MEMORANDUM

To: Board of Regents

From: Board Office

Subject: Final FY 2001 Detailed Budgets

Date: July 7, 2000

Recommended Actions:

1. Refer to the individual final budgets for FY 2001 in the attached budget memos (9a through 9g) for budget approvals.

2. Request the institutions to begin compiling detailed reallocation data for the five-year period, FY 1997 through FY 2001, for review and evaluation of the Regent reallocation program, and approve modification of the Board policy on domestic partner insurance.

Executive Summary:

The Board's strategic planning goal 4.1.1.0 requires the Board annually to review and approve institutional resource allocations and reallocations consistent with and supportive of the Board and institutional strategic plans. The institutional final FY 2001 detailed budgets are presented this month for approval.

The final composite FY 2001 institutional general fund operating budgets, including the operations of the University of Iowa Hospitals and Clinics, total $1.4 billion. These general fund operating budget amounts are unchanged from those submitted to the Board in June. The total institutional restricted fund budgets total $1.1 billion. The combined institutional budgets total $2.5 billion.

INSTITUTIONAL BUDGETS
FY 2001
(In thousands)

	SUI	ISU	UNI	ISD	IBSSS*	TOTAL
General Operating	$908,696	397,915	130,612	8,736	4,911	$1,450,870
Restricted	565,202	402,138	93,422	1,400	2,028	1,064,190
Total	$1,473,898	800,053	224,034	10,136	6,939	$2,515,060

* Restricted fund subject to further review before Board approval is recommended.

In developing the individual budgets, the institutions were guided by the strategic plans of the Board and each respective institution. Successful strategic planning depends, in part, upon the best use of available resources. Along with the state appropriations process, the institutions prioritized departmental funding requests based on final state appropriations, estimated tuition revenues, and identified reallocations of at least 2% of existing resources.

FY 2001 base state operating appropriations were $3.0 million less than the original FY 2000 appropriations. In addition, the state allocation to the Regents for incremental funding of the state's salary policy of $18.2 million was $9.2 million less than the $27.4 million needed to fully fund the policy. No state funding was provided for significant health insurance increases that are now anticipated.

The Regent reallocation program is an integral part of the Board's strategic planning and budgeting process. FY 2001 is the last year in the Regent five-year reallocation program. The Board Office recommends that a review and evaluation be conducted regarding the details of the actual institutional reallocations for the entire five-year period. The details could study the various ways in which the institutions implemented the reallocation program and could summarize programs changed, efficiencies gained, benefits received, problems encountered, specific successes accomplished, permanent shifts, and temporary shifts,.

The results and recommendations ascertained from the review could guide the Board in its decision to either continue its reallocation program as it currently exists or make modifications.

The Board is requested to authorize all Regent institutions to make available the same options as approved for SUI last month regarding same sex domestic partner insurance as outlined on page 7.

Background/Analysis:

Board Budget Process

In May, the institutions presented conceptual operating budgets in response to the state appropriations process and institutional strategic planning needs. In June, the preliminary general fund operating budgets for FY 2001 were presented with budget dollars and detail about program directions toward strategic planning goals. This process provided an opportunity for the Board to raise questions, request additional information, and indicate priorities. This month, the institutions are presenting detailed operating budgets for the Board's approval.

The institutions are also presenting restricted fund budgets for approval. These budgets include capital appropriations authorized by the 1997 General Assembly for FY 2001 that were allocated by the Board in June as well as the FY 2001 appropriations of the 2000 General Assembly. Tuition replacement appropriations for the debt service of academic building revenue bonds are also included in the restricted fund budgets, as are the amounts for the residence system functions, athletic department activities, and other auxiliary functions associated with the educational missions of the institutions.

General Fund Operating Budgets

These final FY 2001 general fund operating budgets for the five Regent institutions, including the UIHC budgets, were developed by the institutions based on the strategic plans of the Board and each institution, the Board's FY 2001 appropriation requests, and the actions of the General Assembly and the Governor.

The general operating funds of the institutions are as follows:

	Total Budget	Direct State Appropriations
University of Iowa	$908,696,049	$318,587,761
Iowa State University	397,915,455	269,897,592
University of Northern Iowa	130,612,081	91,829,144
Iowa School for the Deaf	8,735,589	8,178,008
Iowa Braille and Sight Saving School	4,911,297	4,568,379
TOTAL	$1,450,870,471	$693,060,884

FY 2001 State Appropriations

The General Assembly appropriates operating funds for the Regent institutions in three appropriations bills: education, economic development, and salaries/compensation.

The FY 2001 education operating appropriations to the Regent institutions were $2.7 million lower than the original FY 2000 operating appropriations. For the universities, line item appropriations for the major initiatives: Public Health, Plant Sciences, and Masters in Social Work, were merged with the respective general university appropriations. Although the legislation did not specifically include new incremental funding for these initiatives, intent language was added to authorize increased spending for these initiatives. This gave the universities flexibility in managing base appropriations reductions.

The economic development bill reduced appropriations by 4% across the board, which translates into an additional $0.3 million reduction for the Regents.

The salary appropriations bill appropriates $42.2 million to state agencies. The Regent allocation for funding Regent salary increases was determined by the Department of Management to be $18.2 million. To fully fund the state salary policy increase of 4% at the Regent institutions, exclusive of health insurance increases, funding from state appropriations would need to total $27.4 million for FY 2001. This represents a shortfall in salary funding of $9.2 million, excluding health insurance. The state did not provide additional funding for Regent health insurance increases.

At the end of June, the Department of Personnel announced that the state health insurance charges to state agencies will increase 17% effective July 1. It is also expected that additional increases, ranging from 17% to 35%, will occur in January 2001. Most of these state increases in health insurance (for persons covered by collective bargaining) are not reflected in the institutional budgets because the amounts were not known at the time of the budget preparation.

In comparing the direct total institutional FY 2001 state operating appropriations of $693.1 million (including the salary and workers' compensation allocations) to the revised FY 2000 appropriations of $672.7 million (after deappropriations of the $3.4 million), the institutional increase is $20.3 million (3%). If the workers' compensation amount of $1.9 million were not considered (since it does not represent a net increase but rather a shifting of responsibility), the net increase is $18.4 million (2.7%).

If the net increase (including salary and workers' compensation allocation) were determined based on the original FY 2000 operating appropriations, it is $16.9 million (2.5%). If, in this scenario, workers compensation were excluded as an increase in funding, the net increase is $15.0 million (2.2%).

This increase in state appropriations is not, however, sufficient to fully fund the state salary policy or to advance key strategic planning initiatives of the Board and Regent institutions.

Reallocations

In accordance with its strategic planning goals to increase effectiveness and efficiency, the Board approved a five-year program, beginning in FY 1997, requiring each Regent institution to reallocate at least 2% of its budget each year. This reallocation policy is intended to ensure that the institutions use existing resources to improve quality but also to achieve efficiencies.

The policy is not intended to be a budget reduction mechanism. Rather, it is an important strategic mechanism (1) to maintain current operations e.g., help pay for inflationary costs and for costs due to changes in student demand (reactive); and (2) to improve quality by redirecting the resources needed to build excellence or engage in new opportunities (proactive).

Reallocations may involve both permanent and temporary shifts in the use of resources. An example of a permanent shift would include a permanent reduction in a department's budget as a result of decreased need/priority or an efficiency gained (dollars saved) from reorganizing or implementing a new system (e.g., a more efficient administrative process.) An example of a temporary shift would be reallocation of positions to accommodate temporary fluctuations in enrollments (e.g., student demand for biology courses.)

For FY 2001, the universities are proposing to use significant reallocations to address the shortfall in state appropriations for salary increases and base operating budgets rather than improve quality. The institutions are proposing to utilize over $9.0 million of the identified reallocations to address the appropriations shortfalls.

FY 2001 Reallocations

University of Iowa	$10,860,900	2.7%
Iowa State University	8,606,746	2.3%
University of Northern Iowa	4,913,200	3.9%
Iowa School for the Deaf	178,862	2.1%
Iowa Braille and Sight Saving School	488,166	10.8%
	$25,047,874	

University Resources

Funding the general education costs at the Regent universities consists of multiple sources, including state appropriations; tuition and fees; federal support; indirect cost reimbursements; and other sources. The following table shows these categories as a percent of the general university budgets.

General University Budget Totals

	Revised FY 2000	Resource Percent of Total	Proposed FY 2001	Resource Percent of Total	Change in Resource Allocation
State Appropriations*	527,597,678	64.3%	547,621,513	63.6%	(0.7)%
Tuition and Fees	246,656,209	30.1%	264,728,687	30.7%	0.6 %
Other	45,675,300	5.6%	49,108,689	5.7%	0.1 %
Total	$819,929,187	100.0%	$861,458,889	100.0%	

* FY 2001 appropriations are net of workers compensation amounts.

Tuition

The Board's tuition policy is intended to maintain quality and effectiveness as well as improve quality, thereby recognizing the aspirations of the Board and the institutions for achieving excellence. Critical to the successful implementation of the Board's strategic plan is securing sufficient resources.

In October 1999, the Board approved a 4.3% increase in tuition for FY 2001. The universities propose to use most tuition revenues generated by this rate increase to cover the salary shortfall and other non-discretionary operating cost increases (maintenance of quality rather than improvement of quality.) The student aid percentages of the individual universities are commensurate with the overall tuition increases and, therefore, will increase as a result of the tuition rate increases approved by the Board last fall.

The use of tuition increases to cover the shortfalls varies from the planned uses for these new revenues as approved by the Board in October. By approving the individual university budgets this month, the Board is approving the changes in the use of the new tuition revenues generated by the rate increase.

Restricted Fund Budgets

The FY 2001 restricted fund budgets of the Regent institutions total $1.0 billion and include capital appropriations, tuition replacement appropriations, residence system functions, athletic department budgets, as well as other auxiliary functions associated with the educational missions of the institutions.

FY 2001 Restricted Fund Budgets

University of Iowa	$565,201,500
Iowa State University	402,138,267
University of Northern Iowa	93,422,200
Iowa School for the Deaf	1,400,068
Iowa Braille and Sight Saving School*	2,027,517
	$1,064,189,552

*Subject to further review before Board approval is recommended.

Capital appropriations for FY 2001 total $$28.6 million and include the allocations authorized by the Board in June. The FY 2001 tuition replacement appropriation of $28.2 million is for the debt service of Academic Building Revenue Bonds; preliminary allocations to the institutions are $12.1 million to SUI, $11.2 million to ISU, and $4.9 million to UNI.

FY 2001 Residence System Revenue Budgets

University of Iowa	$28,858,892
Iowa State University	43,128,966
University of Northern Iowa	21,709,359
Total	$93,697,217

The final FY 2001 residence system revenue budgets of the universities, totaling $93.7 million, are based on the rates approved at the April 2000 Board meeting and are similar to the preliminary budgets submitted to the Board in March.

Athletic Budgets

	Budgeted Revenue
University of Iowa	$27,923,220
Iowa State University	19,917,249
University of Northern Iowa	6,196,985
Totals	$54,037,454

The final FY 2001 university athletic revenue budgets total $54.0 million. The SUI final FY 2001 athletic budget revenues and expenses are $2.2 million higher than the preliminary budget due to the inclusion of funds for men's scholarships as requested by the Board. The ISU final FY 2001 athletic budget is identical to the preliminary budget presented to the Board in June. Revenues and expenditures in the UNI final FY 2001 athletic budget have increased by $41,771 from the preliminary budget due to finalizing salary and wages including the coaching staff for the new women's soccer program. The universities are highly committed to gender equity as demonstrated in each of their respective budgets.

Domestic Partner Insurance

At its June 2000 meeting, the Board approved a modification of SUI's same sex domestic partner insurance policy originally approved by the Board in October 1992. The 1992 policy provided for same sex domestic partners who met a Board approved criteria to participate in SUI's Chip II health insurance program with the full cost of the partner's participation being paid by the employee. Similar coverage was subsequently extended to ISU and UNI. The June 2000 revision provides that SUI may treat same sex domestic partners who meet the criteria the same as spouses of employees for purposes of paying for health insurance, to the extent permitted by law. Making this revision available to all the Regent institutions would promote a clearer and consistent implementation of the Board policy, as was done when basic policy authorizing participation was approved in the early 1990s. Accordingly, the Board is requested to authorize all Regent institutions to make available the same options as approved for SUI last month regarding same sex domestic partner insurance. The Board Office recommends that no Regent institution be required to provide this benefit and that institutional heads make the determination on providing such coverage at their respective institutions after consultation with faculty, professional and scientific staff, and institutional administrators. If the faculty or professional and scientific staff of a Regent institution have a certified bargaining representative, the Board's collective bargaining team shall be allowed to negotiate for such benefits with the certified bargaining representative prior to the benefit being offered to such represented employees. Regent institutions providing same sex domestic partner benefits pursuant to this policy must establish criteria to evidence the domestic partnership. Such criteria shall include an Affidavit of Domestic Partnership which, at a minimum, provides for the mutual aid and assistance and economic interdependence of the partners. Regent institutions providing same sex domestic partner benefits shall report separately to the Board their cost and utilization experience with the benefit as a part of their annual (November) fringe benefit report to the Board.

Pamela M. Elliott Approved: Frank J. Stork

Pamela M. Elliott Frank J. Stork

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BOARD OF REGENTS, STATE OF IOWA
FINAL FY 2001 GENERAL FUND OPERATING BUDGETS

	University of Iowa									
	Univ.	Univ. Hosp.	Psych. Hosp.	Hosp. School	Oakdale Campus	Hyg. Lab	Family Prac.	SCHS Cancer/Mobile	Special Purpose	SUI Subtotal
RESOURCES										
APPROPRIATIONS										
General	$ 255,065,870	$ 33,040,152	$ 8,411,522	$ 7,487,966	$ 3,207,848	$ 4,203,122	$ 2,460,405	$ 689,890	$ 3,250,693	$ 317,817,468
Workers' Compensation	770,293	-	-	-	-	-	-	-	-	770,293
	255,836,163	33,040,152	8,411,522	7,487,966	3,207,848	4,203,122	2,460,405	689,890	3,250,693	318,587,761
Other	-	-	-	-	-	-	-	-	-	-
Subtotal - Appropriations	255,836,163	33,040,152	8,411,522	7,487,966	3,207,848	4,203,122	2,460,405	689,890	3,250,693	318,587,761
RESOURCES										
Federal Support	-	-	-	-	-	-	-	2,710,039	-	2,710,039
Interest	900,000	-	-	-	6,000	-	32,000	-	-	938,000
Tuition and Fees	125,729,260	-	-	-	-	-	-	-	-	125,729,260
Reimb. Indirect Costs	31,767,300	1,313,000	871,000	65,000	300,000	53,300	-	-	-	34,369,600
Sales and Service	-	411,466,648	9,122,078	1,690,034	-	1,963,473	-	177,600	-	424,419,833
Other Income	125,000	378,000	-	-	95,000	-	-	1,343,556	-	1,941,556
Subtotal - Inst. Income	158,521,560	413,157,648	9,993,078	1,755,034	401,000	2,016,773	32,000	4,231,195	-	590,108,288
TOTAL RESOURCE BUDGET	$ 414,357,723	$ 446,197,800	$ 18,404,600	$ 9,243,000	$ 3,608,848	$ 6,219,895	$ 2,492,405	$ 4,921,085	$ 3,250,693	$ 908,696,049
EXPENDITURES										
Fac. & Inst. Off. Salaries	197,601,436	21,483,800	2,773,800	805,300	-	-	1,968,324	548,933	616,817	225,798,410
Prof.& Sci. Staff Salaries	56,938,014	155,432,900	6,917,300	4,219,600	155,632	3,460,441	304,756	2,333,049	974,463	230,736,155
General Service Staff Salaries	57,718,473	81,216,400	3,903,000	2,231,000	1,356,474	1,703,396	97,495	928,699	278,566	149,433,503
Hourly Wages	2,513,525	5,561,500	182,200	254,400	-	16,264	35,666	23,600	-	8,587,155
Subtotal - Salaries	$ 314,771,448	$ 263,694,600	$ 13,776,300	$ 7,510,300	$ 1,512,106	$ 5,180,101	$ 2,406,241	$ 3,834,281	$ 1,869,846	$ 614,555,223
Prof. and Scientific Supplies	37,009,620	150,098,300	3,688,000	1,175,400	559,087	1,030,794	86,164	1,053,904	1,255,847	195,957,116
Library Acquisitions	9,411,574	-	-	-	-	-	-	-	-	9,411,574
Rentals	1,000,000	3,843,300	28,800	111,200	1,000	9,000	-	-	-	4,993,300
Utilities	17,880,037	11,434,400	686,600	182,700	1,102,510	-	-	-	-	31,286,247
Bldg. Repairs	6,724,128	7,801,400	151,100	188,000	409,945	-	-	-	-	15,274,573
Auditor of State Reimb.	428,913	-	-	-	-	-	-	-	-	428,913
Equipment	7,015,061	9,325,800	73,800	75,400	24,200	-	-	32,900	125,000	16,672,161
Aid to Individuals	20,116,942	-	-	-	-	-	-	-	-	20,116,942
Subtotal - Other Expenditures	$ 99,586,275	$ 182,503,200	$ 4,628,300	$ 1,732,700	$ 2,096,742	$ 1,039,794	$ 86,164	$ 1,086,804	$ 1,380,847	$ 294,140,826
TOTAL EXPENDITURES	$ 414,357,723	$ 446,197,800	$ 18,404,600	$ 9,243,000	$ 3,608,848	$ 6,219,895	$ 2,492,405	$ 4,921,085	$ 3,250,693	$ 908,696,049

BOARD OF REGENTS, STATE OF IOWA
FINAL FY 2001 GENERAL FUND OPERATING BUDGETS

	Iowa State University						University of Northern Iowa	ISD	IBSSS	FY 2001 General Fund Total
	Gen. Univ.	Exp. Station	Coop. Ext.	IPRT	Special Purpose	ISU Subtotal				
RESOURCES										
APPROPRIATIONS										
General	$ 201,912,212	$ 37,029,596	$ 23,386,276	$ 4,474,108	$ 2,465,304	$ 269,267,496	$ 91,398,565	$ 8,134,202	$ 4,549,780	$ 691,167,511
Workers' Compensation	630,096	-	-	-	-	630,096	430,579	43,806	18,599	1,893,373
	202,542,308	37,029,596	23,386,276	4,474,108	2,465,304	269,897,592	91,829,144	8,178,008	4,568,379	693,060,884
Other	-	-	-	-	450,000	450,000	-	191,956	102,644	744,600
Subtotal - Appropriations	202,542,308	37,029,596	23,386,276	4,474,108	2,915,304	270,347,592	91,829,144	8,369,964	4,671,023	693,805,484
RESOURCES										
Federal Support	-	4,125,373	8,300,000	-	-	12,425,373	-	64,000	140,690	15,340,102
Interest	1,185,000	-	-	-	-	1,185,000	600,000	53,000	26,000	2,802,000
Tuition and Fees	102,791,490	-	-	-	-	102,791,490	36,207,937	-	-	264,728,687
Reimb. Indirect Costs	9,530,000	-	-	-	-	9,530,000	1,350,000	-	23,349	45,272,949
Sales and Service	363,000	5,000	-	-	-	368,000	625,000	248,625	50,235	425,711,693
Other Income	1,263,000	-	5,000	-	-	1,268,000	-	-	-	3,209,556
Subtotal - Inst. Income	115,132,490	4,130,373	8,305,000	-	-	127,567,863	38,782,937	365,625	240,274	757,064,987
TOTAL RESOURCE BUDGET	$ 317,674,798	$ 41,159,969	$ 31,691,276	$ 4,474,108	$ 2,915,304	$ 397,915,455	$ 130,612,081	$ 8,735,589	$ 4,911,297	$ 1,450,870,471
EXPENDITURES										
Fac. & Inst. Off. Salaries	137,075,305	19,728,985	7,395,652	1,244,317	380,326	165,824,585	58,713,027	3,617,602	1,719,450	455,673,074
Prof.& Sci. Staff Salaries	51,410,723	8,898,857	16,419,921	1,664,185	768,204	79,161,890	21,089,428	1,225,037	464,165	332,676,675
General Service Staff Salaries	38,594,693	4,985,693	2,721,252	305,612	228,481	46,835,731	19,183,608	1,997,667	1,795,520	219,246,029
Hourly Wages	3,884,961	599,426	627,898	162,508	154,818	5,429,611	2,314,808	-	-	16,331,574
Subtotal - Salaries	$ 230,965,682	$ 34,212,961	$ 27,164,723	$ 3,376,622	$ 1,531,829	$ 297,251,817	$ 101,300,871	$ 6,840,306	$ 3,979,135	$ 1,023,927,352
Prof. and Scientific Supplies	28,125,709	5,092,008	3,801,164	815,305	1,279,520	39,113,706	12,519,923	1,021,799	550,368	249,162,912
Library Acquisitions	7,212,594	-	-	-	-	7,212,594	1,873,350	8,226	8,569	18,514,313
Rentals	890,311	-	150,000	-	87,756	1,128,067	722,000	-	-	6,843,367
Utilities	18,056,077	450,000	10,000	-	186	18,516,263	2,444,545	182,684	152,874	52,582,613
Bldg. Repairs	8,123,996	505,000	50,000	-	-	8,678,996	2,050,000	449,994	162,257	26,615,820
Auditor of State Reimb.	462,314	-	-	-	-	462,314	135,000	57,000	26,754	1,109,981
Equipment	6,059,279	900,000	515,389	282,181	16,013	7,772,862	2,293,517	175,580	31,340	26,945,460
Aid to Individuals	17,778,836	-	-	-	-	17,778,836	7,272,875	-	-	45,168,653
Subtotal - Other Expenditures	$ 86,709,116	$ 6,947,008	$ 4,526,553	$ 1,097,486	$ 1,383,475	$ 100,663,638	$ 29,311,210	$ 1,895,283	$ 932,162	$ 426,943,119
TOTAL EXPENDITURES	$ 317,674,798	$ 41,159,969	$ 31,691,276	$ 4,474,108	$ 2,915,304	$ 397,915,455	$ 130,612,081	$ 8,735,589	$ 4,911,297	$ 1,450,870,471

* Pesticide $200,000; Farm Hotline $150,000; Johne's Disease $100,000

BOARD OF REGENTS, STATE OF IOWA
FINAL FY 2001 RESTRICTED FUNDS BUDGET

	SUI	ISU	UNI	ISD	IBSSS*	FY 2001 Restricted Total
RESOURCES						
APPROPRIATIONS						
General	$ -	$ -	$ -	$ -	$ -	$ -
Tuition Replacement	12,060,970	11,235,230	4,878,654	-	-	28,174,854
Capital	7,022,000	15,587,000	5,206,000	250,000	490,000	28,555,000
Technology - 21st Century Learning	-	-	1,000,000	-	-	1,000,000
Other	-	-	275,000	-	-	275,000
Subtotal - Appropriations	19,082,970	26,822,230	11,359,654	250,000	490,000	58,004,854
RESOURCES						
Federal Support	152,700,000	87,199,149	16,000,000	110,924	307,303	256,317,376
Interest	-	4,633,410	2,945,000	30,000	-	7,608,410
Tuition and Fees	19,000,000	5,584,729	7,500,000	-	-	32,084,729
Reimb. Indirect Costs	12,000,000	3,084,064	-	-	-	15,084,064
Sales and Service	176,500,000	18,270,511	42,000,000	1,004,144	729,172	238,503,827
Other Income	185,918,530	256,544,174	13,617,546	5,000	501,042	456,586,292
Subtotal - Inst. Income	$ 546,118,530	$ 375,316,037	$ 82,062,546	$ 1,150,068	$ 1,537,517	$ 1,006,184,698
TOTAL RESOURCE BUDGET	$ 565,201,500	$ 402,138,267	$ 93,422,200	$ 1,400,068	$ 2,027,517	$ 1,064,189,552
EXPENDITURES						
Fac. & Inst. Off. Salaries	65,300,000	35,841,328	3,500,000	286,642	871,184	105,799,154
Prof.& Sci. Staff Salaries	92,700,000	49,364,038	10,593,000	164,564	4,000	152,825,602
General Service Staff Salaries	29,600,000	27,193,330	7,572,000	28,051	61,217	64,454,598
Hourly Wages	17,200,000	16,481,312	5,492,000	-	-	39,173,312
Subtotal - Salaries	$ 204,800,000	$ 128,880,008	$ 27,157,000	$ 479,257	$ 936,401	$ 362,252,666
Prof. and Scientific Supplies	144,059,000	126,967,998	33,792,600	207,861	357,413	305,384,872
Library Acquisitions	-	-	3,000	5,000	-	8,000
Rentals	6,535,000	-	565,600	-	-	7,100,600
Utilities	5,139,000	6,957,162	2,500,000	10,000	-	14,606,162
Bldg. Repairs	3,666,500	12,024,237	2,500,000	642,387	635,000	19,468,124
Auditor of State Reimb.	-	-	-	5,000	-	5,000
Equipment	13,203,000	9,863,862	3,400,000	50,563	98,703	26,616,128
Aid to Individuals	32,546,000	27,040,000	9,000,000	-	-	68,586,000
Transfer Out	-	-		-	-	-
Debt Service	31,253,000	23,405,000	9,298,000	-	-	63,956,000
Plant Capital	124,000,000	67,000,000	5,206,000	-	-	196,206,000
Subtotal - Other Expenditures	$ 360,401,500	$ 273,258,259	$ 66,265,200	$ 920,811	$ 1,091,116	$ 701,936,886
TOTAL EXPENDITURES	$ 565,201,500	$ 402,138,267	$ 93,422,200	$ 1,400,068	$ 2,027,517	$ 1,064,189,552

* Subject to additional review by Board before approval recommended.

BOARD OF REGENTS, STATE OF IOWA
FINAL FY 2001 BUDGETS - ALL FUNDS

	SUI	ISU	UNI	ISD	IBSSS*	FY 2001 All Funds Total
RESOURCES						
APPROPRIATIONS						
General	$ 317,817,468	$ 269,267,496	$ 91,398,565	$ 8,134,202	$ 4,549,780	$ 691,167,511
Other	-	450,000	-	191,956	102,644	744,600
Workers' Compensation	770,293	630,096	430,579	43,806	18,599	1,893,373
Tuition Replacement	12,060,970	11,235,230	4,878,654	-	-	28,174,854
Capital	7,022,000	15,587,000	5,206,000	250,000	490,000	28,555,000
Technology - 21st Century Learning	-	-	1,000,000	-	-	1,000,000
Other	-	-	275,000	-	-	275,000
Subtotal - Appropriations	337,670,731	297,169,822	103,188,798	8,619,964	5,161,023	751,810,338
RESOURCES						
Federal Support	155,410,039	99,624,522	16,000,000	174,924	447,993	271,657,478
Interest	938,000	5,818,410	3,545,000	83,000	26,000	10,410,410
Tuition and Fees	144,729,260	108,376,219	43,707,937	-	-	296,813,416
Reimb. Indirect Costs	46,369,600	12,614,064	1,350,000	-	23,349	60,357,013
Sales and Service	600,919,833	18,638,511	42,625,000	1,252,769	779,407	664,215,520
Other Income	187,860,086	257,812,174	13,617,546	5,000	501,042	459,795,848
Subtotal - Inst. Income	$ 1,136,226,818	$ 502,883,900	$ 120,845,483	$ 1,515,693	$ 1,777,791	$ 1,763,249,685
TOTAL RESOURCE BUDGET	$ 1,473,897,549	$ 800,053,722	$ 224,034,281	$ 10,135,657	$ 6,938,814	$ 2,515,060,023
EXPENDITURES						
Fac. & Inst. Off. Salaries	291,098,410	201,665,913	62,213,027	3,904,244	2,590,634	561,472,228
Prof.& Sci. Staff Salaries	323,436,155	128,525,928	31,682,428	1,389,601	468,165	485,502,277
General Service Staff Salaries	179,033,503	74,029,061	26,755,608	2,025,718	1,856,737	283,700,627
Hourly Wages	25,787,155	21,910,923	7,806,808	-	-	55,504,886
Subtotal - Salaries	$ 819,355,223	$ 426,131,825	$ 128,457,871	$ 7,319,563	$ 4,915,536	$ 1,386,180,018
Prof. and Scientific Supplies	340,016,116	166,081,704	46,312,523	1,229,660	907,781	554,547,784
Library Acquisitions	9,411,574	7,212,594	1,876,350	13,226	8,569	18,522,313
Rentals	11,528,300	1,128,067	1,287,600	-	-	13,943,967
Utilities	36,425,247	25,473,425	4,944,545	192,684	152,874	67,188,775
Bldg. Repairs	18,941,073	20,703,233	4,550,000	1,092,381	797,257	46,083,944
Auditor of State Reimb.	428,913	462,314	135,000	62,000	26,754	1,114,981
Equipment	29,875,161	17,636,724	5,693,517	226,143	130,043	53,561,588
Aid to Individuals	52,662,942	44,818,836	16,272,875	-	-	113,754,653
Debt Service	31,253,000	23,405,000	9,298,000	-	-	63,956,000
Plant Capital	124,000,000	67,000,000	5,206,000	-	-	196,206,000
Subtotal - Other Expenditures	$ 654,542,326	$ 373,921,897	$ 95,576,410	$ 2,816,094	$ 2,023,278	$ 1,128,880,005
TOTAL EXPENDITURES	$ 1,473,897,549	$ 800,053,722	$ 224,034,281	$ 10,135,657	$ 6,938,814	$ 2,515,060,023

* Subject to additional review by Board before approval recommended.