

**MEMORANDUM**

**TO:** Board of Regents  
**FROM:** Board Office  
**SUBJECT:** Approval of FY 2004 Detailed Budgets – University of Northern Iowa  
**DATE:** July 7, 2003

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**Recommended Action:**

Approve the University of Northern Iowa's final FY 2004 general fund operating budget of \$139,287,339 and the restricted fund budget of \$141,063,643 for a total of \$280,350,982.

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**Executive Summary:**

The University of Northern Iowa prepared its final FY 2004 detailed budgets in accordance with the strategic plans of the Board and of the University. The FY 2004 budgets consist of the general fund and the restricted fund budgets.

There were no changes in the general fund from the preliminary budget presented in June. Revenue and expense projections of the Residence System have changed from the preliminary budget submitted to the Board in March as detailed on pages 9 and 11.

**General Fund**

The University's general fund operating budget of \$139.3 million is organized into three budgetary units, which reflect separate and distinct state appropriations to the University.

The primary FY 2004 revenue sources include:

- State appropriations of \$80.4 million,
- Tuition and fees of \$56.1 million, and
- Indirect cost recoveries of \$1.6 million

FY 2004 state appropriations were reduced by \$2.4 million. No state appropriations were provided for salary increases to implement the state's salary policy.

The University plans to address the shortfall in state appropriations by using a portion of new tuition revenue and reallocations.

The following table shows FY 2004 budgets by appropriation unit compared to FY 2003 budgets.

	FY 2003 <u>Budget</u>	FY 2004 <u>Budget</u>	\$ <u>Change</u>
General University	\$132,961,102	\$138,699,494	\$5,738,392
Recycling and Reuse	217,290	217,290	0
Economic Development*	<u>370,555</u>	<u>370,555</u>	<u>0</u>
Total	\$133,548,947	\$139,287,339	\$5,738,392

\*Includes the Institute for Decision Making and Metal Casting Center.

The University has identified total reallocations of \$7.9 million (5.9% of FY 2003 budget). This includes \$4.0 million for unavoidable cost increases including the budget shortfall and \$3.9 million for strategic initiatives.

The University proposes to allocate its general fund operating budget by its strategic planning goals:

Intellectual Student Learning	\$62.7 million
Teaching and Scholarship Support	23.7 million
Community Involvement	1.2 million
Diversity	2.8 million
University Culture and Environment	5.5 million
Human Resources	7.0 million
Physical and Informational Resources	34.8 million
External Relations	1.6 million

**General University** The General University appropriation unit represents the central educational operating budget of the University.

This final budget of \$138.7 million includes direct state appropriations of \$79.8 million, tuition and fees of \$56.1 million, and indirect cost recoveries of \$1.6 million.

Budgeted salaries of \$109.6 million represent 79.0% of the FY 2004 budget. Student financial aid represents 7.3% of the budget and 18.0% of tuition and fees.

**Other Appropriation Units** The other appropriation units in the general fund include the Recycling and Reuse Technology Transfer Center and the Economic Development unit. Summaries of these units begin on page 7.

**Restricted Fund** The restricted fund budget of \$156.8 million includes resources and expenditures related to its sponsored programs, auxiliary enterprise functions, independent operations, bonding activities, and capital projects. (See details on page 8.)

The Residence System and Athletic Department budgets are part of the restricted fund budget and, as such, are presented this month for approval.

**Residence System** The preliminary Residence System FY 2004 budget was presented to the Board in March. The final FY 2004 Residence System budget reflects changes from the preliminary budget due to lower occupancy than originally anticipated. (Attachment A, page 11.) This reduction in occupancy directly relates to the proposed two-year rate plan presented in the University's institutional docket UNI B-1.

**Athletics** The final Athletic Department FY 2004 budget reflects a slight decrease with several line item changes from the preliminary budget presented to the Board in June. (Attachment B, page 12.)

**Background:**

In May, the Board considered key budgetary issues to provide guidance in the development of the institutional budgets. In June, the Board received preliminary budget details for the general fund operating budget. This month the Board receives the final general and restricted fund budgets for approval.

**Analysis:**

**General Fund** The proposed FY 2004 general fund operating budget for the University of Northern Iowa is \$139.3 million and is distributed among the following units:

	<u>Total Budget</u>	<u>Direct State Appropriations</u>
General University	\$138,699,494	\$79,799,494
Recycling and Reuse	217,290	217,290
Economic Development*	<u>370,555</u>	<u>370,555</u>
Total	\$139,287,339	\$80,387,339

\*Includes the Institute for Decision Making and Metal Casting Center.

The University proposes to allocate its general fund operating budget by its strategic planning goals:

Intellectual Student Learning	\$62,679,303
Teaching and Scholarship Support	23,678,848
Community Involvement	1,197,870
Diversity	2,785,746
University Culture and Environment	5,571,494
Human Resources	6,964,367
Physical and Informational Resources	34,821,835
External Relations	<u>1,587,876</u>
Total	\$139,287,339

The summary sheet on page 10 of this docket memorandum identifies uses of new revenues and reallocations.

Appropriation  
Reductions and  
Funding Shortfalls

- FY 2004 state appropriations to the University were reduced by \$2.4 million.
- No state appropriations were provided for salary increases to implement the state's salary policy.

Reallocations

The FY 2004 budget reflects internal reallocations totaling \$7.9 million. The reallocations represent 5.9% of the FY 2003 budget and are consistent with the Board's policy on reallocations.

The following table summarizes reallocations. Details are provided in the Regent Exhibit Book.

**FY 2004 FINAL BUDGET  
Summary of Reallocations  
General University**

**From:**

President's Division	69,587
Academic Affairs	6,238,003
Educational & Student Services	404,311
Administration & Finance	1,060,200
Advancement & Marketing	106,070

<b>Total Reallocations</b>	<b>7,878,171</b>
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**To:**

<b>Strategic Initiatives:</b>	
Building Repairs	650,000
MEMFIS project (administrative systems)	600,000
Student recruitment initiatives	125,000
External relations & marketing position	80,000
Faculty positions	2,382,673
<b>Mandated Unavoidable Costs:</b>	
Property Insurance premium increase	115,000
State Audit costs	90,000
Utilities	257,717
McCollum Hall new space costs	140,000
Other Reallocations	609,242
Loss in interest income	400,000
Loss in State appropriations	2,428,539

<b>Total Reallocations</b>	<b>7,878,171</b>
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Some examples of UNI reallocations include:

- Academic Affairs plans to reallocate the \$1.4 million that was used during FY 2003 to temporarily fund the Price Laboratory School during its transition to create new positions in Management Information Systems, Management, Supply Chain Management, Elementary Education, Literacy Education, Visually Impaired Education, Educational Leadership, Criminology, Family Services, Geographic Information Systems, Bioethics, Communicative Disorders, Graphic Design, English Education, TESOL, Biology, Mathematics, and Digital Technology.

- The Division of Educational and Student Services plans to reallocate over \$400,000 from salaries, supplies and services, and equipment to meet the budget shortfall.
- Administration and Finance will reallocate over \$1 million in business services, facilities management and planning, public safety, and intercollegiate athletics. Some examples include reducing custodial and grounds services, delaying hardware and software purchases, and eliminating a project planner position involved in facility and campus design changes.

#### Salary Policy

UNI has a unique situation, with the United Faculty bargaining contract requiring a higher percentage increase than the other Regent universities plan to provide.

United Faculty negotiated a collective bargaining agreement that provides for a FY 2004 salary increase of 3.5%. Correspondingly, the University estimates the overall total increase for non-organized faculty and P&S employees to be approximately 3.5%.

The AFSCME contract includes an increase of 2.0% effective July 1, 2003 and the continuation of merit step increases on employee anniversary dates. The University plans to award non-organized merit system staff similar increases.

FY 2003 salary increases were effective November 1, 2002 to address appropriation shortfalls. It was agreed these base salary rates would be used when determining FY 2004 salary increases. Therefore, the University has to absorb an additional \$1.2 million to fully annualize the FY 2003 salary increases.

UNI has proposed a layoff plan of approximately 12 employees that will be forwarded to the Department of Personnel and the Governor's Office if this budget is approved.

#### General University

The UNI General University appropriation unit represents the central educational operating budget and includes its six colleges, the library, and central administration.

- College of Business Administration
- College of Education
- College of Humanities and Fine Arts
- College of Natural Sciences
- College of Social & Behavioral Sciences
- Graduate College

Central Administration includes the:

- Office of the President,
- Office of the Vice President for Academic Affairs and Provost,
- Office of the Vice President for Educational and Student Services,
- Office of the Vice President for Administration and Finance, and
- Office of the Vice President for University Advancement.

The following table shows the general university revenues and expenditures for the original FY 2003 budget and the proposed FY 2004 budget. There are no changes from the preliminary FY 2004 budget presented to the Board in June.

<b>University of Northern Iowa - General University Budget Comparisons</b>			
	<b>FY 2003 Original Budget</b>	<b>FY 2004 Proposed Budget</b>	<b>Change Over/(Under)</b>
<b>REVENUES</b>			
Appropriations	\$82,228,033	\$79,799,494	(\$2,428,539)
Interest	1,000,000	600,000	(400,000)
Tuition and Fees	47,533,069	56,100,000	8,566,931
Reimbursed Indirect Costs	1,575,000	1,575,000	-
Sales and Services	625,000	625,000	-
<b>TOTAL REVENUES</b>	<b>\$132,961,102</b>	<b>\$138,699,494</b>	<b>\$5,738,392</b>
<b>EXPENDITURES</b>			
Salaries	\$106,143,677	\$109,577,190	\$3,433,513
Prof. /Scientific Supplies	10,415,107	10,872,105	456,998
Library Acquisitions	1,891,520	1,891,520	-
Rentals	878,925	900,000	21,075
Utilities	2,659,545	3,308,345	648,800
Building Repairs	350,000	1,000,000	650,000
Auditor of State	135,000	225,000	90,000
Equipment	1,298,086	825,334	(472,752)
Aid to Individuals	9,189,242	10,100,000	910,758
<b>TOTAL EXPENDITURES</b>	<b>\$132,961,102</b>	<b>\$138,699,494</b>	<b>\$5,738,392</b>

**Appropriations** The FY 2004 general fund operating budget for General University is \$138.7 million, including state appropriations of \$79.8 million.

- FY 2004 state appropriations were reduced by \$2.4 million.
- No state appropriations were provided for salary increases to implement the state's salary policy.

**Tuition Revenues** The University has projected increases in FY 2004 tuition and fee revenues of \$8.6 million, for a total of \$56.1 million. The net increase in tuition and fee revenues consists of:

- \$9.6 million from the Board-approved 17.6% tuition rate increase and the transfer of designated tuition to mandatory fees, and
- \$1.0 million decrease due to enrollment of 225 fewer students.

Expenditures

The University proposes to use tuition revenues as follows:

Planned Use of Tuition

Student Financial Aid (10.6% of new tuition revenues)	\$910,758
Compensation Increases*	7,308,890
Utility Costs	<u>347,283</u>
Total	\$8,566,931

\* Including \$1.2 million annualization from FY 2003 increases.

The University is planning to allocate 10.6% of new tuition revenue to student financial aid with a total student aid set-aside that is 18.0% of total tuition revenue. This compares to 19% in previous years.

Recycling and Reuse Technology Transfer Center

The Recycling and Reuse Technology Transfer Center provides assistance with recycling of waste products through targeted research projects, experiential education of undergraduate students, and outreach to the solid waste recycling and reuse community.

The FY 2004 general fund operating budget for the Recycling and Reuse Technology Transfer Center is \$217,290 and is funded entirely by state appropriations.

Economic Development

The FY 2003 economic development appropriations total \$370,555 and include funding for the Institute of Decision Making and the Metal Casting Center.

Institute for Decision Making (IDM) \$300,149

IDM guides the citizens of Iowa with community improvement decisions. Assistance is focused on building ongoing relationships with community clients to assist in project planning and implementation, including: strategic and short-term planning, target industry analysis, applied research, computer software applications for economic development, and proactive marketing strategies.

Metal Casting Center (MCC) \$70,406

MCC seeks to improve the productivity and competitiveness of the metal casting industry through technology transfer, applied research, and assistance to business.

**Restricted Fund** The restricted funds budget for FY 2004 totals \$141.1 million. Capital appropriations for FY 2004 include \$10.9 million for the Steam Distribution System and Innovative Teaching Center. The tuition replacement is estimated to be \$4.7 million.

Revenues in the restricted fund budget are derived from federal and non-federal support for sponsored programs (primarily research and student aid), sales and services, reimbursed indirect costs, tuition and fees from sources such as continuing education, bond proceeds, tuition replacement appropriations, and capital appropriations.

**University of Northern Iowa – Restricted Fund  
FY 2004 Proposed Budget**

<b>REVENUES</b>	
Capital Appropriations	\$10,880,000
Tuition Replacement	4,651,954
Federal Support	24,000,000
Interest	2,000,000
Tuition and Fees	12,500,000
Sales and Services	65,200,000
Non-Federal Gifts and Grants	10,073,016
Bond Revenue / Borrowing	3,750,000
Transfers from the General Fund	7,900,000
Other Income	<u>108,673</u>
<b>TOTAL REVENUES</b>	<b>\$141,063,643</b>
<b>EXPENDITURES</b>	
Salaries	\$37,504,016
Prof. /Scientific Supplies	40,500,000
Library Acquisitions	3,200
Rentals	769,400
Utilities	2,850,000
Building Repairs	2,254,295
Equipment	2,550,000
Student Aid	15,741,000
Debt Service	9,905,453
Plant Capital	<u>28,986,279</u>
<b>TOTAL EXPENDITURES</b>	<b>\$141,063,643</b>

The restricted fund budget includes sponsored programs such as competitively awarded federal grants and contracts; auxiliary enterprise functions such as the Residence System and Athletic Department; and independent operations such as its parking, telecommunications, and utility enterprises.

**Residence System** Proposed residence system revenues for FY 2004 total \$23.6 million and proposed expenses for operations total \$19.1 million, leaving \$4.5 million net revenue available for debt service, mandatory transfers, and transfers to voluntary reserves. (See Attachment A, page 11, for details.)

The final FY 2004 operating budget reflects reduced revenues of \$721,304 (-3.0%) and reduced expenditures of \$477,568 (-2.4%) from the preliminary budget presented to the Board in March. The changes are a result of an unanticipated reduction in occupancy than projected. The University is projecting 200 (-5.0%) fewer residents than originally planned. This is the second year of reductions in occupancy.

These reductions in occupancy have prompted UNI to propose a two-year rate plan for the residence system. (See UNI B-1).

**Athletic Department** In June 2003, the University reported the Intercollegiate Athletics would incur a budget reduction of \$100,000 from the general fund support and that the reduction had not been reflected in the preliminary budget.

The final FY 2004 athletics budget totals \$7,851,089, a decrease of \$25,573 from the FY 2004 preliminary budget of \$7,876,662 presented in June.

The following table details the line items changes from the FY 2004 preliminary budget to the final budget:

	FY 2004 Prel. Budget	FY 2004 Final Budget	\$ Change	% Change
<u>Revenue:</u>				
Student Activities / Services Fees	\$1,204,625	\$1,224,300	\$ 19,675	1.6
General University Support	4,011,012	3,800,764	(210,248)	(5.2)
Alumni Foundation Support	575,000	740,000	165,000	28.7
Other Income	<u>2,086,025</u>	<u>2,086,025</u>	--	--
Total Revenues	\$7,876,662	\$7,851,089	(\$25,573)	(0.3)
<u>Expenses:</u>				
Men's Sports	\$3,649,307	\$3,619,555	(\$29,752)	(0.8)
Women's Sports	2,453,689	2,465,166	11,477	0.5
Other Expenses	<u>1,773,666</u>	<u>1,766,368</u>	<u>(7,298)</u>	(0.4)
Total Expenses	\$7,876,662	\$7,851,089	(\$25,573)	(0.3)

General university support has declined by \$210,248 from the FY 2004 preliminary to the FY 2004 final budget while Alumni Foundation support has increased by \$165,000 with a small increase in income from student fees. The University reports that the Alumni Foundation support has been increased to support scholarships for women's tennis and swimming.

Some adjustments have been made in the expense line items and the University reports that one full-time administrative support staff position and one full-time clerical position were eliminated.

 Approved:   
 Deb A. Hendrickson Gregory S. Nichols

**UNIVERSITY OF NORTHERN IOWA  
FY 2004 New Revenues and Reallocations**

	Goal	Approp.	Tuition	Reallocation	Other Income	Total
<b>Strategic Initiatives</b>						
Modern Executive Management and Information System	7			\$ 600,000		\$ 600,000
Student Recruitment	4			125,000		125,000
External Relations	8			80,000		80,000
Faculty Positions	1			2,382,673		2,382,673
Building Repairs	7			650,000		650,000
<b>Strategic Initiatives Total</b>				<b>3,837,673</b>		<b>3,837,673</b>
<b>Mandatory Cost Changes</b>						
Base Budget Reduction		\$(2,428,539)		2,428,539	(400,000)	(400,000)
Compensation Increases			7,308,890			7,308,890
Loss in Interest Income				400,000		400,000
Utilities			347,283	257,717		605,000
Student Financial Aid	4		910,758			910,758
Other Unavoidable Costs				814,242		814,242
Opening New Buildings: McCollum Science Hall:	7			140,000		140,000
<b>Mandatory Cost Changes Total</b>		<b>(2,428,539)</b>	<b>8,566,931</b>	<b>4,040,498</b>	<b>(400,000)</b>	<b>9,778,890</b>
<b>TOTAL</b>		<b>\$(2,428,539)</b>	<b>8,566,931</b>	<b>7,878,171</b>	<b>(400,000)</b>	<b>\$13,616,563</b>

University Strategic Planning Goals

1. Intellectual Student Learning
2. Teaching and Scholarship Support
3. Community Involvement
4. Diversity
5. University Culture and Environment
6. Human Resources
7. Physical and Information Resources
8. External Relations

UNIVERSITY OF NORTHERN IOWA  
Residence System Final Budget  
2003-04

	Actual 2001-02	Approved Budget 2002-03	Revised Estimate 2002-03	Preliminary Budget 2003-04	Proposed Budget 2003-04
<b>OPERATIONS (Accrual Basis)</b>					
Revenues	\$ 24,817,829	24,487,852	23,633,986	24,348,684	23,627,380
Expenditures for Operations	19,282,151	19,456,780	18,202,589	19,585,391	19,107,823
Net Revenues	5,535,678	5,031,072	5,431,397	4,763,293	4,519,557
% of Revenues	22.3%	20.5%	23.0%	19.6%	19.1%
Debt Service (due July 1)	2,811,508	2,933,978	2,900,722	2,812,103	2,812,103
Mandatory Transfers	330,000	330,000	330,000	330,000	330,000
Net after Debt Service and Mandatory Transfers	\$ 2,394,170	1,767,094	2,200,675	1,621,190	1,377,454
% of Revenues	9.6%	7.2%	9.3%	6.7%	5.8%
University Overhead Payment from Surplus	612,234	636,291	585,065	619,635	607,696
% of Expenditures	3.2%	3.3%	3.2%	3.2%	3.2%
<b>CASH AND INVESTMENT BALANCES (June 30)</b>					
Revenue Fund	(106,532)	-	-	-	-
Operation and Maintenance Fund	(54,275)	(106,532)	-	-	-
Improvement Fund	1,130,615	57,147	654,836	306,836	306,836
Surplus Fund	5,921,466	5,675,464	6,430,544	5,432,099	5,200,302
Subtotal - Voluntary Reserve Balances	6,891,274	5,626,079	7,085,380	5,738,935	5,507,138
Sinking Fund	-	1,068,657	-	-	-
Bond Reserve Fund	2,815,710	3,383,303	3,347,123	3,347,123	3,347,123
Construction Fund	22,112	7,216,496	7,628,407	1,494,407	1,494,407
Subtotal - Mandatory Reserve Balances	2,837,822	11,668,456	10,975,530	4,841,530	4,841,530
TOTAL - All Reserve Balances (June 30)	9,729,096	17,294,535	18,060,910	10,580,465	10,348,668
<b>REVENUES AND EXPENDITURES DETAIL</b>					
<b>Revenues</b>					
Contracts	19,969,109	19,995,169	19,544,929	20,122,682	19,401,378
Interest	794,666	625,000	556,372	525,000	525,000
Other Income	4,054,054	3,867,683	3,532,685	3,701,002	3,701,002
TOTAL	24,817,829	24,487,852	23,633,986	24,348,684	23,627,380
<b>Expenditures</b>					
Salaries, Wages & Benefits (1)	10,974,197	11,830,311	10,690,735	11,157,727	11,202,271
Cost of Food or Goods Sold	3,151,150	3,082,204	2,850,748	3,228,227	3,094,027
Other Operating Expense	2,927,295	2,198,952	2,520,009	2,897,078	2,639,166
Utilities	1,403,772	1,434,596	1,373,272	1,479,310	1,479,310
Repairs & Maintenance (1)	825,737	910,717	767,825	823,049	693,049
TOTAL	19,282,151	19,456,780	18,202,589	19,585,391	19,107,823
TOTAL STAFF FTE - October	462	454	443	442	442

(1) Excludes amounts for repair and maintenance supplied by Residence System staff.  
Staff maintenance costs for the respective years are: \$653,013; \$637,254; \$655,685

UNIVERSITY OF NORTHERN IOWA ATHLETIC BUDGETS

	FY 2001	FY 2002	FY 2003			FY 2004			Final Budget \$ Change from FY 2003 Projection	Final Budget % Change from FY 2003 Projection
	Actual	Actual	Original Budget	Revised Budget <sup>1</sup>	Projection <sup>1</sup>	Preliminary Budget	Final Budget	FY 2004 Projection		
<b>INCOME</b>										
<b>Sports</b>										
Football	\$ 331,249	\$ 609,146	\$ 494,000	\$ 494,000	\$ 552,545	\$ 602,000	\$ 602,000	\$ 49,455	9.0%	
Men's Basketball	322,209	350,903	307,800	307,800	315,581	260,000	260,000	(55,581)	-17.6%	
Men - All Other Sports	79,363	30,195	27,700	62,700	72,570	66,250	66,250	(6,320)	-8.7%	
Women - All Sports	90,903	73,198	84,800	109,800	116,509	110,275	110,275	(6,234)	-5.4%	
<b>Subtotal</b>	<b>\$ 823,724</b>	<b>\$ 1,063,442</b>	<b>\$ 914,300</b>	<b>\$ 974,300</b>	<b>\$ 1,057,205</b>	<b>\$ 1,038,525</b>	<b>\$ 1,038,525</b>	<b>\$ (18,680)</b>	<b>-1.8%</b>	
<b>Other Income</b>										
Student Activity/Services Fees	\$ 622,626	\$ 682,617	\$ 1,035,200	\$ 1,035,200	\$ 1,035,200	\$ 1,204,625	\$ 1,224,300	\$ 189,100	18.3%	
General University Support	3,272,435	3,244,460	3,222,823	3,615,404	3,643,244	4,011,012	3,800,764	157,520	4.3%	
Diversity Support	300,000	603,645	400,000	563,698	563,698	500,000	500,000	(63,698)	-11.3%	
Alumni/Foundation Support	1,314,957	1,009,027	615,000	660,500	544,092	575,000	740,000	195,908	36.0%	
Athletic Conf. / NCAA Support	169,961	209,255	200,000	200,000	282,647	250,000	250,000	(32,647)	-11.6%	
Novelties -- Bookstore	200	750	15,000	25,000	41,000	50,000	50,000	9,000	22.0%	
General	346,160	293,180	301,000	291,000	212,500	247,500	247,500	35,000	16.5%	
<b>Subtotal</b>	<b>\$ 6,026,339</b>	<b>\$ 6,042,934</b>	<b>\$ 5,789,023</b>	<b>\$ 6,390,802</b>	<b>\$ 6,322,381</b>	<b>\$ 6,838,137</b>	<b>\$ 6,812,564</b>	<b>\$ 490,183</b>	<b>7.8%</b>	
<b>TOTAL INCOME</b>	<b>\$ 6,850,063</b>	<b>\$ 7,106,376</b>	<b>\$ 6,703,323</b>	<b>\$ 7,365,102</b>	<b>\$ 7,379,586</b>	<b>\$ 7,876,662</b>	<b>\$ 7,851,089</b>	<b>\$ 471,503</b>	<b>6.4%</b>	
<b>EXPENSES</b>										
<b>Men's Sports</b>										
Football	\$ 1,565,633	\$ 1,617,867	\$ 1,674,552	\$ 1,718,436	\$ 1,678,500	\$ 1,823,868	\$ 1,829,774	\$ 151,274	9.0%	
Basketball	737,455	675,937	710,042	738,438	744,200	801,423	765,121	20,921	2.8%	
All Other Men's Sports	1,104,701	1,124,610	840,804	898,078	1,064,465	1,024,016	1,024,660	(39,805)	-3.7%	
<b>Subtotal</b>	<b>\$ 3,407,789</b>	<b>\$ 3,418,414</b>	<b>\$ 3,225,398</b>	<b>\$ 3,354,952</b>	<b>\$ 3,487,165</b>	<b>\$ 3,649,307</b>	<b>\$ 3,619,555</b>	<b>\$ 132,390</b>	<b>3.8%</b>	
<b>Women's Sports</b>										
Basketball	\$ 507,931	538,205	\$ 604,969	\$ 631,066	\$ 601,800	\$ 659,434	\$ 661,705	\$ 59,905	10.0%	
Volleyball	268,581	303,810	322,330	345,790	341,425	382,923	396,328	54,903	16.1%	
All Other	1,109,866	1,275,334	1,012,064	1,285,465	1,268,813	1,411,332	1,407,133	138,320	10.9%	
<b>Subtotal</b>	<b>\$ 1,886,378</b>	<b>\$ 2,115,349</b>	<b>\$ 1,939,363</b>	<b>\$ 2,262,321</b>	<b>\$ 2,212,038</b>	<b>\$ 2,453,689</b>	<b>\$ 2,465,166</b>	<b>\$ 253,128</b>	<b>11.4%</b>	
<b>Other Expenses</b>										
Athletic Training	\$ 290,450	298,125	\$ 303,297	\$ 306,873	\$ 327,880	\$ 310,794	\$ 312,491	\$ (15,389)	-4.7%	
Athletic Media Relations <sup>2</sup>				178,678	178,678	179,306	174,755	(3,923)	-2.2%	
Administration & General	1,265,446	1,271,424	1,098,502	1,125,515	1,158,825	1,198,433	1,194,959	36,134	3.1%	
Contingency		3,064	136,763	136,763	15,000	85,133	84,163	69,163	461.1%	
<b>Subtotal</b>	<b>\$ 1,555,896</b>	<b>\$ 1,572,613</b>	<b>\$ 1,538,562</b>	<b>\$ 1,747,829</b>	<b>\$ 1,680,383</b>	<b>\$ 1,773,666</b>	<b>\$ 1,766,368</b>	<b>\$ 85,985</b>	<b>5.1%</b>	
<b>TOTAL EXPENSES</b>	<b>\$ 6,850,063</b>	<b>\$ 7,106,376</b>	<b>\$ 6,703,323</b>	<b>\$ 7,365,102</b>	<b>\$ 7,379,586</b>	<b>\$ 7,876,662</b>	<b>\$ 7,851,089</b>	<b>\$ 471,503</b>	<b>6.4%</b>	

Notes to University of Northern Iowa FY 2003 Revised Budget and Projection and FY 2004 Budget(s)

(1) FY 2003 Revised Budget and FY 2003 Projection columns include salary and wage increases which did not become effective until November 2002, team fundraising, estimates of diversity qualifying student-athletes, postseason expense and athletic media relations

(2) Athletic Media Relations is included in the FY 2003 revised, FY 2003 projection and FY 2004 budgets. This General Education Account was not previously included in the Intercollegiate Athletic Budget.