UNIVERSITY OF IOWA
All Funds
Annual Operating Budget Process

1. U of I Strategic Plan
   Overall Enterprise Direction

2. Appropriate Units Budgets

3. Appropriation Projections/Direction

4. GEF Proforma

5. Appropriation Projections/Direction

6. Enrollment and Sponsored Research Projections

7. General Education Fund Budget

8. UIHC Budget

9. UI Healthcare Strategic Plan

10. Revenue and Expense Projections

11. Rate Setting

12. Rate Setting for Tuition/Fees and Indirect Cost Recoveries

13. Preliminary Budget Issues Reviewed

14. Preliminary Budget Issues

15. Preliminary Budget and Plans (Reviewed by Hospital Committee)

16. Capital Requests and Financing Proceeds

17. Gift Receipts, Sales Earnings, and Investment Earnings

18. Grant/Contract Projected Awards

19. Indirect Cost Charge Rate Development

20. Enterprises Service Rate Development (Athletic ticket prices, Utility rates, Housing Rates, Parking rates, Recharge Center rates)

21. Fringe Benefit Rate Development

22. Unit by Unit Detailed Budget and Salary Planning

23. Plant Fund Budget

24. Organized Activities Budget

25. Auxiliary Enterprise Budget

26. Current Restricted Fund Budget

27. U of I Budget Office

28. Restricted Fund Budget

29. Board of Regents Approval

30. Consolidated U of I Operating Budget (All Funds)

31. Board Directives

32. Regent and Regents Office

33. Enterprises Service Rate Development

34. Fringe Benefit Rate Development

35. U of I Strategic Plan
UNIVERSITY OF IOWA
General Education Fund
Budget and Approval Process
EXPENSE

- Salaries
- Student Aid
- Fringe Benefits
- Utilities
- Opening New Buildings
- Indirect Recoveries Returned to Colleges
- Service Credits from Non-General Education Fund Units (reduction)
- Tuition Return to Colleges
- Supplemental Rates
- Enrollment
- New Initiatives
- Business / Academic Partnerships
- Cost Containment
- Benchmarks/Competition
- Federal Negotiations
- Collective Bargaining
- Market and Productivity Changes
- Campus Input (Faculty/Staff Committees)
- Strategic Plan Objectives
- Academic Excellence
- Economic Access
- Diversity
- Gift Support
- Sustainability (Fuel Diversification)
- Energy Conservation
- Capacity and Renewal
- Enterprise Rates
- APPA Standards
- Added and Deleted Space
- O&M Costs
- LEED Certification
- Incentives
- Research Success
- APPA
- VPs, Deans, Faculty, Staff
- APPA
- Faculty/Staff Advisory Committees
- Benchmarks/Competition

UNIVERSITY OF IOWA
General Education Fund
Expense Development
Enrollment Management
Student Aid Offsets
Student Retention
Campus Input (Students, Deans)
Enrollment Management
Supplemental Rates
Base Rates
Tuition
Indirect Recoveries
Investment Earnings
State Appropriations
New Directives
$ Changes
Projected Organized Research Base
Approved Charge Rate
F&A Cost Pool Reimbursement Components
Return from UI Investment Pools
Daily GEF Balances
Reallocated Revenue & Reallocation Development

REVENUE

Individual Collegiate and VP Unit Actions
Needs of Strategic Plan
Needs of Unavoidable Mandatory Costs / Regulatory Compliance
Central Requirements

REALLOCATIONS

UNIVERSITY OF IOWA
General Education Fund
Revenue & Reallocation Development