

Budget 2026- 2027



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 four completed operating years from 2020-2021 to 2023-2024 (totally 2,6 million). The last completed year 2024-2025 was there a small surplus (+62.000 kr). 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 and clear financial strategy. This budget is in line with these goals.

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 Core budget is 211.079 kr (188.982 kr).

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 total surplus of 175.045 kr (75 kr). In Rio, the budget assumes an improved result compared to the current operational year, although it still shows a deficit. The Union is investigating various measures to address this. The financial development in Akademien has this operational year been very positive. The activities have recovered from the "boycott" during the spring semester 2025. The budget for Akademien is based on the developments this operational year.

Salaries & Remunerations

The salaries and costs related to the salaries of the employees are presented under the budget items salaries, pension and social fees. 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. In the case that the results exceed the expectations, there are a few investments which could potentially be considered. Akademien and RIO could benefit from new equipment and renovations.

2 Budget Structure

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 outlines the proposed budget in relation to the previous operational year's budget (2025–2026).

| Total Budget 2026/2027 | | |
|-------------------------------|------------------------|------------------------|
| | Total | Total |
| | Budget 26/27 | Budget 25/26 |
| Income | | |
| Membership Fees | 4 140 975 kr | 4 059 525 kr |
| Sales Service | 12 723 000 kr | 11 100 000 kr |
| JU Contribution | 2 925 000 kr | 2 902 000 kr |
| Other | 696 580 kr | 828 760 kr |
| | | |
| Total Income | 20 485 555 kr | 18 890 285 kr |
| | | |
| Costs | | |
| Premises | - 2 093 046 kr | - 2 003 509 kr |
| Administration & IT-s | - 1 003 057 kr | - 935 904 kr |
| Membership | - 78 000 kr | - 80 000 kr |
| Service Purchases | - 7 347 750 kr | - 6 552 000 kr |
| Operating Expenses | - 369 000 kr | - 320 000 kr |
| Staff | - 8 030 452 kr | - 7 738 734 kr |
| Student Influence | - 185 150 kr | - 195 150 kr |
| Support Function | - 32 700 kr | - 26 500 kr |
| Study Social | - 638 940 kr | - 566 450 kr |
| | | |
| Total Costs | - 19 778 095 kr | - 18 418 247 kr |
| | | |
| Brutto Result | 707 460 kr | 472 038 kr |
| Depreciation | - 321 336 kr | - 282 980 kr |
| Netto Result | 386 124 kr | 189 058 kr |

The level of membership fees is proposed to be unchanged. The degree of students who pay the Membership fees has decreased in the last operational years. The reasons are most likely due to the platform change from Mecenat to Hitract and the lack of consequences.

The activities in the Service Operations are expected to be higher.

There are some changes in the staff during the upcoming year. The position as Operations Manager will now also include the responsibility administration and financial management. This is possible because of new administrative routines. There is on the other hand calculated costs for a new position as a half time Associations coordinator. The costs for this are expected to be 213,000 kr. The total salary costs are also affected by higher activities in Akademien, (more 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 | The contribution from JU in accordance with the contract. |
| 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 membership 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 refer as previously stated to the main purposes of JSU, such as student influence, study social activities and support functions.

| Budget Core 26/27 | | Budget 25/26 | Support Functions | |
|------------------------------|---------------------|------------------|--------------------------|----------------------------------|
| Income | | | PR General | - 21 000 kr -11 000 |
| Membership Fees | 4 140 975 kr | 4 059 525 | JSU Marketing Team | - 11 700 kr -15 500 |
| Contribution JU | 2 675 000 kr | 2 652 000 | Study Social | |
| SESUS | 250 000 kr | 315 000 | Kick Off | - 430 290 kr -414 500 |
| Festive Friday & Annual Fair | 1 000 kr | 4 500 | Valborg | - 69 900 kr -38 200 |
| IAC trips | 100 580 kr | 114 260 | Other Event | - 34 000 kr -34 000 |
| Total Income | 7 167 555 kr | 7 145 285 | JSU Project Team | - 4 750 kr -4 750 |
| Costs | | | Grants | - 100 000 kr -75 000 |
| Membership SFS | - 50 000 kr | -50 000 | Staff Costs | |
| Membership Arbetsgar all | - 23 000 kr | -25 000 | Salaries | - 1 482 402 kr -1 573 257 |
| Membership Sesus | - 5 000 kr | -5 000 | Pensions | - 108 551 kr -104 595 |
| Premises | - 466 296 kr | -479 509 | Insurance remunerated | - 7 500 kr -7 500 |
| Infrastructure | - 377 431 kr | -366 877 | Remunerations | - 2 040 091 kr -2 026 307 |
| Office Supplies | - 35 000 kr | -25 000 | Social Fees | - 1 106 767 kr -1 130 983 |
| Printer | - 25 000 kr | -25 000 | Education | - 14 000 kr -14 000 |
| Phone | - 22 868 kr | -25 903 | Staff Social | - 60 000 kr -44 000 |
| Auditor | - 60 000 kr | -60 000 | Staff Health | - 46 500 kr -41 500 |
| Bank Transactions | - 82 115 kr | -77 893 | Total Staff Costs | - 4 865 812 kr -4 942 142 |
| Other | - 40 000 kr | -35 000 | Total Costs | - 6 909 311 kr -6 905 424 |
| Student Influence | | | Brutto Result | |
| Board | - 25 500 kr | -45 500 | | 258 244 kr 239 861 |
| Nomination Committee | - 2 500 kr | -2 500 | Depreciation | |
| Remunerated Strategic Forum | - 5 300 kr | -5 300 | | - 47 165 kr -50 879 |
| Ultra Teambuilding | - 40 000 kr | -40 000 | Netto Result | |
| Annual Meeting | - 25 000 kr | -25 000 | | 211 079 kr 188 982 |
| Education Committee | - 7 500 kr | -5 000 | | |
| EQO | - 7 500 kr | -5 000 | | |
| WORC | - 7 500 kr | -5 000 | | |
| IAC integration activities | - 64 350 kr | -61 850 | | |

The main income to the core is membership fees, contribution from JU and from SESUS (an organization supporting youth organizations).

The budget for the Education Committee, EQO and WORC has been increased from 5000kr each to 7500kr each to provide more valuable activities and influence on campus.

The Grants are the budget for supporting projects performed by student groups and associations. Previous years this budget has been 75.000 kr but is now proposed to be 100.000 kr:

| 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" 2.500 per person, employed and remunerated). |

2.3 Service Operations

The Service operations are divided into the two operational units; Akademien and RIO. Here in relation to the previous operational year's budget (2025–2026).

| Budget Service 26/27 | | | | Budget 25/26 |
|-----------------------------|-----------------------|-----------------------|------------------------|------------------------|
| Income | Rio | Akademien | Total Service | Total Service |
| Sales | 3 595 000 kr | 7 168 000 kr | 10 763 000 kr | 9 540 000 kr |
| Entrance fee | - | 1 960 000 kr | 1 960 000 kr | 1 560 000 kr |
| Contribution JU | - | 250 000 kr | 250 000 kr | 250 000 kr |
| Kick Back | 95 000 kr | 250 000 kr | 345 000 kr | 395 000 kr |
| Total Income | 3 690 000 kr | 9 628 000 kr | 13 318 000 kr | 11 745 000 kr |
| Costs | | | | |
| <i>General costs</i> | | | | |
| Rent of Facilities | - 225 750 kr | - 650 000 kr | - 875 750 kr | - 832 000 kr |
| Maintenance Premises | - 67 500 kr | - 683 500 kr | - 751 000 kr | - 692 000 kr |
| Computers | - 19 695 kr | - 241 903 kr | - 261 597 kr | - 233 012 kr |
| Volunteers | - 29 000 kr | - 340 000 kr | - 369 000 kr | - 320 000 kr |
| Rent Equipment | - | - 600 000 kr | - 600 000 kr | - 410 000 kr |
| Purchase Products | - 2 059 550 kr | - 3 258 760 kr | - 5 318 310 kr | - 4 826 000 kr |
| Free Drinks | - | - 573 440 kr | - 573 440 kr | - 500 000 kr |
| Gages | - | - 650 000 kr | - 650 000 kr | - 550 000 kr |
| Sound Light | - 6 000 kr | - 200 000 kr | - 206 000 kr | - 266 000 kr |
| Bank Transactions | - 35 150 kr | - 63 896 kr | - 99 046 kr | - 87 220 kr |
| <i>Staff costs</i> | | | | |
| Salaries | - 820 808 kr | - 1 314 190 kr | - 2 134 998 kr | - 1 984 978 kr |
| Pensions | - 72 432 kr | - 76 460 kr | - 148 893 kr | - 115 952 kr |
| Social Fees | - 369 331 kr | - 412 919 kr | - 782 249 kr | - 597 161 kr |
| Education | - 2 000 kr | - 35 000 kr | - 37 000 kr | - 37 000 kr |
| Staff Social | - 12 000 kr | - 31 500 kr | - 43 500 kr | - 43 500 kr |
| Staff Health | - 13 500 kr | - 4 500 kr | - 18 000 kr | - 18 000 kr |
| Total Staff Costs | - 1 290 071 kr | - 1 874 569 kr | - 3 164 640 kr | - 2 796 592 kr |
| Total Cost | - 3 732 716 kr | - 9 136 068 kr | - 12 868 784 kr | - 11 512 824 kr |
| Brutto Result | - 42 716 kr | 491 932 kr | 449 216 kr | 232 176 kr |
| Depreciation | - 97 000 kr | - 177 171 kr | - 274 171 kr | - 232 101 kr |
| Netto Result | - 139 716 kr | 314 761 kr | 175 045 kr | 75 kr |

In both RIO and Akademien the activities are predicted to be the same.

| 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” 2.500 kr/employee). |

