

FY 2015 - Application of Revenue Changes and Reallocation

FORM 1

University of Iowa

STRATEGIC INITIATIVES	Incremental Revenue Applied	Reallocations	Revenues and Reallocations
Access and Enrollment Growth	\$2,141,000	\$1,162,000	\$3,303,000
Undergraduate Student Success	\$11,220,000	\$10,719,000	\$21,939,000
Graduate and Professional Student Success	\$2,384,500	\$934,000	\$3,318,500
Scholarly Inquiry and Creative Work	\$290,500	\$0	\$290,500
Arts Synergies	\$818,000	\$0	\$818,000
Public Outreach and Civic Engagement	\$76,000	\$0	\$76,000
Efficiency and Effectiveness	\$1,081,000	\$0	\$1,081,000
Total Strategic Initiatives	\$18,011,000	\$12,815,000	\$30,826,000

OTHER COST INCREASES	Incremental Revenue Applied	Reallocations	Revenues and Reallocations
Support for Strategic Priorities	\$1,215,000	\$579,000	\$1,794,000

TOTAL STRATEGIC AND SUPPORT COST INCREASES	\$19,226,000	\$13,394,000	\$32,620,000
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FY 2015 - Source of Funds for Reallocation

FORM 1A

University of Iowa

Collegiate Reallocations **\$ 5,259,136**

Administrative Reallocations **8,134,864**

Total Reallocations **\$ 13,394,000**

University of Iowa General Education Fund	FY 2014		FY 2015		% Change		
	Original Budget	Changes	Estimated Budget	Changes	Reallocations	Proposed Budget	FY 14 to FY 15
Revenues							
State Appropriations	222,041,351		222,041,351	8,881,654		230,923,005	4.00%
Appropriations - Nonrecurring							
201-Federal Support							
301-Interest	2,167,649		2,167,649	(299,654)		1,867,995	-13.82%
402-Tuition and Fees	412,887,000		412,887,000	12,344,000		425,231,000	2.99%
501-Reimb. Indirect Cost	43,148,000		43,148,000	(1,700,000)		41,448,000	-3.94%
606-Sales and Services							
704-Other Income (specif)	125,000		125,000			125,000	0.00%
Totals	680,369,000	0	680,369,000	19,226,000	0	699,595,000	2.83%
Expenditures							
Compensation							
Fac. & Inst. Off. Salaries	253,421,000		253,421,000	21,992,162	(4,392,500)	271,020,662	6.94%
Prof. & Scientific Salaries	132,473,000		132,473,000	7,103,592	(776,388)	138,800,204	4.78%
General Services Staff Sa	62,238,000		62,238,000	(1,894,004)	(597,893)	59,746,103	-4.00%
Hourly Wage:	4,298,000		4,298,000	400,000		4,698,000	9.31%
Total Salaries and Benefit:	452,430,000	0	452,430,000	27,601,750	(5,766,781)	474,264,969	4.83%
Other Expenditures							
304-Supplies and Services	54,919,000		54,919,000	1,620,294	(6,796,183)	49,743,111	-9.42%
315-Library Acquisitior	17,708,000		17,708,000	885,000	(177,080)	18,415,920	4.00%
402-Rentals	4,200,000		4,200,000	700,000		4,900,000	16.67%
403-Utilities	35,542,000		35,542,000	(813,580)	(355,420)	34,373,000	-3.29%
409-Bidg. Repairs	23,296,000		23,296,000	(567,040)	(232,960)	22,496,000	-3.43%
412-Auditor of State Reimb	605,000		605,000	28,114	(3,114)	630,000	4.13%
501-Equipmen	2,100,000		2,100,000	362,462	(62,462)	2,400,000	14.29%
803-Student Air	89,569,000		89,569,000	2,803,000		92,372,000	3.13%
Subtotal	227,939,000	0	227,939,000	5,018,250	(7,627,219)	225,330,031	-1.14%
Total Expenditures	680,369,000	0	680,369,000	32,620,000	(13,394,000)	699,595,000	2.83%

University of Iowa University Hospitals	FY 2014			FY 2015		% Change FY 14 to FY 15
	Original Budget	Changes	Estimated Budget	Changes	Reallocations	
Revenues						
State Appropriations	13,642,292		13,642,292	(13,642,292)		0 -100.00%
Supplemental Appropriation: 201-Federal Suppor	28,117,800		28,117,800	(28,117,800)		0 -100.00%
301-Interes	17,675,819		17,675,819	(992,440)		16,683,379 -5.61%
402-Tuition and Fee:						
501-Reimb. Indirect Cost:	3,496,300		3,496,300	423,701		3,920,001 12.12%
606-Sales and Services:	991,544,697		991,544,697	89,403,364		1,080,948,061 9.02%
704-Other Income (specif)	5,630,941		5,630,941	(444,523)		5,186,418 -7.89%
Totals	1,060,107,849	0	1,060,107,849	46,630,010	0	1,106,737,859 4.40%
Expenditures						
Compensation						
Fac. & Inst. Off. Salarie	78,977,783		78,977,783	3,846,191		82,823,974 4.87%
Prof. & Scientific Salaries:	421,642,581		421,642,581	15,784,536		437,427,117 3.74%
General Services Staff Sa	161,040,061		161,040,061	(5,831,645)		155,208,416 -3.62%
Hourly Wage:	7,364,423		7,364,423	910,420		8,274,843 12.36%
Total Salaries and Benefit:	669,024,848	0	669,024,848	14,709,502	0	683,734,350 2.20%
Other Expenditures						
304-Supplies and Service:	357,536,942		357,536,942	28,770,682		386,307,624 8.05%
315-Library Acquisitior						
402-Rental:	3,980,587		3,980,587	2,410,029		6,390,616 60.54%
403-Utilities:	28,564,383		28,564,383	37,451		28,601,834 0.13%
409-Bidg. Repairs	1,001,089		1,001,089	702,346		1,703,435 70.16%
412-Auditor of State Reimb						
501-Equipmen						
803-Student Air						
Subtotal	391,083,001	0	391,083,001	31,920,508	0	423,003,509 8.16%
Total Expenditures	1,060,107,849	0	1,060,107,849	46,630,010	0	1,106,737,859 4.40%

University of Iowa Psychiatric Hospital	FY 2014		FY 2015		% Change		
	Original Budget	Changes	Estimated Budget	Changes	Reallocations	Proposed Budget	FY 14 to FY 15
Revenues							
State Appropriations							
Supplemental Appropriation:							
201-Federal Suppor							
301-Interes	(11,995)		(11,995)	23,115		11,120	192.71%
402-Tuition and Fee:							
501-Reimb. Indirect Cost:	1,722,632		1,722,632			1,722,632	0.00%
606-Sales and Services:	24,471,583		24,471,583	419,706		24,891,289	1.72%
704-Other Income (specif)	257,982		257,982	(2,580)		255,402	-1.00%
Totals	26,440,202	0	26,440,202	440,241	0	26,880,443	1.67%
Expenditures							
Compensation							
Fac. & Inst. Off. Salarie	56,065		56,065	91,672		147,737	163.51%
Prof. & Scientific Salaries:	14,208,941		14,208,941	605,195		14,814,136	4.26%
General Services Staff Sa	7,020,343		7,020,343	(383,135)		6,637,208	-5.46%
Hourly Wage:	187,628		187,628	49,073		236,701	26.15%
Total Salaries and Benefit:	21,472,977	0	21,472,977	362,805	0	21,835,782	1.69%
Other Expenditures							
304-Supplies and Service:	3,384,070		3,384,070	114,480		3,498,550	3.38%
315-Library Acquisitior							
402-Rental:	19,033		19,033	427		19,460	2.24%
403-Utilities:	1,555,071		1,555,071	(35,471)		1,519,600	-2.28%
409-Bidg. Repairs	9,051		9,051	(2,000)		7,051	-22.10%
412-Auditor of State Reimb							
501-Equipmen							
803-Student Air							
Subtotal	4,967,225	0	4,967,225	77,436	0	5,044,661	1.56%
Total Expenditures	26,440,202	0	26,440,202	440,241	0	26,880,443	1.67%

University of Iowa Center for Disabilities and Development	FY 2014		FY 2015		% Change	
	Original Budget	Changes	Estimated Budget	Changes	Proposed Budget	FY 14 to FY 15
Revenues						
State Appropriations						
Supplemental Appropriation:						
201-Federal Support						
301-Interest	50,000		50,000	150,000	200,000	300.00%
402-Tuition and Fees						
501-Reimb. Indirect Cost:	175,000		175,000	(18,465)	156,535	-10.55%
606-Sales and Services:	8,548,053		8,548,053	5,567	8,553,620	0.07%
704-Other Income (specif)						
Totals	8,773,053	0	8,773,053	137,102	8,910,155	1.56%
Expenditures						
Compensation						
Fac. & Inst. Off. Salaries	576,575		576,575	2,232	578,807	0.39%
Prof. & Scientific Salaries:	5,042,400		5,042,400	198,413	5,240,813	3.93%
General Services Staff Sa	1,884,021		1,884,021	(185,375)	1,698,646	-9.84%
Hourly Wage:	129,596		129,596	21,887	151,483	16.89%
Total Salaries and Benefit:	7,632,592	0	7,632,592	37,157	7,669,749	0.49%
Other Expenditures						
304-Supplies and Services:	752,811		752,811	97,483	850,294	12.95%
315-Library Acquisition						
402-Rentals:	520		520	5	525	0.96%
403-Utilities:	303,692		303,692	788	304,480	0.26%
409-Bldg. Repairs:	83,438		83,438	1,669	85,107	2.00%
412-Auditor of State Reimb						
501-Equipmen						
803-Student Air						
Subtotal	1,140,461	0	1,140,461	99,945	1,240,406	8.76%
Total Expenditures	8,773,053	0	8,773,053	137,102	8,910,155	1.56%

University of Iowa Oakdale Campus	FY 2014		FY 2015		% Change		
	Original Budget	Changes	Estimated Budget	Changes	Reallocations	Proposed Budget	FY 14 to FY 15
Revenues							
State Appropriations	2,186,558		2,186,558			2,186,558	0.00%
201-Federal Support							
301-Interes	7,000		7,000	(2,000)		5,000	-28.57%
402-Tuition and Fees							
501-Reimb. Indirect Cost:	1,066,213		1,066,213	(76,213)		990,000	-7.15%
606-Sales and Services:	100,000		100,000	(10,000)		90,000	-10.00%
704-Other Income (specif							
Totals	3,359,771	0	3,359,771	(88,213)		3,271,558	-2.63%
Expenditures							
Compensation							
Fac. & Inst. Off. Salaries							
Prof. & Scientific Salaries:	100,153		100,153	2,915		103,068	2.91%
General Services Staff Sa	2,022,863		2,022,863	(61,623)		1,961,240	-3.05%
Hourly Wages:							
Total Salaries and Benefit:	2,123,016	0	2,123,016	(58,708)		2,064,308	-2.77%
Other Expenditures							
304-Supplies and Services:	183,920		183,920	(15,420)		168,500	-8.38%
315-Library Acquisitior							
402-Rentals:							
403-Utilities:	1,045,335		1,045,335	(10,585)		1,034,750	-1.01%
409-Bidg. Repairs							
412-Auditor of State Reimb							
501-Equipmen	7,500		7,500	(3,500)		4,000	-46.67%
803-Student Aic							
Subtotal	1,236,755	0	1,236,755	(29,505)	0	1,207,250	-2.39%
Total Expenditures	3,359,771	0	3,359,771	(88,213)	0	3,271,558	-2.63%

University of Iowa Hygienic Laboratory	FY 2014		FY 2015		% Change		
	Original Budget	Changes	Estimated Budget	Changes	Reallocations	Proposed Budget	FY 14 to FY 15
Revenues							
State Appropriations	4,402,615		4,402,615			4,402,615	0.00%
201-Federal Suppor							
301-Interes							
402-Tuition and Fee:							
501-Reimb. Indirect Cost:	151,361		151,361			151,361	0.00%
606-Sales and Services:	2,624,944		2,624,944			2,624,944	0.00%
704-Other Income (specif)							
Totals	7,178,920	0	7,178,920	0	0	7,178,920	0.00%
Expenditures							
Compensation							
Fac. & Inst. Off. Salarie	281,697		281,697	(17,587)		264,110	-6.24%
Prof. & Scientific Salaries:	4,020,736		4,020,736	217,589		4,238,325	5.41%
General Services Staff Sa	1,669,788		1,669,788	(2)		1,669,786	0.00%
Hourly Wage:							
Total Salaries and Benefit:	5,972,221		5,972,221	200,000		6,172,221	3.35%
Other Expenditures							
304-Supplies and Services:	869,009		869,009			869,009	0.00%
315-Library Acquisitior							
402-Rental:	37,690		37,690			37,690	0.00%
403-Utilities:							
409-Bidg. Repairs							
412-Auditor of State Reimb							
501-Equipmen	300,000		300,000	(200,000)		100,000	-66.67%
803-Student Aic							
Subtotal	1,206,699	0	1,206,699	(200,000)	0	1,006,699	-16.57%
Total Expenditures	7,178,920	0	7,178,920	0	0	7,178,920	0.00%

University of Iowa Family Practice Program	FY 2014		FY 2015		% Change		
	Original Budget	Changes	Estimated Budget	Changes	Reallocations	Proposed Budget	FY 14 to FY 15
Revenues							
State Appropriations	1,788,265		1,788,265			1,788,265	0.00%
201-Federal Suppor							
301-Interes	7,500		7,500			7,500	0.00%
402-Tuition and Fee:							
501-Reimb. Indirect Cost:							
606-Sales and Services:							
704-Other Income (specif)							
Totals	1,795,765	0	1,795,765	0	0	1,795,765	0.00%
Expenditures							
Compensation							
Fac. & Inst. Off. Salarie							
Prof. & Scientific Salaries:	236,529		236,529	(36,833)		199,696	-15.57%
General Services Staff Sa	44,764		44,764	(687)		44,077	-1.53%
Hourly Wage:	20,000		20,000	(15,000)		5,000	-75.00%
Total Salaries and Benefit:	301,293		301,293	(52,520)		248,773	-17.43%
Other Expenditures							
304-Supplies and Services:	1,494,472		1,494,472	52,520		1,546,992	3.51%
315-Library Acquisitior							
402-Rental:							
403-Utilities:							
409-Bidg. Repairs							
412-Auditor of State Reimb							
501-Equipmen							
803-Student Aic							
Subtotal	1,494,472	0	1,494,472	52,520	0	1,546,992	3.51%
Total Expenditures	1,795,765	0	1,795,765	0	0	1,795,765	0.00%

University of Iowa SCHS	FY 2014			FY 2015		% Change	
	Original Budget	Changes	Estimated Budget	Changes	Reallocations	Proposed Budget	FY 14 to FY 15
Revenues							
State Appropriations	659,456		659,456			659,456	0.00%
Supplemental Appropriation:							
201-Federal Suppor							
301-Interes							
402-Tuition and Fee:							
501-Reimb. Indirect Cost:							
606-Sales and Services	91,024		91,024	2,731		93,755	3.00%
704-Other Income (specif)							
Totals	750,480	0	750,480	2,731	0	753,211	0.36%
Expenditures							
Compensation							
Fac. & Inst. Off. Salarie	164,457		164,457	57,708		222,165	35.09%
Prof. & Scientific Salaries	582,742		582,742	(55,335)		527,407	-9.50%
General Services Staff Sa							
Hourly Wage:							
Total Salaries and Benefit:	747,199	0	747,199	2,373	0	749,572	0.32%
Other Expenditures							
304-Supplies and Services	3,281		3,281	358		3,639	10.91%
315-Library Acquisitior							
402-Rental:							
403-Utilities							
409-Bidg. Repairs							
412-Auditor of State Reimb							
501-Equipmen							
803-Student Air							
Subtotal	3,281	0	3,281	358	0	3,639	10.91%
Total Expenditures	750,480	0	750,480	2,731	0	753,211	0.36%

University of Iowa All General Appropriated Units	FY 2014		FY 2015			% Change	
	Original Budget	Changes	Estimated Budget	Changes	Reallocations	Proposed Budget	FY 14 to FY 15
Revenues							
State Appropriations	244,720,537	0	244,720,537	(4,760,638)	0	239,959,899	-1.95%
Appropriations - Nonrecurring		0	0	0	0	0	
Supplemental Appropriation:	28,117,800	0	28,117,800	(28,117,800)	0	0	-100.00%
201-Federal Support		0	0	0	0	0	
301-Interest	19,895,973	0	19,895,973	(1,120,979)	0	18,774,994	-5.63%
402-Tuition and Fees	412,887,000	0	412,887,000	12,344,000	0	425,231,000	2.99%
501-Reimb. Indirect Cost:	49,759,506	0	49,759,506	(1,370,977)	0	48,388,529	-2.76%
606-Sales and Services:	1,027,380,301	0	1,027,380,301	89,821,368	0	1,117,201,669	8.74%
704-Other Income (specify)	6,013,923	0	6,013,923	(447,103)	0	5,566,820	-7.43%
Totals	1,788,775,040	0	1,788,775,040	66,347,871	0	1,855,122,911	3.71%
Expenditures							
Compensation							
Fac. & Inst. Off. Salaries	333,477,577	0	333,477,577	25,972,378	(4,392,500)	355,057,455	6.47%
Prof. & Scientific Salaries	578,307,082	0	578,307,082	23,820,072	(776,388)	601,350,766	3.98%
General Services Staff Salaries	235,919,840	0	235,919,840	(8,356,471)	(597,893)	226,965,476	-3.80%
Hourly Wages:	11,999,647	0	11,999,647	1,366,380	0	13,366,027	11.39%
Total Salaries and Benefits:	1,159,704,146	0	1,159,704,146	42,802,359	(5,766,781)	1,196,739,724	3.19%
Other Expenditures							
304-Supplies and Services:	419,143,505	0	419,143,505	30,640,397	(6,796,183)	442,987,719	5.69%
315-Library Acquisition	17,708,000	0	17,708,000	885,000	(177,080)	18,415,920	4.00%
402-Rentals	8,237,830	0	8,237,830	3,110,461	0	11,348,291	37.76%
403-Utilities	67,010,481	0	67,010,481	(821,397)	(355,420)	65,833,664	-1.76%
409-Bldg. Repairs	24,389,578	0	24,389,578	134,975	(232,960)	24,291,593	-0.40%
412-Auditor of State Reimb	605,000	0	605,000	28,114	(3,114)	630,000	4.13%
501-Equipment	2,407,500	0	2,407,500	158,962	(62,462)	2,504,000	4.01%
803-Student Activities	89,569,000	0	89,569,000	2,803,000	0	92,372,000	3.13%
Subtotal	629,070,894	0	629,070,894	36,939,512	(7,627,219)	658,383,187	4.66%
Total Expenditures	1,788,775,040	0	1,788,775,040	79,741,871	(13,394,000)	1,855,122,911	3.71%

University of Iowa All Appropriated Units	FY 2014			FY 2015		% Change	
	Original Budget	Changes	Estimated Budget	Changes	Reallocations	Proposed Budget	FY 14 to FY 15
Revenues							
State Appropriations	250,689,729	0	250,689,729	(4,760,638)	0	245,929,091	-1.90%
Appropriations - Nonrecurring		0		0	0	0	
Supplemental Appropriation:	28,117,800	0	28,117,800	(28,117,800)	0	0	-100.00%
201-Federal Support	0			0		0	
301-Interest	19,895,973	0	19,895,973	(1,120,979)	0	18,774,994	-5.63%
402-Tuition and Fees	412,887,000	0	412,887,000	12,344,000	0	425,231,000	2.99%
501-Reimb. Indirect Cost:	49,759,506	0	49,759,506	(1,370,977)	0	48,388,529	-2.76%
606-Sales and Services:	1,027,380,301	0	1,027,380,301	89,821,368	0	1,117,201,669	8.74%
704-Other Income (specify)	6,013,923	0	6,013,923	(447,103)	0	5,566,820	-7.43%
Totals	1,794,744,232	0	1,794,744,232	66,347,871	0	1,861,092,103	3.70%
Expenditures							
Compensation							
Fac. & Inst. Off. Salaries	334,555,464	0	334,555,464	25,980,977	(4,392,500)	356,143,941	6.45%
Prof. & Scientific Salaries	580,205,120	0	580,205,120	23,947,104	(776,388)	603,375,836	3.99%
General Services Staff Salaries	236,163,450	0	236,163,450	(8,372,745)	(597,893)	227,192,812	-3.80%
Hourly Wages:	12,044,071	0	12,044,071	1,384,493	0	13,428,564	11.50%
Total Salaries and Benefits:	1,162,968,105	0	1,162,968,105	42,939,829	(5,766,781)	1,200,141,153	3.20%
Other Expenditures							
304-Supplies and Services:	421,597,948	0	421,597,948	30,498,814	(6,796,183)	445,300,579	5.62%
315-Library Acquisition	17,708,000	0	17,708,000	885,000	(177,080)	18,415,920	4.00%
402-Rentals	8,403,330	0	8,403,330	3,073,406	0	11,476,736	36.57%
403-Utilities	67,010,481	0	67,010,481	(821,397)	(355,420)	65,833,664	-1.76%
409-Bldg. Repairs	24,389,578	0	24,389,578	134,975	(232,960)	24,291,593	-0.40%
412-Auditor of State Reimb	605,000	0	605,000	28,114	(3,114)	630,000	4.13%
501-Equipment	2,427,942	0	2,427,942	198,962	(62,462)	2,564,442	5.62%
803-Student Activities	89,633,848	0	89,633,848	2,804,168	0	92,438,016	3.13%
Subtotal	631,776,127	0	631,776,127	36,802,042	(7,627,219)	660,950,950	4.62%
Total Expenditures	1,794,744,232	0	1,794,744,232	79,741,871	(13,394,000)	1,861,092,103	3.70%

University of Iowa Special Purpose Appropriations	FY 2014		FY 2015		% Change		
	Original Budget	Changes	Estimated Budget	Changes	Reallocations	Proposed Budget	FY 14 to FY 15
Revenues							
State Appropriations	5,969,192		5,969,192	0	0	5,969,192	0.00%
201-Federal Suppor							
301-Interes							
402-Tuition and Fee:							
501-Reimb. Indirect Cost:							
606-Sales and Services:							
704-Other Income (specif)	0			0			
Totals	5,969,192	0	5,969,192	0	0	5,969,192	0.00%
Expenditures							
Compensation							
Fac. & Inst. Off. Salarie	1,077,887		1,077,887	8,599	0	1,086,486	0.80%
Prof. & Scientific Salaries:	1,898,038		1,898,038	127,032	0	2,025,070	6.69%
General Services Staff Sa	243,610		243,610	(16,274)	0	227,336	-6.68%
Hourly Wage:	44,424		44,424	18,113	0	62,537	40.77%
Total Salaries and Benefit:	3,263,959	0	3,263,959	137,470	0	3,401,429	4.21%
Other Expenditures							
304-Supplies and Services:	2,454,443		2,454,443	(141,583)	0	2,312,860	-5.77%
315-Library Acquisitior			0	0	0		
402-Rentals:	165,500		165,500	(37,055)	0	128,445	-22.39%
403-Utilities:			0	0	0		
409-Bidg. Repairs:			0	0	0		
412-Auditor of State Reimb			0	0	0		
501-Equipmen	20,442		20,442	40,000	0	60,442	195.68%
803-Student Aic	64,848		64,848	1,168	0	66,016	1.80%
Subtotal	2,705,233	0	2,705,233	(137,470)	0	2,567,763	-5.08%
Total Expenditures	5,969,192	0	5,969,192	0	0	5,969,192	0.00%

Entrepreneurship and Economic Growth	FY 2014		FY 2015		% Change		
	Original Budget	Changes	Estimated Budget	Changes	Reallocations	Proposed Budget	FY 14 to FY 15
Revenues							
State Appropriations	2,000,000		2,000,000			2,000,000	0.00%
201-Federal Suppor							
301-Interes							
402-Tuition and Fee:							
501-Reimb. Indirect Cost:							
606-Sales and Services:							
704-Other Income (specif							
Totals	2,000,000	0	2,000,000	0	0	2,000,000	0.00%
Expenditures							
Compensation							
Fac. & Inst. Off. Salarie	300,000		300,000	(10,396)		289,604	-3.47%
Prof. & Scientific Salaries:	300,000		300,000	87,999		387,999	29.33%
General Services Staff Sa							
Hourly Wage:			0			0	
Total Salaries and Benefit:	600,000	0	600,000	77,603	0	677,603	12.93%
Other Expenditures							
304-Supplies and Services:	1,400,000		1,400,000	(77,603)		1,322,397	-5.54%
315-Library Acquisitior							
402-Rental:							
403-Utilities:							
409-Bidg. Repairs							
412-Auditor of State Reimb							
501-Equipmen							
803-Student Aic			0			0	
Subtotal	1,400,000	0	1,400,000	(77,603)	0	1,322,397	-5.54%
Total Expenditures	2,000,000	0	2,000,000	0	0	2,000,000	0.00%

Iowa Flood Center	FY 2014			FY 2015		% Change	
	Original Budget	Changes	Estimated Budget	Changes	Reallocations	Proposed Budget	FY 14 to FY 15
Revenues							
State Appropriations	1,500,000		1,500,000			1,500,000	0.00%
201-Federal Suppor							
301-Interes							
402-Tuition and Fee:							
501-Reimb. Indirect Cost:							
606-Sales and Services:							
704-Other Income (specif							
Totals	1,500,000	0	1,500,000	0	0	1,500,000	0.00%
Expenditures							
Compensation							
Fac. & Inst. Off. Salarie	349,963		349,963	69,970		419,933	19.99%
Prof. & Scientific Salaries:	676,799		676,799	(4,667)		672,132	-0.69%
General Services Staff Sa							
Hourly Wage:	20,000		20,000	15,537		35,537	77.69%
Total Salaries and Benefit:	1,046,762	0	1,046,762	80,840	0	1,127,602	7.72%
Other Expenditures							
304-Supplies and Services:	388,390		388,390	(102,728)		285,662	-26.45%
315-Library Acquisitior							
402-Rental:				20,720		20,720	
403-Utilities:							
409-Bidg. Repairs							
412-Auditor of State Reimb							
501-Equipmen							
803-Student Aic	64,848		64,848	1,168		66,016	1.80%
Subtotal	453,238	0	453,238	(80,840)	0	372,398	-17.84%
Total Expenditures	1,500,000	0	1,500,000	0	0	1,500,000	0.00%

University of Iowa Primary Health Care	FY 2014		FY 2015			% Change	
	Original Budget	Changes	Estimated Budget	Changes	Reallocations	Proposed Budget	FY 14 to FY 15
Revenues							
State Appropriations	648,930		648,930			648,930	0.00%
201-Federal Suppor							
301-Interes							
402-Tuition and Fee:							
501-Reimb. Indirect Cost:							
606-Sales and Services:							
704-Other Income (specif							
Totals	648,930	0	648,930	0	0	648,930	0.00%
Expenditures							
Compensation							
Fac. & Inst. Off. Salarie	196,674		196,674	(1,987)		194,687	-1.01%
Prof. & Scientific Salaries:	199,264		199,264	7,930		207,194	3.98%
General Services Staff Sa	31,286		31,286	(3,199)		28,087	-10.23%
Hourly Wage:	24,424		24,424	2,576		27,000	10.55%
Total Salaries and Benefit:	451,648	0	451,648	5,320	0	456,968	1.18%
Other Expenditures							
304-Supplies and Services:	197,282		197,282	(5,320)		191,962	-2.70%
315-Library Acquisitior							
402-Rental:							
403-Utilities:							
409-Bidg. Repairs							
412-Auditor of State Reimb							
501-Equipmen							
803-Student Aic							
Subtotal	197,282	0	197,282	(5,320)	0	191,962	-2.70%
Total Expenditures	648,930	0	648,930	0	0	648,930	0.00%

University of Iowa State Cancer Registry	FY 2014		FY 2015			% Change	
	Original Budget	Changes	Estimated Budget	Changes	Reallocations	Proposed Budget	FY 14 to FY 15
Revenues							
State Appropriations	149,051		149,051			149,051	0.00%
201-Federal Suppor							
301-Interes							
402-Tuition and Fee:							
501-Reimb. Indirect Cost:							
606-Sales and Services:							
704-Other Income (specif							
Totals	149,051	0	149,051	0	0	149,051	0.00%
Expenditures							
Compensation							
Fac. & Inst. Off. Salarie	4,757		4,757			4,757	0.00%
Prof. & Scientific Salaries:	69,638		69,638			69,638	0.00%
General Services Staff Sa	15,234		15,234			15,234	0.00%
Hourly Wage:							
Total Salaries and Benefit:	89,629	0	89,629	0	0	89,629	0.00%
Other Expenditures							
304-Supplies and Services:	38,980		38,980			38,980	0.00%
315-Library Acquisitior							
402-Rental:							
403-Utilities:							
409-Bidg. Repairs							
412-Auditor of State Reimb							
501-Equipmen	20,442		20,442			20,442	0.00%
803-Student Aic							
Subtotal	59,422	0	59,422	0	0	59,422	0.00%
Total Expenditures	149,051	0	149,051	0	0	149,051	0.00%

University of Iowa Substance Abuse	FY 2014		FY 2015		% Change		
	Original Budget	Changes	Estimated Budget	Changes	Reallocations	Proposed Budget	FY 14 to FY 15
Revenues							
State Appropriations	55,529		55,529			55,529	0.00%
201-Federal Support							
301-Interes							
402-Tuition and Fee:							
501-Reimb. Indirect Cost:							
606-Sales and Services:							
704-Other Income (specif							
Totals	55,529	0	55,529	0	0	55,529	0.00%
Expenditures							
Compensation							
Fac. & Inst. Off. Salarie	7,925		7,925	(7,925)		0	-100.00%
Prof. & Scientific Salaries:	20,905		20,905	15,800		36,705	75.58%
General Services Staff Sa							
Hourly Wage:							
Total Salaries and Benefit:	28,830	0	28,830	7,875	0	36,705	27.32%
Other Expenditures							
304-Supplies and Services:	26,699		26,699	(7,875)		18,824	-29.50%
315-Library Acquisitior							
402-Rental:							
403-Utilities:							
409-Bidg. Repairs							
412-Auditor of State Reimb							
501-Equipmen							
803-Student Aic							
Subtotal	26,699	0	26,699	(7,875)	0	18,824	-29.50%
Total Expenditures	55,529	0	55,529	0	0	55,529	0.00%

University of Iowa Biocatalysis	FY 2014		FY 2015		% Change		
	Original Budget	Changes	Estimated Budget	Changes	Reallocations	Proposed Budget	FY 14 to FY 15
Revenues							
State Appropriations	723,727		723,727			723,727	0.00%
201-Federal Support							
301-Interes							
402-Tuition and Fees							
501-Reimb. Indirect Cost							
606-Sales and Services							
704-Other Income (specif							
Totals	723,727	0	723,727	0	0	723,727	0.00%
Expenditures							
Compensation							
Fac. & Inst. Off. Salarie	162,089		162,089	(9,391)		152,698	-5.79%
Prof. & Scientific Salaries	294,672		294,672	(18,757)		275,915	-6.37%
General Services Staff Sa	80,115		80,115	(2,258)		77,857	-2.82%
Hourly Wage:							
Total Salaries and Benefit:	536,876	0	536,876	(30,406)	0	506,470	-5.66%
Other Expenditures							
304-Supplies and Services:	21,351		21,351	48,181		69,532	225.66%
315-Library Acquisitior							
402-Rentals:	165,500		165,500	(57,775)		107,725	-34.91%
403-Utilities:							
409-Bidg. Repairs							
412-Auditor of State Reimb							
501-Equipmen				40,000		40,000	
803-Student Aic							
Subtotal	186,851	0	186,851	30,406	0	217,257	16.27%
Total Expenditures	723,727	0	723,727	0	0	723,727	0.00%

University of Iowa Iowa Registry for Congenital and Inherited Disorders	FY 2014			FY 2015		% Change	
	Original Budget	Changes	Estimated Budget	Changes	Reallocations	Proposed Budget	FY 14 to FY 15
Revenues							
State Appropriations	38,288		38,288			38,288	0.00%
201-Federal Support							
301-Interes							
402-Tuition and Fee:							
501-Reimb. Indirect Cost:							
606-Sales and Services:							
704-Other Income (specif)							
Totals	38,288	0	38,288	0	0	38,288	0.00%
Expenditures							
Compensation							
Fac. & Inst. Off. Salarie	31,462		31,462	(31,462)		0	-100.00%
Prof. & Scientific Salaries:	6,637		6,637	30,656		37,293	461.90%
General Services Staff Sa							
Hourly Wage:							
Total Salaries and Benefit:	38,099	0	38,099	(806)	0	37,293	-2.12%
Other Expenditures							
304-Supplies and Services:	189		189	806		995	426.46%
315-Library Acquisitior							
402-Rental:							
403-Utilities:							
409-Bidg. Repairs							
412-Auditor of State Reimb							
501-Equipmen							
803-Student Aic							
Subtotal	189	0	189	806	0	995	426.46%
Total Expenditures	38,288	0	38,288	0	0	38,288	0.00%

University of Iowa Advance Drug Development	FY 2014			FY 2015		% Change	
	Original Budget	Changes	Estimated Budget	Changes	Reallocations	Proposed Budget	FY 14 to FY 15
Revenues							
State Appropriations	93,645		93,645			93,645	0.00%
201-Federal Suppor							
301-Interes							
402-Tuition and Fee:							
501-Reimb. Indirect Cost:							
606-Sales and Services:							
704-Other Income (specif)							
Totals	93,645	0	93,645	0	0	93,645	0.00%
Expenditures							
Compensation							
Fac. & Inst. Off. Salarie							
Prof. & Scientific Salaries:	93,645		93,645			93,645	0.00%
General Services Staff Sa							
Hourly Wage:							
Total Salaries and Benefit:	93,645	0	93,645	0	0	93,645	0.00%
Other Expenditures							
304-Supplies and Services:							
315-Library Acquisitior							
402-Rental:							
403-Utilities:							
409-Bidg. Repairs							
412-Auditor of State Reimb							
501-Equipmen							
803-Student Aic							
Subtotal	0	0	0	0	0	0	
Total Expenditures	93,645	0	93,645	0	0	93,645	0.00%

University of Iowa Oakdale Research Park	FY 2014		FY 2015		% Change		
	Original Budget	Changes	Estimated Budget	Changes	Reallocations	Proposed Budget	FY 14 to FY 15
Revenues							
State Appropriations	78,515		78,515			78,515	0.00%
201-Federal Support							
301-Interes							
402-Tuition and Fee:							
501-Reimb. Indirect Cost:							
606-Sales and Services:							
704-Other Income (specif							
Totals	78,515	0	78,515	0	0	78,515	0.00%
Expenditures							
Compensation							
Fac. & Inst. Off. Salarie							
Prof. & Scientific Salaries:	18,630		18,630	729		19,359	3.91%
General Services Staff Sa	44,166		44,166	(1,344)		42,822	-3.04%
Hourly Wage:							
Total Salaries and Benefit:	62,796	0	62,796	(615)	0	62,181	-0.98%
Other Expenditures							
304-Supplies and Services:	15,719		15,719	615		16,334	3.91%
315-Library Acquisitior							
402-Rental:							
403-Utilities:							
409-Bidg. Repairs							
412-Auditor of State Reimb							
501-Equipmen							
803-Student Aic							
Subtotal	15,719	0	15,719	615	0	16,334	3.91%
Total Expenditures	78,515	0	78,515	0	0	78,515	0.00%

University of Iowa Technology Innovation Center	FY 2014			FY 2015		% Change	
	Original Budget	Changes	Estimated Budget	Changes	Reallocations	Proposed Budget	FY 14 to FY 15
Revenues							
State Appropriations	37,119		37,119			37,119	0.00%
201-Federal Support							
301-Interes							
402-Tuition and Fees							
501-Reimb. Indirect Cost							
606-Sales and Services							
704-Other Income (specif							
Totals	37,119	0	37,119	0	0	37,119	0.00%
Expenditures							
Compensation							
Fac. & Inst. Off. Salaries							
Prof. & Scientific Salaries							
General Services Staff Sa	25,697		25,697	(2,340)		23,357	-9.11%
Hourly Wages							
Total Salaries and Benefit	25,697		25,697	(2,340)		23,357	-9.11%
Other Expenditures							
304-Supplies and Services	11,422		11,422	2,340		13,762	20.49%
315-Library Acquisitor							
402-Rentals							
403-Utilities							
409-Bidg. Repairs							
412-Auditor of State Reimb							
501-Equipmen							
803-Student Aic							
Subtotal	11,422	0	11,422	2,340	0	13,762	20.49%
Total Expenditures	37,119	0	37,119	0	0	37,119	0.00%

University of Iowa IA Online AP Academy Center	FY 2014		FY 2015			% Change	
	Original Budget	Changes	Estimated Budget	Changes	Reallocations	Proposed Budget	FY 14 to FY 15
Revenues							
State Appropriations	481,849		481,849			481,849	0.00%
201-Federal Support							
301-Interes							
402-Tuition and Fees							
501-Reimb. Indirect Cost							
606-Sales and Services							
704-Other Income (specif							
Totals	481,849	0	481,849	0	0	481,849	0.00%
Expenditures							
Compensation							
Fac. & Inst. Off. Salarie	25,017		25,017	(210)		24,807	-0.84%
Prof. & Scientific Salaries	67,250		67,250	2,958		70,208	4.40%
General Services Staff Sa	35,171		35,171	(2,749)		32,422	-7.82%
Hourly Wage:						0	
Total Salaries and Benefit:	127,438		127,438	(1)		127,437	0.00%
Other Expenditures							
304-Supplies and Services	354,411		354,411	1		354,412	0.00%
315-Library Acquisitior							
402-Rental:							
403-Utilities:							
409-Bidg. Repairs							
412-Auditor of State Reimb							
501-Equipmen							
803-Student Aic							
Subtotal	354,411	0	354,411	1	0	354,412	0.00%
Total Expenditures	481,849	0	481,849	0	0	481,849	0.00%

University of Iowa Non-Profit Resource Center	FY 2014		FY 2015		% Change		
	Original Budget	Changes	Estimated Budget	Changes	Reallocations	Proposed Budget	FY 14 to FY 15
Revenues							
State Appropriations	162,539		162,539			162,539	0.00%
201-Federal Suppor							
301-Interes							
402-Tuition and Fee:							
501-Reimb. Indirect Cost:							
606-Sales and Services:							
704-Other Income (specif)							
Totals	162,539	0	162,539	0	0	162,539	0.00%
Expenditures							
Compensation							
Fac. & Inst. Off. Salarie							
Prof. & Scientific Salaries:	150,598		150,598	4,384		154,982	2.91%
General Services Staff Sa	11,941		11,941	(4,384)		7,557	-36.71%
Hourly Wage:							
Total Salaries and Benefit:	162,539	0	162,539	0	0	162,539	0.00%
Other Expenditures							
304-Supplies and Services:							
315-Library Acquisitior							
402-Rental:							
403-Utilities:							
409-Bidg. Repairs							
412-Auditor of State Reimb							
501-Equipmen							
803-Student Aic							
Subtotal	0	0	0	0	0	0	
Total Expenditures	162,539	0	162,539	0	0	162,539	0.00%

University of Iowa Restricted	FY 2014		FY 2015		% Change		
	Original Budget	Changes	Estimated Budget	Changes Reallocations	Proposed Budget	FY 14 to FY 15	
Revenues							
State Appropriations							
Other (Capital)	11,510,000		11,510,000	(3,510,000)	8,000,000	-30.50%	
Other (Innovation)	1,050,000		1,050,000		1,050,000	0.00%	
Other (Resource Ctr)				278,848	278,848		
Other (Tuition Replacem)	9,518,989		9,518,989	1,015,078	10,534,067	10.66%	
Other (Iowa Care Receipts)	8,070,000		8,070,000	(8,070,000)	0	-100.00%	
201-Federal Support	265,261,000		265,261,000	54,615,000	319,876,000	20.59%	
204-Intra State Receipt	180,694,011		180,694,011	103,960,922	284,654,933	57.53%	
301-Interest	31,529,000		31,529,000	(1,315,000)	30,214,000	-4.17%	
303-Bonds & Loans	102,900,000		102,900,000	(51,400,000)	51,500,000	-49.95%	
402-Tuition and Fees	71,814,000		71,814,000	(11,644,000)	60,170,000	-16.21%	
501-Reimb. Indirect Cost	25,362,000		25,362,000	(229,000)	25,133,000	-0.90%	
606-Sales and Services	609,212,000		609,212,000	51,371,000	660,583,000	8.43%	
704-Other Income (specify)	164,438,000		164,438,000	2,170,000	166,608,000	1.32%	
Totals	1,481,359,000	0	1,481,359,000	137,242,848	0	1,618,601,848	9.26%
Expenditures							
Compensation							
Fac. & Inst. Off. Salaries	306,157,000		306,157,000	(2,614,887)	303,542,113	-0.85%	
Prof. & Scientific Salaries	233,447,000		233,447,000	16,886,000	250,333,000	7.23%	
General Services Staff Sa	59,787,000		59,787,000	(3,454,000)	56,333,000	-5.78%	
Hourly Wages	27,982,000		27,982,000	344,000	28,326,000	1.23%	
Total Salaries and Benefit	627,373,000		627,373,000	11,161,113	0	638,534,113	1.78%
Other Expenditures							
304-Supplies and Services	355,554,000		355,554,000	17,597,480	373,151,480	4.95%	
315-Library Acquisitor	201,000		201,000	(84,000)	117,000	-41.79%	
402-Rentals	9,329,000		9,329,000	1,037,255	10,366,255	11.12%	
403-Utilities	11,984,000		11,984,000	3,029,000	15,013,000	25.28%	
409-Bldg. Repairs	8,029,000		8,029,000	(36,000)	7,993,000	-0.45%	
412-Auditor of State Reimb							
501-Equipmen	56,826,000		56,826,000	1,013,000	57,839,000	1.78%	
803-Student Aic	65,209,000		65,209,000	538,000	65,747,000	0.83%	
604-Debt Service	96,854,000		96,854,000	2,991,000	99,845,000	3.09%	
901-Plant Capita	250,000,000		250,000,000	99,996,000	349,996,000	40.00%	
Subtotal	853,986,000	0	853,986,000	126,081,735	0	980,067,735	14.76%
Total Expenditures	1,481,359,000	0	1,481,359,000	137,242,848	0	1,618,601,848	9.26%

University of Iowa All Funds	FY 2014		FY 2015			Proposed Budget	% Change FY 14 to FY 15
	Original Budget	Changes	Estimated Budget	Changes	Reallocations		
Revenues							
State Appropriations	250,689,729	0	250,689,729	(4,760,638)	0	245,929,091	-1.90%
Appropriations - Nonrecurring	0	0	0	0	0	0	
Supplemental Appropriation:	28,117,800	0	28,117,800	(28,117,800)	0	0	-100.00%
Other (Capital)	11,510,000	0	11,510,000	(3,510,000)	0	8,000,000	-30.50%
Other (Econ Devel / Innovatio	1,050,000		1,050,000	0		1,050,000	0.00%
Other (Resource Ctr:				278,848		278,848	
Other (Tuition Replacemen	9,518,989	0	9,518,989	1,015,078	0	10,534,067	10.66%
Other (Iowa Care Receipt:	8,070,000		8,070,000	(8,070,000)		0	-100.00%
201-Federal Suppor	265,261,000	0	265,261,000	54,615,000	0	319,876,000	20.59%
204-Intra State Receipt	180,694,011	0	180,694,011	103,960,922	0	284,654,933	57.53%
301-Interes	51,424,973	0	51,424,973	(2,435,979)	0	48,988,994	-4.74%
303-Bonds & Loans:	102,900,000	0	102,900,000	(51,400,000)	0	51,500,000	-49.95%
402-Tuition and Fee:	484,701,000	0	484,701,000	700,000	0	485,401,000	0.14%
501-Reimb. Indirect Cost:	75,121,506	0	75,121,506	(1,599,977)	0	73,521,529	-2.13%
606-Sales and Services:	1,636,592,301	0	1,636,592,301	141,192,368	0	1,777,784,669	8.63%
704-Other Income (specif)	170,451,923	0	170,451,923	1,722,897	0	172,174,820	1.01%
Totals	3,276,103,232	0	3,276,103,232	203,590,719	0	3,479,693,951	6.21%
Expenditures							
Compensation							
Fac. & Inst. Off. Salarie	640,712,464	0	640,712,464	23,366,090	(4,392,500)	659,686,054	2.96%
Prof. & Scientific Salaries:	813,652,120	0	813,652,120	40,833,104	(776,388)	853,708,836	4.92%
General Services Staff Sa	295,950,450	0	295,950,450	(11,826,745)	(597,893)	283,525,812	-4.20%
Hourly Wage:	40,026,071	0	40,026,071	1,728,493	0	41,754,564	4.32%
Total Salaries and Benefit:	1,790,341,105	0	1,790,341,105	54,100,942	(5,766,781)	1,838,675,266	2.70%
Other Expenditures							
304-Supplies and Services:	777,151,948	0	777,151,948	48,096,294	(6,796,183)	818,452,059	5.31%
315-Library Acquisitior	17,909,000	0	17,909,000	801,000	(177,080)	18,532,920	3.48%
402-Rentals:	17,732,330	0	17,732,330	4,110,661	0	21,842,991	23.18%
403-Utilities:	78,994,481	0	78,994,481	2,207,603	(355,420)	80,846,664	2.34%
409-Bidg. Repairs	32,418,578	0	32,418,578	98,975	(232,960)	32,284,593	-0.41%
412-Auditor of State Reimb	605,000	0	605,000	28,114	(3,114)	630,000	4.13%
501-Equipmen	59,253,942	0	59,253,942	1,211,962	(62,462)	60,403,442	1.94%
803-Student Aic	154,842,848	0	154,842,848	3,342,168	0	158,185,016	2.16%
604-Debt Service	96,854,000	0	96,854,000	2,991,000	0	99,845,000	3.09%
901-Plant Capita	250,000,000	0	250,000,000	99,996,000	0	349,996,000	40.00%
Subtotal	1,485,762,127	0	1,485,762,127	162,883,777	(7,627,219)	1,641,018,685	10.45%
Total Expenditures	3,276,103,232	0	3,276,103,232	216,984,719	(13,394,000)	3,479,693,951	6.21%

**The University of Iowa
Athletics Operating Budget**

	FY 2014 Budget	FY 2014 Estimate	FY 2015 Budget	Explanations for Change
INCOME				
Men's Sports				
Football	\$ 21,363,371	\$ 21,401,113	\$ 22,136,467	1
Basketbal	3,210,935	4,113,336	3,887,264	
Wrestling	475,000	670,479	500,000	
All Other	12,000	22,781	12,000	
Total Men's Sports	\$ 25,061,306	\$ 26,207,710	\$ 26,535,731	
Women's Sports				
Basketbal	\$ 185,000	\$ 198,096	\$ 210,000	
Volleybal	13,000	18,917	13,000	
All Other	13,000	15,883	13,000	
Total Women's Sports	\$ 211,000	\$ 232,896	\$ 236,000	
Other Income				
Facility Debt Service/Student Fee	\$ 650,000	\$ 650,000	\$ 650,000	
Learfield Multi Media Contract Incom	5,707,000	5,707,000	6,007,000	2
Athletic Conference	25,455,000	26,305,317	30,742,000	3
Interest	500,000	500,000	500,000	
Foundation Suppor	12,888,090	11,802,922	10,706,100	
Foundation Premium Seat Revenue	8,038,500	8,386,829	8,206,905	
Novelties--Bookstore	3,090,000	3,100,000	3,200,000	
General Income	2,692,436	2,852,275	2,868,710	
Total Other Income	\$ 59,021,026	\$ 59,304,343	\$ 62,880,715	
TOTAL INCOME	\$ 84,293,331	\$ 85,744,950	\$ 89,652,446	
EXPENSES				
Men's Sports				
Football	\$ 18,327,693	\$ 19,157,394	\$ 19,750,855	4
Basketbal	5,108,665	5,259,952	5,699,088	4
Wrestling	1,278,639	1,282,715	1,385,309	
All Other	4,392,744	4,437,653	4,901,536	
Total Men's Sports	\$ 29,107,741	\$ 30,137,714	\$ 31,736,788	
Women's Sports				
Basketbal	\$ 3,629,530	\$ 3,541,016	\$ 3,876,643	
Volleybal	1,277,035	1,254,473	1,525,805	
All Other	8,489,052	8,623,595	9,245,240	5
Total Women's Sports	\$ 13,395,617	\$ 13,419,084	\$ 14,647,688	
Other Expenses				
Training Services	\$ 1,645,126	\$ 1,645,127	\$ 1,817,001	
Sports Informatior	655,674	655,675	663,088	
Admin. & General Expenses	10,498,064	10,580,485	11,927,241	6
Facility Debt Service	16,380,966	16,337,756	15,796,163	7
Transfer-New Facility Costs/Reserve	1,000,000	1,000,000	1,000,000	
Academic & Counseling	1,868,055	1,845,664	1,999,164	
Buildings & Grounds	9,742,088	10,123,444	10,065,313	
Total Other Expenses	\$ 41,789,973	\$ 42,188,151	\$ 43,267,970	
TOTAL OPERATING EXPENSE	\$ 84,293,331	\$ 85,744,950	\$ 89,652,446	
Total Operating Balance	\$ -	\$ -	\$ -	

Explanations for change from FY2014 Estimate to FY2015 Budge

1. Ticket price increase and guarantee from Pittsburgh gam
2. Increase in contractual paymer
3. Increase in television distributions and football bowl and playoff distributio
4. Increase driven by coaching staff salary increase
5. Increase in team travel and scholarship
6. Added \$500k to accommodate NCAA deregulation of food cos
7. Last payment on CRWC paid in FY 2014. Student Fees reported in the budget are in place to fund the Rec Services contribution toward the annual debt service payment on student recreation facilities financed through the Athletic enterprise. The Hawkeye Tennis and Recreation facility is an example of this partnership where a single facility is jointly used by Athletics and Recreation Services.

**The University of Iowa
RESIDENCE SYSTEM
Final Budget
FY 2015**

	Actual 2012-13	Revised Estimate 2013-14	Preliminary Budget 2014-15	Final Budget 2014-15
OPERATIONS				
Revenues	\$ 65,973,805	\$ 68,635,473	\$ 68,920,197	\$ 69,076,331
Expenditures for Operations	<u>50,624,106</u>	<u>52,214,684</u>	<u>52,038,457</u>	<u>51,714,593</u>
Net Revenues	<u>15,349,699</u>	<u>16,420,789</u>	<u>16,881,740</u>	<u>17,361,738</u>
% of Revenues	23.3%	23.9%	24.5%	25.1%
Debt Service (due July 1)	5,369,285	7,000,377	8,580,555	8,580,555
Mandatory Transfers	<u>600,000</u>	<u>600,000</u>	<u>600,000</u>	<u>600,000</u>
Net After Debt Service & Mandatory Transfers	<u>\$ 9,380,414</u>	<u>\$ 8,820,412</u>	<u>\$ 7,701,185</u>	<u>\$ 8,181,183</u>
% of Revenues	14.2%	12.9%	11.2%	11.8%
Debt Service Coverage Ratio	286%	235%	197%	202%
University Overhead Payment From Surplus	\$ 599,760	\$ 524,700	\$ 623,286	\$ 623,700
% of Expenditures	1.2%	1.0%	1.2%	1.2%
FUND BALANCES (June 30)				
Revenue Fund	\$ 0	\$ 0	\$ 0	\$ 0
Operation & Maintenance Fund	1,000,000	1,000,000	1,000,000	1,000,000
Improvement Fund	13,220,697	10,448,763	9,999,000	10,360,000
Surplus Fund	<u>4,508,096</u>	<u>4,723,712</u>	<u>703,533</u>	<u>2,521,195</u>
Subtotal--Voluntary Reserves	<u>18,728,793</u>	<u>16,172,475</u>	<u>11,702,533</u>	<u>13,881,195</u>
Bond Reserve Fund	6,146,523	8,067,450	8,069,098	8,067,450
Bond Construction Fund	<u>18,149,186</u>	<u>24,000,000</u>	<u>10,000,000</u>	<u>10,000,000</u>
Subtotal--Mandatory Reserves	<u>24,295,709</u>	<u>32,067,450</u>	<u>18,069,098</u>	<u>18,067,450</u>
Total Fund Balances (June 30)	<u><u>\$ 43,024,502</u></u>	<u><u>\$ 48,239,925</u></u>	<u><u>\$ 29,771,631</u></u>	<u><u>\$ 31,948,645</u></u>
REVENUES AND EXPENDITURES DETAIL				
Revenues				
Contracts	\$ 54,215,230	\$ 55,807,734	\$ 56,160,884	\$ 56,200,663
Interest	616,909	713,111	779,227	732,242
Other Income	<u>11,141,666</u>	<u>12,114,628</u>	<u>11,980,086</u>	<u>12,143,426</u>
Total Revenues	<u>\$ 65,973,805</u>	<u>\$ 68,635,473</u>	<u>\$ 68,920,197</u>	<u>\$ 69,076,331</u>
Expenditures for Operations				
Salaries, Wages & Benefits	\$ 22,957,558	\$ 23,376,749	\$ 23,739,708	\$ 23,529,464
Cost of Food or Goods Sold	8,843,924	9,120,229	9,542,274	9,332,461
Other Operating Expense	9,383,400	10,506,974	9,606,583	9,569,923
Utilities	6,347,789	6,163,227	6,248,192	6,255,245
Repairs & Maintenance	<u>3,091,435</u>	<u>3,047,505</u>	<u>2,901,700</u>	<u>3,027,500</u>
Total Expenditures	<u>\$ 50,624,106</u>	<u>\$ 52,214,684</u>	<u>\$ 52,038,457</u>	<u>\$ 51,714,593</u>