

9.0 EXPENDITURES, FINANCING, AND FUNDING

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9.0 Expenditures, Financing, and Funding

To remain accountable to the citizens of Iowa, Regent institutions report annually on the revenue they receive, their policies and practices of fiscal management, and their expenditures. The following common data sets and performance indicators provide trend information.

State Appropriations Requested (for Operations) Common Data Set (Indicator #31)

All Regent Institutions

The Regent institutions' appropriations requests reflect the strategic planning goals of the Board and of the institutions. The Board's action step 1.2.1.2 sets forth that the Board continue its long-standing practice of seeking state appropriations annually at a level at least three percentage points above the growth in the Higher Education Price Index.

The first priority of the Board is full funding of the state's salary policy from state appropriations. Since the Regent salary request for appropriations is contingent upon the salary policy adopted by the state, the appropriations requests for salaries are not included in the following percent increase.

The University of Iowa's and Iowa State University's budget requests are slightly lower (as a percentage) since the percentages shown are based on the entire University budget rather than the General University appropriation unit which contains the majority of the appropriation dollars.

State Appropriations Requests as a Percentage of Base Appropriations (without salaries)

Related Action Step – Quality	University of Iowa	Iowa State University	University of Northern Iowa	Iowa School for the Deaf	Iowa Braille & Sight Saving School
1.2.1.2	FY 96 4.0%	FY 96 4.0%	FY 96 4.0%	FY 96 2.7%	FY 96 3.5%
	FY 97 3.9%	FY 97 2.9%	FY 97 3.3%	FY 97 2.0%	FY 97 2.8%
	FY 98 3.0%	FY 98 3.0%	FY 98 3.2%	FY 98 1.7%	FY 98 2.2%
	FY 99 3.3%	FY 99 3.4%	FY 99 3.6%	FY 99 2.9%	FY 99 1.4%
	FY 00 3.5%	FY 00 3.7%	FY 00 3.8%	FY 00 3.6%	FY 00 3.6%
	FY 01 3.4%	FY 01 4.0%	FY 01 4.0%	FY 01 4.0%	FY 01 4.0%
	FY 02 1.9%	FY 02 2.2%	FY 02 3.3%	FY 02 3.4%	FY 02 3.3%

**Number of Annual Contributors and Dollar Value of Contributions
Common Data Set (Indicator #33)**

All Regent Institutions

Data for this indicator are provided by each institution. As noted in the full description, the number of annual contributors and dollar value of contributions are in millions and does not include contract monies. For ISU, gift activities include receipts and commitments, gift income is only income.

Related Action Step – Quality	University of Iowa			Iowa State University			University of Northern Iowa			
	No. of Con.	Amount		No. of Con.	Gift Act.	Gift In.	No. of Con.	Amount		
1.2.1.4	94-95	44,000	\$82.0 m	94-95	44,000	\$ 64.1 m	\$ 52.8 m	94-95	NC	\$3.8 m
	95-96	45,057	\$112.0 m	95-96	45,000	\$ 75.5 m	\$ 67.5 m	95-96	NC	\$5.0 m
	96-97	46,911	\$126.0 m	96-97	48,500	\$100.1 m	\$ 93.1 m	96-97	NC	\$10.2 m
	97-98	47,191	\$124.0 m	97-98	50,000	\$103.5 m	\$103.5 m	97-98	15,480	\$8.4 m
	98-99	48,017	\$147.0 m	98-99	52,083	\$124.2 m	\$108.6 m	98-99	16,410	\$9.7 m
	99-00	TBP		99-00	54,083	\$191.6 m	\$112.5 m	99-00	15,441	\$10.6 m
	Target	50,000	NP	Target	NP	\$100.0 m		Target	17,000	\$12.9 m

The FY 2000 appropriation for Iowa School for the Deaf includes the \$3.2 million for the Recreation Complex.

Related Action Step – Quality	Iowa School for the Deaf			Iowa Braille & Sight Saving School		
		No.	Amt.		No.	Amt.
1.2.1.4	FY 96	24	\$26,433	FY 96	26	\$190,888
	FY 97	215	\$22,637	FY 97	37	\$ 12,560
	FY 98	106	\$13,017	FY 98	21	\$ 8,429
	FY 99	327	\$65,174	FY 99	25	\$ 23,541
	FY 00	TBP		FY 00	24	\$ 23,508

**Amount of Capital Improvement Funds Requested and Appropriated
 Common Data Set (Indicator #35)**

All Regent Institutions

Each year the Board of Regents requests capital funding for the Regent institutions. The graphs represent the annual capital requests since FY 1996 on behalf of each institution. Since FY 1997, funds for most projects have been appropriated over a three- or four-year period. The graphs include the total amount appropriated in the first year of each appropriation. While the FY 2002 requests are shown, no legislative action has yet been taken.

Related Action Steps – Quality and Accountability	University of Iowa			Iowa State University			University of Northern Iowa		
		<u>Requested</u>	<u>Appropriated</u>		<u>Requested</u>	<u>Appropriated</u>		<u>Requested</u>	<u>Appropriated</u>
1.2.1.6 and 4.3.3.1	FY 96	\$17.8 m	\$2.0 m	FY 96	\$29.5 m	\$2.0 m	FY 96	\$6.8 m	\$3.0 m
	FY 97	\$37.4 m	\$33.3 m	FY 97	\$30.6 m	\$26.3 m	FY 97	\$9.1 m	\$6.5 m
	FY 98	\$00.0	\$27.0 m	FY 98	\$00.0	\$30.3 m	FY 98	\$0.0	\$12.9 m
	FY 99	\$00.0 m	\$00.0 m	FY 99	\$00.0 m	\$00.0 m	FY 99	\$0.0 m	\$00.0 m
	FY 00	\$00.0 m	\$00.0 m	FY 00	\$00.0 m	\$00.0 m	FY 00	\$0.0 m	\$00.0 m
	FY 01	\$27.7 m	\$14.7 m	FY 01	\$29.7 m	\$11.3 m	FY 01	\$18.9 m	\$16.9 m
	FY 02	\$19.2 m		FY 02	\$22.5 m		FY 02	\$15.0 m	

The FY 2000 appropriation for Iowa School for the Deaf includes the \$3.2 million for the Recreation Complex.

Related Action Steps – Quality and Accountability	Iowa School for the Deaf			Iowa Braille & Sight Saving School		
		<u>Req.</u>	<u>Approp.</u>		<u>Req.</u>	<u>Approp.</u>
1.2.1.6 and 4.3.3.1	FY96	\$502,000	\$50,000	FY96	\$341,000	\$341,000
	FY97	\$280,000	0	FY97	\$60,000	0
	FY98	0	\$110,000	FY98	0	\$95,000
	FY99	\$260,000	\$260,000	FY99	\$75,000	\$75,000
	FY00	\$3,800,000	\$3,800,000	FY00	\$635,000	\$635,000
	FY01	\$435,000	\$250,000	FY01	\$490,000	0
	FY02	\$435,000		FY02	\$400,000	

**Deferred Maintenance Backlog and Expenditures
Common Data Set (Indicator #36)**

All Regent Institutions

The graphs below highlight institutional assessments as to the amount of deferred maintenance in general fund buildings and utilities. These amounts are included in the annual reports on deferred maintenance presented to the Board in November of each year. The sums do not include the amount of deferred maintenance that would be corrected in major renovation projects included on the Board's Five-Year Capital Program.

Expenditures to correct deferred maintenance are also shown. These expenditures do not include the funds expended, as part of major renovation projects, to correct deferred maintenance.

Related Action Steps – Quality and Accountability	University of Iowa		Iowa State University		University of Northern Iowa	
	<u>Backlog</u>	<u>Expended</u>	<u>Backlog</u>	<u>Expended</u>	<u>Backlog</u>	<u>Expended</u>
1.2.1.6 and 4.3.3.1	Fall 94 \$23.0 (FY94)	\$2.9 m	Fall 94 \$41.4 (FY 94)	\$1.8 m	Fall 94 \$16.1 (FY 94)	\$1.5 m
	Fall 95 \$22.4 (FY95)	\$4.9 m	Fall 95 \$26.2 (FY 95)	\$7.8 m	Fall 95 \$17.8 (FY 95)	\$1.7 m
	Fall 96 \$19.0 (FY96)	\$6.6 m	Fall 96 \$28.7 (FY 96)	\$6.9 m	Fall 96 \$20.4 (FY 96)	\$2.6 m
	Fall 97 \$13.4 (FY97)	\$3.3 m	Fall 97 \$32.5 (FY 97)	\$3.0 m	Fall 97 \$32.4 (FY 97)	\$2.3 m
	Fall 98 \$20.4 (FY98)	\$3.1 m	Fall 98 \$31.0 (FY 98)	\$3.5 m	Fall 98 \$32.1 (FY 98)	\$1.7 m
	Fall 99 \$21.4 (FY99)	\$2.9 m	Fall 99 \$32.3 (FY 99)	\$3.5 m	Fall 99 \$27.7 (FY 99)	\$3.4 m
	Fall 00 \$25.3 (FY00)	\$6.4 m	Fall 00 \$49.5 (FY 00)	\$5.5 m*	Fall 00 \$24.0 (FY 00)	\$3.9 m

Related Action Steps – Quality and Accountability	Iowa School for the Deaf		Iowa Braille & Sight Saving School	
	<u>Backlog</u>	<u>Expended</u>	<u>Backlog</u>	<u>Expended</u>
1.2.1.6 and 4.3.3.1	Fall 94 \$1.6 (FY94)	\$0.1	Fall 94 \$0.4 (FY94)	\$0.1
	Fall 95 \$1.4 (FY95)	\$0.1	Fall 95 \$0.4 (FY95) *	\$0.0
	Fall 96 \$1.4 (FY96)	\$0.2	Fall 96 \$1.1 (FY96)	\$0.2
	Fall 97 \$2.0 (FY97)	\$0.1	Fall 97 \$0.9 (FY97)	\$0.1
	Fall 98 \$2.5 (FY98)	\$0.3	Fall 98 \$1.4 (FY98)	\$0.2
	Fall 99 \$2.1 (FY99)	\$0.5	Fall 99 \$1.1 (FY99)	\$0.0
	Fall 00 \$1.8 (FY00)	\$0.8	FY00 \$1.1 (FY00)	\$0.6

*(Less than \$50,000)

**Percentage of Resources Reallocated Annually
 Common Data Set (Indicator #37)**

All Regent Institutions

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 two percent 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 Regent institutions have met or exceeded the target each year as evidenced in the following table.

Related Action Step – Quality	University of Iowa	Iowa State University	University of Northern Iowa	Iowa School for the Deaf	Iowa Braille & Sight Saving School
1.2.1.7	95-96 2.1%	95-96 2.5%	95-96 1.4%	FY96 NC	FY96 NC
	96-97 2.6%	96-97 2.5%	98-99 6.6%	FY97 3.1%	FY 97 7.0%
	98-99 3.4%	95-96 2.1%	97-98 2.4%	FY98 1.8%	FY 98 4.3%
	97-98 3.9%	98-99 2.1%	98-99 2.6%	FY99 2.1%	FY 99 12.8%
	99-00 3.9%	99-00 2.6%	99-00 3.0%	FY00 2.1%	FY 00 4.1%
	00-01 2.7%	98-99 2.3%	00-01 3.9%	FY01 2.1%	FY01 10.8%
	Target 2.0%	Target 2.0%	Target 2.0%		

**Growth in Undergraduate Tuition and Fees (HEPI)
 Performance Indicator #32**

Regent Universities

The Board's tuition policy states that resident undergraduate tuition at the Regent universities shall be set annually to keep pace with the Higher Education Price Index and to provide support to finance university programs at levels sufficient to implement the Board's aspirations for excellence as outlined in the Board's strategic plan.

In December 1997, the Board approved this language to make the Board's tuition policy compatible with its strategic plan. Previously (since 1990), the Board's policy restricted a tuition increase to a rate no higher than the percentage change in the Higher Education Price Index (HEPI), unless this rate was insufficient to "finance university programs at a level that maintains their quality or effectiveness."

Tuition increases have been in line with Board policy as illustrated in the following table.

Related Action Step - Quality		
1.2.1.3	<u>HEPI project.</u>	<u>Tuition incr.</u>
	FY 96 4.0 to 4.4%	4.1%
	FY 97 4.2 to 4.8%	3.5%
	FY 98 2.1 to 3.9%	3.9%
	FY 99 2.4 to 4.2%	3.9%
	FY 00 2.0 to 3.3%	4.5%
	FY 01 2.3 to 3.5%	4.3%
FY00/01 include +2.0 for quality		

**Number and Dollars in Millions of Financial Aid
 Received by Resident Undergraduates and % of Need Met
 Performance Indicator #39**

Regent Universities

In the data for this indicator, the amount of aid indicated in the data below is in millions of dollars. The trends are clear -- the number of students assisted has grown and the amount of dollars has increased substantially. Aid is available in three forms -- grants, loans, and employment. The term, "% of need met," refers to the institution's judgment of student financial need they were able to meet.

Related Action Step -- Access	University of Iowa				Iowa State University				University of Northern Iowa			
		<u>No.</u>	<u>Dollars</u>	<u>%NM</u>		<u>No.</u>	<u>Dollars</u>	<u>%NM</u>		<u>No.</u>	<u>Dollars</u>	<u>%NM</u>
2.1.1.1	94-95	NA	NA	NA	94-95	11,663	\$67.7	71.6%	94-95	7,470	\$35.9	85.1%
	95-96	8,191	\$55.3	NA	95-96	11,951	\$68.7	72.4%	95-96	7,898	\$43.4	79.6%
	96-97	8,238	\$56.2	NA	96-97	12,135	\$69.9	75.0%	96-97	8,010	\$45.6	79.5%
	97-98	8,751	\$59.0	NA	97-98	12,700	\$80.0	77.1%	97-98	8,142	\$46.1	81.4%
	98-99	9,170	\$61.9	NA	98-99	13,007	\$84.6	75.3%	98-99	8,310	\$50.9	77.4%
	99-00	8,924	\$66.4	NA	99-00	13,489	\$90.7	73.4%	99-00	8,628	\$51.4	86.5%

**Unit Cost Per Student
Common Data Set (Indicator #43)**

Regent Universities

Unit cost represents the general fund supported cost of instructing a full-time equivalent (FTE) student at a given level. Regent universities have prepared general fund unit cost calculations in alternate years since FY 1969.

Fixed and variable costs are included in the calculations for unit cost. Fixed costs include research, library books, physical plant operations, and equipment. These costs remain relatively stable within a reasonable enrollment range. Variable costs of instruction include direct instructional costs, general administration, and student services and change in proportion to the number of students.

The following table illustrates the unit cost of instruction for each Regent university by student level and as a composite from FY 1993 to FY 1999. Unit cost of instruction has increased steadily since FY 1993

MGT No.	Performance Indicator	Related Action Step – Accountability	University of Iowa		Iowa State University		University of Northern Iowa	
43	Cost per student [Note: reported biannually; FY 1993 – Presented July 1994 FY 1995 – Presented July 1996 FY 1997 – Presented June 1998 and FY 1999 – Presented June 2000]	4.2.1.2						
				<u>Costs</u>		<u>Costs</u>		<u>Costs</u>
43a	Lower Division (freshmen/sophomore)		92-93	\$4,648	92-93	\$5,418	92-93	\$4,251
			94-95	\$5,022	94-95	\$5,761	94-95	\$4,752
			96-97	\$5,327	96-97	\$6,164	96-97	\$5,173
			98-99	\$6,435	98-99	\$6,663	98-99	\$5,381
43b	Upper Division (junior/senior)		92-93	\$7,269	92-93	\$7,320	92-93	\$7,095
			94-95	\$8,555	94-95	\$8,034	94-95	\$7,785
			96-97	\$8,990	96-97	\$8,752	96-97	\$8,414
			98-99	\$10,068	98-99	\$9,550	98-99	\$9,312
43c	<u>Undergraduate composite cost</u>		92-93	\$6,069	92-93	\$6,509	92-93	\$5,956
			94-95	\$6,850	94-95	\$7,048	94-95	\$6,530
			96-97	\$7,199	96-97	\$7,626	96-97	\$7,045
			98-99	\$8,301	98-99	\$8,242	98-99	\$7,742
43d	Composite cost (includes all students, including those in professional and graduate programs)		92-93	\$9,676	92-93	\$7,592	92-93	\$6,388
			94-95	\$10,836	94-95	\$8,211	94-95	\$7,012
			96-97	\$11,764	96-97	\$8,936	96-97	\$7,566
			98-99	\$12,623	98-99	\$9,677	98-99	\$8,292