



JÖNKÖPING
STUDENT UNION

Budget 2025- 2026



Glossary

Auditor – A person who reviews JSU’s finances to ensure everything is correct and follows the law.

Bank Transactions – Fees or services related to managing JSU’s bank accounts and processing payments.

Brutto – The total amount before any deductions (such as taxes or fees).

Budget Item – A specific category or line in the budget that shows where money is being earned or spent. Examples include "Salaries," "Membership" or "Sponsors".

Depreciation – The gradual reduction in the value of assets (like computers or furniture) over time due to wear and tear.

Gages – Payments to performers (e.g. DJs, bands) at JSU events.

Kick Back – Money received from companies (like suppliers) based on how much JSU sells of their products.

Netto – The amount left after deductions have been made (like taxes or fees). For example, a net salary is what you take home after tax.

Premises – The physical spaces JSU uses, including rent and maintenance.

Remuneration – Payments or compensation given to someone for their work or service.

Revenue – All the money that JSU receives or earns, including membership fees, sales, grants, and university contributions. Also known as income.

Social Fees – Employer-paid contributions to social insurance programs, such as pensions or healthcare.

1 Summary

Restructuring

Jönköping Student Union's financial results have been negative for the last four completed operating years (totally 2,6 million). This means that the equity has drastically decreased. In order to find a more sustainable and long-term oriented way forward, the JSU Board has prioritized the financial challenges during this financial year. Several actions have been carried out to pursue a durable, transparent and clear financial structure and strategy.

Core Operations

The operations in core include different general costs and staff costs as well as student influence projects, support functions and study social projects. The aim of the new budget structure within the core operations has been to allocate funds where it is needed. For instance, there has been more funds allocated to Kick Off, but also to the different working committees such as WORC, EQO and Education. The total result in the budget is 189.058kr.

Service Operations

Generally, the economic development in the Service Operations is hard to predict. The businesses are exposed to competition, and therefore it is difficult to produce accurate projections of the pricing of the products which the service operations are selling. The proposed budget's result for the *Service operations* is a breakeven result. In Rio, the budget assumes that operate similar to this last operational year. The budget for Akademien is predicted with a 33% drop in sales, based on the developments from this spring. The budget for the Service is aimed at break-even.

Salaries & Remunerations

The salaries and costs related to the salaries of the employees are presented under the budget items salaries, pension E and social fees E. These are structured so no individual employees' salary is visible. This is as the individual salaries can be sensitive personal information. In addition to this, some employee costs are distributed between the different departments and units according to what they spend their time on. The remunerations are based on 36% of 'Prisbasbeloppet' which corresponds to CSN plus 20%.

Future & Investments

The JSU Board has decided to not put forward any strategy for investment this year. However, if any investment decisions were to be taken following the annual meeting, the financial state of the organization will be the guiding point in the decision-making process. It is of high importance that those investments do not further drastically lower the equity. Since we the expectation is that there will be some financial challenges with regards to the sales in the service operations, investments have not been prioritized for the upcoming year. In the case that the results exceed the expectations, there are a few investments which could potentially be considered first. The camera's at Akademien are in need of replacement within the next coming years. Additionally, many of the work phones are old and some do not work optimally anymore. Furthermore, RIO could benefit from new equipment and renovations.

2 Budget Structure

Opinions have been expressed regarding how JSU's budget has been handled at the previous annual meeting. Therefore, this year we have decided to change the structure and presentation of the financial administration to increase transparency and understanding. The budget is divided into two parts: *Core* which includes JSU's main purposes such as student influence, study social and support functions and *Service* which includes the service operations Rio and Akademien.

2.1 Total Budget

The total budget creates an overview of the proposed budget based on three different factors: the result from previous operational year 2023-2024, the total budget for 2024-2025 and the estimated result for 2024-2025.

Total Budget 2025/2026				
	Total Budget 25/26	Preliminary Result 24/25	Total Budget 24/25	Result 23/24
Income				
Membership Fees	4 059 525 kr	4 400 000 kr	4 449 825 kr	4 019 000 kr
Sales Service	11 100 000 kr	11 355 148 kr	14 053 000 kr	14 022 000 kr
JU Contribution	2 902 000 kr	3 315 000 kr	2 727 520 kr	2 478 000 kr
Other	828 760 kr	2 022 098 kr	825 000 kr	3 708 000 kr
Total Income	18 890 285 kr	21 092 246 kr	22 055 345 kr	24 227 000 kr
Costs				
Premises	- 2 003 509 kr	2 433 835 kr	2 373 650 kr	2 215 000 kr
Administration & IT-service	- 935 904 kr	978 554 kr	855 688 kr	1 001 000 kr
Membership	- 80 000 kr	80 000 kr	74 000 kr	73 000 kr
Service Purchases	- 6 552 000 kr	6 644 130 kr	8 128 940 kr	8 702 000 kr
Operating Expenses	- 320 000 kr	1 376 575 kr	421 000 kr	3 333 000 kr
Staff	- 7 738 734 kr	8 949 029 kr	9 021 520 kr	9 452 000 kr
Student Influence	- 195 150 kr	160 000 kr	406 090 kr	237 212 kr
Support Function	- 26 500 kr	60 000 kr	11 560 kr	4 667 kr
Study Social	- 566 450 kr	200 000 kr	473 001 kr	331 021 kr
Total Costs	- 18 418 247 kr	20 762 123 kr	21 742 329 kr	25 348 900 kr
Brutto Result	472 038 kr	330 123 kr	313 016 kr	1 121 900 kr
Depreciation	- 282 980 kr	330 123 kr	326 405 kr	330 123 kr
Netto Result	189 058 kr	0 kr	13 389 kr	1 452 023 kr

Membership fees revenue has decreased over the past six months, most likely due to the platform change from Mecenat to Hitract.

The activities in the Service Operations are expected to be lower. The sales at Akademien is assumed to drop by 33% compared to 2023-2024, due to lower attendance at the nightclub. This affects the other income (bonus from suppliers) as well as Service Purchases.

The costs for premises will be lower, since no new investments are budgeted for due to the low expected revenue. Akademien went through huge renovations during the last year, and the need for bigger renovations is not a top priority right now. Maintenance and repairs are the main costs.

Staff costs will decrease during the coming year. The duties of the former Associations Coordinator have been transferred to the Projectleader, and the duty of the administrative manager is planned to decrease from 80 % to 50 % from January. This is possible because of new administrative routines. There is also some effect from the lower activities at Akademien, which has resulted in lower costs, for example for guards.

Budget Items Income	Explanation
Membership Fees	This is the income from the membership fees paid by all students at JU.
Sales Service	This is the income from the sales in the service operations Akademien and RIO.
JU Contribution	In previous years, the contribution from JU has been contractually specified to different parts of our operations. This year a decision was made that the allocation of the financial support is up to JSU to divide where needed, as JU does not feel the need to be operationally involved in that. The new contract also includes an inflation index and is signed for three years instead of one.
Other	This is income from other parties such as sponsors, SESUS and kick back.

Budget Items Costs	Explanation
Premises	Costs for renting, maintaining and running physical spaces.
Administration & IT-service	Costs related to computers, phones, printing and infrastructure.
Membership	This includes the memberships to SFS, SESUS and Arbetsgivaralliansen.
Service Purchases	All buy in order to provide the services in Akademien and RIO.
Operating Expenses	Costs related to volunteer groups.
Staff	All costs related to employees and remunerated (salaries, pensions, social fees, training, etc.).
Student Influence	All costs related to student influence, such as national advocacy, integration, education and work environment.
Support Function	Costs related to PR and marketing of the Student Union.
Study Social	Costs related to study social activities such as Kick Off, Valborg, IAC and JSU Project team.

2.2 Core Operations

Core Operations refers as previously stated to the main purposes of JSU, such as student influence, study social activities and support functions.

Budget Core 25/26			Support Functions	
Income				
Membership Fees		4 059 525 kr	PR General	- 11 000 kr
Contribution JU		2 652 000 kr	JSU Marketing Team	- 15 500 kr
SESUS		315 000 kr	Study Social	
Festive Friday & Annual Fair		4 500 kr	Kick Off	- 414 500 kr
IAC trips		114 260 kr	Valborg	- 38 200 kr
Total Income		7 145 285 kr	Other Event	- 34 000 kr
Costs			JSU Project Team	- 4 750 kr
Membership SFS	-	50 000 kr	Grants	- 75 000 kr
Membership Arbetsigarall.	-	25 000 kr	Staff Costs	
Membership SESUS	-	5 000 kr	Salaries	- 1 573 257 kr
Premises	-	479 509 kr	Pensions	- 104 595 kr
Infrastructure	-	366 877 kr	Insurance remunerated	- 7 500 kr
Office Supplies	-	25 000 kr	Remunerations	- 2 026 307 kr
Printer	-	25 000 kr	Social Fees	- 1 130 983 kr
Phone	-	25 903 kr	Education	- 14 000 kr
Auditor	-	60 000 kr	Staff Social	- 44 000 kr
Bank Transactions	-	77 893 kr	Staff Health	- 41 500 kr
Other	-	35 000 kr	Total Staff Costs	- 4 942 142 kr
Student Influence			Total Costs	- 6 905 423 kr
Board	-	45 500 kr		
Nomination Committee	-	2 500 kr	Brutto Result	239 862 kr
Remunerated Strategic Forum	-	5 300 kr		
Ultra Teambuilding	-	40 000 kr	Depreciation	- 50 879 kr
Annual Meeting	-	25 000 kr		
Education Committee	-	5 000 kr	Netto Result	188 983 kr
EQO	-	5 000 kr		
WORC	-	5 000 kr		
IAC integration activities	-	61 850 kr		

The main income to the core is membership fees, contribution from JU and from SESUS (an organization supporting youth organizations). In previous years, JU has contributed financially to different parts of our operations, however this year a decision was made that the allocation of the financial support is up to the JSU to divide where needed, as JU does not feel the need to be operationally involved in that.

There have been changes in the structure of the Student Influence budget, resulting in new and/or changed budget items providing more clarity and transparency regarding where budget is spent upon. For example, the “disposable” budget posts for Presidium and Board have been removed, and the money has instead been reallocated to for example certain costs regarding Kick Off, where it is needed. The budget for the Education Committee, EQO and WORC has been increased from 2000kr each to 5000kr each in order to provide more valuable activities and influence on campus.

The Grants is the budget for supporting projects performed by student groups and associations. Previous years this budget has been 200.000kr but is now proposed to be 75.000kr, since this is the average amount spent during the last four years.

Budget Items Income	Explanation
Membership Fees	Income from members who pay the mandatory JSU Membership Fee.
Contribution JU	Financial support from Jönköping University.
SESUS	Grants or funding received from SESUS, likely in support of educational or cultural activities.
Festive Friday & Annual Fair	Revenue generated from organizing events like Festive Friday or the Annual Fair mainly through sponsorships.
IAC Trips	Income from organizing trips or excursions.

Budget Items Costs	Explanation
Membership SFS	Fee for being a member of Sveriges Förenade Studentkårer (Swedish National Union of Students), representing student interests nationally.
Membership Arbetsigarall.	Fee for being a member of <i>Arbetsgivaralliansen</i> (Employers' Alliance), which provides employer support and collective bargaining services.
Membership SESUS	Membership fee to <i>Studieförbunden En Samverkande Utvecklingsstruktur</i> (SESUS), a network supporting non-formal adult education and study associations.
Premises	Costs for renting office or activity spaces, including utilities and maintenance.
Infrastructure	Broader expenses for physical or digital systems that support operations, like IT networks, internet, or server costs.
Office Supplies	Everyday items needed for office work, such as pens, paper, staplers, etc.
Printer	Costs for printers and printing, including paper, toner, maintenance.
Phone	Phone bills or subscriptions for staff or organisation's communication needs.
Auditor	Fees paid to external auditors for reviewing financial statements and ensuring compliance with laws/regulations.
Bank Transactions	Fees for banking services, including transfers and account maintenance.
Student Influence	
Board	Costs for marketing, meetings, teambuilding, profile clothing and national representation of the JSU Board.
Nomination Committee	Meeting Costs for the Nomination Committee during (by) elections.
Remunerated Strategic Forum	Teambuilding and Profile clothing for four generals who are partly working on Student Union related tasks.
Ultra Teambuilding	A teambuilding for the Student Union and all the Student Associations Boards.
Annual Meeting	Costs for marketing and food and snacks during the Annual Meeting.
Education Committee	The committee works with educational quality and surveillance.
EQO	The committee works with Equal Opportunities and Harassment.
WORC	The committee works with Work Environment.
IAC Integration Activities	The committee works with Integration.
Support Functions	
PR General	Marketing related materials such as posters etc., equipment and applications and licenses.

JSU Marketing Team	Costs for profile clothing, teambuilding and epidemic sound.
Study Social	
Kick Off	Fall and Spring Kick Off expenses including costs for fadders (shirts, hoodies, bracelets, education, first aid kits and teambuilding), facilities (toilets, fences, electricity, stage, permits, rent park, light towers, rental cars) and activity related costs. Also includes teambuilding and profile clothing for the Kick Off project groups.
Valborg	Expenses for Valborg include toilets, tech, electricity, artists, patches and other facilities.
Other Event	Budget post for the project leader to host other extra events, in the past this has for example been used for a color run.
JSU Project Team	Expenses for teambuilding and profile clothing.
Grants	The Grant is the budget for supporting projects performed by student groups and sub-organisations.
Staff Costs	
Salaries	Payments made to employees for their work.
Pensions	Contributions to retirement plans for employees.
Insurance Remunerated	Insurances for the remunerated.
Remunerations	Compensation given to the remunerated.
Social Fees	Employer-paid contributions to government-mandated social security programs.
Education	Costs for training, courses, certifications, or other professional development programs.
Staff Social	Expenses related to team-building activities, staff events, celebrations, or outings.
Staff Health	Costs related to promoting staff wellness, such as medical checkups, wellness programs (includes Friskvårdsbidrag).

2.3 Service Operations

The Service operations are divided into the two operational units Akademien and RIO.

Budget Service 25/26			Total
Income	Rio	Akademien	Service
Sales	3 640 000 kr	5 900 000 kr	9 540 000 kr
Entrance fee	-	1 560 000 kr	1 560 000 kr
Contribution JU	-	250 000 kr	250 000 kr
Kick Back	95 000 kr	300 000 kr	395 000 kr
Total Income	3 735 000 kr	8 010 000 kr	11 745 000 kr
Costs			
General costs			
Rent of Facilities	- 225 000 kr	- 607 000 kr	- 832 000 kr
Maintenance Premises	- 63 500 kr	- 628 500 kr	- 692 000 kr
Computers	- 15 135 kr	- 217 877 kr	- 233 012 kr
Volunteers	- 30 000 kr	- 290 000 kr	- 320 000 kr
Rent Equipment	-	- 410 000 kr	- 410 000 kr
Purchase Products	- 2 072 000 kr	- 2 754 000 kr	- 4 826 000 kr
Free Drinks	-	- 500 000 kr	- 500 000 kr
Gages	-	- 550 000 kr	- 550 000 kr
Sound Light	- 6 000 kr	- 260 000 kr	- 266 000 kr
Bank Transactions	- 35 000 kr	- 52 220 kr	- 87 220 kr
Staff costs			
Salaries	- 880 547 kr	- 1 104 432 kr	- 1 984 978 kr
Pensions	- 50 772 kr	- 65 180 kr	- 115 952 kr
Social Fees	- 250 149 kr	- 347 012 kr	- 597 161 kr
Education	- 2 000 kr	- 35 000 kr	- 37 000 kr
Staff Social	- 12 000 kr	- 31 500 kr	- 43 500 kr
Staff Health	- 13 500 kr	- 4 500 kr	- 18 000 kr
Total Staff Costs	- 1 208 968 kr	- 1 587 624 kr	- 2 796 592 kr
Total Cost	- 3 655 603 kr	- 7 857 221 kr	- 11 512 824 kr
Brutto Result	79 397 kr	152 779 kr	232 176 kr
Depreciation	- 79 345 kr	- 152 756 kr	- 232 101 kr
Netto Result	52 kr	23 kr	75 kr

In RIO the activities are predicted to be the same. The budget concerning sales of office supplies in Student Service is now included in RIO's budget (former "Support functions").

Because of the low attendance in Akademien during the spring, it is hard to predict the development in the nightclub. The budget is based on a 33% drop in sales, as an estimation of the development based on earlier years and this spring.

It's a slim budget when it comes to development and investments compared to the previous year. This year JSU will focus on the re-establishment and maintenance Akademien until fall semester 2026.

The income from Akademien has been negatively affected by the low attendance. Since sales were low, it has been risky to buy in bulk resulting in higher purchasing costs and lower kick back. To re-establish the volumes of products, usually creating that kick-back to a more normal state, Akademien needs 12-24 months.

Budget Items Income	Explanation
Sales	Income from selling drinks, food, and other items at the café or nightclub.
Entrance Fee	Revenue from charging entry to the nightclub.
Contribution JU	Financial support from Jönköping University for the Kick Off Festival.
Kick Back	Reimbursement or revenue share from partners (e.g., brands, vendors, breweries) based on sales or collaborations.

Budget Items Costs	Explanation
Rent of Facilities	Cost to rent the venue or space where the café/nightclub operates.
Maintenance Premises	Costs for repairs, cleaning, alarm system or upkeep of the venue.
Computers	Purchase and maintenance of the screens and the POS Systems.
Volunteers	Expenses related to the volunteering groups such as the aka ferry and the staff parties.
Rent Equipment	Renting speakers, lights etc. for events.
Purchase Products	Buying goods to sell (e.g., drinks, food, cups, ingredients).
Free Drinks	Costs of providing free sodas and water at the nightclub.
Gages	Fees paid to performers, DJs or artists for their gigs.
Sound Light	Expenses related to sound systems, lighting setups, and technical services.
Bank Transactions	Bank or card processing fees, e.g., from payment terminals.
Staff Costs	
Salaries	Payments to employed staff for their work, also includes guards.
Pensions	Contributions to retirement plans for employees.
Social Fees	Employer-paid contributions to government-mandated social security programs.
Education	Costs for training, courses, certifications, or other professional development programs.
Staff Social	Expenses related to team-building activities, staff events, celebrations, or outings.
Staff Health	Costs related to promoting staff wellness, such as medical checkups, wellness programs (includes Friskvårdsbidrag).