

MEMORANDUM

To: Board of Regents
From: Board Office
Subject: Final FY 2002 Detailed Budgets
Date: July 6, 2001

Recommended Actions:

1. Refer to the individual FY 2002 memoranda, 12a through 12i, for discussion of detailed budgets.
2. Upon completion of all budget discussions, approve each specific budget recommendation.

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 2002 detailed budgets are presented this month for approval.

The final composite FY 2002 institutional general fund operating budgets, including the operations of the University of Iowa Hospitals and Clinics, total \$1.5 billion. The total institutional restricted fund budgets total \$1.2 billion. The combined institutional budgets total \$2.7 billion.

**INSTITUTIONAL BUDGETS
 FY 2002**

	(in thousands)					
	SUI	ISU	UNI	ISD	IBSSS	TOTAL
General Operating	\$972,669	\$407,048	\$133,803	\$8,569	\$4,799	\$1,526,888
Restricted	<u>599,630</u>	<u>423,041</u>	<u>140,663</u>	<u>1,512</u>	<u>2,046</u>	<u>1,166,892</u>
Total	\$1,572,299	\$830,089	\$274,466	\$10,081	\$6,845	\$2,693,780

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 existing resources.

The FY 2002 budget process presented challenges for the Regent institutions. Total Regent FY 2002 base state operating appropriations are \$42.1 million less than the FY 2001 appropriations. The state allocation to the Regents for incremental funding of the state's salary policy is \$28.8 million, with additional reimbursement funding for a component of health insurance premium charged by the state of \$1.1 million. The general fund compensation and benefit increases, as detailed in the attached budgets, total \$34.7 million. This amount is exclusive of annualized health insurance premium from FY 2001 increases. A significant area of increased cost, for which state funding was insufficient, involves substantial health insurance premium increases.

This is the second consecutive year of reduction in operating appropriations. As a result of these reductions, the Regent universities are utilizing more tuition and fee revenues to maintain, not improve operations at their institutions. This development is especially evident when comparing the percentage increases in tuition as a part of the general education budget. In the past two years, state appropriations have decreased as a percent of these budgets by 3.3%, while tuition and other university income has had a corresponding increase – see table on page 5.

The Regent reallocation program is an integral part of the Board's strategic planning and budgeting process. This program requires 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. With the appropriation reductions in FY 2001 and FY 2002, the Regent institutions clearly have reallocated to maintain quality rather than improve quality.

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 most years, the Board would receive preliminary budget details in June. The process was changed this year as a result of delayed action on appropriations bills by the General Assembly. The institutions presented revised conceptual budgets in June. 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 approved during the 2001 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.

Throughout the budget process, the institutions engaged various constituencies to develop their plans for budget reductions. Once the institutions made budget reductions, those decisions were communicated throughout the campuses.

General Fund Operating Budgets

The final FY 2002 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 2002 appropriation requests, and the actions of the General Assembly and the Governor.

The FY 2002 general operating funds of the institutions, including new state funding for salary increases, are as follows:

	<u>Total Budget</u>	<u>Direct State Appropriations</u>	<u>State Appropriations Reductions</u>
University of Iowa	\$972,669,082	\$313,251,779	\$18,745,149
Iowa State University	407,048,456	265,106,057	15,793,855
University of Northern Iowa	133,803,370	90,448,116	5,259,749
Iowa School for the Deaf	8,569,353	7,946,772	482,769
Iowa Braille and Sight Saving School	<u>4,798,556</u>	<u>4,454,332</u>	<u>269,683</u>
TOTAL	\$1,526,888,817	\$681,207,056	\$40,551,205

The reduction for the other Regent appropriation units, such as tuition replacement, Board Office, and regional study centers, totals \$1.6 million.

FY 2002 State Appropriations

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

- The FY 2002 education operating appropriations to the Regent institutions were \$41.7 million lower than the FY 2001 operating appropriations.
- The economic development bill reduced appropriations an additional \$0.4 million for several programs of the Regents institutions.
- The salary adjustment bill appropriated \$70.3 million for state agencies' salary increases and \$9.0 million to fund the terminal liability health insurance account.
 - The allocation of this appropriation for funding of Regent salary increases, as determined by the Department of Management, is \$28.8 million. The institutions have estimated general fund compensation increases at \$34.7 million, including increased costs of health insurance.
 - The state provided minimal funding, on a reimbursement basis, of \$1.1 million for health insurance increases related to the state health plans. This funding is for the terminal liability health insurance and is not a direct appropriation. It is to be reimbursed to the Regent institutions on a monthly basis. Terminal liability health insurance provides funding to pay for

services rendered during a given period in the event the health insurance provider contract is terminated. The state allocated funding for health insurance increases is viewed as minimal. The most recent state information indicates health insurance premium increases for state health plans of at least 21% effective July 2001. Another increase of approximately 14% is expected effective January 2002.

In comparing the direct total institutional FY 2002 state operating appropriations of \$681.2 million (including the salary allocation) to the FY 2001 operating appropriations of \$693.1 million, the net institutional decrease is \$11.9 million (1.7%).

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 to: (1) maintain current operations e.g., help pay for inflationary costs and for costs due to changes in student demand (reactive); and (2) 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 information technology courses.)

The intent of this policy has been modified somewhat this year as a result of the shortfall in state appropriations. For FY 2002, the universities are proposing to use significant reallocations to address the shortfall in state appropriations for base operating budgets, salary increases, and significant health insurance increases rather than improve quality. This is the second consecutive year that the institutions have had to use reallocations to address a budget shortfall. The institutions are proposing to utilize over \$31 million of the identified reallocations to address the appropriations shortfalls.

	FY 2002 Reallocations			
	Address	% of	Programmatic	% of
	<u>Budget Shortfall</u>	<u>Budget</u>	<u>Programmatic</u>	<u>Budget</u>
University of Iowa	\$11,073,567	2.7%	\$8,856,300	2.1%
Iowa State University	12,880,798	3.2%	2,567,540	0.6%
University of Northern Iowa	6,652,248	5.1%	0	0.0%
Iowa School for the Deaf	274,485	3.1%	0	0.0%
Iowa Braille and Sight Saving School	<u>198,708</u>	4.0%	<u>0</u>	0.0%
	\$31,079,806		\$11,423,840	

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 (In Thousands)							Two Year Shift in Funding Sources
	<u>FY 2000</u>	<u>% of Total</u>	<u>FY 2001</u>	<u>% of Total</u>	<u>Proposed FY 2002</u>	<u>% of Total</u>	
State Appropriations	\$527,598	64.3%	\$547,622	63.6%	\$542,587	61.0%	(3.3)%
Tuition and Fees	246,656	30.1%	264,728	30.7%	293,751	33.0%	2.9 %
Other	<u>45,675</u>	<u>5.6%</u>	<u>49,109</u>	<u>5.7%</u>	<u>53,348</u>	<u>6.0%</u>	0.4 %
Total	\$819,929	100.0%	\$863,460	100.0%	\$889,687	100.0%	

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 2000, the Board approved a 7.2% increase in tuition for FY 2002. The universities propose to use some tuition revenues generated by this rate increase to cover the shortfall in operating appropriations and other non-discretionary operating cost increases. The student aid set-aside 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 maintain quality 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. Variances from the original plans are discussed in each University's budget (G.D. 12a – 12c). See Attachment A for "Uses of Tuition" as approved by the Board in October.

Restricted Fund Budgets

The FY 2002 restricted fund budgets of the Regent institutions total \$1.2 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 2002 Restricted Fund Budgets

University of Iowa	\$599,630,000
Iowa State University	423,041,358
University of Northern Iowa	140,663,332
Iowa School for the Deaf	1,511,798
Iowa Braille and Sight Saving School	<u>2,046,245</u>
	\$1,166,892,733

Capital appropriations for FY 2002 total \$29.1 million. The FY 2002 tuition replacement appropriation of \$26.7 million is for the debt service of Academic Building Revenue Bonds; preliminary allocations to the institutions are \$11.0 million to SUI, \$10.8 million to ISU, and \$4.9 million to UNI.

FY 2002 Residence System Revenue Budgets

University of Iowa	\$32,654,875
Iowa State University	48,888,336
University of Northern Iowa	<u>24,360,695</u>
Total	\$105,903,906


The final FY 2002 residence system revenue budgets of the universities, totaling \$105.9 million, are based on the rates approved at the April 2001 Board meeting and are similar to the preliminary budgets submitted to the Board in March.

Athletic Budgets

	Budgeted Revenue	General Fund Support	% of Budgeted Revenue
University of Iowa	\$34,119,748	\$2,330,880	6.8%
Iowa State University	23,262,565	2,768,025	11.9%
University of Northern Iowa*	<u>6,609,899</u>	<u>3,604,792</u>	54.5%
Totals	\$63,992,212	\$8,703,697	

* Includes budgeted line item of \$400,000 for diversity.

The final FY 2002 university athletic revenue budgets total \$64.0 million. The Athletic Department budgets are detailed in G.D. 12h.


Deb A. Hendrickson

Approved: 
Frank J. Stork

EXCERPTED FROM OCTOBER 2000 BOARD TUITION MEMO

USE OF TUITION PROCEEDS – FY 2002 INCREASES

The Universities have provided the following detailed information regarding the expenditure of new revenues from FY 2002 tuition increases. The universities will finalize the specific allocations for the utilization of FY 2002 tuition proceeds once the FY 2002 state appropriations and related mandates are finalized.

University of Iowa

New tuition proceeds will be used for:

- Maintaining the student aid percentages (currently at 16%);
- Committing earmarked tuition in the specific described manner;
- Applying tuition attributable to enrollment increases to the cost of serving additional students, including new course sections, and academic counseling services;
- Funding quality initiatives including the following:
 - Continued modernization of auditoria and classrooms — In recent years, the University has spent millions of dollars in upgrading classrooms and auditoria. The SUI physics lab is an example of a dramatic improvement. Tuition and fee revenue as well as state appropriations helped to renovate and equip Schaeffer Hall and the auditorium and labs in the new Biology East Building. Currently, the University is able to provide only a fraction of the annual instructional equipment repair and replacement budget needs identified by academic departments. The approved SUI request for state appropriations addresses the instructional equipment component. Improving and renovating classrooms and auditoria space (the physical surroundings) will be a priority use of the tuition proceeds.
 - Next generation science faculty recruitment and start-up — An extraordinarily large number of retirements is expected in the next several years in the College of Liberal Arts science faculty. Universities across the country are facing similar challenges to recruit and provide "start-up" expenses for the next generation of science faculty. Although the University has a request for state appropriations for this initiative for FY 2003, the University believes that it is necessary to utilize new tuition revenues for FY 2002 to begin the renovation of space in existing basic science buildings for these new members of the science faculty.
 - Retention of students — University of Iowa academic leaders developed its retention initiative, after several months of study, to help students persist with their education. Special focus is on the early undergraduate years. The steps SUI would undertake include tracking individual student outcomes, developing student awareness of the skills needed to succeed, increasing opportunities for entering students to be introduced and welcomed by academic centers and departments, selectively intervening with students at risk of not persisting, and providing supplemental academic help for students in the more difficult introductory courses such a chemistry

or calculus. The use of tuition funds is essential in financing this initiative and expanding it until its full effect can be achieved.

- Improved electronic connectivity;

Whether in the residence halls or living off campus, students now have no-charge dial-in access to campus computing resources. It is the University's goal to continue to improve connectivity to make sure students can get high bandwidth connection to the Internet wherever they reside or study.

- Common gathering place furnishings; and

The University has expended substantial amounts in recent years to improve the furnishings at the Main Library and the student union. Student gathering places were incorporated into the design of the Pappajohn Business Building. Additional funds would be utilized to purchase or replace furnishings in high student-use areas to promote greater student exchange and interaction.

- Opportunities for women's athletics.

The University of Iowa has long been a leader in providing athletic opportunity for female students. In the past several years, the University has added intercollegiate rowing and soccer programs. Scholarships have been added for these sports and part-time assistant coaches in several areas have been moved to full-time. The UI wishes to continue its support for high quality opportunities for women student athletes.

Iowa State University

New tuition proceeds from the FY 2002 increase (**including utilization of proceeds from redirected designated tuition) will be used for:

- Providing student financial aid** -- set-aside at 11%
- Student recruitment and retention initiatives, and commensurate scholarships/ financial aid
- Forming a base for ubiquitous use of information technology** -- planned phased implementation of the *Acropolis* proposal
- Enhancing *Electronic Library* resources**
- Library acquisitions**
- Responding to increased enrollments by addressing over-enrolled courses and majors with significantly increased enrollment**
 - In fall 2000, Iowa State's enrollment grew by 735 students with all but one college showing an enrollment increase -- large or moderate increases occurred in the colleges of Business, Liberal Arts and Sciences, Engineering, Design, Education, and Family and Consumer Sciences.
 - Preliminary estimates indicate another increase in excess of 400 students in fall 2001 (FY 2002).

- The University would need to examine enrollments and class sizes in the various disciplines and would address the need for new class sections, faculty, student services, and instructional support as necessary.
- Other strategic enhancements in academic programs and support based on priorities
- Covering mandatory/unavoidable cost increases (examples)
 - Graduate tuition scholarships
 - Library materials inflation
 - Utility costs
 - Information technology access fees (e.g., Internet access fees)
 - State and Federal requirement/regulatory charges
 - Accommodation of students with disabilities
 - Property rental and insurance premiums
 - Database management costs
 - Opening new buildings (Gilman Hall systems upgrade - partial; Honors Building - partial)
 - Other essential items affected by inflationary increases

University of Northern Iowa

New tuition revenues from the FY 2002 increase will be used to:

- Continue the provision of financial aid for students;
- Meet unavoidable cost increases not supported with state appropriations, including insurance, auditing, property rental, administrative systems support, building repairs, classroom modernization, equipment replacement, and utilities;
- Improve the quality of education for students, including:
 - Addition of new faculty, including start-up costs and renovation of office or laboratory space, to support selected areas of high student demand and enrollment growth.

UNI's strategic plan emphasizes high quality instruction and a personalized learning environment for students. UNI has an urgent need to create new faculty positions to respond to steady enrollment growth and faculty retirements. UNI's Board-approved state appropriations request for FY 2002 is for 65 new faculty lines. Successful accomplishment of UNI's strategic plan is dependent upon the availability of tuition proceeds to provide the necessary support resources for these new faculty, such as additional courses for students, renovation of offices and classroom space, support staff, technology, and laboratory space.

BOARD OF REGENTS, STATE OF IOWA
FINAL FY 2002 GENERAL FUND OPERATING BUDGETS

University of Iowa										
RESOURCES	Univ.	Univ. Hosp.	Psych. Hosp.	Hosp. School	Oakdale Campus	Hyg. Lab	Family Prac.	SCHS Cancer/Mobile	Special Purpose	SUI Subtotal
APPROPRIATIONS										
General	\$ 252,697,120	\$ 31,835,415	\$ 8,160,402	\$ 7,332,202	\$ 3,081,157	\$ 4,158,633	\$ 2,408,790	\$ 722,395	\$ 2,855,665	\$ 313,251,779
Other	-	-	-	-	-	-	-	-	-	-
Subtotal - Appropriations	252,697,120	31,835,415	8,160,402	7,332,202	3,081,157	4,158,633	2,408,790	722,395	2,855,665	313,251,779
RESOURCES										
Federal Support	900,000	-	-	-	6,000	-	32,000	-	-	2,712,632
Interest	138,187,710	-	-	-	-	-	-	-	-	938,000
Tuition and Fees	35,024,300	1,808,000	871,000	65,000	350,000	86,287	-	-	-	138,187,710
Reimb. Indirect Costs	-	463,750,485	9,728,798	1,616,198	-	2,292,494	-	235,000	-	38,204,587
Sales and Service	125,000	420,000	-	-	75,000	-	-	1,131,399	-	477,622,975
Other Income	-	-	-	-	-	-	-	-	-	1,751,399
Subtotal - Inst. Income	174,237,010	465,978,485	10,599,798	1,681,198	431,000	2,378,781	32,000	4,079,031	-	659,417,303
TOTAL RESOURCE BUDGET	\$ 426,934,130	\$ 497,813,900	\$ 18,760,200	\$ 9,013,400	\$ 3,512,157	\$ 6,537,414	\$ 2,440,790	\$ 4,801,426	\$ 2,855,665	\$ 972,669,082
EXPENDITURES										
Fac. & Inst. Off. Salaries	197,374,130	22,343,200	2,840,500	623,800	-	-	1,927,032	536,733	541,989	226,187,384
Prof. & Sci. Staff Salaries	61,802,195	169,412,300	7,482,600	4,420,000	130,050	3,622,391	316,161	2,168,206	918,993	250,272,996
General Service Staff Salaries	63,947,471	87,495,900	3,902,000	2,350,200	1,366,258	1,858,477	96,916	962,783	229,082	162,209,087
Hourly Wages	2,513,525	5,684,000	189,500	214,600	-	16,752	32,000	24,500	17,852	8,692,729
Subtotal - Salaries	\$ 325,637,321	\$ 284,935,400	\$ 14,414,600	\$ 7,608,600	\$ 1,496,308	\$ 5,497,620	\$ 2,372,109	\$ 3,692,222	\$ 1,707,916	\$ 647,362,096
Prof. and Scientific Supplies	35,373,801	180,205,200	3,578,600	1,095,700	549,087	1,030,794	68,681	1,075,304	1,035,915	224,013,082
Library Acquisitions	9,861,574	-	-	-	-	-	-	-	-	9,861,574
Rentals	1,500,000	3,843,300	10,200	64,500	-	9,000	-	-	-	5,427,000
Utilities	18,131,755	12,635,600	756,800	194,600	1,237,767	-	-	-	-	32,956,522
Bldg. Repairs	6,454,135	7,376,500	-	50,000	204,795	-	-	-	-	14,085,430
Auditor of State Reimb.	471,016	-	-	-	-	-	-	-	-	471,016
Equipment	7,394,484	8,817,900	-	-	24,200	-	-	33,900	111,834	16,382,328
Aid to Individuals	22,110,034	-	-	-	-	-	-	-	-	22,110,034
Subtotal - Other Expenditures	\$ 101,296,809	\$ 212,878,500	\$ 4,345,600	\$ 1,404,800	\$ 2,015,849	\$ 1,039,794	\$ 68,681	\$ 1,109,204	\$ 1,147,749	\$ 325,306,986
TOTAL EXPENDITURES	\$ 426,934,130	\$ 497,813,900	\$ 18,760,200	\$ 9,013,400	\$ 3,512,157	\$ 6,537,414	\$ 2,440,790	\$ 4,801,426	\$ 2,855,665	\$ 972,669,082

**BOARD OF REGENTS, STATE OF IOWA
FINAL FY 2002 GENERAL FUND OPERATING BUDGETS**

	Iowa State University							University of Northern Iowa			FY 2002 General Fund Total
	Gen. Univ.	Exp. Station	Coop. Ext.	IPRT	Special Purpose	ISU Subtotal	University of Northern Iowa	ISD	IBSSS		
RESOURCES											
APPROPRIATIONS											
General	\$ 199,442,132	\$ 36,156,441	\$ 22,849,455	\$ 4,309,128	\$ 2,348,901	\$ 265,106,057	\$ 90,448,116	\$ 7,946,772	\$ 4,454,332	\$ 681,207,056	
Other	-	-	-	-	-	-	-	182,888	91,712	274,600	
Subtotal - Appropriations	199,442,132	36,156,441	22,849,455	4,309,128	2,348,901	265,106,057	90,448,116	8,129,660	4,546,044	681,481,656	
RESOURCES											
Federal Support	-	4,125,373	8,300,000	-	-	12,425,373	-	64,000	149,867	15,351,872	
Interest	1,352,000	-	-	-	-	1,352,000	600,000	53,000	23,000	2,966,000	
Tuition and Fees	115,007,826	-	-	-	-	115,007,826	40,555,254	-	-	293,750,790	
Reimb. Indirect Costs	11,500,000	-	-	-	-	11,500,000	1,575,000	-	38,734	51,318,321	
Sales and Service	412,500	5,000	-	-	-	417,500	625,000	322,693	40,911	479,029,079	
Other Income	1,234,700	-	5,000	-	-	1,239,700	-	-	-	2,991,099	
Subtotal - Inst. Income	129,507,026	4,130,373	8,305,000	-	-	141,942,399	43,355,254	499,693	252,512	845,407,161	
TOTAL RESOURCE BUDGET	\$ 328,949,158	\$ 40,286,814	\$ 31,154,455	\$ 4,309,128	\$ 2,348,901	\$ 407,048,456	\$ 133,803,370	\$ 8,569,353	\$ 4,798,556	\$ 1,526,888,817	
EXPENDITURES											
Fac. & Inst. Off. Salaries	134,939,844	19,583,852	6,969,859	1,115,737	333,941	162,943,233	60,701,968	3,567,585	1,562,313	454,962,483	
Prof. & Sci. Staff Salaries	53,926,043	8,943,120	16,188,435	1,589,344	614,255	81,261,197	22,537,859	1,428,642	443,498	355,944,092	
General Service Staff Salaries	39,844,413	4,537,844	2,743,265	402,776	205,330	47,733,628	20,547,598	1,807,501	1,865,539	234,163,353	
Hourly Wages	4,701,501	500,426	431,222	166,324	134,818	5,934,291	2,178,304	-	-	16,805,324	
Subtotal - Salaries	233,411,801	33,565,242	26,332,781	3,274,181	1,288,344	297,872,349	105,965,729	6,803,728	3,871,350	1,061,875,252	
Prof. and Scientific Supplies	33,535,840	4,866,572	4,111,674	834,947	956,602	44,305,635	11,433,167	984,799	568,661	281,305,344	
Library Acquisitions	7,732,344	-	-	-	-	7,732,344	1,844,590	8,226	7,212	19,453,946	
Rentals	977,311	-	150,000	-	87,756	1,215,067	873,125	-	-	7,515,192	
Utilities	17,515,743	450,000	10,000	-	186	17,975,929	2,659,545	343,020	163,822	54,098,838	
Bldg. Repairs	7,144,432	505,000	50,000	-	-	7,699,432	2,000,000	250,000	110,257	24,145,119	
Auditor of State Reimb.	510,968	-	-	-	-	510,968	135,000	57,000	26,754	1,200,738	
Equipment	5,000,000	900,000	500,000	200,000	16,013	6,616,013	1,602,455	122,580	50,500	24,773,876	
Aid to Individuals	23,120,719	-	-	-	-	23,120,719	7,289,759	-	-	52,520,512	
Subtotal - Other Expenditures	95,537,357	6,721,572	4,821,674	1,034,947	1,060,557	109,176,107	27,837,641	1,765,625	927,206	465,013,565	
TOTAL EXPENDITURES	\$ 328,949,158	\$ 40,286,814	\$ 31,154,455	\$ 4,309,128	\$ 2,348,901	\$ 407,048,456	\$ 133,803,370	\$ 8,569,353	\$ 4,798,556	\$ 1,526,888,817	

BOARD OF REGENTS
STATE OF IOWA
FY 2002 RESTRICTED FUNDS BUDGET

RESOURCES	FY 2002 Restricted					Total
	SUI	ISU	UNI	ISD	IBSSS	
APPROPRIATIONS						
General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tuition Replacement	11,021,169	10,777,213	4,883,332	-	-	26,681,714
Capital	11,753,000	6,700,000	9,790,000	435,000	400,000	29,078,000
Technology - 21st Century Learning	-	-	1,000,000	-	-	1,000,000
Other	-	-	-	-	-	-
Subtotal - Appropriations	22,774,169	17,477,213	15,673,332	435,000	400,000	56,759,714
RESOURCES						
Federal Support	151,370,000	97,278,973	18,400,000	123,920	371,724	267,544,617
Interest	-	4,403,268	3,390,000	30,000	-	7,823,268
Tuition and Fees	20,003,000	4,190,630	7,900,000	-	-	32,093,630
Reimb. Indirect Costs	14,030,000	4,114,957	-	-	-	18,144,957
Sales and Service	183,000,000	20,144,227	52,590,000	917,878	991,709	257,643,814
Other Income	208,452,831	275,432,090	42,710,000	5,000	282,812	526,882,733
Subtotal - Inst. Income	\$ 576,855,831	\$ 405,564,145	\$ 124,990,000	\$ 1,076,798	\$ 1,646,245	\$ 1,110,133,019
TOTAL RESOURCE BUDGET	\$ 599,630,000	\$ 423,041,358	\$ 140,663,332	\$ 1,511,798	\$ 2,046,245	\$ 1,166,892,733
EXPENDITURES						
Fac. & Inst. Off. Salaries	70,600,000	38,991,383	3,665,500	255,138	1,124,204	114,636,225
Prof. & Sci. Staff Salaries	100,500,000	55,562,878	14,541,200	141,191	2,000	170,747,269
General Service Staff Salaries	31,200,000	31,316,289	8,177,700	30,269	55,806	70,780,064
Hourly Wages	17,630,000	19,416,040	6,029,100	-	-	43,075,140
Subtotal - Salaries	\$ 219,930,000	\$ 145,286,590	\$ 32,413,500	\$ 426,598	\$ 1,182,010	\$ 399,238,698
Prof. and Scientific Supplies	148,700,000	134,732,653	40,200,000	157,637	385,581	324,175,871
Library Acquisitions	0	-	3,000	5,000	-	8,000
Rentals	11,000,000	-	760,400	-	-	11,760,400
Utilities	6,200,000	7,609,404	2,850,000	-	-	16,699,404
Bldg. Repairs	3,800,000	16,805,482	32,761,732	827,000	425,000	54,619,214
Auditor of State Reimb.	0	-	-	5,000	-	5,000
Equipment	13,500,000	11,947,123	3,450,000	50,563	53,654	29,001,340
Aid to Individuals	34,900,000	25,778,023	9,400,000	-	-	70,078,023
Debt Service	33,600,000	25,638,330	9,790,000	-	-	69,028,330
Plant Capital	128,000,000	55,243,753	9,034,700	-	-	192,278,453
Subtotal - Other Expenditures	\$ 379,700,000	\$ 277,754,768	\$ 108,249,832	\$ 1,085,200	\$ 864,235	\$ 767,654,035
TOTAL EXPENDITURES	\$ 599,630,000	\$ 423,041,358	\$ 140,663,332	\$ 1,511,798	\$ 2,046,245	\$ 1,166,892,733

BOARD OF REGENTS, STATE OF IOWA
FY 2002 ALL FUNDS BUDGETS

RESOURCES	FY 2002 All Funds					Total
	SUI	ISU	UNI	ISD	IBSS	
RESOURCES						
APPROPRIATIONS						
General	\$ 313,251,779	\$ 265,106,057	\$ 90,448,116	\$ 7,946,772	\$ 4,454,332	\$ 681,207,056
Tuition Replacement	11,021,169	10,777,213	4,883,332	-	91,712	26,773,426
Capital	11,753,000	6,700,000	9,790,000	435,000	400,000	29,078,000
Technology - 21st Century Learning	-	-	1,000,000	-	-	1,000,000
Other	-	-	-	182,888	-	182,888
Subtotal - Appropriations	336,025,948	282,583,270	106,121,448	8,564,660	4,946,044	738,241,370
RESOURCES						
Federal Support	154,082,632	109,704,346	18,400,000	187,920	521,591	282,896,489
Interest	938,000	5,755,268	3,990,000	83,000	23,000	10,789,268
Tuition and Fees	168,190,710	119,198,456	48,455,254	-	-	325,844,420
Reimb. Indirect Costs	62,234,587	15,614,957	1,575,000	-	38,734	69,463,278
Sales and Service	660,622,975	20,561,727	53,215,000	1,240,571	1,032,620	736,672,893
Other Income	210,204,230	276,671,790	42,710,000	5,000	282,812	529,873,832
Subtotal - Inst. Income	1,236,273,134	547,506,544	168,345,254	1,516,491	1,898,757	1,955,540,180
TOTAL RESOURCE BUDGET	\$ 1,572,299,082	\$ 830,089,814	\$ 274,466,702	\$ 10,081,151	\$ 6,844,801	\$ 2,693,781,550
EXPENDITURES						
Fac. & Inst. Off. Salaries	\$ 296,787,384	\$ 201,934,616	\$ 64,367,468	\$ 3,822,723	\$ 2,686,517	\$ 569,598,708
Prof. & Sci. Staff Salaries	350,772,896	136,824,075	37,079,059	1,569,833	445,498	526,691,361
General Service Staff Salaries	193,409,087	79,049,917	28,725,298	1,837,770	1,921,345	304,943,417
Hourly Wages	26,322,729	25,350,331	8,207,404	-	-	59,880,464
Subtotal - Salaries	\$ 867,292,096	\$ 443,158,939	\$ 138,379,229	\$ 7,230,326	\$ 5,053,360	\$ 1,461,113,950
Prof. and Scientific Supplies	372,713,082	179,038,288	51,633,167	1,142,436	954,242	605,481,215
Library Acquisitions	9,861,574	7,732,344	1,847,590	13,226	7,212	19,461,946
Rentals	16,427,000	1,215,067	1,633,525	-	-	19,275,592
Utilities	39,156,522	25,585,333	5,509,545	383,020	163,822	70,798,242
Bldg. Repairs	17,885,430	24,504,914	34,761,732	1,077,000	535,257	78,764,333
Auditor of State Reimb.	471,016	510,968	135,000	62,000	26,754	1,205,738
Equipment	29,882,328	18,563,136	5,052,455	173,143	104,154	53,775,216
Aid to Individuals	57,010,034	48,898,742	16,689,759	-	-	122,598,535
Debt Service	33,600,000	25,638,330	9,790,000	-	-	69,028,330
Plant Capital	128,000,000	55,243,753	9,034,700	-	-	192,278,453
Subtotal - Other Expenditures	\$ 705,006,986	\$ 386,930,875	\$ 136,087,473	\$ 2,850,825	\$ 1,791,441	\$ 1,232,667,600
TOTAL EXPENDITURES	\$ 1,572,299,082	\$ 830,089,814	\$ 274,466,702	\$ 10,081,151	\$ 6,844,801	\$ 2,693,781,550