

Contact: Brad Berg

FY 2010 AMENDED OPERATING BUDGETS

Action Requested: Consider approval of the proposed FY 2010 amended General Fund Operating Budgets for Iowa's public universities and special schools as shown on pages 3-5, and Iowa Public Radio as shown on page 11.

Executive Summary: The Governor's Executive Order Number 19 implemented a 10% across-the-board reduction to FY 2010 state operating appropriations in response to the projected decline in State General Fund revenues. The 10% reduction resulted in state funding cuts of \$59.6 million to Iowa's public universities and special schools.

The Board of Regents institutions have employees who are covered, along with similar employees of other state agencies, under a state-wide collective bargaining agreement between AFSCME and the State of Iowa. In late November, 2009, AFSCME members statewide voted to enter into a Memorandum of Understanding with the State to take five (5) mandatory unpaid days during the remainder of FY 2010 in lieu of layoffs to assist the State during the budget crisis. The resulting salary expense reductions from the unpaid days for the Regent enterprise totaled \$1.46 million and were reverted from the Regent appropriated units to the state's general fund where applicable.

The 2010 General Assembly approved one-time FY 2010 supplemental funding of \$31.4 million to the universities and special schools to meet maintenance-of-effort requirements of the ARRA-State Fiscal Stabilization Funding.

The proposed amended FY 2010 operating budgets incorporate the reductions in state operating funding resulting from the 10% across-the-board cut, the AFSCME mandatory unpaid days, and the one-time supplemental funding.

	Original FY10 Appropriations	10% ATB Cut	5 AFSCME Unpaid Days	Supplemental Funding	Amended FY10 Appropriations
UNIVERSITY OF IOWA					
GENERAL UNIVERSITY	235,483,091	(23,548,309)	(742,740)	14,371,621	225,563,663
OAKDALE CAMPUS	2,521,028	(252,103)	(23,840)		2,245,085
HYGIENIC LABORATORY	4,077,715	(407,772)	(17,770)		3,652,173
FAMILY PRACTICE	2,061,809	(206,181)	(385)		1,855,243
SCHS	760,330	(76,033)	(30)		684,267
PRIMARY HEALTH CARE	748,195	(74,820)	(140)		673,235
STATE OF IOWA CANCER REGISTRY	171,851	(17,185)			154,666
SUB ABUSE CONSORTIUM	64,023	(6,402)			57,621
BIOCATALYSIS	834,433	(83,443)	(805)		750,185
BIRTH DEFECTS REGISTRY	44,145	(4,415)			39,730
ECONOMIC DEVELOPMENT	247,080	(24,708)	(435)		221,937
WATERMAN NONROFIT RESOURCE CTR	187,402	(18,740)	(250)		168,412
UNIVERSITY OF IOWA	247,201,102	(24,720,111)	(786,395)	14,371,621	236,066,217
IOWA STATE UNIVERSITY					
GENERAL UNIVERSITY	184,987,583	(18,498,758)	(352,210)	10,839,521	176,976,136
AG. EXP. STATION	32,412,044	(3,241,204)	(36,955)		29,133,885
COOP. EXT SERVICE	20,680,435	(2,068,044)	(16,505)		18,595,886
LEOPOLD CENTER	458,209	(45,821)	(945)		411,443
LIVESTOCK DISEASE RESEARCH	199,284	(19,928)			179,356
VET DIAGNOSTIC LAB	3,826,993	(382,699)	(4,070)		3,440,224
ECONOMIC DEVELOPMENT	2,751,092	(275,109)	(3,455)		2,472,528
IOWA STATE UNIVERSITY	245,315,640	(24,531,563)	(414,140)	10,839,521	231,209,458
UNIVERSITY OF NORTHERN IOWA					
GENERAL UNIVERSITY	83,789,887	(8,378,989)	(253,175)	5,227,665	80,385,388
RECYCLING & REUSE	202,064	(20,206)			181,858
MATH & SCIENCE	3,611,721	(361,172)			3,250,549
REAL ESTATE EDUCATION	144,469	(14,447)			130,022
PRICE LAB STUDY	35,000	(3,500)			31,500
ECONOMIC DEVELOPMENT	539,638	(53,964)	(1,975)		483,699
UNIVERSITY OF NORTHERN IOWA	88,322,779	(8,832,278)	(255,150)	5,227,665	84,463,016
UNIVERSITY TOTALS					
IOWA SCHOOL FOR THE DEAF	9,644,404	(964,440)		583,902	9,263,866
ISD/IBSSS LICENSED TEACHERS	94,600	(9,460)			85,140
IOWA BRAILLE & SIGHT SAVING SCHOOL	5,463,736	(546,374)		337,791	5,255,153
REGENT INSTITUTION TOTALS	596,042,261	(59,604,226)	(1,455,685)	31,360,500	566,342,850

University/Special School Operating Budgets

The universities operating budgets provided on pages 3-5 and in the attachments have been updated to reflect the adjustments in state operating funding outlined on the previous page. Current projections from other revenue sources are included in the proposed general university and special school budgets provided in Attachments A through E beginning on page 6.

University Special Purpose Units

Each university has several special purpose units that receive state funding for operations. The special purpose unit budgets provided on pages 3-5 have been updated to reflect the adjustments in state operating funding outlined on the previous page. Additional information regarding the special purpose unit budgets is available in the Board Office.

ARRA – State Stabilization Funding

The 2009 legislature appropriated approximately \$80.3 million in State Fiscal Stabilization Funds from the American Recovery and Reinvestment Act of 2009 to Iowa's public universities and special schools. While the FY 2010 ARRA – State Stabilization funding amounts remain unchanged, the universities have generally redirected a portion of the funding to meet immediate salary cost needs in response to the mid-year funding reductions. The special schools made no changes to their original ARRA budgets. The proposed ARRA budgets for each institution are provided on pages 3-5.

Iowa Public Radio

The original FY 2010 operating appropriation for Iowa Public Radio of \$425,000 was reduced in accordance with the 10% across-the-board cut. The proposed amended budget for Iowa Public Radio is provided in Attachment F on page 11.

BOARD OF REGENTS, STATE OF IOWA
FY 2010 GENERAL FUND AMENDED OPERATING BUDGETS

University of Iowa											
RESOURCES	Gen. Univ.	ARRA State Stab.	Univ. Hosp.	Psych. Hosp.	CDD	Oakdale Campus	Hyg. Lab	Family Prac.	SCHS	Special Purpose	Subtotal
APPROPRIATIONS											
General	\$211,192,042		\$27,284,584			\$2,245,085	\$3,652,173	\$1,855,243	\$684,267	\$3,365,786	\$250,279,180
Supplemental-Nonrecurring	\$14,371,621										14,371,621
Other		35,393,382	47,020,131								47,020,131
ARRA - State Stabilization RESOURCES											35,393,382
Federal Support											
Interest	3,667,337					375		15,000	2,313,693		2,313,693
Tuition and Fees	298,545,000										3,682,712
Reimb. Indirect Costs	49,116,000		3,461,500	1,334,700	170,000	1,148,000	203,840				298,545,000
Sales and Service			780,844,985	25,145,271	7,200,600		3,087,262		650,000		55,434,040
Other Income	125,000		534,800	264,729		160,000			1,731,013		816,928,118
Subtotal - Inst. Income	351,453,337	0	784,841,285	26,744,700	7,370,600	1,308,375	3,291,102	15,000	4,694,706	0	1,179,719,105
TOTAL REVENUES	\$577,017,000	\$35,393,382	\$859,146,000	\$26,744,700	\$7,370,600	\$3,553,460	\$6,943,275	\$1,870,243	\$5,378,973	\$3,365,786	\$1,526,783,419
EXPENDITURES											
Fac. & Inst. Off. Salaries	\$226,241,872	\$15,975,000	\$53,322,000	\$1,727,600	\$501,400		\$65,850	\$1,443,266	\$539,518	\$1,111,088	\$300,927,594
Prof. & Sci. Staff Salaries	96,184,304	9,050,000	333,716,500	13,633,300	3,665,000	96,513	4,373,615	306,106	3,028,888	1,219,722	465,273,948
General Service Staff Sal.	72,590,256	6,745,000	142,614,300	6,202,600	2,129,800	1,615,039	1,841,586	83,459	788,613	156,937	234,767,590
Hourly Wages	3,048,000	50,000	6,082,300	294,400	169,500		100,900	10,000	354,012	54,384	10,163,496
Subtotal - Salaries	398,064,432	31,820,000	535,735,100	21,857,900	6,465,700	1,711,552	6,381,951	1,842,831	4,711,031	2,542,131	1,011,132,628
Supplies and Services	39,407,828	1,548,382	294,937,700	3,403,100	500,100	330,889	558,824	27,412	667,942	496,755	341,878,932
Library Acquisitions	14,569,000									0	14,569,000
Rentals	2,436,000		4,940,300	14,700	3,500	30,000	2,500			103,658	7,530,658
Utilities	31,677,000		23,532,900	1,469,000	401,300	1,468,519				0	58,548,719
Bldg. Repairs	21,569,312	975,000								0	22,544,312
Auditor of State Reimb.	609,000									0	609,000
Equipment	8,955,428	500,000								0	9,691,170
Aid to Individuals	59,729,000	550,000								223,242	60,279,000
Subtotal - Other Expenses	178,952,568	3,573,382	323,410,900	4,886,800	904,900	1,841,908	561,324	27,412	667,942	823,655	515,650,791
TOTAL EXPENDITURES	\$577,017,000	\$35,393,382	\$859,146,000	\$26,744,700	\$7,370,600	\$3,553,460	\$6,943,275	\$1,870,243	\$5,378,973	\$3,365,786	\$1,526,783,419

BOARD OF REGENTS, STATE OF IOWA
FY 2010 GENERAL FUND AMENDED OPERATING BUDGETS

RESOURCES	Iowa State University					University of Northern Iowa				
	Gen. Univ.	ARRA State Stab.	Exp. Station	Coop. Ext.	Special Purpose	Subtotal	Gen. Univ.	ARRA State Stab.	Special Purpose	Subtotal
APPROPRIATIONS										
General	\$166,136,615		\$29,133,885	\$18,595,886	\$6,503,551	\$220,369,937	\$75,157,723		\$4,077,628	\$79,235,351
Supplemental-Nonrecurring	10,839,521					10,839,521	5,227,665			5,227,665
Other										
ARRA - State Stabilization		31,595,952				31,595,952		12,376,464		12,376,464
RESOURCES										
Federal Support			4,028,617	8,800,000		12,828,617	618,000			618,000
Interest	43,000					43,000				
Tuition and Fees	234,600,000					234,600,000	71,390,000			71,390,000
Reimb. Indirect Costs	19,000,000					19,000,000	2,216,649			2,216,649
Sales and Service							520,000			520,000
Other Income	2,400,000					2,400,000	4,957,121			4,957,121
Subtotal - Inst. Income	256,043,000	0	4,028,617	8,800,000	0	268,871,617	79,701,770	0	0	79,701,770
TOTAL REVENUES	\$433,019,136	\$31,595,952	\$33,162,502	\$27,395,886	\$6,503,551	\$531,677,027	\$160,087,158	\$12,376,464	\$4,077,628	\$176,541,250
EXPENDITURES										
Fac. & Inst. Off. Salaries	\$162,500,000	\$11,600,000	\$20,334,339	\$6,136,451	\$2,141,987	\$202,712,777	\$66,831,621	\$2,404,532	\$274,355	\$69,510,508
Prof. & Sci. Staff Salaries	73,000,000	7,600,000	8,293,337	15,321,378	2,759,766	106,974,481	27,647,337	2,088,976	644,284	30,360,597
General Service Staff Sal.	42,000,000	3,770,000	2,348,688	1,614,028	521,877	50,254,593	22,431,587	2,330,301	82,648	24,844,536
Hourly Wages	4,000,000	575,306	210,480	132,328	66,000	4,984,114	2,118,022	65,000	16,940	2,199,962
Subtotal - Salaries	281,500,000	23,545,306	31,186,844	23,204,185	5,489,630	364,925,965	119,028,567	6,888,809	1,018,227	126,915,603
Supplies and Services	36,969,136	2,179,646	1,093,658	4,081,201	988,543	45,312,184	16,083,817	5,159,570	3,059,401	24,302,788
Library Acquisitions	12,000,000	200,000				12,200,000	1,955,513	20,000		1,975,513
Rentals	1,400,000	14,000	17,000	57,000		1,488,000	886,367			886,367
Utilities	25,000,000	275,000	75,000	6,000		25,356,000	6,122,700			6,122,700
Bldg. Repairs	14,000,000	4,000,000	200,000			18,200,000	2,106,618	328,085		2,434,703
Auditor of State Reimb.	500,000					500,000	275,000			275,000
Equipment	3,000,000	1,125,000	320,000	25,000	20,378	4,490,378	250,077			250,077
Aid to Individuals	58,650,000	257,000	270,000	22,500	5,000	59,204,500	13,378,499			13,378,499
Subtotal - Other Expenses	151,519,136	8,050,646	1,975,658	4,191,701	1,013,921	166,751,062	41,058,591	5,507,655	3,059,401	49,625,647
TOTAL EXPENDITURES	\$433,019,136	\$31,595,952	\$33,162,502	\$27,395,886	\$6,503,551	\$531,677,027	\$160,087,158	\$12,376,464	\$4,077,628	\$176,541,250

BOARD OF REGENTS, STATE OF IOWA
FY 2010 GENERAL FUND AMENDED OPERATING BUDGETS

RESOURCES	ISD		ARRA		Subtotal		IBSSS		ARRA		Subtotal		FY 2010 Operating Total
	ISD	ARRA State Stab.	ISD	ARRA State Stab.	IBSSS	ARRA State Stab.	IBSSS	ARRA State Stab.	IBSSS	ARRA State Stab.	Subtotal	Subtotal	
APPROPRIATIONS													
General	\$8,679,964		\$8,679,964		\$4,917,362		\$4,917,362					\$4,917,362	\$563,481,794
Supplemental-Nonrecurring	583,902		583,902		337,791		337,791					337,791	31,360,500
Other	75,680		75,680		9,460		9,460					9,460	47,105,271
ARRA - State Stabilization		583,987		583,987		330,215		330,215				330,215	80,280,000
RESOURCES													
Federal Support	54,000		54,000		357,000		357,000					357,000	15,553,310
Interest	15,000		15,000		5,000		5,000					5,000	4,363,712
Tuition and Fees													604,535,000
Reimb. Indirect Costs					41,268		41,268					41,268	76,691,957
Sales and Service	368,274		368,274		3,300,370		3,300,370					3,300,370	821,116,762
Other Income	11,916		11,916		10,000		10,000					10,000	10,194,579
Subtotal - Inst. Income	449,190	0	449,190	0	3,713,638	0	3,713,638	0				3,713,638	1,532,455,320
TOTAL REVENUES	\$9,788,736	\$583,987	\$10,372,723	\$583,987	\$8,978,251	\$330,215	\$9,308,466	\$330,215				\$9,308,466	\$2,254,682,885
EXPENDITURES													
Fac. & Inst. Off. Salaries	\$3,422,741		\$3,422,741		\$4,480,061		\$4,480,061		\$120,721			\$4,600,782	\$581,174,402
Prof. & Sci. Staff Salaries	2,125,736		2,125,736		561,598		561,598		11,376			572,974	605,307,736
General Service Staff Sal.	2,048,471		2,048,471		1,746,992		1,746,992		91,602			1,838,594	313,753,784
Hourly Wages	-		-		-		-		-			-	17,347,572
Subtotal - Salaries	7,596,948	0	7,596,948	0	6,788,651	223,699	7,012,350	223,699				7,012,350	1,517,583,494
Supplies and Services	1,063,880		1,063,880		1,028,685		1,028,685		92,854			1,121,539	413,679,323
Library Acquisitions	8,226		8,226		3,500		3,500					3,500	28,756,239
Rentals													9,905,025
Utilities	390,520		390,520		251,250		251,250					251,250	90,669,189
Bldg. Repairs	621,466		621,466		714,836		714,836					714,836	45,099,304
Auditor of State Reimb.	40,000		40,000		29,200		29,200					29,200	1,453,200
Equipment	67,696		67,696		162,129		162,129		13,662			175,791	14,675,112
Aid to Individuals	-		-		-		-		-			-	132,861,999
Subtotal - Other Expenses	2,191,788	583,987	2,775,775	583,987	2,189,600	106,516	2,296,116	106,516				2,296,116	737,099,391
TOTAL EXPENDITURES	\$9,788,736	\$583,987	\$10,372,723	\$583,987	\$8,978,251	\$330,215	\$9,308,466	\$330,215				\$9,308,466	\$2,254,682,885

FY 2010 AMENDED BUDGETS – UNIVERSITY OF IOWA

The proposed amendments to the general university budget are provided below. The amended budget includes increases to tuition revenue due to enrollment exceeding projections with a higher number of non-resident students. A substantial improvement in the valuation of investments and the extraordinary productivity realized with the Diversified Pool concept established for the operating funds resulted in an increase to interest income.

Indirect cost recovery projections have been increased \$4.2 million from the original budget. A complicating factor in projecting indirect cost recoveries is measuring the success and timing of one-time federal ARRA research grant awards. Several of the grants have accelerated time requirements which may produce significant recoveries late in the fiscal year. Additional adjustments to these projections may be necessary as more information becomes available.

The FY 2010 one-time supplemental funding authorized late this fiscal year has been directed to refunding the tuition surcharge and to highly productive, non-recurring projects intended to produce long-term savings, revenue enhancements, and student success opportunities.

	General University		
	Current Budget	Adjustments	Amended Budget
APPROPRIATIONS			
General	\$235,483,091	-\$24,291,049	\$211,192,042
Supplemental-Nonrecurring		14,371,621	14,371,621
RESOURCES			
Interest	464,909	3,202,428	3,667,337
Tuition and Fees	296,045,000	2,500,000	298,545,000
Reimb. Indirect Costs	44,899,000	4,217,000	49,116,000
Other Income	125,000		125,000
Subtotal - Inst. Income	341,533,909	9,919,428	351,453,337
TOTAL REVENUES	\$577,017,000	\$0	\$577,017,000
EXPENDITURES			
Fac. & Inst. Off. Salaries	\$235,134,000	-\$8,892,128	\$226,241,872
Prof. & Sci. Staff Salaries	100,504,000	-4,319,696	96,184,304
General Service Staff Sal.	75,804,000	-3,213,744	72,590,256
Hourly Wages	3,048,000		3,048,000
Subtotal - Salaries	414,490,000	-16,425,568	398,064,432
Supplies and Services	38,243,000	1,164,828	39,407,828
Library Acquisitions	14,569,000		14,569,000
Rentals	1,500,000	936,000	2,436,000
Utilities	31,677,000		31,677,000
Bldg. Repairs	10,744,000	10,825,312	21,569,312
Auditor of State Reimb.	609,000		609,000
Equipment	5,756,000	3,199,428	8,955,428
Aid to Individuals	59,429,000	300,000	59,729,000
Subtotal - Other Expenses	162,527,000	16,425,568	178,952,568
TOTAL EXPENDITURES	\$577,017,000	\$0	\$577,017,000

The UIHC, Psychiatric Hospital, and the Center for Disabilities and Development (CDD) budgets shown on page 3 remain unchanged from those originally approved by the Board.

The consolidated special purpose budget on page 3 includes Primary Health Care, State Cancer Registry, Substance Abuse, Biocatalysis, Iowa Registry for Congenital and Inherited Disorders, Non-Profit Resource Center, Advance Drug Development, Oakdale Research Park, Technology Innovation Center, and the Iowa Flood Center. All state general fund supported special purpose units were subject to funding reductions for FY 2010.

FY 2010 AMENDED BUDGETS – IOWA STATE UNIVERSITY

The proposed amendments to the general university are provided below. The university has seen increased tuition revenues (net of surcharge amounts to be refunded to students) as a result of higher enrollments and greater reimbursed indirect costs reflecting significant increases in grant activity. These revenues will assist the university in dealing with the reduction in state appropriations.

As presented to the Board last October, the university protected student financial aid and admissions in the mid-year state funding cuts and assigned budget reduction targets to its various budget units. The university also reduced the employer share of TIAA-CREF contributions by 2% from November through June, implemented a mandatory furlough/unpaid days plan, and partially closed the university over the semester break. Two separate retirement incentive plans were also approved by the Board. At the time the budget was prepared, the impact of the retirement incentive plans to line item salaries was not known. Adjustments have been made in the budget to reflect the impact of these changes.

Due to the mid-year reductions in October, the university transferred salaries and benefits to other funding sources, delayed filling vacancies, eliminated positions, reduced equipment purchases, travel and professional development, postponed non-essential deferred maintenance and repairs, reduced service levels, and utilized higher than expected tuition revenue to fill gaps in state funding.

The university currently plans to dedicate the one-time supplemental to refund the tuition surcharge, dedicate funding to the deferred maintenance backlog, and provide bridge funding to assist units in transitioning to reduced operating budgets for FY 2011.

	General University		
	Current Budget	Adjustments	Amended Budget
APPROPRIATIONS			
General	\$184,987,583	-\$18,850,968	\$166,136,615
Supplemental-Nonrecurring		10,839,521	10,839,521
RESOURCES			
Interest		43,000	43,000
Tuition and Fees	226,358,756	8,241,244	234,600,000
Reimb. Indirect Costs	16,003,000	2,997,000	19,000,000
Other Income	2,171,881	228,119	2,400,000
Subtotal - Inst. Income	244,533,637	11,509,363	256,043,000
TOTAL REVENUES	\$429,521,220	\$3,497,916	\$433,019,136
EXPENDITURES			
Fac. & Inst. Off. Salaries	\$174,500,000	-\$12,000,000	\$162,500,000
Prof. & Sci. Staff Salaries	67,100,000	5,900,000	73,000,000
General Service Staff Sal.	37,020,000	4,980,000	42,000,000
Hourly Wages	2,200,000	1,800,000	4,000,000
Subtotal - Salaries	280,820,000	680,000	281,500,000
Supplies and Services	38,642,678	-1,673,542	36,969,136
Library Acquisitions	9,619,112	2,380,888	12,000,000
Rentals	1,400,000		1,400,000
Utilities	34,000,000	-9,000,000	25,000,000
Bldg. Repairs	5,000,000	9,000,000	14,000,000
Auditor of State Reimb.	475,200	24,800	500,000
Equipment	4,100,000	-1,100,000	3,000,000
Aid to Individuals	55,464,230	3,185,770	58,650,000
Subtotal - Other Expenses	148,701,220	2,817,916	151,519,136
TOTAL EXPENDITURES	\$429,521,220	\$3,497,916	\$433,019,136

The proposed amended budgets for the Agricultural Experiment Station and Cooperative Extension Services are provided on page 4. ISU's consolidated special purpose budget on page 4 includes the Institute for Physical Research and Technology, Small Business Development Centers, Leopold Center, Livestock Disease Research, Research Park/ISIS, and the Veterinary Diagnostic Lab. All special purpose units were subject to state funding reductions for FY 2010.

FY 2010 AMENDED BUDGETS – UNIVERSITY OF NORTHERN IOWA

The proposed amendments to the general university budget are provided below. UNI's proposed amended budget includes additional tuition revenue to reflect higher than expected enrollments and an increase in indirect cost reimbursements due to an upward trend in grant and contract activity. The budget amendment also includes one-time advanced commitment funds earned in prior years that have been committed to specified projects, initiatives, and operational needs. Examples include instructional expense, student aid, renovations, utility projects, and student information systems.

Salary expenses have been updated to reflect salary and benefit adjustments related to retirement plan contribution reductions and mandatory leave-without-pay programs.

	General University		
	Current Budget	Adjustments	Amended Budget
APPROPRIATIONS			
General	\$83,789,887	-\$8,632,164	\$75,157,723
Supplemental-Nonrecurring		5,227,665	5,227,665
RESOURCES			
Interest	500,000	118,000	618,000
Tuition and Fees	68,800,000	2,590,000	71,390,000
Reimb. Indirect Costs	2,066,649	150,000	2,216,649
Sales and Service	520,000		520,000
Other Income/Adv Commitments	0	4,957,121	4,957,121
Subtotal - Inst. Income	71,886,649	7,815,121	79,701,770
TOTAL REVENUES	\$155,676,536	\$4,410,622	\$160,087,158
EXPENDITURES			
Fac. & Inst. Off. Salaries	\$67,598,587	-\$766,966	\$66,831,621
Prof. & Sci. Staff Salaries	28,659,657	-1,012,320	27,647,337
General Service Staff Sal.	22,617,054	-185,467	22,431,587
Hourly Wages	2,075,450	42,572	2,118,022
Subtotal - Salaries	120,950,748	-1,922,181	119,028,567
Supplies and Services	11,183,295	4,900,522	16,083,817
Library Acquisitions	2,008,423	-52,910	1,955,513
Rentals	992,367	-106,000	886,367
Utilities	6,122,700		6,122,700
Bldg. Repairs	1,200,000	906,618	2,106,618
Auditor of State Reimb.	275,000		275,000
Equipment	575,003	-324,926	250,077
Aid to Individuals	12,369,000	1,009,499	13,378,499
Subtotal - Other Expenses	34,725,788	6,332,803	41,058,591
TOTAL EXPENDITURES	\$155,676,536	\$4,410,622	\$160,087,158

UNI's consolidated special purpose budget on page 4 includes the Recycle and Reuse Center, Real Estate Education, Price Lab Study, Institute for Decision Making, Metal Casting, MyEntranet, and the Mathematics and Science Education Partnership program. All special purpose units were subject to state funding reductions for FY 2010.

FY 2010 AMENDED BUDGET – IOWA SCHOOL FOR THE DEAF

The proposed amended budget incorporates the 10% across-the-board state funding reduction and includes an adjustment to the “general” and “other” appropriation lines to accurately reflect the establishment of new direct appropriations for FY 2010 that were received as an allocation from the Department of Education in previous years. The proposed amended budget also includes the supplemental appropriation of \$583,902 in one-time funding as approved by the 2010 General Assembly. ISD intends to carry forward approximately two-thirds (as authorized in the legislation) of the supplemental appropriation into FY 2011 as a source of funds for the Science Center Renovation project.

ISD anticipates additional revenue of \$35,000 from Various High School Leadership Camps and interpreter reimbursements that were not included in the original budget.

Salary reductions have occurred through terminations, elimination of unfilled positions, retirements, and elimination of the summer school program.

The ARRA budget remains unchanged from that originally approved by the Board and is provided on page 5.

	ISD Operating Budget		
	Current Budget	Adjustments	Amended Budget
APPROPRIATIONS			
General	\$9,542,404	-\$862,440	\$8,679,964
Supplemental-Nonrecurring		583,902	583,902
Other	186,089	-110,409	75,680
RESOURCES			
Federal Support	54,000		54,000
Interest	15,000		15,000
Sales and Service	333,274	35,000	368,274
Other Income	11,916		11,916
Subtotal - Inst. Income	414,190	35,000	449,190
TOTAL REVENUES	\$10,142,683	-\$353,947	\$9,788,736
EXPENDITURES			
Fac. & Inst. Off. Salaries	\$3,684,838	-\$262,097	\$3,422,741
Prof. & Sci. Staff Salaries	2,222,556	-96,820	2,125,736
General Service Staff Sal.	2,283,924	-235,453	2,048,471
Subtotal - Salaries	8,191,318	-594,370	7,596,948
Supplies and Services	1,125,730	-61,850	1,063,880
Library Acquisitions	8,226		8,226
Utilities	390,520		390,520
Bldg. Repairs	296,193	325,273	621,466
Auditor of State Reimb.	40,000		40,000
Equipment	90,696	-23,000	67,696
Subtotal - Other Expenses	1,951,365	240,423	2,191,788
TOTAL EXPENDITURES	\$10,142,683	-\$353,947	\$9,788,736

FY 2010 AMENDED BUDGET – IOWA BRAILLE & SIGHT SAVING SCHOOL

The proposed amended budget incorporates the 10% across-the-board state funding reduction and includes an adjustment to the “general” and “other” appropriation lines to accurately reflect the establishment of new direct appropriations for FY 2010 that were received as an allocation from the Department of Education in previous years. The proposed amended budget also includes the supplemental appropriation of \$337,791 in one-time funding as approved by the 2010 General Assembly.

The budget for salaries and related benefits was reduced due to open positions not being filled and from realized savings of mandatory unpaid days. The supply and services line is being reduced to reflect reductions in the purchase of general supplies, information technology, and travel costs. Equipment costs are expected to exceed the original budget due to the replacement of high mileage vehicles with fuel efficient units primarily used by Orientation & Mobility teachers. IBSSS intends to carry forward approximately 60% (as authorized in the legislation) of the supplemental appropriation into FY 2011 to be used for building renewal projects.

The ARRA budget remains unchanged from that originally approved by the Board and is provided on page 5.

	IBSSS Operating Budget		
	Current Budget	Adjustments	Amended Budget
APPROPRIATIONS			
General	\$5,395,736	-\$478,374	\$4,917,362
Supplemental-Nonrecurring		337,791	337,791
Other	78,511	-69,051	9,460
RESOURCES			
Federal Support	357,000		357,000
Interest	5,000		5,000
Reimb. Indirect Costs	41,268		41,268
Sales and Service	3,300,370		3,300,370
Other Income	10,000		10,000
Subtotal - Inst. Income	3,713,638	0	3,713,638
TOTAL REVENUES	\$9,187,885	-\$209,634	\$8,978,251
EXPENDITURES			
Fac. & Inst. Off. Salaries	\$4,692,173	-\$212,112	\$4,480,061
Prof. & Sci. Staff Salaries	569,281	-7,683	561,598
General Service Staff Sal.	1,870,270	-123,278	1,746,992
Subtotal - Salaries	7,131,724	-343,073	6,788,651
Supplies and Services	1,084,865	-56,180	1,028,685
Library Acquisitions	3,500		3,500
Utilities	251,250		251,250
Bldg. Repairs	593,008	121,828	714,836
Auditor of State Reimb.	29,200		29,200
Equipment	94,338	67,791	162,129
Subtotal - Other Expenses	2,056,161	133,439	2,189,600
TOTAL EXPENDITURES	\$9,187,885	-\$209,634	\$8,978,251

FY 2010 AMENDED BUDGETS – IOWA PUBLIC RADIO

The proposed FY 2010 amended budgets for the three radio groups and IPR Corporate are provided below.

University support for WOI and KUNI was reduced 10% to mirror the reduction in recurring state funding of the universities. The operating appropriation for IPR Corporate was also affected by the 10% across-the-board cut. The fund raising revenue budget was redistributed from KSUI to KUNI and IPR Corporate so budgeted revenues and expenses were equal.

The expense budgets remain unchanged as the revenue reductions were absorbed fully by the system and are reflected as a decrease to net revenues..

Iowa Public Radio - FY 2010 Amended Operating Budgets

	Radio Group Budgets								
	KSUI			WOI			KUNI		
	Current Budget	Adjustments	Amended Budget	Current Budget	Adjustments	Amended Budget	Current Budget	Adjustments	Amended Budget
Income:									
University Support	\$486,545		\$486,545	\$425,000	-\$42,500	\$382,500	\$508,637	-\$50,864	\$457,773
Federal Grants	235,000		235,000	309,000		309,000	206,000		206,000
Fund Raising	716,000	-13,919	702,081	1,682,000		1,682,000	698,000	2,943	700,943
State Appropriation			0			0			0
Investment Earnings	3,000		3,000	3,000		3,000	4,000		4,000
Other	5,000		5,000	45,000		45,000	50,000		50,000
Total Revenue	\$1,445,545	-\$13,919	\$1,431,626	\$2,464,000	-\$42,500	\$2,421,500	\$1,466,637	-\$47,921	\$1,418,716
Expenses:									
Salaries & Benefits	\$864,632		\$864,632	\$1,315,295		\$1,315,295	\$936,095		\$936,095
Supplies & Services	465,137		465,137	1,007,721		1,007,721	407,621		407,621
Equipment	75,000		75,000	75,000		75,000	75,000		75,000
Total Expenditures	\$1,404,769	\$0	\$1,404,769	\$2,398,016	\$0	\$2,398,016	\$1,418,716	\$0	\$1,418,716

	IPR Corporate			Iowa Public Radio - Total Budget		
	Current Budget	Adjustments	Amended Budget	Current Budget	Adjustments	Amended Budget
Income:						
University Support			\$0	\$1,420,182	-\$93,364	\$1,326,818
Federal Grants			0	750,000		750,000
Fund Raising	769,000	10,976	779,976	3,865,000		3,865,000
State Appropriation	451,465	-45,147	406,318	451,465	-45,147	406,318
Investment Earnings			0	10,000		10,000
Other	20,000		20,000	120,000		120,000
Total Revenue	\$1,240,465	-\$34,171	\$1,206,294	\$6,616,647	-\$138,511	\$6,478,136
Expenses:						
Salaries & Benefits	\$975,828		\$975,828	\$4,091,850		\$4,091,850
Supplies & Services	180,466		180,466	2,060,945		2,060,945
Equipment	50,000		50,000	275,000		275,000
Total Expenditures	\$1,206,294	\$0	\$1,206,294	\$6,427,795	\$0	\$6,427,795

Net Revenues	\$188,852	\$50,341
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