record, the update incumbent box must remain checked.

For a new hire to be reflected in Budget Construction, you must process a Hire eDoc (automated through TAM). If the eDoc is processed before the CSF Tracker is frozen, and the effective date is prior to the new fiscal year, the base will automatically be updated in Budget Construction. You can use an effective date prior to and including 7/1/25 for 12-month appointments, and 8/1/25 for 10-month appointments. If the appointment is to have an effective date outside of this range, please budget the position as VACANT.

If a position is changing from a 12-month to a 10-month, a Maintain Position eDoc must be initiated. Use the effective date of 7/1/25, if the intent is to prohibit the employee from receiving pay for the month of July.

If an AC1 employee is currently on leave with an expected return date on or prior to 7/1/25, and the employee is definitely returning, you will need to initiate a Return to Duties eDoc. This eDoc must be approved prior to the budget load to enable the individual's APA to load. Staff employee records load regardless of their HRMS leave status (there is no need to return a Staff employee from leave unless he or she has returned).

An eDoc processed prior to the budget load with an effective date less than or equal to 7/1/25 (12- month appointment) or less than or equal to 8/1/25 (10-month appointment) will be overwritten with the budget load. Therefore, the budget load information becomes the current job information.

Before the budget load, if you process an eDoc with an effective date in the new fiscal year you will be providing outdated salary information, due to carrying the current salary information forward with an effective date after the budget load.

Once the CSF Tracker is turned off, eDoc changes will no longer automatically update in Budget Construction and will require an interactive update using the Budget Construction application. However, eDocs may still be processed, with the only eDoc transactions being "held" being the ones for which you know that what the budget will load is wrong and you need to insert a row on top of it to cover up the budget data. A legitimate example would be one in which the budget only loads funding by percent, and you want the funding to be by amount.

NOTE: When the budget is loaded, all eDocs for AC1, Staff Monthly, and Staff Biweekly employees with a route status of "saved" or "enroute" will automatically be disapproved by the eDoc system the next time they are opened.

eDocs will continue to be processed throughout budget construction, even after the budget is pulled up to the Campus level.

Benefit Rates

The FY26 Benefit Rates are available on the UBO's website for reference.

Terminal Pay

Due to changes in Uniform Guidance (federal audit requirements), Indiana University will be including terminal pay in the fringe benefit rate as of July 1, 2025. Terminal pay will be charged to departments as a percentage of an eligible employee's salary or wage every pay period. These funds will be collected in a central UA account that will be used to pay the employee's terminal pay when they leave the university.

Important items to note related to this change:

- A separate benefit pool is now required for staff, separate from faculty, so that terminal pay can be included in the rate. This will result in a new academic rate for faculty. See FY26 Employee Benefit Calculation Percentages table.
- Accruals for vacation and sick will no longer appear on the auxiliary and campus accounts at year-end. These will be recorded at a consolidated level.
- Because terminal pay is included in the benefit rate it will no longer result in a direct charge to departmental or contract and grant accounts.
- Departments will budget for terminal pay as a fringe benefit charged on the applicable salary and wage object codes.

APPENDIX A: Budgeting for Financial Aid

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

Bloomington Pell/SEOG

Bloomington Pell (disbursed YTD)			SEOG (Initial allocation)	
24-25		25-209-83	$1,175,410	25-215-81
23-24	$36,601,779	25-209-92	$1,214,942	25-215-89
22-23	$32,380,308	25-209-84	$1,175,410	25-215-82
21-22	$29,252,445	25-209-83	$1,175,410	25-215-81
20-21	$28,755,341	25-209-92	$1,175,410	25-215-89
19-20	$28,331,575	25-209-84	$1,175,410	25-215-82
18-19	$28,959,334	25-209-83	$1,175,410	25-215-81
17-18	$27,915,892	25-209-92	$1,175,410	25-215-89
16-17	$26,003,378	25-209-84	$1,374,344	25-215-82
15-16	$25,472,428	25-209-83	$1,175,410	25-215-81
14-15	$25,758,434	25-209-92	$1,175,410	25-215-89
13-14	$26,110,098	25-209-84	$1,175,410	25-215-82
12-13	$26,227,448	25-209-83	$1,175,410	25-215-81
11-12	$27,186,173	25-209-92	$1,175,410	25-215-89
10-11	$27,376,941	25-209-84	$1,681,154	25-215-82
09-10	$23,788,833	25-209-83	$1,736,354	25-215-81
08-09	$15,185,501	25-209-92	$1,945,111	25-215-89
07-08	$12,844,836	25-209-84	$1,385,486	25-215-82
06-07	$11,862,252	25-209-85	$1,345,279	25-215-99

Indianapolis Pell/SEOG

Indianapolis	Pell (disbursed YTD)		SEOG (Initial allocation)	
24-25		25-891-96	$848,351	25-891-83
23-24	$36,674,947	25-891-92	$917,180	25-891-81
22-23	$34,347,790	25-891-84	$917,832	25-891-82
21-22	$32,348,335	25-891-96	$450,010	25-891-83
20-21	$33,575,372	25-891-92	$588,032	25-891-81
19-20	$34,054,891	25-891-84	$858,452	25-891-82
18-19	$34,473,437	25-891-96	$710,757	25-891-83
17-18	$33,878,327	25-891-92	$708,435	25-891-81
16-17	$33,179,642	25-891-84	$678,968	25-891-82
15-16	$34,907,443	25-891-96	$673,628	25-891-83
14-15	$38,059,418	25-891-92	$655,849	25-891-81
13-14	$36,805,696	25-891-84	$595,162	25-891-82
12-13	$35,657,201	25-891-96	$613,028	25-891-83
11-12	$37,160,542	25-891-92	$593,735	25-891-81
10-11	$34,420,219	25-891-84	$883,177	25-891-82
09-10	$30,158,596	25-891-96	$1,133,786	25-891-83
08-09	$18,844,111	25-891-92	$867,016	25-891-81
07-08	$15,917,473	25-891-84	$1,017,121	25-891-82
06-07	$14,635,429	25-891-85	$693,601	25-891-99

East Pell/SEOG

East Pell (disbursed YTD)			SEOG (Initial allocation)	
24-25		25-675-83	$145,125	25-677-84
23-24	$5,930,625	25-675-92	$136,997	25-677-89
22-23	$4,953,699	25-675-84	$144,215	25-677-82
21-22	$4,501,147	25-675-83	$132,208	25-677-84
20-21	$4,949,007	25-675-92	$130,528	25-677-89
19-20	$5,347,091	25-675-84	$124,574	25-677-82
18-19	$5,341,665	25-675-83	$92,906	25-677-84
17-18	$5,167,659	25-675-92	$90,678	25-677-89
16-17	$5,156,690	25-675-84	$82,681	25-677-82
15-16	$5,936,865	25-675-83	$82,856	25-677-84
14-15	$6,300,501	25-675-92	$79,849	25-677-89
13-14	$6,250,706	25-675-84	$67,880	25-677-82
12-13	$6,370,760	25-675-83	$69,179	25-677-84
11-12	$6,572,247	25-675-92	$70,520	25-677-89

Kokomo Pell/SEOG

Kokomo Pell (disbursed YTD)			SEOG (Initial allocation)	
24-25		25-630-58	$107,875	25-630-83
23-24	$5,058,102	25-630-92	$112,615	25-630-98
22-23	$4,814,735	25-630-84	$114,075	25-630-82
21-22	$4,461,388	25-630-58	$106,543	25-630-83
20-21	$4,731,904	25-630-92	$107,361	25-630-98
19-20	$4,678,300	25-630-84	$75,000	25-630-82
18-19	$4,984,971	25-630-58	$72,153	25-630-83
17-18	$5,000,732	25-630-92	$70,854	25-630-98
16-17	$4,921,909	25-630-84	$62,668	25-630-82
15-16	$5,277,030	25-630-58	$60,000	25-630-83
14-15	$5,527,236	25-630-92	$60,000	25-630-98
13-14	$5,554,302	25-630-84	$55,300	25-630-82
12-13	$5,055,899	25-630-58	$57,318	25-630-83
11-12	$4,968,841	25-630-92	$53,095	25-630-98

Northwest Pell/SEOG

Northwest Pell (disbursed YTD)			SEOG (Initial allocation)	
24-25		25-580-83	$163,489	25-599-83
23-24	[illegible]	[illegible]	[illegible]	25-599-89
22-23	[illegible]	25-580-84	[illegible]	25-599-82
21-22	$6,055,977	25-580-83	$161,590	25-599-83
20-21	$6,624,586	25-580-92	$158,724	25-599-89
19-20	$6,840,165	25-580-84	$154,480	25-599-82
18-19	$6,383,168	25-580-83	$124,630	25-599-83
17-18	$6,660,099	25-580-92	$131,833	25-599-89
16-17	$6,673,394	25-580-84	$129,744	25-599-82
15-16	$7,313,736	25-580-83	$147,146	25-599-83
14-15	$8,350,310	25-580-92	$149,091	25-599-89
13-14	$9,237,644	25-580-84	$147,402	25-599-82
12-13	$9,880,150	25-580-83	$155,982	25-599-83
11-12	$10,999,603	25-580-92	$144,045	25-599-89

South Bend Pell/SEOG

South Bend Pell (disbursed YTD)			SEOG (Initial allocation)	
24-25		25-540-83	$202,915	25-559-84
23-24	$9,602,444	25-540-92	$189,127	25-559-86
22-23	$8,031,921	25-540-84	$196,025	25-559-81
21-22	$7,122,823	25-540-83	$192,925	25-559-84
20-21	$7,624,827	25-540-92	$199,311	25-559-86
19-20	$8,250,333	25-540-84	$192,765	25-559-81
18-19	$8,808,555	25-540-83	$143,579	25-559-84
17-18	$9,008,985	25-540-92	$145,404	25-559-86
16-17	$8,727,170	25-540-84	$140,761	25-559-81
15-16	$9,679,472	25-540-83	$142,296	25-559-84
14-15	$10,912,342	25-540-92	$152,264	25-559-86
13-14	$11,064,534	25-540-84	$149,045	25-559-81
12-13	$11,784,586	25-540-83	$166,051	25-559-84
11-12	$12,961,663	25-540-92	$167,759	25-559-86

Southeast Pell/SEOG

Southeast Pell (disbursed TYD)			SEOG (Initial allocation)	
24-25		25-502-79	$147,814	25-502-83
23-24	$6,127,035	25-502-92	$150,416	25-502-80
22-23	$5,528,781	25-502-84	$169,014	25-502-82
21-22	$5,254,174	25-502-79	$175,564	25-502-83
20-21	$5,986,124	25-502-92	$186,196	25-502-80
19-20	$6,834,751	25-502-84	$182,034	25-502-82
18-19	$7,407,004	25-502-79	$155,430	25-502-83
17-18	$7,774,781	25-502-92	$156,374	25-502-80
16-17	$7,658,225	25-502-84	$146,412	25-502-82
15-16	$8,438,544	25-502-79	$148,116	25-502-83
14-15	$9,175,040	25-502-92	$147,981	25-502-80
13-14	$9,026,883	25-502-84	$139,820	25-502-82
12-13	$9,342,266	25-502-79	$147,595	25-502-83
11-12	$10,372,995	25-502-92	$136,279	25-502-80

APPENDIX B: Online Education Investment

The following amounts should be budgeted in the intercampus Transfers account, using object code 9977 and sub object code “OEI,

	FY25 Total	FY26 Total
Bloomington	$3,593,236	$3,842,945
Indianapolis	$3,636,080	$4,728,927
Columbus	$73,464	$69,255
Fort Wayne	$41,293	$71,326
East	$2,779,361	$3,271,544
Kokomo	$713,591	$886,260
Northwest	$777,787	$982,154
South Bend	$679,253	$892,744
Southeast	$837,729	$1,190,375
TOTAL	**$13,131,794**	**$15,935,530**