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ABSTRACT

This document contains a summary of budget requests and program information for each of the institutions under the control of the Iowa Board of Regents: State University of Iowa, Iowa State University, University of Northern Iowa, Iowa Braille and Sight-Saving School, Iowa School for the Deaf, and the Board Office. This budget request document is divided into three parts: budget summary, operating funds, and capital funds. The Budget summary contains a statement of the overall proposed budget and appropriation requests, brief explanation of the requests of the Regents' institutions and the basis for calculating the proposed budgets, summary of capital requests, statement of the tuition replacement appropriation requirements for debt service for academic revenue boards, and the budget request for the Board of Regents' office. Financial schedules that present the total expenditures and revenues, with an explanation of the content of each financial schedule for Regents' institutions, are presented. (MJM)

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STATE BOARD OF REGENTS

SUMMARY OF BUDGET REQUESTS FOR FISCAL YEARS 1975-76 AND 1976-77*

SUMMARY OF BIENNIAL REPORT FOR THE PERIOD ENDING JUNE 30, 1974

STATE UNIVERSITY OF IOWA
IOWA STATE UNIVERSITY
UNIVERSITY OF NORTHERN IOWA
IOWA BRAILLE AND SIGHT-SAVING SCHOOL
IOWA SCHOOL FOR THE DEAF
BOARD OFFICE

* Includes revisions to requests through December 18, 1974.

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U.S. DEPARTMENT OF HEALTH,
EDUCATION & WELFARE
NATIONAL INSTITUTE OF
EDUCATION

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DECEMBER 19, 1974

REVISIONS

TO

Budget Requests for 1975-77 - October 1974

The general increase in the pay plan for the general service staff (Regents' merit system employees) was not available for inclusion in the October 1974 issue of the Budget Requests for 1975-77. Revisions for the pay plan adjustment and certain other adjustments are included herein. A detailed statement is provided on pages 76 through 78 which reconciles the financial schedule 3A (General Program Operations Starting Base and Budget Requests) as revised with the financial schedule 3A issued October 1974. Briefly the revisions to the budget requests are as follows:

	<u>Additions/(Reductions)</u>	
	<u>1975-77</u>	<u>1976-77</u>
1. General Service Staff Salaries - General Increase	\$3,453,000	\$2,920,000
2. General Service Staff Salaries - Merit Step Increases Resulted from further study and includes costs on an annual basis for salary increases provided some employees during 1974-75 to achieve a more equitable pay policy.	(172,000)	171,000
3. Iowa School for the Deaf - Unanticipated Fringe Benefit Costs Occurred in 1974-75 and increases the starting base for 1975-76.	12,000	-
4. Iowa School for the Deaf - Faculty Salaries Included in the October request but inadvertently omitted from the financial schedules.	37,000	-
5. Hospital School - Child Development Clinic Included as a special need due to loss of funding through State Department of Health and State Services for Crippled Children. Budget partially offset by increased income of \$36,000 in 1975-76 and \$31,000 in 1976-77 from other sources.	189,000	16,000
6. University of Iowa - Quad Cities Graduate Study Center	12,000	11,000
Iowa State University - Sparsely Populated Areas	60,000	-
Board of Regents - Transfer to above	(72,000)	(11,000)
Total Increase in Budget Request Additions	<u>\$3,519,000</u>	<u>\$3,107,000</u>
Budget Request Increase - 1975-76		<u>3,519,000</u>
Budget Request Increase - 1976-77		<u>6,626,000</u>
TOTAL INCREASE IN APPROPRIATIONS	<u>\$2,785,000</u>	<u>\$5,276,000</u>
Allowing for increase in other income for University Hospital and Hospital School.		
TUITION REPLACEMENT APPROPRIATION FOR ACADEMIC REVENUE BONDS	<u>\$ (145,000)</u>	<u>\$ (155,000)</u>

FOREWORD

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This document contains a summary of budget requests and program information for each of the institutions under the control of the Board of Regents as well as for the Board Office. Operating funds, capital funds and funds for debt service are included as actually experienced for the years 1971-72, 1972-73 and 1973-74, as estimated for 1974-75 and as proposed for the two fiscal years 1975-76 and 1976-77.

The work of the Regent institutions is education and public service. Much of this work is underwritten from general institutional budgets, which are funded from state appropriations, student and patient fees, federal funds, gifts and grants, etc. Some education and public service is underwritten from funds classified as "restricted", in that they are limited by the granting agency to one purpose. Other restricted funds are those earned by auxiliary enterprises such as dormitory and athletic programs; these earnings, too, may only be used within such programs. This document provides financial information for each of these two budgetary sources: General, and Restricted.

This Budget Request document is divided into three parts: Budget Summary, Operating Funds, and Capital Funds.

The "Budget Summary" contains a statement of the overall proposed budget and appropriations requests, brief explanation of the requests of the Regents' institutions and the basis for calculating the proposed budgets, summary of capital requests, statement of the tuition replacement appropriation requirements for debt service for academic revenue bonds, and the budget request for the Board of Regents' office. The Budget Summary contains the financial schedules which present the total expenditures and revenues, and an explanation of the content of each financial schedule, for the University of Iowa, Iowa State University, University of Northern Iowa, Iowa Braille and Sight Saving School, Iowa School for the Deaf, University Hospitals and Clinics, Psychopathic Hospital, Hospital School, State Bacteriological Laboratory, State Sanatorium, Agriculture and Home Economics Experiment Station, and Cooperative Extension Service.

The budgets of the universities include funds for operation of hospitals, indigent patient care, cooperative extension services, agricultural experiment stations and the State Bacteriological Laboratory. These services to the state are in addition to the instructional and research programs provided by the institutions in their "General University" budgets.

The proposed budget and request for appropriations is submitted as the biennial report of the State Board of Regents for the period ending June 30, 1974, in accordance with Section 262.26, Code of Iowa. The budget request provides the information which is required by law and thereby saves the cost of preparing a separate document.

AT A GLANCE. . . Facts about the Regent institutions and the funding requests.

****The three state universities enroll 46% of the college level students in Iowa, including many in programs offered only at the Regent universities. The special needs of some 122 young people who are blind and some 374 who are deaf are met by the Iowa Braille and Sight Saving School and the Iowa School for the Deaf with particular assistance from the Regent universities.**

****71.7% of the general educational effort at the University of Iowa, Iowa State University and the University of Northern Iowa is supported from state appropriations, 23.6% comes from student fees, and the remainder from a variety of non-state fund sources.**

****The proposed budgets for the Regent universities include a 10% increase in tuition, to take effect in Fall, 1975. Tuition levels at the universities are now well above the national average.**

****The request for \$161.4 million in state appropriations for general operations in 1975-76 is \$25.0 million greater than in the current fiscal year. The state fund increase is 18.4% greater but the contemplated total budget increase (including funds from non-state sources) for 1975-76 is 15.8%.**

****It is estimated that by 1976-77 the cost of inflation over the preceding four years will be equivalent to \$73.1 million of the proposed general operations budget of \$270.0 million in 1976-77.**

****The \$37.9 million requested for capital improvements in the next biennium will permit construction of four major academic buildings, four minor buildings, funding of 22 badly needed utilities improvements and building remodelings or renovations and four equipment purchases.**

****University-related enterprises such as the residence hall systems and the departments of intercollegiate athletics receive no appropriated funds. They support themselves from earnings. In accounting terms, these units are known as "auxiliary enterprises."**

****The University Hospitals at Iowa City are self-supporting from earnings. While the hospitals receive a state appropriation equal to roughly a third of the total budget, the state funds are used only to pay the cost of medical care to indigent patients from throughout Iowa. Fees paid by private patients and their insurers make up the remainder of the hospitals' income.**

****Through short-term investment of proceeds of academic building bonds sold periodically since 1970, the Board of Regents has used the earned interest to reduce by \$4.1 million the debt service paid in the past five years. Maximum use has been made of federal interest subsidies in order to reduce interest costs.**

****For planning and budgeting purposes, the Regents maintain detailed continuing studies of enrollment trends and projections, space requirements, salary levels, faculty workloads, federal funding trends, program duplication, economic statistics, and other factors influencing growth and development of the institutions.**

****The major objectives of the funding request set forth in this report are to:**

- 1) Provide salary increases for faculty and staff that will help offset inflation but will do little to improve the competitive level of average faculty salaries.**
- 2) Maintain or nearly maintain the 1973-74 level of purchasing power with respect to general expenses and routine plant maintenance.**
- 3) Provide for modest qualitative improvements in several existing programs (no new programs are proposed in the general educational budgets);**
- 4) Support the most seriously needed capital improvements;**
- 5) Continue to provide replacement of tuition funds used in debt service on academic building bonds;**
- 6) Support operations of the Board Office, including contingency funding for federal fund losses.**

WHERE TO FIND

Information about:	<u>Page(s)</u>
Brief Summary.....	6, 7
"Starting Base" and adjustments thereto.....	14
Additions to the base:	
Salaries.....	15, 16
General Expense.....	17
Equipment and Library Books.....	17
Repairs, Replacements and Alterations.....	18, 19
Special Needs.....	20 to 25
Capital Improvements Requests.....	49 to 56
Effects of Inflation.....	11 to 13
Enrollment.....	27 to 34
Federal Fund Losses.....	47
Financial Schedules:	
Operating Funds.....	62, 63, 64, 67 to 80, 82, 83
Plant Capital.....	65, 81, 84, 85
Debt Service.....	66, 86, 87
Revision Statement.....	76 to 78
Income Estimates.....	35
Indigent Patient Care.....	48
Number of Employees.....	16
Operating Fund Request Elements.....	8 to 10, 13
Proposed Expenditures by Category.....	26
Quad Cities Graduate Study Center and Sparsely Populated Areas.....	47, 48
Tuitions and Fees.....	35 to 46
Tuition Replacement.....	57, 58

BRIEF SUMMARY OF REQUESTED GENERAL PROGRAM OPERATIONS BUDGET INCREASES
(000's omitted)

	<u>1975-76</u>	<u>1976-77</u>
Starting Base Adjustments		
University of Iowa	\$ (226)	\$ -
Iowa State University	(414)	-
Iowa School for the Deaf	(3)	-
Salary Increases		
Faculty and Institutional Officials	10,147	7,479
Professional and Scientific Staff	3,976	2,968
General Services Staff - Merit salary adjustments	2,198	2,204
General Increase	3,453	2,920
General Expense	4,748	2,731
Fuel and Purchased Electricity	1,741	2,262
Equipment and Library Books	1,172	2,366
RR&A	882	1,216
Special Needs	5,230	3,725
Quad-Cities Graduate Study Center	12	11
Sparsely Populated Areas	60	-
Total Requested Budget Increase	<u>\$32,976</u>	<u>\$27,882</u>

BUDGET REQUESTS IN BRIEF
General Program Operations
(000's omitted)

<u>Institution</u>	<u>Budgeted Expenditures</u>			<u>State Appropriations</u>		
	<u>Estimated</u>	<u>Requested</u>		<u>Actual</u>	<u>Requested</u>	
	<u>1974-75</u>	<u>1975-76</u>	<u>1976-77</u>	<u>1974-75</u>	<u>1975-76</u>	<u>1976-77</u>
<u>University of Iowa</u>						
General University	\$ 65,683	\$ 75,788	\$ 84,623	\$ 47,427	\$ 56,123	\$ 64,690
University Hospitals	37,660	43,618	49,009	11,910	13,566	15,029
Psychopathic Hospital	3,492	4,012	4,377	2,772	3,292	3,657
Bacteriological Lab	1,287	1,494	1,688	985	1,192	1,386
University Hospital School	1,915	2,351	2,560	1,795	2,195	2,409
State Sanatorium	2,499	2,827	3,124	2,119	2,447	2,744
Sub-total	<u>\$112,536</u>	<u>\$130,090</u>	<u>\$145,381</u>	<u>\$ 67,008</u>	<u>\$ 78,815</u>	<u>\$ 89,915</u>
<u>Iowa State University</u>						
General University	\$ 55,359	\$ 64,772	\$ 72,578	\$ 39,114	\$ 46,783	\$ 54,282
Experiment Station	6,572	7,469	8,193	4,901	5,714	6,350
Cooperative Extension Service	7,785	8,834	9,555	4,398	5,277	5,821
Sub-total	<u>\$ 69,716</u>	<u>\$ 81,075</u>	<u>\$ 90,326</u>	<u>\$ 48,413</u>	<u>\$ 57,774</u>	<u>\$ 66,453</u>
<u>University of Northern Iowa</u>	<u>\$ 21,063</u>	<u>\$ 24,425</u>	<u>\$ 27,325</u>	<u>\$ 15,312</u>	<u>\$ 18,500</u>	<u>\$ 21,399</u>
Sub-total - Universities	<u>\$203,315</u>	<u>\$235,590</u>	<u>\$263,032</u>	<u>\$130,733</u>	<u>\$155,089</u>	<u>\$177,767</u>
<u>Iowa School for the Deaf</u>	<u>\$ 2,139</u>	<u>\$ 2,554</u>	<u>\$ 2,856</u>	<u>\$ 2,092</u>	<u>\$ 2,507</u>	<u>\$ 2,809</u>
<u>Iowa Braille & Sight Saving Sch.</u>	<u>\$ 1,145</u>	<u>\$ 1,336</u>	<u>\$ 1,451</u>	<u>\$ 1,118</u>	<u>\$ 1,305</u>	<u>\$ 1,416</u>
<u>Board of Regents</u>	<u>\$ 2,537</u>	<u>\$ 2,632</u>	<u>\$ 2,655</u>	<u>\$ 2,455</u>	<u>\$ 2,543</u>	<u>\$ 2,560</u>
Total	<u>\$209,136</u>	<u>\$242,112</u>	<u>\$269,994</u>	<u>\$136,398*</u>	<u>\$161,444</u>	<u>\$184,552</u>

* Includes proposed deficiency appropriation for fuel and purchased electricity of \$1,091,000.

CAPITAL BUDGET REQUESTS IN BRIEF
(000's omitted)

	<u>1975-77</u>
University of Iowa	\$ 9,205
Iowa State University	18,255
University of Northern Iowa	8,935
Iowa School for the Deaf	1,150
Iowa Braille and Sight Saving School	355
Total	<u>\$37,900</u>

TUITION REPLACEMENT APPROPRIATION FOR ACADEMIC REVENUE BONDS

	<u>1975-76</u>	<u>1976-77</u>
Board of Regents	\$ 3,340	\$ 3,285

BUDGET SUMMARY

INTRODUCTION

The Board of Regents is responsible for governance and policy for the University of Iowa, Iowa State University, the University of Northern Iowa, the Iowa School for the Deaf and the Iowa Braille and Sight Saving School. Activities of these institutions consist not only of higher education and special education for deaf and blind students but also extensive public service activities which include the University Hospitals, Psychopathic Hospital, Bacteriological Laboratory, Hospital School for the Handicapped, and State Sanatorium at the University of Iowa and the Agricultural Experiment Station and the Cooperative Extension Service at Iowa State University.

The total operating budget proposed for all these activities in 1975-76 is \$340.9 million, of which \$161.9 million, or 47.5%, would be derived from state appropriations. The remainder of the operating budget would be supported from student fees, federal funds, gifts and grants, hospital patient fees and other sales and services, including dormitories, concert series and athletic programs.

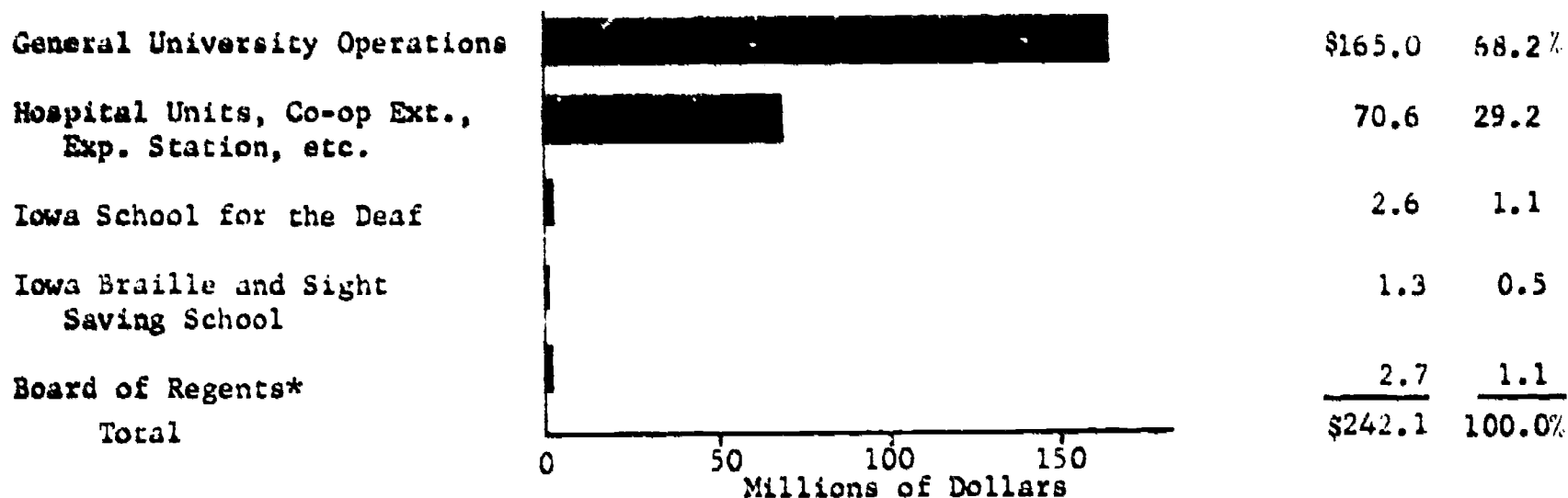
The Regents propose to budget \$37.9 million in state appropriations during 1975-77 for major improvements to physical plants valued at more than a half-billion dollars at original cost. Another \$7.4 million should be spent on repairs, replacements and alterations on the five campuses.

While public attention tends to focus on the instructional and research programs of the state universities and their nearly 50,000 students, other Regent units render a great deal of public service. Nearly one-third of all general operations budgets are spent on public service activities.

Basically, the Regents are seeking \$25.0 million more in appropriations for 1975-76 operating budgets than is contained in such budgets for 1974-75, and an additional \$23.1 million for 1976-77. These figures include adjustments to Regents Merit System pay scales, which have been added in December, 1974. The actual extent of these increases, when considered in relation to inflation, is explained on pp. 1-4 to 1-6.

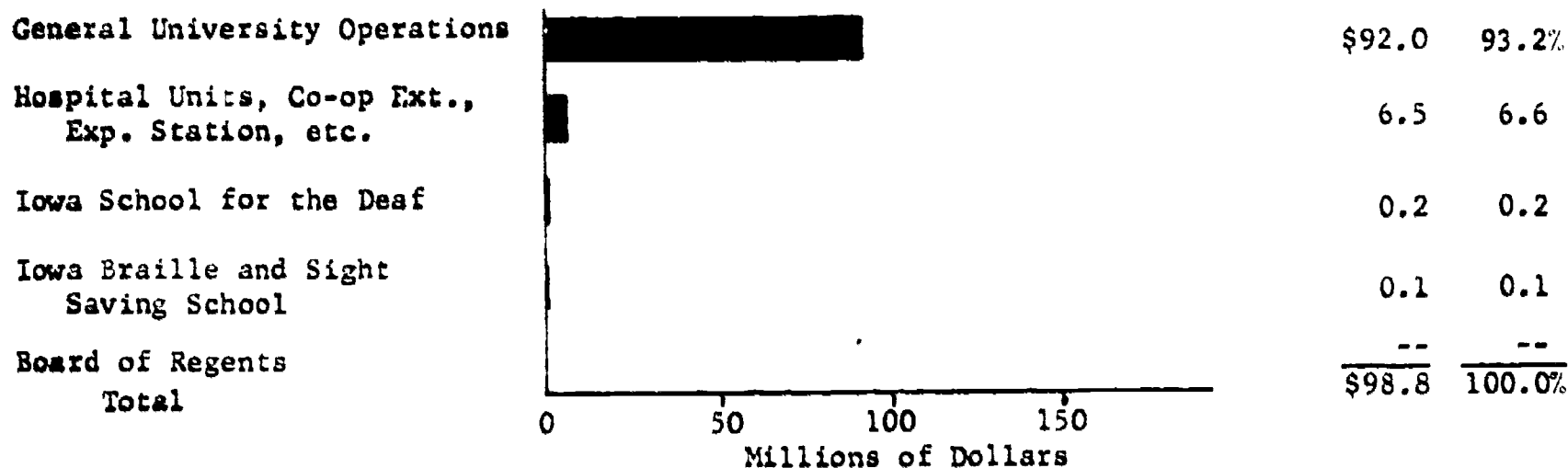
Operating revenues and expenditures are accounted for in two basic categories: General Operations, and Restricted Fund Operations. General funds are those for which no specific functional expenditure is stipulated, while restricted funds are those which may only be used for predetermined purposes. Grants from government agencies for specific research projects or training programs would be restricted funds, as would revenues derived by the residence hall systems or athletic programs. No state appropriated funds are included in Restricted Fund operations except for special appropriations for family practice education and for the coal research program that had not been budgeted at the time this material was prepared.

GENERAL PROGRAM OPERATIONS - PROPOSED EXPENDITURES - 1975-76



*Includes replacements for federal fund losses

RESTRICTED PROGRAM OPERATIONS - ESTIMATED EXPENDITURES - 1975-76

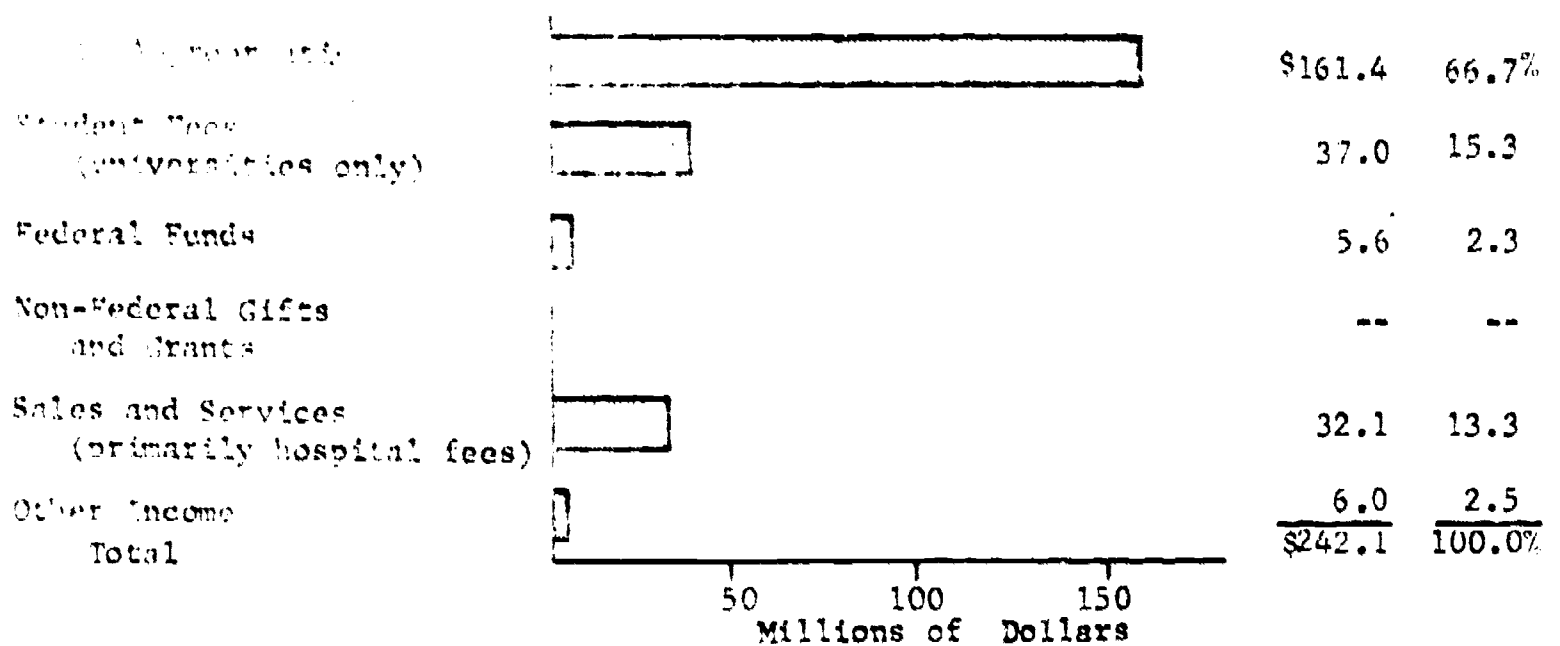


For plant improvements in 1975-76 the Regents wish to spend \$37.5 million, comprising \$12.5 million mostly from previous state appropriations, \$4.5 million from federal funds, \$2.0 million from non-federal gifts and grants, \$0.8 million from sales and services, \$15.2 million from other income and \$2.5 million from bonds previously sold for this purpose. Other income is mostly revenue from hospital operations.

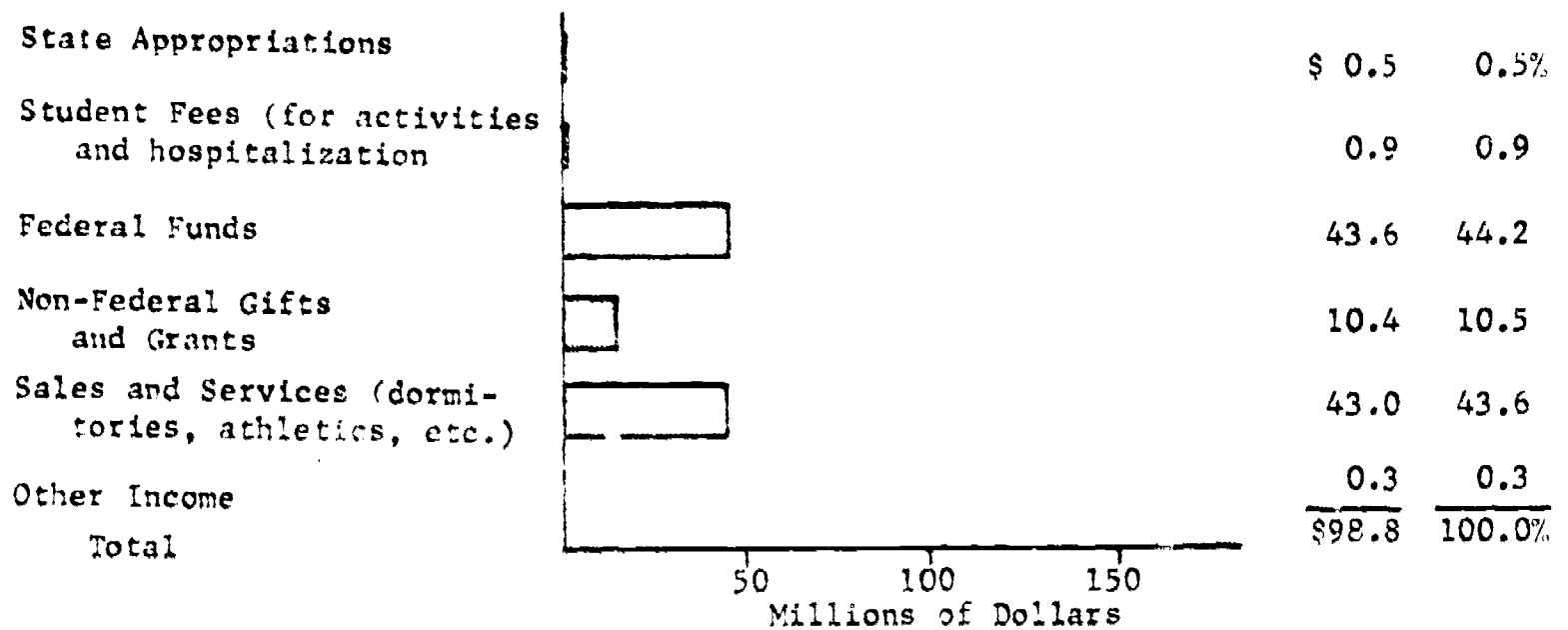
Tuition replacement appropriations substitute for tuition which would otherwise have to be used for debt service on academic revenue bonds. The Academic Revenue Bond Act and the bonds authorized under it were approved by the General Assembly with this specific understanding.

The budget summary contains brief explanations of the bases for determining the budget requests for General Program Operations for 1975-76 and 1976-77 for the various organizational units of the institutions under the Board of Regents and for the Board of Regents Office. It also includes the budget requests for capital improvements and tuition replacement appropriations.

RESTRICTED PROGRAM OPERATIONS - PROPOSED FUNDING - 1975-76



RESTRICTED PROGRAM OPERATIONS - PROPOSED FUNDING - 1975-76



Inflation has such a dominant impact on both program operations and on improvement programs that it is necessary to devote some attention at this time to this all-pervading problem.

INFLATION

A 23% increase in wholesale prices occurred during the 10 months in which the Board of Regents prepared its requests. Inflation has been severe throughout the current biennium and its effects seem likely to continue into 1975-77. Therefore, trends are examined here from 1972-73 as a base year and continuing through the two successive biennia.

Both the Consumer Price Index (CPI) and the Wholesale Price Index (WPI) are important as measures of inflation for activities under the Board of Regents. Values of the indexes for January of each year have been taken as an approximate average index for each respective fiscal year and are as follows:

	<u>CPI</u>	<u>% Annual Increase of CPI</u>	<u>WPI</u>	<u>% Annual Increase of WPI</u>
January 1973, actual	127.7	3.7%	124.5	7.1
January 1974, actual	139.7	9.4	146.6	17.8
July 1974, actual	148.3	11.8	161.7	20.4
September 1974, actual	151.9	12.1	167.2	19.7
January 1975, estimated	160.5	14.9	177.2	20.9
January 1976, estimated	176.	9.5	199.	12.2
January 1977, estimated	191.	8.0	219.	10.0

The months of July and August of 1974 have been included with the percentage of annual increase based on the increase of the index from its value for the same month of 1973. The figures for January 1975 have been extrapolated from values of the indexes reported through August 1974. The budget request figures were developed during the spring of 1974, at which time it was not expected that high inflation rates would be so persistent. As final decisions were being made by the Board of Regents, considerable activity at the federal level led to the anticipation that inflation would be gradually brought under control. However, worldwide economic and financial problems make it extremely difficult to estimate the inflation rate with any accuracy.

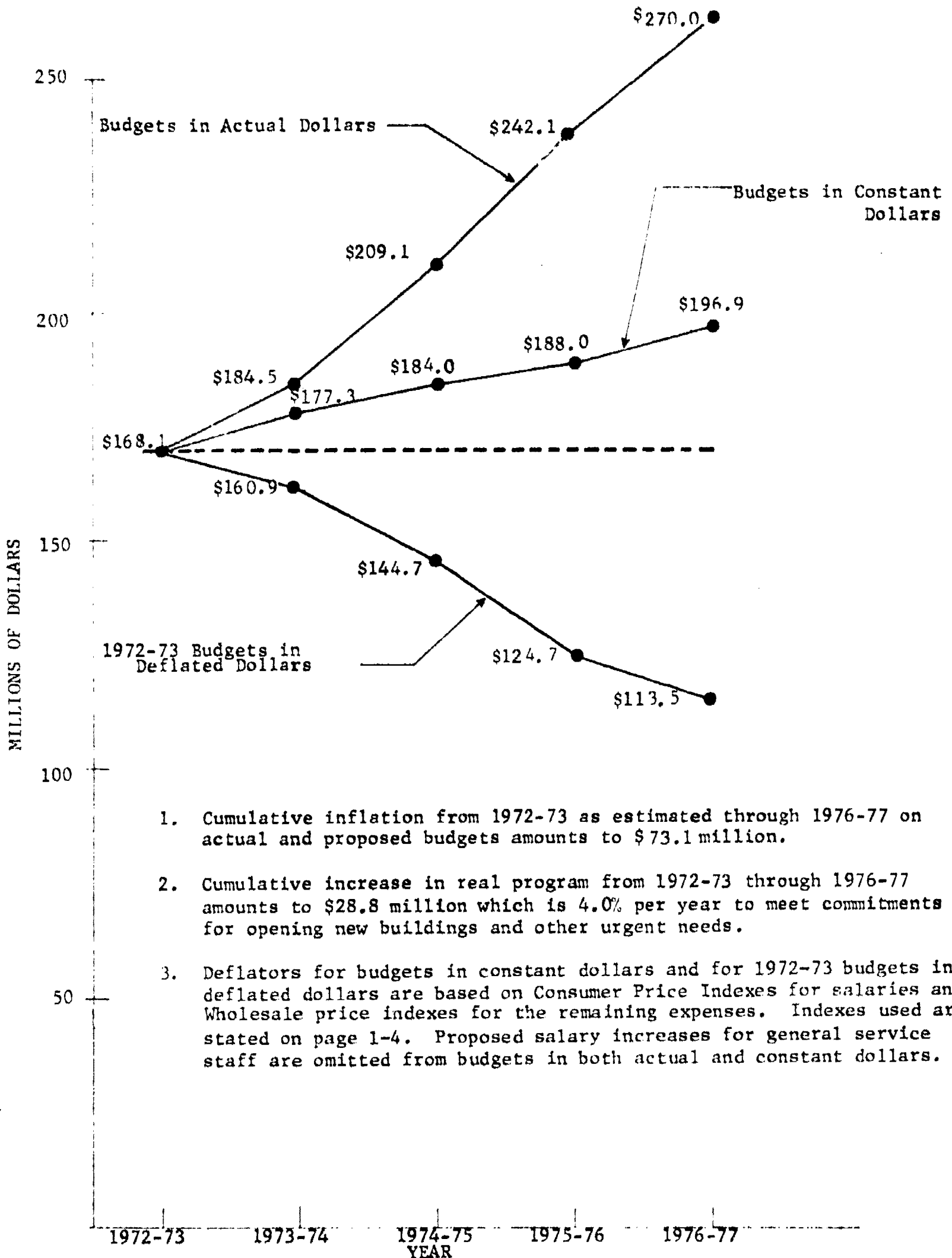
Although the total budget has increased from \$168.1 million in 1972-73 to the proposed budget of \$270.0 million in 1976-77, the budget in dollars deflated to their actual 1976-77 value would increase only to \$196.9 million, which includes meeting commitments for special needs such as opening new buildings, improvement in the health instructional program, and other serious needs. If the budget in the amount of \$168.1 million for 1972-73 were continued in the same amount through 1976-77, the program in deflated dollars would amount to \$113.5 million for a loss in purchasing power of \$54.6 million. In other words, only 68% of the 1972-73 program could be maintained in 1976-77 with \$168.1 million.

Of the budget additions of \$33.0 million and \$27.9 million for 1975-76 and 1976-77, respectively, \$20.5 million and \$19.5 million are estimated to be from anticipated inflation.

The budget request for 1975-77 is based on institutional budgets that preserve the quality of instruction but are not such as to cause inflation.

The dramatic inflationary trend as it impacts the Regents budgets over the period from 1972-73 through 1976-77 is shown graphically on the next page.

BUDGETS IN ACTUAL AND DEFLATED DOLLARS
(Millions of Dollars)



1. Cumulative inflation from 1972-73 as estimated through 1976-77 on actual and proposed budgets amounts to \$73.1 million.
2. Cumulative increase in real program from 1972-73 through 1976-77 amounts to \$28.8 million which is 4.0% per year to meet commitments for opening new buildings and other urgent needs.
3. Deflators for budgets in constant dollars and for 1972-73 budgets in deflated dollars are based on Consumer Price Indexes for salaries and Wholesale price indexes for the remaining expenses. Indexes used are stated on page 1-4. Proposed salary increases for general service staff are omitted from budgets in both actual and constant dollars.

Finally, budget increases for 1974-75 over 1973-74 were substantially lower than the inflationary cost increases actually experienced. This discrepancy should be corrected in the appropriation for 1975-76.

OPERATIONS

The Board of Regents requests include, and set forth separately, estimated costs for fuel and purchased electricity which may be regarded as "pass through" costs. Fuel and purchased electricity costs for 1974-75 are estimated to be \$8.6 million, which includes the \$1.5 million appropriated by the 1974 legislature as a contingency for fuel and purchased electricity plus an estimated additional deficiency of \$1.1 million.

The total budgets include special needs of \$5.3 million and \$3.7 million for 1975-76 and 1976-77, respectively. The request for special needs is for specific, urgently needed programs, such as placing new buildings into operation, expansion of computer application to instruction, provision of additional capability for enrollment growth, and other serious needs.

A portion of the contingency appropriation for federal fund losses for 1974-75 is included in the starting base of the budget request for the Board of Regents office, which allocates the funds with the approval of the State Comptroller and the Governor. The remaining portion of the contingency appropriation is included in the starting base for Iowa State University and the University of Northern Iowa but has not been approved as yet. The Regents request that any of these funds not required to make up for federal fund losses prior to June 30, 1975, be carried over into the 1975-77 biennium as a contingency for federal fund losses, with allocations subject to approval by the State Comptroller and the Governor. Additional appropriations may need to be considered by the legislature for this purpose.

The budget request for the Board of Regents is financed by state appropriations, student fees, sales and services, and other institutional income. Appropriations account for almost two-thirds of the total, with the remaining one-third financed from institutional income.

Approximately 21.2% of the Board of Regents appropriations are used for service units such as hospitals, experiment stations, state laboratories, and co-operative extension. While these auxiliary programs are often essential to the educational programs of the institutions, much of their cost is for direct service to the public.

This request by the Board of Regents for operating budgets for the 1975-77 biennium is proposed after extensive consideration of both internal needs of the institutions and the serious impact of inflation. These considerations resulted in reductions of \$29.8 million from the institutional requests for the 1975-77 biennium. The reductions were made in areas of significant need and in the amounts estimated for inflation only after considerable deliberation.

Starting Base

The proposed budget and request for appropriations for 1975-77 are built around the current level of support as reflected in the 1974-75 budget. This represents the starting base for projection of additional needs. Institutional starting bases are not static. Funds are reallocated internally each year to reflect changing programs, priorities, and price changes. Positions are shifted within the institutions to reflect changes in staffing needs, such as the elimination of teaching sections. Enlarged classes and heavier workloads have been instituted in certain areas. Organizational changes have been introduced to provide more effective instruction and to conserve funds.

The starting base includes funds for salaries, general expense, equipment, and repairs, replacements, and alterations at a level inadequate to maintain the quality of instructional programs in the institutions. This situation is not only caused by inflation but because the budgets for equipment and RR&A were based on modest inflationary increases applied to inadequate budgets, rather than on the basis of an appropriate formula. This matter will be discussed further below.

Internal revisions continue in each of the institutions and further adjustments will be continued in 1975-77.

Starting Base Adjustments

A reduction of \$643,000 is shown as a starting base adjustment for 1975-76. This amount is the net of \$743,000 of reductions and a \$100,000 increase for the University of Iowa. The \$743,000 reduction relates to the salary adjustment funding under Chapter 12 (S.F. 618) of the Laws of the 65th G.A., 1973 session. An amount of \$743,000 was allowed by the Governor and the State Comptroller for 1973-75 only for application to positions in the general universities and Iowa School for the Deaf that are supported by restricted educational program funds. Thus the amount of \$743,000 must be deducted from the starting base in preparing the budget request for 1975-77. None of these funds has been allowed for hospital units or auxiliary enterprises such as the dormitory systems which have had to absorb corresponding salary increases within their own budgets. The amounts of the reduction for each institution are \$326,000, \$414,000 and \$3,000 for the University of Iowa, Iowa State University and Iowa School for the Deaf, respectively.

A starting base adjustment of \$100,000 is included for the University of Iowa in connection with the budget request for repairs, replacements and alterations. A comprehensive study of repairs, replacements and alterations as discussed below ascertained that this amount should be added to the University of Iowa base to bring this category of expenditure into balance among the institutions.

Salaries

The major priority of the Board of Regents in its request for the 1975-77 biennium is to provide adequate competitive salaries for its employees. Of the budgeted expenditures for 1974-75 for general program operations, 77.4% of the funds are to be spent for salaries and wages for an amount of \$161.9 million. It includes \$86.2 million for faculty and institutional officials' salaries, \$33.1 million for professional and scientific staff salaries, and \$42.6 million for general service staff (Regents Merit System) wages and salaries.

Increased state appropriations, combined with the Regents' policy of allowing only limited expansion of personnel during the current biennium, have permitted average annual increases in average salaries for faculty and institutional officials for the last two years of 7.9%, 5.5% and 6.4% for the University of Iowa, Iowa State University and the University of Northern Iowa, respectively. The rate of increase in average faculty salaries during the last four years was only 4.3%, 4.5%, 4.1% for the University of Iowa, Iowa State University and University of Northern Iowa, respectively, despite rampant inflation.

Surveys of 1973-74 faculty salaries for corresponding institutions in 11 midwestern states would seem to indicate that University of Iowa and Iowa State University faculty salaries are about at the median of the institutions surveyed, and University of Northern Iowa salaries about 10% below the median. This statistic by no means reflects the true position of these institutions in relation to the universities with which they, in fact, compete for talented, top-quality faculty members. Among the Western Conference ("Big Ten") universities, for instance, University of Iowa faculty salaries now rank at or near the bottom. In recruiting and retaining high caliber faculty, this fact is of considerably greater importance than Iowa's standing relative to the University of North Dakota (for instance), and to similar comparisons which might be made between ISU, UNI and other institutions in this immediate area.

The Consumer Price Index has been rising recently at a rate of over 12% above the same month of the previous year. The Wholesale Price Index has been rising at an even greater rate (approximately 20%) which should cause a continued increase in the Consumer Price Index. The budget request for salary increases is based on consideration that greater attention and effort on the inflation problem should result in some reduction in the index to approximately 9.5% in 1975-76 and 8% in 1976-77. Based on these considerations, the Board of Regents requests funds for academic salary budget increases of 12% for 1975-76 and 8% in 1976-77, plus \$100,000 additional for the University of Northern Iowa for 1975-76. This increase is intended to keep up with inflation and provide a small improvement in competitive position for all three institutions. With inflation continuing to escalate, the proposed salary budget increase may not keep up with growth of consumer prices. The requested increases will not overcome the losses in purchasing power and competitive position which have occurred during the last three years. The additional \$100,000 for the University of Northern Iowa should improve its competitive position with its counterparts in the 11-state area. It is farther behind relatively than the other two state universities. Salary increases are granted on the basis of individual merit.

Considerable progress has been made during the current biennium in implementing the Regents' Merit System. A consulting firm in personnel management analyzed all of the job classifications and the pay system and has recommended certain adjustments to provide a more equitable system. Some of the recommended

adjustments have been implemented by the Board of Regents, including adjusting salaries of employees who have been in a specific job for considerable time to avoid clustering of personnel at the lower end of salary pay ranges. These adjustments are often referred to as "decompression" since they spread salaries throughout the scale. The cost of this aspect of the pay plan was financed by the supplemental appropriation of \$150,000 for 1974-75 and by transfers of \$269,000 from the tuition replacement fund. Additional amounts are required to provide the adjustment on an annualized basis for 1975-76. The amount required for 1975-76 to annualize the 1974-75 pay plan ranges from 2% to 3.5% depending on the particular organizational unit. In addition, merit step increases to eligible employees are required for 1975-76. Increased funds for these two purposes amount to \$2.4 million in 1975-76 or 5.2% of the starting base. This figure of \$2.4 million has been reduced by about \$0.2 million as a result of further study in November.

This request now includes funds for adjustment of the Regents Merit System pay plan. The proposed adjustments of \$3.5 million for 1975-76 and \$2.9 million for 1976-77 are based on a salary study completed in November 1974. These adjustments amount to 8% for 1975-76 and 6% for 1976-77. When the amounts for merit step adjustments and the amounts for adjustment of the overall pay plan are added together, the total increases for salaries for general service staff employees are 13.3% for 1975-76 and 10.6% for 1976-77.

Number of Employees

The programs described above require a great many faculty and staff members with a wide variety of expertise at a high level of competence. The Regent institutions employed 24,238 part- and full-time staff members (more than one-third of them students) in May 1974 - a fairly typical month in the spring of the 1973-74 academic year. The number of employees drops during the summer, when fewer students are enrolled than are on the campus during the regular academic year. The following table shows the number of employees by major classification for each of the institutions for May 1974.

	<u>SUI</u>	<u>ISU</u>	<u>UNI</u>	<u>ISD</u>	<u>IBSSS</u>	<u>TOTAL</u>
Faculty & Institutional Officials	1,544	1,697	509	81	30	3,861
Professional & Scientific Staff	1,677	798	146	15	2	2,638
General Service Staff	<u>3,931</u>	<u>2,254</u>	<u>391</u>	<u>93</u>	<u>75</u>	<u>6,744</u>
Sub-total	<u>7,152</u>	<u>4,749</u>	<u>1,046</u>	<u>189</u>	<u>107</u>	<u>13,243</u>
Part-time, other than students	474	323	117	29	26	969
Students	4,811	2,784	1,385	38	-	9,018
Temporary	<u>238</u>	<u>516</u>	<u>218</u>	<u>19</u>	<u>17</u>	<u>1,008</u>
Total Employees	<u>12,675</u>	<u>8,372</u>	<u>2,766</u>	<u>275</u>	<u>150</u>	<u>24,238</u>

General Expense

Inflation has created a particularly serious problem for general expense budgets at the Regent institutions. The rate of increase of the Wholesale Price Index has exceeded 10% over the same month of the prior year from March 1973 to date, reaching 20.4% in July of 1974, 17.8% in August, 19.7% in September, and 22.6% in October. Increases for some key components in the Wholesale Price Index for September 1974 over September 1973 for the Regent institutions include processed food and feeds at 13.1%, chemical and allied products at 45.0%, fuels and related products at 63.8%, machinery and equipment at 19.7%, metal and metal products at 39.2% and pulp, paper, and allied products at 32.0%. During the period of high inflation in the current biennium, the amount included in the legislative appropriation for general expense has been an extremely conservative 5% for both 1973-74 and 1974-75, except for the supplemental appropriations in 1974-75 for food, fuel and purchased electricity. This budget request segregates the fuel and purchased electricity portion of general expense but includes food with other general expense items. Based on both inflation and the low increase in the budget for general expense during 1973-75, and in the certainty that retail prices will reflect the current wholesale price increases, the Board of Regents requests an increase of 15% for 1975-76 and 7.5% for 1976-77.

Fuel and purchased electricity are estimated to cost \$8.6 million in 1974-75. Funding of \$6.0 million from direct state appropriations and \$1.5 million from contingency appropriations for fuel and purchased electricity leaves a deficiency for 1974-75 of \$1.091 million. The Board of Regents requests an additional \$1.091 million for 1974-75 for fuel and purchased electricity based on current estimates of fuel costs and anticipated use of larger amounts of coal. In the summary financial statements for the institutions (Schedule 3A) fuel and purchased electricity are set forth as a separate expenditure item for 1974-75, 1975-76, 1976-77. This item is set forth separately so that fuel and purchased electricity can be funded on the basis of "pass-through costs". Calculations have been made based on changes in the usage of each of the various fuels and estimates of price inflation including information from the state Energy Policy Council. On the basis of these considerations, the Board of Regents requests additions in the amounts of \$1.741 million and \$2.262 million for 1975-76 and 1976-77, respectively. It is understood that these expenditures will be accounted for with due consideration of inventory levels and inventory values to maintain control of these "pass-through costs" acceptable to the State Comptroller.

Equipment and Library Books

This budget category includes funds for purchases of instructional and research equipment as well as library books and periodicals for the institutions for General Program Operation. The request for 1975-76 is based on a budget equal to 2.5% of equipment inventories on June 30, 1973. The request for 1976-77 is equal to 5% of the equipment inventory on June 30, 1973, for the general university, psychopathic hospital, and bacteriological laboratory at the University of Iowa and the general university and experiment station at Iowa State University. This policy is proposed because these organizational units have simply not been

6.3

replacing their equipment fast enough to overcome wear-out and obsolescence. Although this might seem to provide an equipment replacement rate of once in 20 years, it should in reality be somewhat better than that because some equipment can be purchased and replaced from restricted funds and capital funds. A replacement rate of even 10 years is conservative, since equipment inventory is valued at cost whereas replacement would be at a much higher price, and because technology is advancing so rapidly that much equipment becomes obsolete in less than 10 years. The budget request for equipment for the remainder of the organizational units is based on an inflationary increase of 10% each year because these organizational units have been replacing equipment at a more adequate rate. The 10% inflationary rate for equipment purchases results from studies of current inflation rates and may be low when the currently high wholesale price uses are fully reflected in equipment prices during 1975-77.

The budget request for library books includes an increase of 15% for each year of the 1975-77 biennium. The Board of Regents has conducted an extensive study of the rate of acquisition of library books by the universities and concluded that the present rate of acquisition is appropriate to maintain academic programs at an acceptable level of quality. Studies have shown that the inflation rate for library books has been about 15% per year in recent years. If the Wholesale Price Index increase of 20% during the past year causes a rate of increase for library books greater than 15%, it will be necessary to curtail acquisition of library books correspondingly.

Repairs, Replacements & Alterations

Repairs, Replacements & Alterations (RR&A) is a budget classification for funds used for minor remodeling such as projects intended to maintain a building or to slightly alter a building. Maintenance projects might include painting, roof repairs, tuckpointing, etc. Examples of minor alterations include installing improved electric services to a laboratory, remodeling a suite of rooms in a building for new tenants, etc. Most projects utilizing these funds can be characterized as being unpredictable in nature, requiring a small outlay of funds per project and requiring immediate action, usually from physical plant staff members.

The General Fund finances the maintenance of almost 11 million gross square feet of building space at the five institutions exclusive of hospital space. Budgets for this purpose have been reduced substantially since 1970 both by inflation and by the urgent need to use limited funds for other purposes.

The RR&A funds, line-itemed for 1974-75, for the five institutions excluding hospital units total \$1.8 million. This amount applied to the gross square feet maintained yields a figure of less than six cents per gross square foot. Institutional buildings cannot be maintained at that level of support.

The board directed a comprehensive study of the basis on which budget requests should be made for RR&A. This study pointed out the almost total inadequacy of current RR&A funding. It showed that only through heavy supplementation of RR&A funds with general expense funds could the institutions maintain their space. The backlog of projects, which could not be done under current funding, had expanded dramatically over the past three years. It showed, further, that funding increases for RR&A had not kept pace with either cost increases or with new demands for building maintenance brought on by additional space constructed.

The relationships between capital remodeling and RR&A were extensively explored. National studies on unit costs for building maintenance were compared to our costs. These studies pointed up the shortage in current funding.

This request for repairs, replacements & alterations would phase-in a "life-of-building" approach, which is related directly to the amount of gross square feet maintained at each institution. The approach assumes a useful building life of 100 years and that, during its life, a building would undergo two complete renovations. One renovation would be funded from RR&A funds and the other from capital funds. The cost of each renovation is estimated at \$30 per square foot based on renovation of two-thirds of the original building at a standard construction cost of \$45 per square foot. This results in a cost per year of 30 cents per square foot for renovations from operating and capital funds. This cost is less than half of the costs experienced in studies of university building renovation costs in California and Illinois.

The proposed formula would be phased in over the next biennium. The immediate goal is 30 cents per square foot funding for all space maintained by the general fund as of July 1, 1974, except for the space which the institutions intend to raze during the next 8-10 years. Requested budget additions for RR&A are \$882,000 for 1975-76 and \$1,216,000 for 1976-77.

Capital askings for remodeling have been considered in this budget in conjunction with operating funds for RR&A. The full life-of-building policy can be realized during the next biennium if both the RR&A funding level and capital askings are funded.

The board requests implementation of the formula only for the three universities and two special schools. The requests for RR&A for the hospital units at the University of Iowa are based on the 1974-75 budget plus an inflationary rate of 15% for 1975-76 and 7.5% for 1976-77, the rates used for the general expense budgets. Whether the hospital units should be included on the life-of-building formula will be a subject of further study.

Legislators have often expressed concern at the level of building maintenance at Regents institutions. The board shares that concern and believes that implementation of the life-of-building formula will permit improved maintenance. It will allow implementation of a systematic program to meet maintenance problems, which have been deferred for years.

The requested budget for special needs is for high priority programs not included in other budget categories. Those categories are concerned with maintenance of present programs and functions and include no provisions for new services, costs of opening new buildings, or increased staffing for existing programs.

The institutions requested special needs totaling about \$19.4 million annually. The Regents reduced this request to \$5.3 million for 1975-76 and \$1.7 million for 1976-77. Opening of new buildings accounts for \$1.8 million in 1975-76 and \$0.8 in 1976-77. Enrollment increases at both the University of Iowa and Iowa State University account for \$0.5 million. Student aid in the amount of \$0.3 million is included to help students cope with the increase in tuition adopted by the Board of Regents for 1975-77. The request includes modest increases to improve instructional programs on campus, advising services for students, and continuing education both on and off the campuses.

Special Needs for the University of Iowa and its associated health units fall into several categories. They would provide for staffing and maintaining new space as it opens during the biennium; strengthening various instructional programs and the student counseling program; expanding services to the state in three specific areas; providing some essential administrative support services to stay abreast of new and increasing requirements; and strengthening various health agencies. In part, the 1975-77 requests will help other areas of the University of Iowa move ahead after a two-year period (1973-75) in which the emphasis was necessarily related primarily to increasing the number of graduates in the health science programs and to expanding family practice programs to provide more primary care physicians for Iowa communities. This request includes a revision to include the Child Development Clinic in the Hospital School because funding through the State Department of Health and State Services for Crippled Children will not be available in 1975-77.

Iowa State University's 1975-77 Special Needs fall essentially into the same categories as those cited above: staffing and maintaining new buildings, including those constructed from non-state funds; operating the World Food Institute; providing for enrollment growth; strengthening academic advising; and providing more student aid.

University of Northern Iowa needs also include opening new buildings; strengthening academic programs to maintain accreditation in six specific areas; additional student aid, and support for continuing education and student counseling.

Iowa School for the Deaf is requesting an appropriation to strengthen its computer instruction capability; provide a program for the slow-learning child; and provide an extra trip home each month for ISD students. The Iowa Braille and Sight Saving School requests funds for the purchase of an accounting machine.

The Special Needs requested are listed by institution, program and amount in priority order in the following table.

SPECIAL NEEDS
BUDGET REQUESTS FOR 1975-77

UNIVERSITY OF IOWA	Additions	
	1975-76	1976-77
General University		
1. Open new buildings - Art Museum & Alumni Cntr.	\$ 34,534	\$ 11,566
2. Maintaining & expanding instructional & research use of computers		
a. Computer Center	343,500	114,500
b. Computer Assisted Instruction Lab - Eng. Opr.	-	31,000
c. Computer-based Instruction		
1. College of Bus. Admin., Education, Engr., Liberal Arts	-	162,375
2. Development	-	62,975
	<u>\$ 343,500</u>	<u>\$ 370,850</u>
3. Improving Existing Programs		
a. Provide for enrollment growth	100,000	-
b. College of Liberal Arts		
1. Core Programs	103,050	171,750
2. Rhetoric	16,030	-
3. Women's Phys. Ed. sports activities	61,830	-
4. Library Science	-	16,030
5. Computer Science	17,175	17,175
6. Home Economics	19,465	-
7. Actuarial Science	17,175	-
8. Art	-	34,350
9. Music-Minority & Voice	-	32,060
10. Speech & Dramatic Arts	-	45,800
c. College of Law - Clinical Legal Ed.	77,631	-
d. College of Bus. Admin.		
1. Industrial Relations	20,610	-
2. Legal Environment	-	18,320
3. Social Accounting	-	-
4. Urban & Reg. Economics	-	18,320
	<u>\$ 432,966</u>	<u>\$ 353,805</u>
4. Strengthening Student Advising and Counseling		
a. Freshman Advisory System	\$ 61,020	\$ 67,800
b. Undergrad Counseling	67,800	45,200
	<u>\$ 128,820</u>	<u>\$ 113,000</u>
5. Student Aid	<u>\$ 114,000</u>	<u>-</u>

UNIVERSITY OF IOWA (Cont.)

General University (Cont.)

- 6. Extending Services to Iowans
 - a. State Archaeologist
 - b. Off-campus Continuing Education for Part-time Students
 - c. Adult Education
 - 7. Providing Essential Adm. Support Services
 - a. Personnel Admin.
 - b. Admissions & Records
- Total - General University

	<u>Additions</u>	
	<u>1975-76</u>	<u>1976-77</u>
\$ 36,640	\$ -	
57,250	57,250	
<u>17,633</u>		
<u>\$ 111,523</u>	<u>\$ 57,250</u>	
\$ 45,800	\$ -	
33,205	8,588	
<u>\$ 79,005</u>	<u>\$ 8,588</u>	
<u>\$1,244,000</u>	<u>\$ 915,059</u>	

University Hospitals

- 1. Augmentation of clinics & supporting services
 - a. Multi-specialty clinic staffing & gen'l exp.
 - b. Operating suite & gen'l exp.
 - c. Radiologic staffing & gen'l exp.
 - d. Inpatient nursing units staffing
 - e. Utilities, maintenance & housekeeping

Appropriations Request
 - 2. Family Practice Clinic

Appropriations Request
 - 3. Statewide Perinatal Care Program

Appropriations Request
 - 4. Specialized Ambulatory Care Programs

Appropriations Request
 - 5. Multi-specialty Trauma & Emergency Treatment Center - Hub of Iowa's Emergency Care System

Appropriations Request
 - 6. Unit Dose Pharmacy Expansion

Appropriations Request
- Total - University Hospitals
- Total - Appropriations Request

\$ 215,000	\$ 238,000
307,000	340,000
65,000	72,000
83,000	91,000
<u>165,000</u>	<u>183,000</u>
<u>\$ 835,000</u>	<u>\$ 924,000</u>
<u>\$ 50,000</u>	<u>\$ 50,000</u>
<u>\$ 101,000</u>	<u>\$ 6,000</u>
<u>\$ 31,900</u>	<u>\$ 1,900</u>
<u>\$ -</u>	<u>\$ 291,000</u>
<u>\$ -</u>	<u>\$ 92,000</u>
<u>\$ -</u>	<u>\$ 197,000</u>
<u>\$ -</u>	<u>\$ 62,250</u>
<u>\$ -</u>	<u>\$ 44,600</u>
<u>\$ -</u>	<u>\$ 14,000</u>
<u>\$ -</u>	<u>\$ 123,000</u>
<u>\$ -</u>	<u>\$ 38,850</u>
<u>\$ 936,000</u>	<u>\$1,585,600</u>
<u>\$ 81,900</u>	<u>\$ 259,000</u>

UNIVERSITY OF IOWA (CONT.)	Additions	
	<u>1975-76</u>	<u>1976-77</u>
Psychopathic hospital		
1. Categorical Interns	\$ <u>66,000</u>	\$ <u>-</u>
Total - Psychopathic hospital	\$ <u>66,000</u>	\$ <u>-</u>
State Bacteriological Lab		
1. Data analysis	\$ 15,415	\$ 1,185
2. Environmental radiation protection	24,225	-
3. Continuing education in water and waste water laboratories	-	25,245
4. Continuing Education in Clinical Laboratories	-	<u>21,115</u>
Total - State Bact. Lab	\$ <u>39,640</u>	\$ <u>47,545</u>
University Hospital School - Child Development Clinic	\$ 189,000	\$ 16,000
State Sanatorium	\$ -	\$ -
Grand Total - University of Iowa	<u>\$2,474,640</u>	<u>\$2,564,204</u>

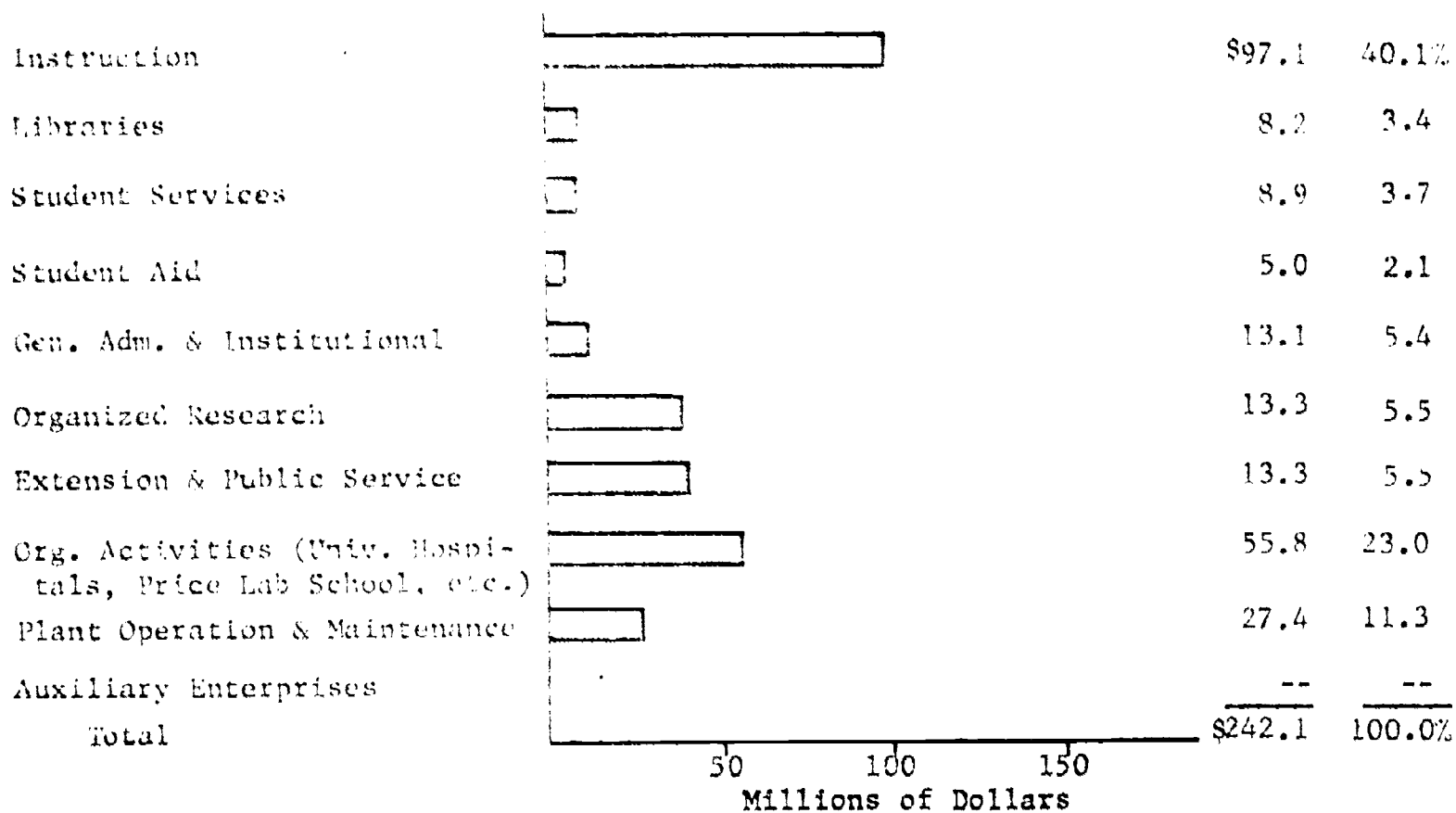
IOWA STATE UNIVERSITY	Additions	
	1975-76	1976-77
General University		
1. Opening New Buildings - Physical Plant Staff and Supplies		
a. Veterinary Medicine	\$ 319,000	\$ 119,000
b. Continuing Education	114,000	11,000
c. Meats Lab	-	12,000
d. Telephone Switchboard	8,000	10,000
e. Utilities - Purch. Fuel & Electricity	400,000	247,000
f. Other	-	-
	<u>\$ 841,000</u>	<u>\$ 399,000</u>
2. Iowa State Center		
a. Management	\$ 240,000	\$ 100,000
b. Utilities	225,000	-
c. Maintenance & Repairs	90,000	-
d. Insurance	13,000	-
e. Equipment	32,000	-
	<u>\$ 600,000</u>	<u>\$ 100,000</u>
3. World Food Institute	<u>\$ 75,000</u>	<u>\$ 245,000</u>
4. Provide for Enrollment Growth	<u>\$ 375,000</u>	<u>\$ -</u>
5. Academic Advising	<u>\$ 58,000</u>	<u>\$ -</u>
6. Student Aid	<u>\$ 103,000</u>	<u>\$ -</u>
Total - General University	<u>\$2,052,000</u>	<u>\$ 744,000</u>
Agriculture Experiment Station	\$ -	\$ -
Cooperative Extension Service		
1. Expansion of Continuing Education in Agriculture and Home Economics	<u>\$ 50,000</u>	<u>\$ -</u>
Grand Total - Iowa State University	<u>\$2,102,100</u>	<u>\$ 744,000</u>

	Additions	
	1975-76	1976-77
UNIVERSITY OF NORTHERN IOWA		
1. Opening new buildings		
a. Custodial & Maintenance Personnel	\$ 45,000	\$ 61,000
b. Utilities	206,000	167,000
c. Other continuing costs	25,000	20,000
	<u>\$ 276,000</u>	<u>\$ 248,000</u>
2. Program Accreditation Needs Business, Social Work, Industrial Arts, Home Ec., Library Science, Music	<u>60,000</u>	<u>80,000</u>
3. Academic & Administrative Support Staff	<u>60,000</u>	<u>80,000</u>
4. Student Aid	<u>38,000</u>	<u>-</u>
5. Continuing Education Program	<u>32,000</u>	<u>25,000</u>
6. Counseling	<u>30,000</u>	<u>-</u>
Total - UNI	<u>\$ 496,000</u>	<u>\$ 433,000</u>
IOWA SCHOOL FOR THE DEAF		
1. Computer instruction - Stanford University	\$ 30,000	\$ -
2. Program for Slow-learning Child	25,000	-
3. Home travel for students At the present time, parents pay for going home once a month. We would like to have all children go home twice a month.	<u>25,000</u>	<u>-</u>
Total - Iowa School for the Deaf	\$ 80,000	\$ -
IOWA BRAILLE AND SIGHT SAVING SCHOOL		
Purchase of Accounting Machine	<u>\$ 20,000</u>	<u>(\$ 20,000)</u>
Total - Iowa Braille and Sight Saving School	<u>\$ 20,000</u>	<u>(\$ 20,000)</u>
GRAND TOTAL - ALL INSTITUTIONS	<u><u>\$5,173,000</u></u>	<u><u>\$3,722,000</u></u>

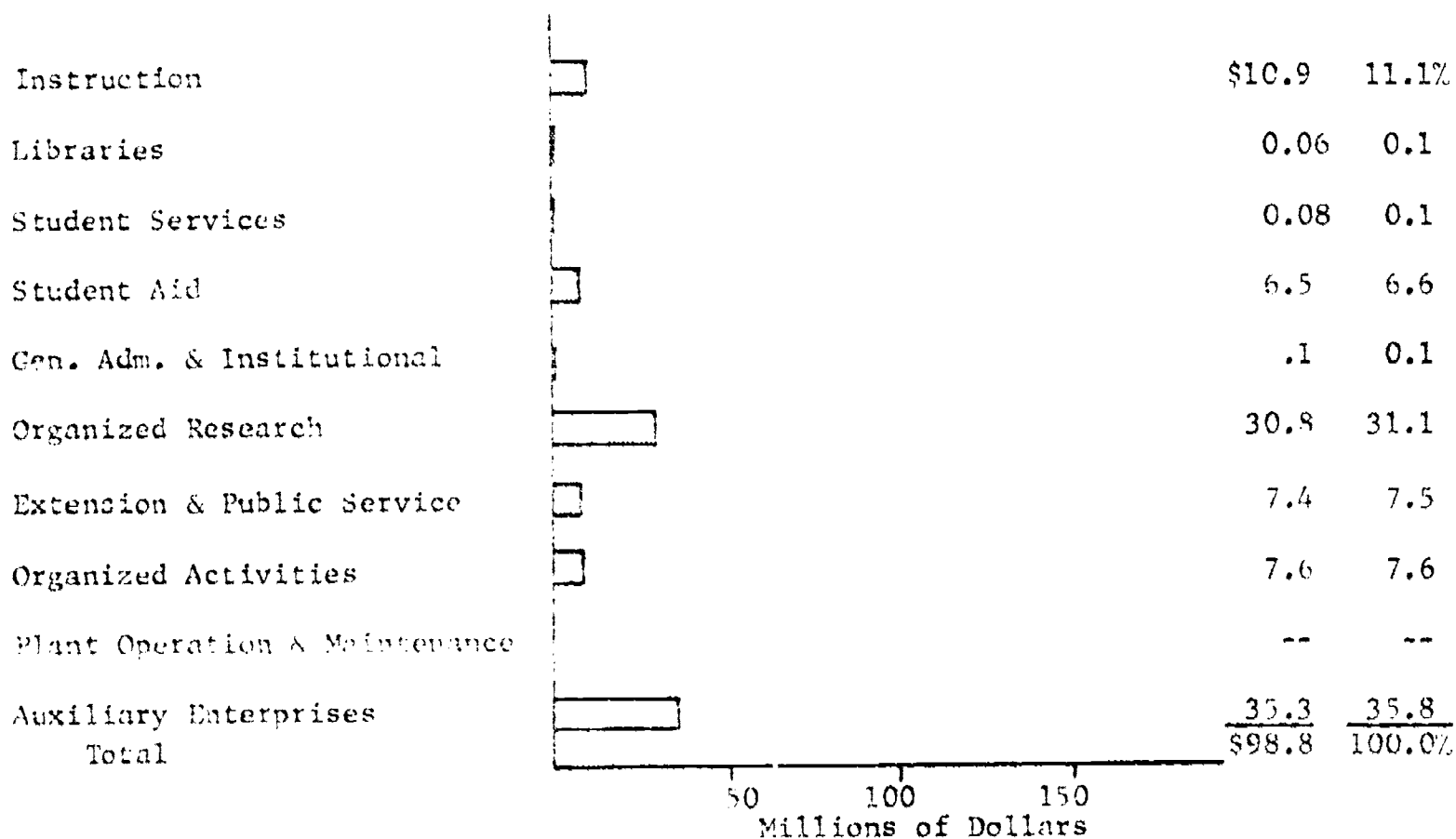
Major Expenditure Categories

The following chart shows expenditures in millions of dollars by program for both General Program Operations and Restricted Program Operations for 1975-76.

GENERAL PROGRAM OPERATIONS - PROPOSED EXPENDITURES - 1975-76



RESTRICTED PROGRAM OPERATIONS - PROPOSED EXPENDITURES - 1975-76



Enrollment

In recent decades the enrollment in the three universities has been increasing steadily, but the greatest growth occurred in the 1960's when enrollment increased from 24,455 in 1960-61 to 49,965 in 1970-71. Although these dramatic enrollment increases are no longer continuing, changes in enrollments continue - at least in part because students want to study in areas for which the state universities are noted. The actual fall enrollment for 1974 (head count) amounts to 49,875 students, with 21,271 at the University of Iowa, 19,914 at Iowa State University and 8,690 at the University of Northern Iowa. These enrollments represent an increase of 743 at SUI and 647 at ISU and a decrease of 168 at UNI, a net increase of 1,222 for the Regents' system. These enrollments are within two to three percent of institutional predictions - higher at the University of Iowa and Iowa State University, a little lower at University of Northern Iowa - and well within 5% of predicted enrollments, which is the nationally accepted margin of error. This net increase for the Regents' system consists of an increase of 1,254 students in the lower division of instruction, a decrease of 531 in the upper division, an increase of 55 professional students, an increase of 350 masters candidates, and an increase of 94 candidates for advanced graduate degrees. The pattern is consistent throughout all three universities, except that Iowa State University experienced a slight reduction in the number of candidates for advanced graduate degrees.

The Board of Regents monitors enrollment trends carefully and is cognizant of various factors that affect enrollment such as trends in birthrates, migration of population into or out of the State of Iowa, the draft situation, economic pressures, trends in continuing education, transfers from community colleges and private institutions and demand for people trained in advanced skills in the professional and graduate colleges. The quantitative effect of many of these factors is difficult to estimate. Regents' institutions continue to retain 42% to 45% of the total college and university student population in the State of Iowa.

To provide some perspective on the overall enrollment changes over the past 20 years or so, the following enrollments for the three state universities are set forth:

1951-52	17,256	1959-60	23,469	1967-68	43,739
1952-53	17,276	1960-61	24,455	1968-69	46,665
1953-54	17,697	1961-62	26,175	1969-70	48,904
1954-55	19,398	1962-63	27,573	1970-71	49,291
1955-56	21,552	1963-64	29,587	1971-72	49,266
1956-57	22,753	1964-65	32,450	1972-73	48,091
1957-58	23,290	1965-66	36,770	1973-74	48,653
1958-59	23,513	1966-67	40,356	1974-75	49,875

Actual fall enrollments for 1964 through 1974 and estimated fall enrollments for 1975 through 1983 are shown in the following graph for each of the universities. A separate graph shows a breakdown of these enrollments by level of instruction for the Regents' system. The following tables provide a breakdown of enrollments by level of instruction for each institution, including Iowa School for the Deaf and the Iowa Braille and Sight Saving School. The estimated enrollments for the universities are based on birthrates, enrollment

rates for kindergarten through twelfth grade from the Department of Public Instruction, the rates at which high school graduates enter the Regents' universities, and the rate of persistence in the Regents' institutions. The results of the analysis indicates that the total enrollment will trend up slightly until a peak of about 51,500 students is reached in 1979, and then the enrollment will drop to about 48,000 in 1983. The downtrend is expected to continue on through most of the 1980's. Most of the enrollment reduction prior to 1984 is expected to be incurred in the lower division of instruction. Enrollment in the lower division is expected to peak in 1978 with the upper division peaking two or three years later. The growth in professional students is expected to continue through 1983, with an increase of about 18 percent. The enrollment of masters and advanced graduate students is not expected to change appreciably over the next 10 years on the basis of information available at this time.

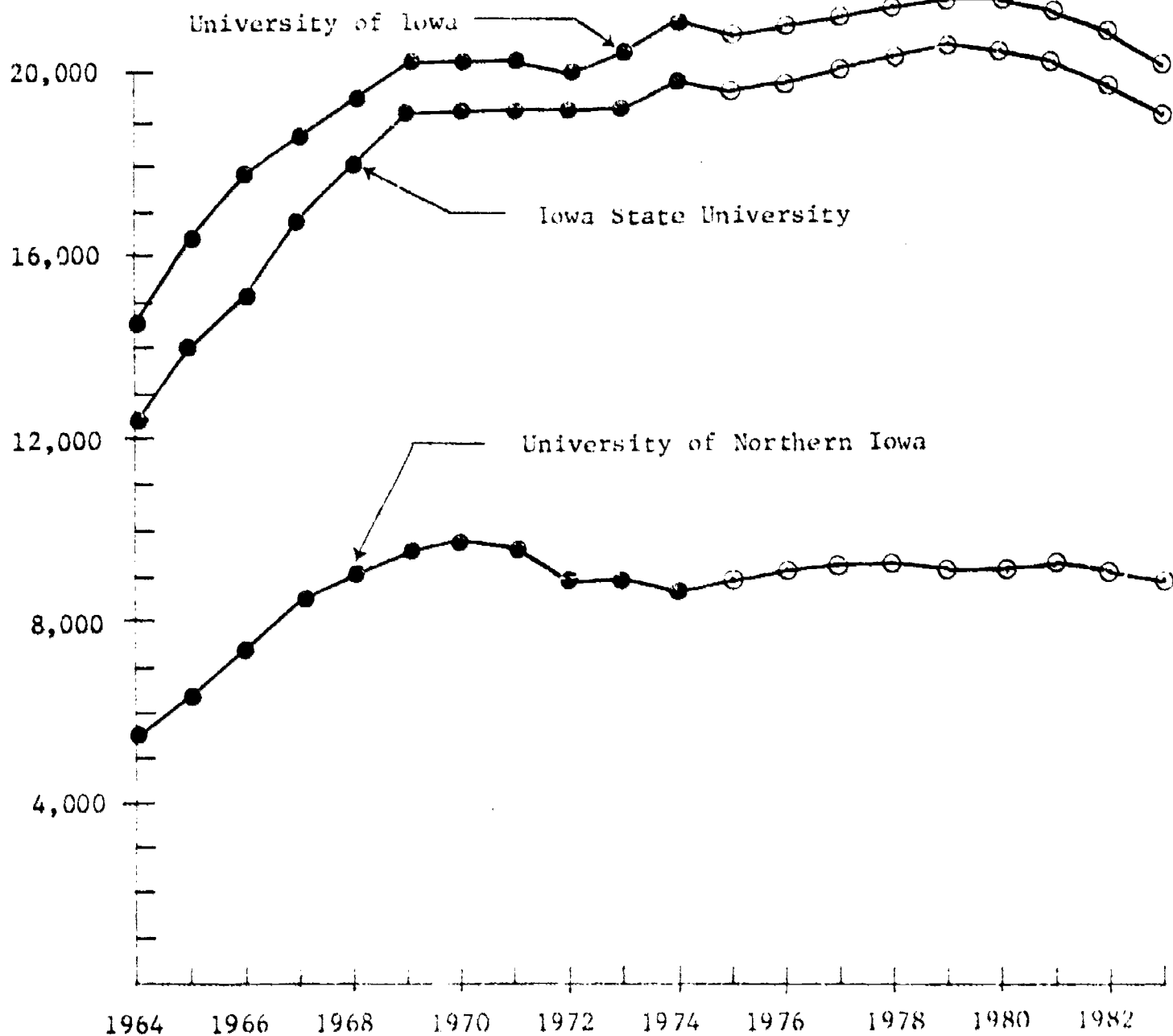
As indicated in the special needs section, this budget request includes \$100,000 for enrollment growth at the University of Iowa and \$375,000 for enrollment growth at Iowa State University. No funds were requested for 1973-75 for general enrollment growth. There are significant costs being experienced in the universities because of shifts in enrollment from some programs to other programs. These internal enrollment shifts are difficult to accommodate without increases in staff. Nevertheless, these costs are to be absorbed in the budget excepting for those specific items set forth in special needs.

Enrollments are relatively stable at Iowa School for the Deaf and Iowa Braille and Sight Saving School. The fall enrollment at Iowa School for the Deaf is 374 students, which is a decline of 20 students from 1973. Fall enrollments for 1975 and 1976 are expected to be 360 and 342, respectively. As students who were victims of the rubella epidemic graduate, the enrollment is expected to stabilize at about 300 in the early 1980's. The enrollment in each of the grades is such that no change in teaching staff is indicated through the 1975-77 biennium due to enrollment changes.

The Iowa Braille and Sight Saving School has an enrollment of 122 for fall of 1974, for an increase of six students from 1973. Fall enrollments for 1975 and 1976 are expected to be 125 and 127, respectively. A slight increase in enrollment to 130-135 is estimated for the late 1970's. The facilities permit an enrollment of up to 10 deaf-blind students. The remainder of the enrollment includes multi-impaired blind as well as visually impaired children.

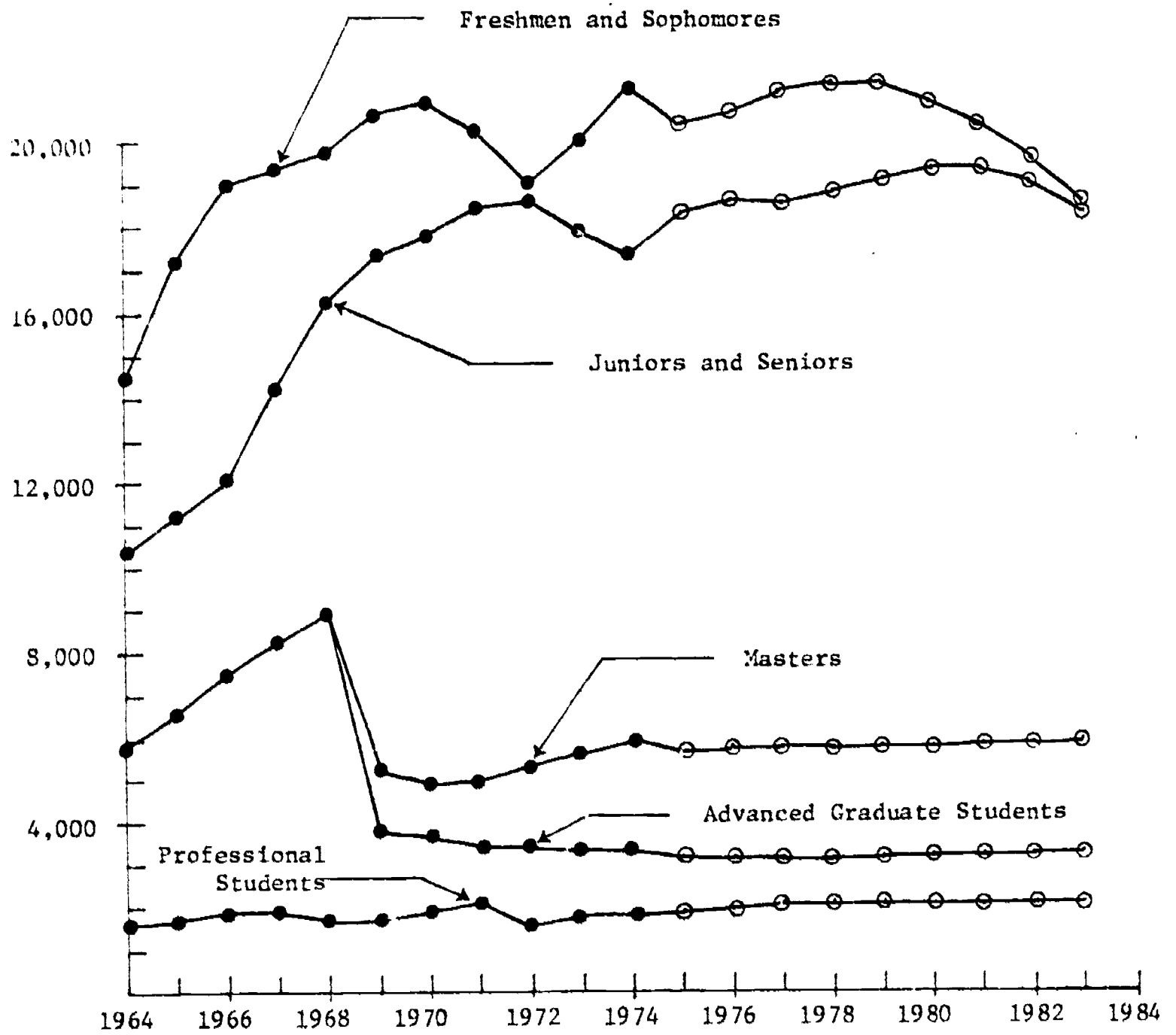
FALL ENROLLMENT (Head Count)

● Actual 1964-74
○ Estimated 1975-83



FALL ENROLLMENT (Head Count)

● Actual 1964-74
○ Estimated 1975-83



STATE BOARD OF REGENTS' UNIVERSITIES

ACTUAL FALL ENROLLMENT (Head Count)

1964 through 1973

	1964	1965	1966	1967	1968	1969	1970	1971	1972	1973
<u>LOWER DIVISION</u>										
University of Iowa	5,376	6,280	6,568	6,507	6,646	6,997	6,856	6,440	6,077	6,762
Iowa State University	6,080	7,084	7,857	8,031	8,189	8,755	9,041	8,844	8,542	8,871
University of Northern Iowa	3,130	3,838	4,569	4,855	4,930	4,984	5,056	4,879	4,312	4,391
Sub-total	14,586	17,202	18,994	19,393	19,765	20,736	20,953	20,163	18,931	20,024
<u>UPPER DIVISION</u>										
University of Iowa	4,431	4,801	5,245	5,923	6,537	6,748	7,040	7,259	7,258	6,952
Iowa State University	4,071	4,430	4,629	5,697	6,477	6,952	7,148	7,470	7,715	7,551
University of Northern Iowa	1,908	2,026	2,211	2,707	3,326	3,713	3,706	3,813	3,757	3,469
Sub-total	10,410	11,257	12,085	14,327	16,340	17,413	17,894	18,542	18,730	17,972
<u>PROFESSIONAL</u>										
University of Iowa	1,341	1,399	1,451	1,459	1,434	1,472	1,624	1,761	1,277	1,395
Iowa State University	261	283	286	286	285	297	295	298	316	311
Sub-total	1,602	1,682	1,737	1,745	1,719	1,769	1,919	2,059	1,593	1,736
<u>MASTERS</u>										
University of Iowa	3,332	3,875	4,491	4,770	4,889	2,784	2,605	2,898	3,415 [#]	3,456 [#]
Iowa State University	2,039	2,217	2,411	2,827	3,132	1,647	1,399	1,331	1,392	1,279
University of Northern Iowa	481	537	638	677	820	799	881	808	590	874
Sub-total	5,852	6,629	7,540	8,274	8,841	5,230	4,885	5,037	5,397	5,609
<u>ADVANCED GRADUATE*</u>										
University of Iowa						2,235	2,197	2,029	2,025	1,963
Iowa State University						1,521	1,345	1,331	1,241	1,225
University of Northern Iowa							98	105	174	124
Sub-total						3,756	3,640	3,465	3,440	3,312
<u>TOTAL</u>										
University of Iowa	14,480	16,355	17,755	18,659	19,506	20,236	20,322	20,387	20,052	20,528
Iowa State University	12,451	14,014	15,183	16,841	18,083	19,172	19,228	19,274	19,206	19,267
University of Northern Iowa	5,519	6,401	7,418	8,239	9,076	9,496	9,741	9,605	8,833	8,858
Sub-total	32,450	36,770	40,356	43,739	46,665	48,904	49,291**	49,266**	48,091**	48,653**

* Included under Masters for years that figures are omitted.

** Not including off-campus enrollment.

Includes law students counted until 1972 in "Professional" category. This accounts for apparent drop in "Professional" total between 1971-72.

STATE BOARD OF REGENTS' UNIVERSITIES
ESTIMATED FALL ENROLLMENTS (HEAD COUNT)*

1975-1983

(Actual for Fall 1974 included)

	1974**	1975	1976	1977	1978	1979	1980	1981	1982	1983
<u>LOWER DIVISION</u>										
University of Iowa	7,217	6,919	6,951	7,137	7,311	7,297	7,140	6,907	6,620	6,273
Iowa State University	9,495	8,826	9,152	9,423	9,412	9,373	9,173	8,916	8,538	8,102
University of Northern Iowa	4,566	4,655	4,575	4,610	4,684	4,699	4,667	4,574	4,450	4,251
Sub-total	21,278	20,400	20,678	21,170	21,407	21,369	20,980	20,397	19,608	18,626
<u>UPPER DIVISION</u>										
University of Iowa	6,864	7,118	7,319	7,312	7,322	7,471	7,612	7,579	7,399	7,105
Iowa State University	7,472	7,803	7,661	7,557	7,852	8,109	8,097	8,071	7,913	7,688
University of Northern Iowa	3,105	3,467	3,701	3,722	3,667	3,577	3,651	3,764	3,739	3,665
Sub-total	17,441	18,388	18,681	18,591	18,841	19,157	19,360	19,414	19,051	18,458
<u>PROFESSIONAL</u>										
University of Iowa	1,425	1,511	1,539	1,560	1,576	1,591	1,607	1,623	1,640	1,656
Iowa State University	366	397	438	471	471	471	471	471	471	471
Sub-total	1,791	1,908	1,977	2,031	2,047	2,062	2,078	2,094	2,111	2,127
<u>MASTERS</u>										
University of Iowa	3,680	3,537	3,511	3,531	3,541	3,541	3,541	3,541	3,541	3,541
Iowa State University	1,385	1,400	1,426	1,452	1,464	1,477	1,490	1,502	1,515	1,540
University of Northern Iowa	894	713	793	819	804	795	767	820	820	810
Sub-total	5,959	5,650	5,730	5,802	5,809	5,813	5,798	5,863	5,876	5,891
<u>ADVANCED GRADUATE</u>										
University of Iowa	2,085	1,815	1,780	1,760	1,750	1,750	1,750	1,750	1,750	1,750
Iowa State University	1,196	1,250	1,274	1,298	1,311	1,323	1,335	1,348	1,360	1,360
University of Northern Iowa	125	111	113	115	117	119	121	123	125	128
Sub-total	3,406	3,176	3,167	3,173	3,178	3,192	3,206	3,221	3,235	3,238
<u>TOTAL</u>										
University of Iowa	21,271	20,900	21,100	21,300	21,500	21,650	21,650	21,400	20,950	20,325
Iowa State University	19,914	19,676	19,951	20,201	20,510	20,753	20,566	20,308	19,797	19,161
University of Northern Iowa	8,690	8,946	9,132	9,266	9,272	9,190	9,206	9,281	9,134	8,854
Total	49,875	49,522	50,233	50,767	51,282	51,593	51,422	50,989	49,881	48,340

* Not including off-campus enrollment.

** Actual. Fall 1974 enrollment was higher than estimates for 1975 and 1976. These estimates are being revised, but the process was not complete at the time these materials were prepared.

FALL ENROLLMENT (HEAD COUNT)

IOWA SCHOOL FOR THE DEAF

Actual - 1964-1973

Grade	1964	1965	1966	1967	1968	1969	1970	1971	1972	1973
Pre-Kindergarten	0	0	0	0	0	0	0	5	13	12
Kindergarten	40	20	28	28	21	46	42	14	15	15
1	32	40	19	27	29	25	44	42	15	15
2	26	32	40	19	27	28	26	48	44	15
3	28	26	29	37	18	29	28	29	45	46
4	22	27	25	28	37	18	30	31	29	45
5	33	22	27	26	27	40	20	32	30	30
6	27	32	20	27	24	30	37	21	33	30
7	30	27	31	18	28	27	31	40	21	34
8	7	29	26	32	19	30	27	30	41	21
9	28	7	27	29	31	20	30	26	30	43
10	28	26	7	27	32	35	20	31	27	30
11	7	28	26	17	27	28	35	21	31	26
12	20	7	28	25	17	30	34	37	21	32
Total	328	323	352	340	337	386	404	407	395	394

Estimated - 1974-1983

Grade	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983
Pre-Kindergarten	12	12	12	12	12	12	12	12	12	12
Kindergarten	12	12	12	12	12	12	12	12	12	12
1	15	12	12	12	12	12	12	12	12	12
2	15	15	12	12	12	12	12	12	12	12
3	15	15	15	12	12	12	12	12	12	12
4	46	15	15	15	12	12	12	12	12	12
5	45	46	15	15	15	12	12	12	12	12
6	30	45	46	15	15	15	12	12	12	12
7	30	30	45	46	30	30	30	30	30	30
8	34	30	30	45	46	30	30	30	30	30
9	21	34	30	30	45	46	30	30	30	30
10	43	21	34	30	30	45	46	46	30	30
11	30	43	21	34	30	30	45	46	30	30
12	26	30	43	21	34	30	30	45	46	30
Total	374	360	342	311	317	310	307	307	292	276

FALL ENROLLMENT (HEAD COUNT)

IOWA BRAILLE AND SIGHT SAVING SCHOOL

Actual - 1964-1973

<u>Grade</u>	<u>1964</u>	<u>1965</u>	<u>1966</u>	<u>1967</u>	<u>1968</u>	<u>1969</u>	<u>1970</u>	<u>1971</u>	<u>1972</u>	<u>1973</u>
Pre-Kindergarten	0	0	0	0	0	0	4	5	2	7
Kindergarten	6	7	10	4	10	9	4	7	12	7
Pre-First Grade		9	8	3	9	5	9	4	0	0
1	(14	13	9	13	0	14	6	8	13	11
2	9	0	14	15	11	0	9	12	5	
3	10	11	0	9	14	10	8	3	9	(12
4	11	8	8	8	10	11	9	6	2	11
5	10	13	9	8	9	12	11	10	8	2
6	9	9	14	12	7	9	9	15	7	8
7	15	11	8	18	9	6	11	7	11	11
8	11	16	14	9	20	11	6	6	5	3
9	13	11	14	15	7	19	9	6	4	7
10	7	12	13	14	18	9	14	7	6	3
11	8	8	10	12	11	10	5	13	5	5
12	6	7	9	8	11	11	5	3	15	3
Special Classes - Primary	7	8	7	7	4	7	0	0	2	6
- Elementary	0	0	0	0	0	0	0	7	1	
- Jr. High									1	(5
- Sr. High	(9	(9	(10	(6	(9	(7	(1	(6	5	7
Deaf-Blind	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5</u>	<u>6</u>	<u>8</u>
Total	145	152	157	161	159	150	120	131	119	116

Estimated - 1974-1983

<u>Grade</u>	<u>1974</u>	<u>1975</u>	<u>1976</u>	<u>1977</u>	<u>1978</u>	<u>1979</u>	<u>1980</u>	<u>1981</u>	<u>1982</u>	<u>1983</u>
Pre-Kindergarten	7	8	5	6	6	6	6	6	6	6
Kindergarten	7	4	5	6	5	5	5	5	5	5
1	11	10	7	8	9	8	6	5	5	5
2	3	6	5	7	7	7	7	6	6	6
3	5	6	6	5	7	6	6	6	6	6
4	6	4	5	6	5	7	5	6	6	6
5	11	8	6	5	6	5	7	5	5	5
6	0	10	7	6	5	6	5	6	6	6
7	7	0	9	6	6	5	6	4	6	6
8	12	7	3	9	6	6	5	6	4	4
9	4	10	8	3	9	6	6	4	6	6
10	3	5	10	7	3	9	6	5	4	4
11	4	4	5	10	7	3	9	6	5	5
12	4	5	5	5	10	7	3	9	6	6
Special Classes - Primary	5	7	7	7	9	9	11	10	11	11
- Elementary	8	6	7	8	9	9	10	12	12	11
- Jr. High	8	7	8	8	9	10	10	11	13	13
- Sr. High	7	8	9	8	9	10	11	11	11	11
Deaf-Blind	<u>10</u>	<u>10</u>	<u>10</u>	<u>10</u>	<u>9</u>	<u>9</u>	<u>9</u>	<u>9</u>	<u>9</u>	<u>9</u>
Total	122	125	127	130	136	133	133	132	132	131

Income Estimates

The general operating budgets of the institutions are financed by state appropriations, student fees, federal land grant appropriations, patient income which is shown under Sales and Services, and other income. State appropriations are by far the most important source of income for general program operations, constituting 66.7% of the total budget proposed for 1975-76. Sales and Services constitute 13.2% of the total general program operations budget with patient income from the hospital units constituting about 97% of the Sales and Services income. The remainder of the budget consists of 2.3% from federal funds and 2.5% from other income. A large portion of the other income is from reimbursed overhead for federal grants that are included in the restricted program operation.

The restricted program operations budget is financed from funds restricted to specific uses. The restricted program operations budget for 1975-76 is estimated to be \$98.8 million. Federal funds and non-federal gifts and grants constitute 44.2% and 10.5%, respectively, of the total budget for restricted program operations. Sales and Services amount to 43.6% of the total budget of which about 82% would be income from auxiliary enterprises such as dormitory and dining services, other collegiate activities, and music council. The remaining 1.7% of the total budget for restricted program operations is derived from state appropriations, student fees and other income. Restricted programs other than auxiliary enterprises amount to an additional 27% over the general program budget of \$238.6 million.

Student Fee and Tuition Rates

Student fee income is estimated to be \$33,503,000 for 1974-75, which amounts to 23.6% of the three universities' combined general education fund budgets of \$142,105,000. Except for changes in non-resident tuition rates which have been made in recent years in response to appropriations adjustments by the legislature, the tuition rates at the three state universities have not been changed since 1969. A. increase in both resident and non-resident tuition rates is scheduled to take effect in 1975.

The cost to the student to attend a public university in Iowa has risen dramatically over the past two decades. For example, in 1951 tuition cost an Iowa resident \$156 a year to attend the University of Iowa. By 1960 the tuition had reached \$240 a year; by 1964 it was \$340; and in 1969 the tuition charge was \$620 a year, as it is now in 1974-75. The current tuition rate is \$600 a year for resident undergraduate students at both Iowa State University and the University of Northern Iowa. For non-resident undergraduate students the present rates are \$1,450, \$1,434 and \$1,200 at SUI, ISU and UNI, respectively. To these charges must be added the costs of room and board, books and supplies and other expenses associated with college attendance. Dormitory costs are relatively high at the state universities, since students must bear both construction and operating costs for these units.

The Board of Regents has conducted an extensive study of tuition rates and the factors related thereto. Revisions in the tuition rates have been adopted to be effective for the fall of 1975.

The Board of Regents adopted the following principles and guidelines for establishing tuition rates at the universities:

1. Authority to set tuition rates should rest with the Board of Regents for efficient good management of the institutions.
2. The state should maintain and advance the quality of education.
3. The tuition rate should be low as possible to maintain accessibility for students.
4. Tuition rates should be flexible and reasonable with respect to the share of costs borne by students and parents with the following guidelines:
 - (a) Tuition should be set for the biennium.
 - (b) Tuition should be set for at least six months to one year before it goes into effect.
 - (c) Tuition rate increases should recognize inflation.
 - (d) Tuition rates should be reasonable in comparison with rates charged by institutions in the 11-state area.
 - (e) Aggregate institutional tuition should bear a reasonable relationship to the total cost of instruction.
 - (f) Some differential in tuition rate for higher cost graduate and professional programs should be provided, keeping accessibility in mind.
 - (g) Tuition adjustments, when required, should be in the range of \$50 to \$150 for residents and \$100 to \$300 for non-residents.
 - (h) In the case of tuition increases, a considerable portion of the income generated should be provided for student aid.
 - (i) Total costs for the student should be considered.

According to a tuition survey the average undergraduate in-state tuition for 1973-74 is \$520 for member institutions of the National Association of State Universities and Land Grant Colleges, which may be compared with \$620 at the University of Iowa and \$600 at Iowa State. A similar survey by American Association of State Colleges and Universities shows an average tuition of \$489, which may be compared to \$600 at the University of Northern Iowa. The corresponding surveys for non-resident tuition showed an average of \$1,336 for the land grant survey and \$1,238 for the American Association of State Colleges and Universities. In comparison with institutions in the 11-state area during 1973-74, the University of Iowa ranks 6th for resident tuition, 9th in non-resident tuition; University of Northern Iowa ranks 5th for resident tuition and 8th for non-resident tuition. Similar comparisons in the 11-state area for graduate tuition rates show the University of Iowa for resident master and advanced graduate students ranks 3rd and 4th, respectively, while rates for non-resident students rank 5th at both degree levels. For Iowa State University the resident

masters and advanced graduate tuitions rank 2nd and 3rd, respectively, while the non-resident rates rank 5th at both degree levels. At the University of Northern Iowa both resident and non-resident rates rank 4th at the masters' level and at the advanced graduate levels.

A study was made of parental income for students attending the Regent universities. It indicated that the tuition rates are too high for many low-income students to attend the Regent institutions. Only 14% of the students at the state universities estimate parental income to be under \$7,500. The Commission on Financing Postsecondary Education estimates that for every \$100 increase in tuition in public 4-year institutions enrollment will decrease 3.1%, 1.2% and 0.7% in the low, middle and high income groups, respectively.

Costs for the various levels of instruction at each of the institutions were also considered during the deliberations on revisions in the tuition rates. The tuition rates for the current year of 1974-75, and 1975-76 and 1976-77 as adopted by the Board of Regents, and the amount of tuition increase is set forth as follows for each of the institutions:

	Tuition Rates per Academic Year			Tuition Increase			
				1975-76		1976-77	
	1974-75	1975-76	1976-77	over 1974-75	% Incr.	over 1974-75	% Incr.
University of Iowa							
Resident Students							
Undergraduate	\$ 620	\$ 682	682	\$ 62	10.0%	\$ 62	10.0%
Graduate	710	780	780	70	9.9%	70	9.9%
Medicine	870	1,200	1,200	330	37.9%	330	37.9%
Dentistry	870	1,030	1,030	160	18.4%	160	18.4%
Law	710	780	780	70	9.9%	70	9.9%
Non-Resident Students							
Undergraduate	1,450	1,550	1,550	100	6.9%	100	6.9%
Graduate	1,550	1,650	1,650	100	6.5%	100	6.5%
Medicine	1,950	2,500	2,700	750	28.2%	750	38.5%
Dentistry	1,950	2,150	2,250	300	15.4%	300	15.4%
Law	1,620	1,720	1,720	100	6.2%	100	6.2%
Iowa State University							
Resident Students							
Undergraduate	\$ 600	\$ 660	\$ 660	\$ 60	10.0%	\$ 60	10.0%
Graduate	705	774	774	69	9.9%	69	9.9%
Veterinary Medicine	600	861	1,029	261	43.3%	429	71.7%
Non-Resident Students							
Undergraduate	1,434	1,530	1,530	96	6.8%	96	6.8%
Graduate	1,584	1,650	1,650	66	4.3%	66	4.3%
Veterinary Medicine	1,434	1,749	2,169	315	22.2%	735	51.5%
University of Northern Iowa							
Resident Students							
Undergraduate	600	630	630	30	5.0%	30	5.0%
Graduate	630	660	660	30	4.8%	30	4.8%
Non-Resident Students							
Undergraduate	1,200	1,200	1,200	-	-	-	-
Graduate	1,380	1,380	1,380	-	-	-	-

This budget request includes estimates of income from student fees based on the new tuition rates, as well as the enrollments estimated for each year of the 1975-77 biennium. Included in special needs are amounts for student aid for each of the universities, based on calculations of the amount of tuition increase for each student who is currently receiving student aid.

The following tables show enrollment and tuition history at each of the universities since 1952. The distribution of student fees for September, 1974 is included for informational purposes. Tables are included that show tuition and fees for resident and non-resident undergraduate students at other universities for comparison.

THE UNIVERSITY OF IOWA
Enrollment Figures and Tuition-Fee Distribution

Fall Semester	Resident Students Number	Resident Students Fee/Year	Non-Resident Students Number	Non-Resident Students Fee/Year	Total Number of Students	Percent of Non-residents
1954-55	6562	156	1852	376	8414	22
1955-56	7335	204	1996	424	9331	21
1956-57	7698	204	2203	424	9901	22
1957-58	7964	220	2290	500	10254	22
1958-59	8066	220	2450	500	10516	23
1959-60	8027	220	2762	500	10789	26
1960-61	8120	240	2993	520	11113	27
1961-62	8329	290	3372	620	11701	29
1962-63	8509	290	3605	620	12114	30
1963-64	8984	290	3939	620	12923	30
1964-65	9995	340	4485	770	14480	31
1965-66	11459	340	4896	850	16355	30
1966-67	12688	340	5067	930	17755	29
1967-68	13509	370	5150	1000	18659	28
1968-69	14409	370	5097	1000	19506	26
1969-70	14904	620	5332	1250	20236	26
1970-71	15324	620	5280	1250	20604	26
1971-72	15099	620	5288	1250	20387	26
1972-73	14876	620	5176	1250	20052	25.8
1973-74	15295	620	5233	1350	20528	25
1974-75	15926	620	5345	1450	21271	25

Tuition-Fee Distribution -- Effective September 1974

	Resident	Non-resident
Student Publications	\$ 4.00	\$ 4.00
Recreation Building	7.00	7.00
Memorial Union Building	17.00	17.00
Auditorium Building	16.00	16.00
Special Programs	9.00	9.00
Sub-total	\$ 53.00	\$ 53.00
Portion of Fee received by Univ.	567.00	1,397.00
Total	\$ 620.00	\$ 1,450.00

IOWA STATE UNIVERSITY
Enrollment Figures and Tuition-Fee Distribution

Fall Quarter	Resident Students Number	Resident Students Fee/Year	Non-Resident Students Number	Non-Resident Students Fee/Year	Total Number Of Students	Percentage of Non-Residents
1952-53	5,650	150	2,174	360	7,824	28
1953-54	5,566	150	2,214	360	7,780	28
1954-55	6,030	150	2,278	366	8,308	27
1955-56	6,773	198	2,403	408	9,176	26
1956-57	7,274	198	2,399	408	9,673	25
1957-58	7,336	231	2,490	501	9,826	25
1958-59	7,054	231	2,449	501	9,503	26
1959-60	6,739	231	2,513	501	9,252	27
1960-61	6,942	252	2,784	522	9,726	28
1961-62	7,357	297	3,056	600	10,413	29.3
1962-63	7,633	297	3,254	600	12,887	29.9
1963-64	7,933	297	3,584	600	11,517	31.1
1964-65	8,950	345	3,501	750	12,451	28.1
1965-66	10,331	345	3,683	840	14,014	26.3
1966-67	11,298	345	3,885	930	15,183	25.6
1967-68	12,771	375	4,070	1,005	16,841	24.2
1968-69	13,980	375	4,103	1,005	18,083	22.7
1969-70	15,162	600	4,010	1,230	19,172	20.9
1970-71	15,585	600	4,035	1,230	19,620	20.6
1971-72	15,403	600	3,871	1,230	19,274	20.1
1972-73	15,568	600	3,892	1,230	19,460	20.1
1973-74	15,196	600	4,671	1,332	19,267	24.2
1974-75	15,559	600	4,355	1,434	19,914	21.9

Tuition-Fee Distribution -- Effective September 1974

	<u>Resident</u>	<u>Non-Resident</u>
Student Activity Fee	\$ 27.00	\$ 27.00
Special Building Fund	21.00	21.00
Sub-total	<u>\$ 48.00</u>	<u>\$ 48.00</u>
Portion of Fee to Iowa State University General Fund	<u>552.00</u>	<u>1,386.00</u>
	\$600.00	\$1,434.00

UNIVERSITY OF NORTHERN IOWA
Enrollment Figures and Tuition-Fee Distribution

<u>Fall Enrollment</u>				<u>Student Fees Per Academic Year</u>			
				<u>Undergraduates</u>		<u>Graduates</u>	
<u>Year</u>	<u>Total</u>	<u>Non Resident</u>	<u>% Non Resident</u>	<u>Resident</u>	<u>Non Resident</u>	<u>Resident</u>	<u>Non Resident</u>
1949	2948	154	5.2	\$ 99.	\$ 99.	\$	\$
1950	2688	133	4.9	108.	108.		
1951	2346	138	5.9	108.	108.		
1952	2239	154	6.9	120.	120.	120.	120.
1953	2231	132	5.9	120.	120.	120.	120.
1954	2676	121	4.5	120.	120.	120.	120.
1955	3045	144	4.7	159.	159.	159.	159.
1956	3179	135	4.2	159.	159.	195.	195.
1957	3210	118	3.7	200.	200.	230.	230.
1958	3494	175	5.0	200.	200.	230.	230.
1959	3428	173	5.0	200.	200.	230.	230.
1960	3616	178	4.9	220.	220.	250.	250.
1961	4061	242	5.9	246.	246.	276.	276.
1962	4572	228	4.9	252.	252.	282.	282.
1963	5147	243	4.7	252.	252.	282.	282.
1964	5505	235	4.2	292.	492.	322.	322.
1965	6420	218	3.4	312.	612.	342.	342.
1966	7418	227	3.1	342.	642.	373.	573.
1967	8239	207	3.5	372.	772.	402.	702.
1968	9067	218	2.4	398.	798.	428.	728.
1969	9496	218	2.3	600.	1000.	630.	1030.
1970	9741	218	2.2	600.	1000.	630.	1030.
1971	9605	200	2.1	600.	1000.	630.	1030.
1972	9580	201	2.1	600.	1000.	630.	1030.
1973	8858	280	3.2	600.	1100.	630.	1280.
1974	8690	331	3.8	600.	1200.	630.	1380.

Tuition-Fee Distribution - Effective September 1974

	<u>Resident</u>	<u>Non-Resident</u>
Student Activities	\$ 6.50	\$ 6.50
Building Fund for Student Activities	5.00	5.00
Union Building Fund	10.50	10.50
UNI-Dome Building Fund	25.00	25.00
Sub Total	<u>\$47.00</u>	<u>\$47.00</u>
Portion of Fee to University of Northern Iowa General Fund	<u>553.00</u>	<u>1,153.00</u>
	\$600.00	\$1,200.00

THE UNIVERSITY OF IOWA

Comparison of Tuition-Fees for College of Liberal Arts
at Comparable Universities in Eleven-State Area
for Academic Year of 1974-75

(includes mandatory activity and building fees)

<u>Resident</u>	<u>Amount Allo- cated to General Operations</u>	<u>Amount Allo- cated to Other Funds</u>	<u>Total</u>
University of Michigan	\$ 901	\$ 3	\$ 904
Indiana University	722	0	722
University of Minnesota	567	147	714
University of Illinois	496	194	690
University of Nebraska	540	123	663
University of Wisconsin	648	0	648
THE UNIVERSITY OF IOWA	567	53	620
University of Missouri	540	40	580
University of South Dakota	456	122	578
University of Kansas	410	163	573
University of North Dakota	354	113	467
 <u>Non-Resident</u>			
University of Michigan	\$2,797	\$ 3	\$2,800
University of Wisconsin	2,204	0	2,204
University of Illinois	1,486	194	1,680
University of Minnesota	1,530	147	1,677
University of Missouri	1,620	40	1,660
Indiana University	1,640	0	1,640
University of Nebraska	1,447.50	123	1,570.50
THE UNIVERSITY OF IOWA	1,397	53	1,450
University of Kansas	1,200	163	1,363
University of North Dakota	1,195	113	1,308
University of South Dakota	1,152	122	1,274

THE UNIVERSITY OF IOWA

Comparison of Undergraduate Tuition and Fees
BIG TEN UNIVERSITIES *
Academic Year 1974-75

<u>Resident</u>	<u>Amount Allo- cated to General Operations</u>	<u>Amount Allo- cated to Other Funds</u>	<u>Total</u>
University of Michigan	\$ 901	\$ 3	\$ 904
Ohio State University	780	0	780
Purdue University	750	0	750
Indiana University	722	0	722
Michigan State University	720	0	720
University of Minnesota	567	147	714
University of Illinois	496	194	690
THE UNIVERSITY OF IOWA	567	53	620
University of Wisconsin	648	0	648
<u>Non-Resident</u>			
University of Michigan	\$2,797	\$ 3	\$2,800
University of Wisconsin	2,204	0	2,204
Ohio State University	1,830	0	1,830
Purdue University	1,700	0	1,700
University of Illinois	1,486	194	1,680
University of Minnesota	1,530	147	1,677
Michigan State University	1,665	0	1,665
Indiana University	1,640	0	1,640
THE UNIVERSITY OF IOWA	1,397	53	1,450

* Northwestern University, a private school, omitted.

IOWA STATE UNIVERSITY

Comparison of Tuition and Fees for College of Sciences
and Humanities at Comparable Institutions in Eleven-State Area
for the Academic Year of 1974-75

<u>Resident</u>	<u>Amount Allo- cated to General Operations</u>	<u>Amount Allo- cated to Other Funds</u>	<u>Total</u>
Purdue University	\$ 750.00	\$ 00.00	\$ 750.00
Michigan State University	720.00	00.00	720.00
University of Minnesota	567.00	147.00	714.00
University of Illinois	496.00	194.00	690.00
University of Nebraska	540.00	123.00	663.00
University of Wisconsin	648.00	00.00	648.00
IOWA STATE UNIVERSITY	552.00	48.00	600.00
University of Missouri	540.00	40.00	580.00
South Dakota State	444.50	131.00	575.50
Kansas State University	410.00	122.00	532.00
North Dakota State University	354.00	81.00	435.00
 <u>Non-Resident</u>			
University of Wisconsin	\$2,204.00	\$ 00.00	\$2,204.00
Purdue University	1,700.00	00.00	1,700.00
University of Illinois	1,486.00	194.00	1,680.00
University of Minnesota	1,530.00	147.00	1,677.00
Michigan State University	1,665.00	00.00	1,665.00
University of Missouri	1,620.00	40.00	1,660.00
University of Nebraska	1,447.50	123.00	1,570.50
IOWA STATE UNIVERSITY	1,386.00	48.00	1,434.00
South Dakota State University	1,224.00	131.00	1,355.00
Kansas State University	1,200.00	122.00	1,322.00
North Dakota State University	1,083.00	81.00	1,164.00

IOWA STATE UNIVERSITY

Comparison of Tuition and Fees
Big Eight Institutions
Academic Year 1974-75

<u>Resident</u>	<u>Amount Allo- cated to General Operations</u>	<u>Amount Allo- cated to Other Funds</u>	<u>Total</u>
University of Nebraska	\$ 540.00	\$125.00	\$ 663.00
IOWA STATE UNIVERSITY	552.00	48.00	600.00
University of Missouri	540.00	40.00	580.00
University of Kansas	410.00	163.00	573.00
University of Colorado	476.00	93.50	569.50
Kansas State	410.00	122.00	532.00
Oklahoma State	367.50	96.50	464.00
University of Oklahoma	367.50	77.50	445.00
<u>Non-Resident</u>			
University of Colorado	\$1,908.00	\$ 93.50	\$2,001.50
University of Missouri	1,620.00	40.00	1,660.00
University of Nebraska	1,447.50	123.00	1,570.50
IOWA STATE UNIVERSITY	1,386.00	48.00	1,434.00
University of Kansas	1,200.00	163.00	1,363.00
Kansas State	1,200.00	122.00	1,322.00
Oklahoma State	1,147.50	96.50	1,244.00
University of Oklahoma	1,147.50	77.50	1,225.00

UNIVERSITY OF NORTHERN IOWA

Comparison of Undergraduate Tuition and Fees
at Comparable Universities in Eleven State
Area for Academic Year of 1974-75

<u>Resident</u>	<u>Amount Allocated to General Operations</u>	<u>Amount Allocated to Other Funds</u>	<u>Total</u>
Ball State University	\$ 555	\$ 165	\$ 720
Oakland University ⁽¹⁾	635.50	32	667.50
University of Nebraska ⁽¹⁾	558	60	618
Central Michigan University ⁽¹⁾	573.50	40	613.50
University of Wisconsin	485 ⁽²⁾	88	573 ⁽²⁾
	560 ⁽³⁾	88	648 ⁽³⁾
Northern Illinois University	404	199.50	603.50
UNIVERSITY OF NORTHERN IOWA	553	47	600
University of Missouri	540	50	590
University of South Dakota ⁽¹⁾	441.75	122	563.75
Wichita State University	410	142.50	552.50
University of North Dakota	354	113	467
 <u>Non-Resident</u>			
University of Wisconsin	\$1,818 ⁽²⁾	\$ 88	\$1,906 ⁽²⁾
	2,116 ⁽³⁾	88	2,204 ⁽³⁾
Oakland University ⁽¹⁾	1,798	32	1,830
University of Missouri	1,620	50	1,670
University of Nebraska ⁽¹⁾	1,495.75	60	1,555.75
Ball State University	1,275	165	1,440
Central Michigan University ⁽¹⁾	1,395	40	1,435
Wichita State University	1,200	142.50	1,342.50
Northern Illinois University	1,065	199.50	1,264.50
University of South Dakota ⁽¹⁾	1,116	122	1,238
UNIVERSITY OF NORTHERN IOWA	1,153	47	1,200
University of North Dakota	1,082	113	1,195

(1) These institutions reported tuition in terms of charges per credit hour. The charges per credit hour were converted to a dollar amount by using 31 credit hours as a FTE undergraduate student.

(2) Rates for freshmen and sophomores.

(3) Rates for juniors and seniors.

Federal Fund Losses

During 1973 it became evident that a change in emphasis by the federal government regarding its pattern of support to higher education would cause losses in the millions of dollars for various programs in the Regent institutions. During the past decade substantial federal funds were utilized to expand enrollments in the health sciences, to acquire high quality faculty in a highly competitive market, to create some superb instructional facilities and to expand various programs. Recent policies of the federal government have not been sufficiently clear to estimate at all accurately the level at which federal funds will be continued either for 1974-75 or for the 1975-77 biennium; thus, this category may require legislative consideration at a later date.

In response to the prospect of a loss in federal funds, the Board of Regents in early 1974 requested a contingency appropriation to maintain instruction at its 1972-73 level in several health science and related programs. Such an appropriation in the amount of \$3 million was made available by the 65th General Assembly, with payouts from the appropriation subject to approval of the Governor and the State Comptroller. Although a year ago the loss of federal funds was expected to be considerably more than \$3 million, it now appears that the \$3 million will be sufficient to cover the losses for 1974-75. Some federal grants will be made late in the 1974-75 fiscal year so it will not be possible until later in the year to know the exact extent of the losses. Additional losses may be incurred during the 1975-77 biennium as the transition in federal policies progresses. Therefore, the Board of Regents requests that any funds remaining from the contingency appropriation for federal fund losses be carried forward in the appropriations for 1975-77.

It may be noted in the financial statements elsewhere in the budget request that amounts are included from the contingency appropriation for federal funds losses in the budgets for Iowa State University and the University of Northern Iowa of \$677,000 and \$52,000 respectively. These amounts were included on the basis of estimates of the universities, subject to detailed documentation of the grants involved and approval of the Governor and the State Comptroller. A request for at least \$1.5 million is expected from the University of Iowa later in the year.

Some states have covered such losses to their universities from the federal dollars channeled to the states through the so-called "revenue-sharing" program, on the ground that these are essentially the same dollars which were previously paid directly to the universities to support state-approved programs on the campuses, e.g., expanded enrollments in human and veterinary medicine.

Quad-Cities Graduate Study Center and Sparsely Populated Areas

The Quad-Cities Graduate Study Center is a cooperative program supported by the local community, the State of Illinois, the State of Iowa, and by student fees. The University of Iowa general university budget includes \$50,000 for the Quad-Cities Graduate Study Center as appropriated for each year of the 1973-75 biennium. The amount is included in the faculty and institutional officials' salary starting base and, therefore, is augmented in the amount of 12% and 8% for the years 1975-76 and 1976-77, respectively. The additional amounts of \$12,000 for 1975-76 and \$11,000 for 1976-77 will bring the total amount for the Quad-Cities Graduate Study Center in each of the two years to \$68,000 and \$74,000, respectively which are the amounts requested from the State of Iowa. Identical amounts have been requested from the State of Illinois. This program has been an effective example of continuing education. Considerable interest in the program has been expressed in educational circles nationally.

An annual appropriation of \$60,000 is requested to underwrite extension courses in sparsely populated areas of the state. Most off-campus classes are completely self-supporting, with participants' fees paying the costs of instruction, travel and administration. As a result, many communities in the state are denied the educational opportunities available to communities closer to the universities or which can provide sufficient numbers to cover all costs. The requested appropriation would provide an educational subsidy for Iowans throughout the state, just as the state does for those students who are in residence at the universities. The program will be initiated on a trial basis and the Board of Regents will monitor its effectiveness.

Indigent Patient Care

Indigent patient services at University Hospitals are financed by state appropriations which amount to \$11,910,000 for 1974-75 including the contingency for fuel and purchased electricity of \$58,000 and the requested deficiency appropriation to cover fuel and purchased electricity to the extent of \$43,000. For the 1973-75 biennium the appropriations brought the proportion of the budget for indigent patients up to about one-third of the total University Hospitals budget. The requested appropriation for 1975-77 includes 31.6% of the budget, excluding special needs, for indigent patients. It includes 8.8% in 1975-76 and 16.3% in 1976-77 of the University Hospital special needs for indigent patients because those new services will be available to indigent patients as well as private paying patients.

It is anticipated that the requested appropriation will be sufficient to maintain present county indigent patient quotas and that there will be no subsidization by private-paying patients of the 10,500-plus indigent patients who will be cared for in University Hospitals next year.

PLANT CAPITAL

The Board of Regents requests \$37,900,000 in appropriations for capital improvement for the 1975-77 biennium. The proposed program covers 34 different projects which are listed herein on a priority basis. They are grouped into the following categories:

New Facilities	\$19,180,000
Deferred Equipment	1,285,000
Remodeling Projects	7,865,000
Utility Projects	9,230,000
Special Needs	340,000
Total	<u>\$37,900,000</u>

The requested projects are those that have survived a careful and severe analytical process, which resulted in the deletion of more than \$47 million in projects from the requests of the institutions to the Board of Regents. Needs for new space were derived to a significant extent from the use of uniform space standards and their application to existing academic and research programs. No functional expansion in workload or scope of program is assumed in the request for new facilities. Rather, it is intended to overcome obsolescence of facilities, to improve efficiency through consolidation of operating units, and to meet today's educational requirements.

Funding this request will also permit removal of several old, unsuitable temporary and other structures that have been kept in service far beyond normal considerations due to the very large enrollment increases in the 1960's. The request is substantially in line with the level of capital program approved by the General Assembly during the past five biennia. Average appropriations and bond authorizations amount to \$25 million during those periods. The \$37.9 million requested here is comparable with the prior expenditure rate when adjusted for inflation.

Detailed institutional studies have been undertaken to ascertain the condition of present space at the three universities. These studies indicate that about 900,000 gross square feet of space should be demolished in the universities within the next eight to 10 years. The space includes quonset huts more than 30 years old, structurally unsound buildings and other space which cannot be economically adapted to present or future uses. Much of this space involves high operating costs and relatively low efficiency of utilization.

The institutions razed a substantial amount of space in the current biennium. This intent has been expressed to the legislative committees. About 57,000 square feet were razed at the University of Iowa. Substantial additional space will be razed after the new buildings now under construction are occupied.

The estimated cost of each project is presented in 1975 dollars. As time passes the effects of inflation will raise the probable cost of accomplishing the amount of construction included in the 1975 estimates. The board has been grappling with the problem of rapid inflation during the current biennium on projects authorized during the 1973 and 1974 sessions of the legislature. For example, in 1974 the Board of Regents was forced to transfer \$470,000 from the Speech/Art Building in order to proceed with the authorized construction of the

Industrial Arts Building at the University of Northern Iowa. This action was taken in consultation with the executive and legislative fiscal leaders. Restoration of those funds thus shifted from the Speech/Art Building is the first priority of the board for 1975.

Every effort is being made by the Board of Regents to offset the effect of inflation by rapid progress toward construction of projects. Architectural firms have been employed to draft preliminary plans on the major new construction projects. This advance planning may well save as much as 7% to 10% of ultimate project costs. The institutions are also using construction techniques such as construction management and "fast track" construction for earlier completion.

The use of space standards and "models" to ascertain the need for new space has been developed to a relatively high degree of sophistication by the Board of Regents and its institutions. The purpose of this tool has been designed to attempt to provide the following answers:

- a) Assess the overall magnitude of new academic-administrative space needed by each institution at a specified future date.
- b) Allow for razing structures which have exceeded their usefulness due to age or functional change, which may be unsafe, or for which renovation is uneconomical.
- c) Determine which types of space presently exist in sufficient magnitude to accommodate present programs.
- d) Reveal where redistribution of existing spaces should be made.
- e) Determine what new types of spaces are needed (i.e., classrooms, teaching labs, support space, library, etc.)

The model covers 8.9 million gross square feet of space at the three universities that is utilized for academic or administrative purposes. The board and institutional personnel are prepared to explain in detail to legislative committees the space standards and the use of the computer model as well as the projections of needed space that it indicates.

The universities now maintain more than 20 million gross square feet of building space of which about one-half is classified as academic or administrative space. About one-third of the total space or 6.5 million gross square feet is housing for students while the remainder is for university hospitals, student unions, auditoriums, etc. This amount of space will be augmented considerably with the completion of 10 major construction projects now under way or authorized.

The complete listing of projects for 1975-77 is shown on an interinstitutional priority basis. The relative urgency is reflected by the order of the list. It should be stressed, however, that an urgent need exists for each project.

The program categories are listed and explained briefly below.

1. New Facilities

The board requests funds for four major new facilities projects and four minor projects totaling \$19,180,000. Equipment for only one of these facilities is requested this biennium.

a) Lindquist Center for Measurement, Phase II - University of Iowa

This project involves construction of 79,365 gross square feet and would house those portions of the College of Education which should not remain in other locations because of their function. The college needs a consolidated "home" in which the majority of its faculty and specialized classroom facilities are together. Presently the work of the college is severely hampered because its faculty members are housed in many different buildings across the campus. This building would permit efficient consolidation for the first time in the 60-year history of the college. During the fall of 1974 this college had 1,632 undergraduate majors and 873 graduate students. This project has long held high priority before the board.

b) Music Building - Iowa State University

A 50,000 gross square foot building would permit this department to gain the quality space it needs. Today, music instruction is provided in four old buildings - two of which should be razed. The music program at this university is primarily a service program as over one-third of the total student body participates in some form of musical activity during their stay as a student. This project will bring an all-university function into one appropriate location from its present widely-scattered overcrowded and functionally poor space. During the 105-year-old history of the music program, there never has been a time when this program was adequately housed.

c) Library Addition - Phase I - Iowa State University

The present library is inadequate to meet the demands upon it. To meet basic accommodation of these needs through the next 10 years, 100,000 net assignable square feet are needed. There are needs for additional stack areas, new study space, and expanded service space.

The existing library space would be renovated to improve the efficiency of operations and to integrate new construction effectively with the present library. The library presently has 170,000 net assignable square feet. New construction eventually would add 100,000 net assignable square feet. Phase I would provide about 50 percent of that need.

d) University of Northern Iowa

1. Supplemental Appropriation for Speech/Art Complex - Phase I
2. Speech/Art Complex - Phase II

Both of these projects are due primarily to inflation of the past two years. Space intended to be provided for this complex by 1973 and 1974 appropriations cannot be met without supplemental funds. The Speech/Art Complex is intended to house speech, speech pathology, theatre, radio and art. Phase I will be under contract this spring. Funds were shifted from this project to allow award of contracts on the Industrial Arts and Technology Building, now under construction.

Phase II would construct 66,755 gross square feet for Art. The phasing of this project is necessary because of price inflation.

Minor projects include a Seeds Laboratory of 27,000 gross square feet and a Horticulture Addition and Greenhouse of 13,570 gross square feet for Iowa State University; a Physical Plant storage building of 12,500 gross square feet at the University of Northern Iowa; and a Vocational Building Addition of 10,000 gross square feet at Iowa School for the Deaf.

In all, there is proposed new construction of about 350,000 gross square feet. When this new space is occupied, up to 135,000 gross square feet of obsolete space will be razed. This new space request is quite modest, representing a net growth of only 2% in academic or administrative space, and is urgently needed to meet demonstrated needs.

2. Deferred Equipment

Equipment is requested for the Design Center at Iowa State University and Speech/Art - Phase I at the University of Northern Iowa, both of which were funded by the 1973 and 1974 sessions. This equipment should be ordered prior to occupancy of these buildings in 1977. Equipment is requested for Art at UNI. This equipment would be moved to the new facility when completed. The need for modernizing art equipment is urgent.

3. Remodeling Projects

Operating funds for routine maintenance and repair are insufficient to permit major remodeling projects. Increased emphasis is given to remodeling needs in this capital request in an attempt to implement a "life-of-building" formula, which is explained in the RR&A operating portion of this request document.

Fourteen remodeling projects are requested including Food Service Centralization and Main Building alterations at Iowa School for the Deaf; Main Building and Dormitory/Recreation areas at Iowa Braille and Sight Saving School; Arts and Industries at the University of Northern Iowa; six projects at the University of Iowa including remodeling of Calvin Hall, Physical Education facilities, water improvements to specific buildings, Engineering Building; three projects are provided at Iowa State University involving old veterinary medicine facilities, Beardshear Hall and Horticulture.

The emphasis on obtaining adequate remodeling funds will continue into future biennia. Funding of this remodeling request is necessary if space is to be properly maintained and more effectively utilized.

4. Utility Projects

The utility requests are for both recurring and non-recurring needs. Two major projects, a new turbine generator at ISU and a replacement boiler for UNI are requested. Both projects should "pay back" capital costs through more economical operations over a relatively short period. These projects are anticipated to be the last requests for electrical turbines or boilers for the next 10 years. Funding this biennium is requested because of the risk involved in the event of failure to meet demands for current needs. Potentially high additional operating costs will be incurred if power has to be purchased, it has been pointed out.

Recurring utility needs involve six projects including storm and sanitary sewer system renovations, electrical system improvements, expansion and improvement of steam distribution systems. The utility systems must serve more than 20 million gross square feet of building space. It is extremely important that

these systems be adequate and properly maintained. The universities have forecast needs of over \$19 million for recurring projects over the next 10 years. The 1975-77 request would meet about \$3 million of that 10-year need.

5. Special Needs

The purchase of two minicomputer time-sharing learning systems for the University of Iowa is requested. These systems would be used to improve instructional programs. Operating funds required for these systems are requested in the special needs section of the operating budget.

* * * * *

It is understood that capital funds needed for compliance with the Iowa Occupational Safety and Health Act (IOSHA) will be handled on a statewide basis rather than as an agency asking. It should be noted, however, that the projects requested by the Regents would improve OSHA compliance at the institutions since each project would be designed to comply with IOSHA requirements.

The board invites visits to the campuses to view the progress which has been made and to evaluate need for new and updated facilities.

SUMMARY LISTING OF CAPITAL PROJECTS
1975-77
(Listed in Priority Order)
(000's Omitted)

<u>Institution</u>	<u>Project</u>	<u>Project Request</u>
UNI	Supplemental Appropriation for Speech/Art - Phase I (To offset transfer to Industrial Arts Building)	\$ 470
UNI	Movable Equipment - Speech/Art Building - Phase I	575
ISU	Movable Equipment - Design Center	500
SUI	Lindquist Center - Phase II Construction	5,000
ISD	Remodel & Centralize Food Service Operations	600
SUI	Minicomputer Time Sharing Systems Equipment - Phase I	340
UNI	Arts & Industries Building Remodeling - Phase I	750
ISU	Quadrangle (Old Veterinary Medicine) Remodeling - Phase I	2,000
SUI	Minor Renovations	370
	A. Fire safety \$200	
	B. Campus Lighting 100	
	C. Hospital School 70	
ISU	Turbine Generator # 3 & Auxiliaries	3,040
ISU	Music Building Construction	3,235
ISU	Library Addition - Phase I & Remodeling Existing Library	5,500
SUI	Calvin Hall Remodeling - Phase II	250
SUI	Miscellaneous Major Alterations	500
ISD	Miscellaneous Campus Alterations	200
	A. Renovation for Two Classrooms - Main Building \$50	
	B. Recondition Windows - Main Building 40	

<u>Institution</u>	<u>Project</u>	<u>Project Request</u>
ISD (Cont.)	C. Tunnel to Infirmary	\$60
	D. Replace Elevator - Main Building	50
IBSSS	Main Building Alterations	\$ 220
SUI	Physical Education (Academic) Facilities Remodeling	550
ISU	Minor Utility Projects	525
	A. Water Treatment & Storage (Heating Plant)	\$150
	B. Steam Tunnels & Condensate Returns	100
	C. Power Factor Improvements	40
	D. Water Well # 11	60
	E. Sanitary & Storm Sewers Repairs	175
UNI	Sanitary & Storm Sewers Renovations & Replacements	400
UNI	Electric System Improvements	500
UNI	Speech/Art Building - Phase II Construction	2,700
UNI	Art Movable Equipment	210
ISU	Seeds Laboratory Construction	800
SUI	Storm & Sanitary Sewers Renovations & Replacements	725
SUI	Engineering Building Remodeling - Phase I	320
ISU	Beardshear Hall Remodeling	615
IBSSS	Dormitory & Recreation Areas Renovations & Alterations	135
SUI	Miscellaneous Electrical & Water System Improvements	700
	A. Electrical Renovations - Medical Research Center	\$250
	B. Water Systems Repairs in Eight Buildings	290
	C. 5KV Distribution System Renovations	160
SUI	Steam Distribution - Complete West Side Loop	450
ISD	Vocational Building Addition	350
UNI	Physical Plant Storage Building Addition	250

<u>Institution</u>	<u>Project</u>	<u>Project Request</u>
ISU	Horticulture Space Remodeling & Demolition	\$ 1,165
	A. Remodel Horticulture Building \$560	
	B. Remodel Greenhouses 590	
	C. Raze Old Horticulture Laboratory 15	
ISU	Horticulture Space Additions	875
	A. Horticulture Building Addition \$687	
	B. New Greenhouse 188	
UNI	Coal Fired Boiler & Auxiliaries	<u>3,080</u>
	Total of Capital Projects - 1975-77	<u>\$37,900</u>

SUI - Uni sity of Iowa, Iowa City
 ISU - Iowa State University, Ames
 UNI - University of Northern Iowa, Cedar Falls
 ISD - Iowa School for the Deaf, Council Bluffs
 IBSSS - Iowa Braille & Sight Saving School, Vinton

TUITION REPLACEMENT APPROPRIATIONS FOR ACADEMIC REVENUE BONDS

Tuition replacement appropriations are made by the General Assembly to pay debt service on outstanding academic revenue bonds. Bonds amounting to \$34.8 million net, as authorized by the 1969 and 1971 legislative sessions, have been issued. A tuition replacement appropriation of \$6.6 million is requested for 1975-77 for principal, interest and required reserve payments on these bonds. No new bonding authority is requested of the 66th General Assembly.

The tuition replacement request is net of earnings on investment of bond proceeds and receipts from federal interest subsidy grants. Total debt service payments of \$7,114,705 will need to be made during 1975-77 with \$489,705 coming from other funds. The non-appropriated funds are utilized before requesting state appropriations.

The appropriation request for 1975-77 represents the highest biennial cost for currently authorized bonds. Cost will decline to \$6.0 million for 1977-79 and \$5.5 million for 1979-81.

Higher initial costs are a feature of the 20-year, even principal bonding program utilized by the Board of Regents. There are higher payments on principal in the early years as compared to a level debt service program. Use of shorter term bonds was quite successful in attracting competitive bids and the resultant low interest rates. Debt service costs are also higher in the early years of an issue until required reserves for each issue are accumulated. This reserve is held and used to pay the last installment for an issue.

Tuition replacement appropriations are essential for the \$34.8 million in bonds outstanding. The 1969, 1970, 1971 and 1973 legislative sessions have provided these appropriations in accordance with the policy stated in 1969 in the enabling legislation for the bonds. The highest priority of the Board of Regents is that the 66th General Assembly continue this commitment and the high support given this program by the Governor and legislature since 1969.

SALES OF ACADEMIC REVENUE BONDS BY
BOARD OF REGENTS
63RD AND 64TH G. A. AUTHORITY

For Institution	Date of Sale	No. of Bidders	Net Interest Rate %	Initial Principal	Total Interest Costs 1	Annual		Payout Year
						Principal Payment Over 20 Years 2	Principal Payment Over 20 Years 2	
SUI	12-70	6	5.263011	\$ 7,920,000	\$ 4,625,600	\$ 400,000		1991
ISU	3-71	5	4.99306	1,165,000	628,503	60,000		1991
UNI	3-71	5	5.01787	3,330,000	1,834,433	170,000		1991
ISU	11-71	8	4.6800	2,445,000	1,256,648	125,000		1992
SUI	1-72	10	4.58338	3,750,000	1,879,938	190,000		1992
ISU	4-72	10	5.1031	6,485,000	3,551,258	325,000		1992
UNI	7-72	7	4.9309	3,500,000	1,812,134	175,000		1992
ISU	5-73	9	4.882	6,185,000	3,426,094	290,000		1994
				\$34,780,000 ³	\$19,014,608	\$1,735,000		

1. Does not include potential receipts from federal interest subsidy grants which has the effect of reduction in state tuition replacement appropriations.

2. Uses 6/30/75 payment as average.

3. 63rd G.A. Authority utilized \$12,415,000;
64th G.A. Authority utilized \$22,365,000.

BUDGET SUMMARY SCHEDULES

The financial schedules in the budget request are explained and summarized in this section.

Schedule 1 - Summary of General Program Operations and Capital Improvements

The purpose of Schedule 1 is to show the appropriations required to finance the requested budgets for 1975-76 and 1976-77. The schedule is in three parts: General Program Operations, Capital Improvements and Debt Service for Academic Revenue Bonds. Budgeted expenditures and institutional income are shown. Institutional income is subtracted from expenditures to show the amount of appropriations needed each year of the 1975-77 biennium.

Schedule 2 - General and Restricted Program Expenditures by Revenue Sources

Schedule 2 shows the total expenditures and revenues for all of the operations of the institutions. They are classified into two major parts: A. General; B. Restricted. Part A General includes those operations financed from general use funds such as state appropriations, student fees and other general income. This general fund budget, Part A, is the portion of the request for that is reviewed by the Governor and General Assembly to determine appropriations. Expenditures for Restricted Programs, Part B, are shown for informational purposes. These expenditures are financed by restricted use funds such as dormitories, student unions, organized athletics, federal and project grants and contracts.

Expenditures in Schedule 2 are broken down by major program. Program expenditures are shown by major revenue source. Caution should be exercised in using the source of revenue figures for general programs because they have been allocated arbitrarily to each program. This method of allocation was required because most general program income is pooled into one fund from which expenditures are made. It is impossible to identify specifically the amount of student fee income, for example, used for instruction. The same situation holds for the state general fund when appropriations are made in that the sales or income tax portion cannot be identified.

Plant Capital is shown in Restricted program section because it can be used only for one purpose.

Schedule 2 shows expenditures for each of six years, actual for 1971-72, 1972-73, and 1973-74, estimated for 1974-75, and proposed for 1975-76 and 1976-77. The detailed figures, which are summarized in Schedule 2, are contained in Schedules 5 and 7.

Schedule 3 - Summary of General Program Operations by Organizational Unit and Additions to Starting Base

General Program Operations are summarized in Schedule 3 by Organizational Unit and Additions to the starting base for each year of the 1975-77 biennium. This is the basic form used in prior years in presenting the budget requests. The starting

base in each case is the budget for the prior year. For example, fiscal year 1974-75 is the base for the requested additions for 1975-76. Fiscal year 1975-76 is the starting base for the 1976-77 requests.

The additions to the starting base are shown by the traditional categories of academic salary increases, non-academic salary increases, general expense, equipment and library books, etc.

The starting base plus the requested additions constitutes the requested budget. Institutional income is shown for each unit and deducted from the budget to arrive at the appropriation request.

Capital improvement projects are shown by unit and source of funding. In addition, the request for tuition replacement appropriations for academic revenue bonds are summarized.

The expenditure and income figures in Schedule 3 tie in with the other schedules.

Schedule 4 - Expenditure Analysis by Major Item General Program Operations

Expenditures are classified by major item for fiscal years 1973-74 through 1976-77. The major items are academic salaries, non-academic salaries, general expenses, equipment and books, and repairs, replacements and alterations. This schedule shows the component of increase for each item. For example, academic salaries consists of pay raises for existing positions as well as funds for new positions requested for improvement or expansion of programs under "Special Needs". The increases in fiscal year 1975-76 and 1976-77 are added to the starting base to arrive at the total General Operations budget for each category or item.

Schedule 5 - Summary of Expenditures by Item for General and Restricted Program Operations

Expenditures are summarized by major item (object of expenditure), for both general and restricted program operations for fiscal years 1971-72 through 1976-77. The figures for general operations tie back to the expenditure analyses in Schedule 4.

Schedule 6 - Detailed Expenditures for Instruction by Program

The instructional programs financed from general use funds are shown for each institution in Schedule 6. Instructional expenditures are detailed by item for each college or special unit within one institution for fiscal years 1971-72 through 1974-75.

Schedule 6 is not summarized on an inter-institutional basis because each institution has a different grouping of colleges and academic disciplines.

Schedule 7 - Statement of Revenue Sources for General Program Operations
and Restricted Program Operations

Receipts by source of revenue for general and restricted programs are set forth for fiscal years 1971-72 through 1976-77 in Schedule 7. Seven basic sources of revenue are listed: 1) State Appropriations, 2) Student Fees, 3) Federal Funds, 4) Non-Federal Gifts and Grants, 5) Sales and Services, 6) Other Income, and 7) Transfers Out. Some of these categories of income are further subdivided.

State Appropriations include only direct appropriations to an institution. Appropriations to another department of the State of Iowa which are used to augment the revenue to the institution for services provided by the institution are to be included under the category, Sales and Services. Student Fees are applied to the appropriate individual restricted programs such as student activities and health services and the remaining portion is applied to General Program Operations. Federal Funds include direct federal appropriations, federal funds for undergraduate or graduate scholarships, teaching assistantships or research assistantships, federal research grants and other federal funds. The category does not include reimbursed overhead from the federal government or federal funds for loans to students. Reimbursed overhead is received from various sources of income and is shown under "Other Income" as a separate category. Federal loan funds for students are not included because the funds go directly to the students. Non-Federal Gifts and Grants with no restrictions attached are included under General Program Operations while those funds received with specific requirements, such as a specific research project, a professorial chair, or other, are included under Restricted Program Operations. Sales and Services includes such items as patient income, income from animal clinics, income from analysis of materials, receipts from sales of materials, sales of computer services, sales of patents, sales of consulting services and departmental publications. Sales of consulting services or private medical practice by individuals are included only if the revenues pass through the university accounts. Other Income includes reimbursed overhead from various sources of revenue, endowment income and other miscellaneous sources of income. Transfers Out includes transfers out to Reserve Fund, Improvement Fund, Debt Service, and Other Transfers. Net Revenue Applied is the total revenue available less the ending balance and equals the total or sub-total expenditures shown in Schedule 5.

Schedule 7 is applied to "Plant Capital Project Funds" and "Debt Service for Plant Capital" as well as "General Program Operations" and "Restricted Program Operations." Transfers Out may be to Reserve Fund for future building or in accordance with requirements of a revenue bond, to Improvement Fund for active capital improvement projects, or to Debt Service Fund for the payment of interest and principal.

STATE BOARD OF REGENTS
SUMMARY OF GENERAL PROGRAM OPERATIONS AND CAPITAL IMPROVEMENTS
(000's omitted)

GENERAL PROGRAM OPERATIONS	Source of Funds							
	Budgeted Expenditures	%*	Tuition and Student Fees	Other Income	Subtotal	%*	State Appropriation	%*
1974-75**Estimated Institution								
University of Iowa	\$ 65,683	11.2	\$ 14,767	\$ 3,489	\$ 18,256	10.1	\$ 47,427	11.6
General University	37,660	12.0		25,750	25,750	13.3	11,910	9.5
Psychopathic Hospital	3,492	6.0		720	720	(10.9)	2,772	11.5
Bacteriological Lab	1,287	6.0		302	302	(1.0)	985	8.4
Hospital School	1,915	9.4		120	120	(10.4)	1,795	11.0
State Sanatorium	2,499	8.8		380	380	3.0	2,119	9.9
Subtotal	112,536	11.1	14,767	30,761	45,528	11.2	67,008	11.1
Iowa State University								
General University	55,359	13.0	13,845	2,400	16,245	7.1	39,114	16.0
Experiment Station	6,572	10.2		1,671	1,671	6.6	4,901	11.6
Co-op. Ext. Service	7,785	15.1		3,387	3,387	9.5	4,398	18.7
Subtotal	69,716	13.0	13,845	7,458	21,303	7.0	48,413	15.8
University of Northern Iowa								
Subtotal - Universities	21,063	14.8	4,891	860	5,751	11.0	15,312	16.3
Iowa School for the Deaf								
Subtotal	2,139	13.6		47	47	114.	2,092	14.
Iowa Braille & S. S. S.								
Subtotal	1,145	12.5		27	27	68.8	1,118	11.6
Board of Regents								
Subtotal	2,537	8758		82	82	(10.9)	2,455	13612
Total	\$ 209,136	13.4	\$ 33,503	\$ 39,235	\$ 72,738	10.0	\$ 136,398	15.3

* Change from previous year
** Starting Base for the 1975-77 biennium

STATE BOARD OF REGENTS

SUMMARY OF GENERAL PROGRAM OPERATIONS AND CAPITAL IMPROVEMENTS
(000's omitted)

GENERAL PROGRAM OPERATIONS	Expenditures		Source of Funds				State Appropriation	%*
	Budgeted Expenditures	%*	Tuition and Student Fees	Other Income	Subtotal	%*		
<u>1975-76 Proposed</u>								
<u>Institution</u>								
University of Iowa	\$ 75,788	15.4	\$ 16,176	\$ 3,489	\$ 19,665	7.7	\$ 56,123	18.3
General University Hospitals	43,618	15.8		30,052	30,052	16.7	13,566	13.9
Psychopathic Hospital	4,012	14.9		720	720	-	3,292	18.8
Bacteriological Lab	1,494	16.1		302	302	-	1,192	21.0
Hospital School	2,351	22.8		156	156	30.0	2,195	22.3
State Sanatorium	2,827	13.1		380	380	-	2,447	15.5
<u>Subtotal</u>	<u>\$130,090</u>	<u>15.6</u>	<u>\$ 16,176</u>	<u>\$ 35,099</u>	<u>\$ 51,275</u>	<u>12.6</u>	<u>\$ 78,815</u>	<u>17.6</u>
<u>Iowa State University</u>								
General University	\$ 64,772	17.0	\$ 15,796	\$ 2,193	\$ 17,989	10.7	\$ 46,783	19.6
Experiment Station	7,469	13.6		1,755	1,755	5.0	5,714	16.6
Co-op. Ext. Service	8,834	13.5		3,557	3,557	5.0	5,277	20.0
<u>Subtotal</u>	<u>\$ 81,075</u>	<u>16.3</u>	<u>\$ 15,796</u>	<u>\$ 7,505</u>	<u>\$ 23,301</u>	<u>9.4</u>	<u>\$ 57,774</u>	<u>19.3</u>
<u>University of Northern Iowa</u>								
University of Northern Iowa	\$ 24,425	16.0	\$ 5,065	\$ 860	\$ 5,925	3.0	\$ 18,500	20.8
<u>Subtotal - Universities</u>	<u>\$235,590</u>	<u>15.9</u>	<u>\$ 37,037</u>	<u>\$ 43,464</u>	<u>\$ 80,501</u>	<u>10.9</u>	<u>\$155,089</u>	<u>18.6</u>
<u>Iowa School for the Deaf</u>								
Iowa School for the Deaf	\$ 2,554	19.4		\$ 47	\$ 47	-	\$ 2,507	19.8
<u>Iowa Braille & Sight Saving Sch.</u>								
Iowa Braille & Sight Saving Sch.	\$ 1,336	16.7		\$ 31	\$ 31	14.8	\$ 1,305	16.7
<u>Board of Regents</u>								
Board of Regents	\$ 2,632	3.7		\$ 89	\$ 89	8.5	\$ 2,543	3.6
<u>Total</u>	<u>\$242,112</u>	<u>15.8</u>	<u>\$ 37,037</u>	<u>\$ 43,631</u>	<u>\$ 80,668</u>	<u>10.9</u>	<u>\$161,444</u>	<u>18.4</u>

* Change from previous year.

Schedule 1

STATE BOARD OF REGENTS
SUMMARY OF GENERAL PROGRAM OPERATIONS AND CAPITAL IMPROVEMENTS
(000's omitted)

GENERAL PROGRAM OPERATIONS 1976-77 Proposed Institution	Expenditures		Source of Funds				State Appropriation	%*
	Budgeted Expenditures	%*	Tuition and Student Fees	Other Income	Subtotal	%*		
University of Iowa								
General University	\$ 84,623	11.7	\$ 16,444	\$ 3,489	\$ 19,933	1.4	\$ 54,690	15.3
University Hospitals	49,009	12.4	33,980	33,980	33,980	13.1	15,029	10.8
Psychopathic Hospital	4,377	9.1	720	720	720	-	3,657	11.1
Bacteriological Lab	1,688	13.0	302	302	302	-	1,386	16.3
Hospital School	2,560	8.9	151	151	151	(3.3)	2,409	9.7
State Sanatorium	3,124	10.5	380	380	380	-	2,744	12.1
Subtotal	\$145,381	11.8	\$ 16,444	\$ 39,022	\$ 55,466	8.2	\$ 89,915	14.1
Iowa State University								
General University	\$ 72,578	12.1	\$ 16,070	\$ 2,226	\$ 18,296	1.7	\$ 54,282	16.0
Experiment Station	8,193	9.7	1,843	1,843	1,843	5.0	6,350	11.1
Co-op. Ext. Service	9,555	8.2	3,734	3,734	3,734	5.0	5,821	10.3
Subtotal	\$ 90,326	11.4	\$ 16,070	\$ 7,803	\$ 23,873	2.5	\$ 66,453	15.0
University of Northern Iowa								
Subtotal - Universities	\$ 27,325	11.9	\$ 5,066	\$ 860	\$ 5,926	-	\$ 21,399	15.7
Iowa School for the Deaf	\$263,032	11.6	\$ 37,580	\$ 47,685	\$ 85,265	5.9	\$177,767	14.6
Iowa Braille & Sight Saving Sch.	\$ 2,856	11.8		\$ 47	\$ 47	-	\$ 2,809	12.0
Board of Regents	\$ 1,451	8.6		\$ 35	\$ 35	12.9	\$ 1,416	8.5
Total	\$ 2,655	0.9		\$ 95	\$ 95	6.7	\$ 2,560	0.7
Total	\$269,994	11.5	\$ 37,580	\$ 47,862	\$ 85,442	5.9	\$184,552	14.3

* Change from previous year.



STATE BOARD OF REGENTS
SUMMARY OF GENERAL PROGRAM OPERATIONS AND CAPITAL IMPROVEMENTS
(000's omitted)

Organizational Unit	Expenditures		Source of Funds				State Appropriation	%*
	Budgeted Expenditures	%*	Tuition and Student Fees	Other Income	Subtotal	%*		
1974-75 Estimated								
University of Iowa	\$ 4,726		-	\$ -	\$ -		\$ 4,726	
Iowa State University	6,425		-	5,400	5,400		1,025	
University of Northern Iowa	4,337		-	2,057	2,057		2,280	
Iowa School for the Deaf	135		-	-	-		135	
Iowa Braille & S.S. School	147		-	-	-		147	
Total - Capital**	\$15,770		-	\$ 7,457	\$ 7,457		\$ 8,313	
1975-76 Proposed								
University of Iowa	4,603		-	-	-		4,603	
Iowa State University	3,650		-	2,500	2,500		1,150	
University of Northern Iowa	5,665		-	-	-		5,665	
Iowa School for the Deaf	800		-	-	-		800	
Iowa Braille & S.S. School	239		-	-	-		239	
Total - Capital**	\$14,957		-	\$ 2,500	\$ 2,500		\$12,457	
1976-77 Proposed								
University of Iowa	4,603		-	-	-		4,603	
Iowa State University	1,750		-	1,500	1,500		250	
University of Northern Iowa	7,014		-	-	-		7,014	
Iowa School for the Deaf	350		-	-	-		350	
Iowa Braille & S.S. School	210		-	-	-		210	
Total - Capital**	\$13,927		-	\$ 1,500	\$ 1,500		\$12,427	

*Includes only direct state appropriations and academic revenue bonds (under other income).

**Capital appropriations are made in lump sum to the Board of Regents.

STATE BOARD OF REGENTS
SUMMARY OF GENERAL PROGRAM OPERATIONS AND CAPITAL IMPROVEMENTS
(000's omitted)

DEBT SERVICE FOR ACADEMIC REVENUE BONDS Organizational Unit	Expenditures		Source of Funds				State Appropriation **
	Budgeted Expenditures	**	Tuition and Student Fees	Other Income	Subtotal	**	
1974-75 Estimated Board of Regents	\$ 3,718			\$ 813			\$ 2,905
Total - Debt Service	3,718			813			2,905
1975-76 Proposed Board of Regents	3,611			271			3,340
Total - Debt Service	3,611			271			3,340
1976-77 Proposed Board of Regents	3,504			218			3,286
Total - Debt Service	\$ 3,504			\$ 218			\$ 3,286

A. GENERAL

PROGRAM EXPENDITURE GROUPS	(000's omitted)							Program Expenditure Totals
	State Appropriations	Student Fees	Federal Funds	Non-Fed. Gifts & Grants	Sales and Services	Other Income	Bonds	
Instruction	\$ 45,480	\$ 18,843	\$ 230	\$	\$ 53	\$ 2,634	\$	\$ 67,199
Libraries	3,915	1,669			30	301		5,915
Student Services	4,506	1,617	10		22	302		6,457
Student Aid	2,066	1,771				144		3,981
Gen. Admin. & Institutional	5,491	2,246			8	413		8,158
Organized Research	7,830	195	1,361		119	35		9,540
Extension & Public Service	5,994	429	2,571		2	87		9,083
Organized Activities	15,277	163			20,171	188		35,799
Plant Operation & Maintenance	10,379	4,213			3	731		15,326
Auxiliary Enterprises								
Total Operating Expenditures	\$100,938	\$ 31,146	\$ 4,172	\$	\$ 20,887	\$ 4,835	\$	\$ 161,978
Plant Capital								
Total Expenditures by Revenue Source	\$100,938	\$ 31,146	\$ 4,172	\$	\$ 20,887	\$ 4,835	\$	\$ 161,978

B. RESTRICTED

Instruction	\$	\$	\$ 6,047	\$ 1,061	\$	\$ 205	\$	\$ 7,313
Libraries			18	4				22
Student Services			62	2				64
Student Aid			6,322	1,292		63		7,677
Gen. Admin. & Institutional			325	46		4		375
Organized Research			21,631	3,953	1	129		25,714
Extension & Public Service		35	2,986	654	2,774	56		6,405
Organized Activities		245	1,212	27	3,969	259		5,712
Plant Operation & Maintenance								
Auxiliary Enterprises		1,029			24,741			25,770
Total Operating Expenditures	\$	\$ 1,309	\$38,603	\$ 7,039	\$ 31,485	\$ 716	\$	\$ 79,152
Plant Capital	4,962	2	10,316	4,118		8,228	7,407	35,033
Total Expenditures by Revenue Source	\$ 4,962	\$ 1,311	\$ 48,919	\$ 11,157	\$ 31,485	\$ 8,944	\$ 7,407	\$ 114,185

C. TOTAL

Instruction	\$ 45,480	\$ 18,843	\$ 6,277	\$ 1,061	\$ 532	\$ 2,839	\$	\$ 75,032
Libraries	3,915	1,669	18	4	30	301		5,937
Student Services	4,506	1,617	72	2	22	302		6,521
Student Aid	2,066	1,771	6,322	1,292		207		11,658
Gen. Admin. & Institutional	5,491	2,246	325	46	8	417		8,533
Organized Research	7,830	195	22,992	3,953	120	164		35,254
Extension & Public Service	5,994	464	5,557	654	2,776	143		15,558
Organized Activities	15,277	408	1,212	27	24,140	447		41,511
Plant Operation & Maintenance	10,379	4,213			3	731		15,326
Auxiliary Enterprises		1,029			24,741			25,770
Total Operating Expenditures	\$100,938	\$ 32,455	\$42,775	\$ 7,039	\$ 52,372	\$ 5,551	\$	\$ 241,130
Plant Capital	4,962	2	10,316	4,118		8,228	7,407	35,033
Total Expenditures by Revenue Source**	\$105,900	\$ 32,457	\$53,091	\$ 11,157	\$ 52,372	\$ 13,779	\$ 7,407	\$ 276,163

*Receipts to General Program Operations Fund are pooled and expenditures by revenue source for each program cannot be identified. The allocations shown are arbitrarily distributed.
 **Debt Service not included.

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GENERAL AND RESTRICTED PROGRAM EXPENDITURES
BY REVENUE SOURCES

Summary
State Board of Regents
Institution

Schedule 2
1972-73
Fiscal Year
Actual

A. GENERAL *

(000's omitted)

PROGRAM EXPENDITURE GROUPS	State Appropriations	Student Fees	Federal Funds	Non-Fed. Gifts & Grants	Sales and Services	Other Income	Bonds	Program Expenditure Totals
Instruction	\$ 47,195	\$ 18,876	\$ 50	\$	\$ 290	\$ 3,474	\$	\$ 70,085
Libraries	3,996	1,629			47	303		5,975
Student Services	4,863	1,672	9		27	323		6,894
Student Aid	1,883	1,631				139		3,653
Gen. Admin. & Institutional	5,742	2,209			75	396		8,422
Organized Research	8,104	166	1,446		96	33		9,845
Extension & Public Service	6,282	396	2,873		1	88		9,640
Organized Activities	15,150	14			21,741	229		37,134
Plant Operation & Maintenance	11,148	4,346			168	784		16,446
Auxiliary Enterprises								
Total Operating Expenditures	\$ 104,563	\$ 30,939	\$ 4,378	\$	\$ 22,445	\$ 5,769	\$	\$ 168,094
Plant Capital								
Total Expenditures by Revenue Source	\$ 104,563	\$ 30,939	\$ 4,378	\$	\$ 22,445	\$ 5,769	\$	\$ 168,094

B. RESTRICTED

Instruction	\$	\$	\$ 7,367	\$ 1,485	\$	\$ 15	\$	\$ 8,867
Libraries			9	15				24
Student Services			61	4		2		67
Student Aid			5,569	1,832		139		7,540
Gen. Admin. & Institutional			4	85		21		110
Organized Research			23,271	4,100	8	67		27,446
Extension & Public Service		25	2,997	675	3,263	3		6,963
Organized Activities		282	1,557	34	4,264	24		6,161
Plant Operation & Maintenance								
Auxiliary Enterprises		987			26,602			27,589
Total Operating Expenditures	\$	\$ 1,294	\$ 40,835	\$ 8,230	\$ 34,137	\$ 271	\$	\$ 84,767
Plant Capital	3,386		3,102	2,017	676	13,389	4,993	27,571
Total Expenditures by Revenue Source	\$ 3,386	\$ 1,302	\$ 43,937	\$ 10,247	\$ 34,813	\$ 13,660	\$ 4,993	\$ 112,338

C. TOTAL

Instruction	\$ 47,395	\$ 18,876	\$ 7,417	\$ 1,485	\$ 290	\$ 3,489	\$	\$ 78,952
Libraries	3,996	1,629	9	15	47	303		5,990
Student Services	4,863	1,672	70	4	27	325		6,961
Student Aid	1,883	1,631	5,569	1,832		278		11,193
Gen. Admin. & Institutional	5,742	2,209	4	85	75	417		8,532
Organized Research	8,104	166	24,717	4,100	104	100		37,291
Extension & Public Service	6,282	421	5,870	675	3,264	91		16,603
Organized Activities	15,150	296	1,557	34	26,005	253		43,295
Plant Operation & Maintenance	11,148	4,346			168	784		16,446
Auxiliary Enterprises		987			26,602			27,589
Total Operating Expenditures	\$ 104,563	\$ 32,233	\$ 44,213	\$ 8,230	\$ 56,582	\$ 6,040	\$	\$ 252,861
Plant Capital	3,386		3,102	2,017	676	13,389	4,993	27,571
Total Expenditures by Revenue Source**	\$ 107,949	\$ 32,233	\$ 48,315	\$ 10,247	\$ 57,258	\$ 19,429	\$ 4,993	\$ 280,432

*Receipts to General Program Operations Fund are pooled and expenditures by revenue source for each program cannot be identified. The allocations shown are arbitrarily distributed.
**Debt Service not included.



PROGRAM EXPENDITURE GROUPS	by revenue source							Total
	State Appropriations	Student Fees	Federal Funds	Non-Fed. Gifts & Grants	Sales and Services	Other	Plant	
Instruction	\$ 52,005	\$ 18,001	\$ 397	\$	\$ 290	\$ 3,385	\$	\$ 74,178
Libraries	4,648	1,645			63	278		6,634
Student Services	5,346	1,597	39		63	291		7,336
Student Aid	1,915	1,415			2	125		3,457
Gen. Admin. & Institutional	6,971	2,344	1		89	496		9,901
Organized Research	8,921	151	1,468		101	34		10,619
Extension & Public Service	6,779	431	3,057		3	103		10,373
Organized Activities	18,495	232			24,050	693		43,450
Plant Operation & Maintenance	13,212	4,408	3		167	761		18,551
Auxiliary Enterprises								
Total Operating Expenditures	\$ 118,292	\$ 30,224	\$ 4,965	\$	\$ 24,808	\$ 6,166	\$	\$ 184,455
Plant Capital								
Total Expenditures by Revenue Source	\$ 118,292	\$ 30,224	\$ 4,965	\$	\$ 24,808	\$ 6,166	\$	\$ 184,455
B. RESTRICTED								
Instruction	\$	\$	\$ 8,531	\$ 2,002	\$	\$	\$	\$ 10,533
Libraries			16	21				37
Student Services			65	27		2		94
Student Aid			4,506	1,571		272		6,349
Gen. Admin. & Institutional			(424)	351		202		129
Organized Research			24,350	4,912	9			29,271
Extension & Public Service			3,075	629	3,031			6,735
Organized Activities	200	245	1,372	37	4,876			6,730
Plant Operation & Maintenance		938			29,933			30,871
Auxiliary Enterprises								
Total Operating Expenditures	200	1,183	\$41,491	\$ 9,550	\$ 37,849	\$ 476	\$	\$ 90,749
Plant Capital	1,585		5,566	546		4,640	14,525	20,862
Total Expenditures by Revenue Source	1,785	1,183	\$47,057	\$ 10,096	\$ 37,849	\$ 5,116	\$14,525	\$117,611
C. TOTAL								
Instruction	\$ 52,005	\$ 18,001	\$ 8,928	\$ 2,002	\$ 290	\$ 3,385	\$	\$ 84,611
Libraries	4,648	1,645	16	21	63	278		6,671
Student Services	5,346	1,597	104	27	63	293		7,430
Student Aid	1,915	1,415	4,506	1,571	2	397		9,807
Gen. Admin. & Institutional	6,971	2,344	(423)	351	89	698		10,530
Organized Research	8,921	151	25,818	4,912	110	34		39,946
Extension & Public Service	6,779	431	6,132	629	3,034	103		17,108
Organized Activities	18,495	477	1,372	37	28,906	693		50,180
Plant Operation & Maintenance	13,212	4,408	3		167	761		18,551
Auxiliary Enterprises		938			29,933			30,871
Total Operating Expenditures	\$ 118,492	\$ 31,407	\$46,456	\$ 9,550	\$ 62,657	\$ 6,642	\$	\$ 270,204
Plant Capital	1,585		5,566	546		4,640	14,525	20,862
Total Expenditures by Revenue Source**	\$ 120,077	\$ 31,407	\$52,022	\$ 10,096	\$ 62,657	\$ 11,282	\$14,525	\$302,066

*Receipts to General Program Operations Fund are pooled and expenditures by revenue source for each program cannot be identified. The allocations shown are arbitrarily distributed.
**Plant Service not included.

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A GENERAL

PROGRAM EXPENDITURE (MOYPS)	(in millions)							Estimated Total
	State Appropriations	Student Fees	Federal Funds	Non-Fed. Gifts & Grants	Sales and Services	Other Income	Bonds	
Instruction	\$ 61,144	\$ 19,736	\$ 464	\$	\$ 292	\$ 3,174	\$	\$ 84,810
Libraries	5,202	1,781			63	279		7,325
Student Services	5,761	1,637	38		73	262		7,771
Student Aid	2,295	1,756			2	141		4,194
Gen. Adm. & Institutional	8,130	2,527			107	479		11,243
Organized Research	9,884	156	1,571		101	30		11,742
Extension & Public Service	7,661	448	3,387		1	94		11,591
Organized Activities	20,308	232			27,003	643		48,186
Plant Operation & Maintenance	16,013	5,230			188	843		22,274
<u>Auxiliary Enterprises</u>								
Total Operating Expenditures	\$ 136,398	\$ 33,503	\$ 5,460	\$	\$ 27,830	\$ 5,945	\$	\$ 209,136
<u>Plant Capital</u>								
Total Expenditures by Revenue Source	\$ 136,398	\$ 33,503	\$ 5,460	\$	\$ 27,830	\$ 5,945	\$	\$ 209,136

B RESTRICTED

Instruction	\$	\$	\$ 8,887	\$ 1,585	\$	\$	\$	\$ 10,472
Libraries			39	15				54
Student Services			69	12		3		84
Student Aid			4,027	1,928		280		6,237
Gen. Adm. & Institutional			22	118				140
Organized Research			23,909	5,927		10		29,846
Extension & Public Service			3,100	679	3,275			7,054
Organized Activities	725	245	1,791	36	4,440			7,237
Plant Operation & Maintenance								
<u>Auxiliary Enterprises</u>		635			32,842			33,477
Total Operating Expenditures	\$ 725	\$ 880	\$ 41,844	\$ 10,300	\$ 40,557	\$ 293	\$	\$ 94,599
<u>Plant Capital</u>	8,313	668	7,162	3,260		10,583	9,957	39,943
Total Expenditures by Revenue Source	9,038	\$ 1,548	\$ 49,006	\$ 13,560	\$ 40,557	\$ 10,876	\$ 9,957	\$ 134,542

C TOTAL

Instruction	\$ 61,144	\$ 19,736	\$ 9,351	\$ 1,585	\$ 292	\$ 3,174	\$	\$ 95,282
Libraries	5,202	1,781	39	15	63	279		7,379
Student Services	5,761	1,637	107	12	73	265		7,855
Student Aid	2,295	1,756	4,027	1,928	2	421		10,429
Gen. Adm. & Institutional	8,130	2,527	22	118	107	479		11,383
Organized Research	9,884	156	25,480	5,927	101	40		41,588
Extension & Public Service	7,661	448	6,487	679	3,276	94		18,645
Organized Activities	21,033	477	1,791	36	31,443	643		55,423
Plant Operation & Maintenance	16,013	5,230			188	843		22,274
<u>Auxiliary Enterprises</u>		635			32,842			33,477
Total Operating Expenditures	\$ 137,123	\$ 34,383	\$ 47,304	\$ 10,300	\$ 68,387	\$ 6,238	\$	\$ 103,735
<u>Plant Capital</u>	8,313	668	7,162	3,260		10,583	9,957	39,943
Total Expenditures by Revenue Source**	\$ 145,436	\$ 35,051	\$ 54,466	\$ 13,560	\$ 68,387	\$ 16,821	\$ 9,957	\$ 143,678

*Receipts to General Program Operations Fund are pooled and expenditures by revenue source for each program cannot be identified. The allocations shown are arbitrarily distributed.

**Debt Service not included.

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GENERAL AND RESTRICTED PROGRAM EXPENDITURES
BY REVENUE SOURCES

Summary
State Board of Regents
Institution

1972-73
Fiscal Year

A. GENERAL

PROGRAM EXPENDITURE GROUPS	(000's omitted)							Proposed Expenditures
	State appropri- ations	Student Fees	Federal Funds	Non-Fed. Gifts & Grants	Sales and Services	Other Income	Bonds	
Instruction	\$ 71,879	\$ 21,484	\$ 325	\$	\$ 370	\$ 3,034	\$	\$ 97,092
Libraries	5,973	1,880			52	269		8,174
Student Services	6,767	1,788	39		75	261		8,930
Student Aid	2,877	1,950			2	149		4,978
Gen. Adm. & Institutional	9,607	2,878			85	492		13,062
Organized Research	11,387	165	1,650		105	30		13,337
Extension & Public Service	9,129	507	3,557		2	97		13,292
Organized Activities	23,585	244			31,334	650		55,813
Plant Operation & Maintenance	20,241	6,141			174	879		27,435
Auxiliary Enterprises								
Total Operating Expenditures	\$ 161,445	\$ 37,037	\$ 5,571	\$	\$ 32,199	\$ 5,861	\$	\$ 242,113
Plant Capital								
Total Expenditures by Revenue Source	\$ 161,445	\$ 37,037	\$ 5,571	\$	\$ 32,199	\$ 5,861	\$	\$ 242,113

B. RESTRICTED

Instruction	\$	\$	\$ 8,743	\$ 2,184	\$	\$	\$	\$ 10,927
Libraries			46	15				61
Student Services			59	13		3		75
Student Aid			4,916	1,314		294		6,524
Gen. Adm. & Institutional			23	124				147
Organized Research			24,675	6,080	12			30,757
Extension & Public Service			3,302	651	3,440			7,393
Organized Activities	463	250	1,880	38	4,882	39		7,552
Plant Operation & Maintenance								
Auxiliary Enterprises		635			34,702			35,337
Total Operating Expenditures	\$ 463	\$ 885	\$ 43,644	\$ 10,419	\$ 43,036	\$ 336	\$	\$ 98,743
Plant Capital	12,457		4,525	2,000	780	15,202	2500	37,464
Total Expenditures by Revenue Source	12,920	885	48,169	12,419	43,816	15,538	2500	136,247

C. TOTAL

Instruction	\$ 71,879	\$ 21,484	\$ 9,068	\$ 2,184	\$ 370	\$ 3,034	\$	\$ 108,019
Libraries	5,973	1,880	46	15	52	269		8,235
Student Services	6,767	1,788	98	13	75	264		9,005
Student Aid	2,877	1,950	4,916	1,314	2	443		11,502
Gen. Adm. & Institutional	9,607	2,878	23	124	85	492		13,209
Organized Research	11,387	165	26,325	6,080	117	30		44,104
Extension & Public Service	9,129	507	6,859	651	3,442	97		20,685
Organized Activities	24,048	494	1,880	38	36,216	689		63,365
Plant Operation & Maintenance	20,241	6,141			174	879		27,435
Auxiliary Enterprises		635			34,702			35,337
Total Operating Expenditures	\$ 161,903	\$ 37,922	\$ 49,215	\$ 10,419	\$ 77,235	\$ 6,197	\$	\$ 340,896
Plant Capital	12,457		4,525	2,000	780	15,202	2500	37,464
Total Expenditures by Revenue Source**	\$ 174,365	\$ 37,922	\$ 53,740	\$ 12,419	\$ 78,015	\$ 21,399	\$ 2500	\$ 378,360

*Receipts to General Program Operations Fund are pooled and expenditures by revenue source for all projects cannot be identified. The allocations shown are arbitrarily distributed.

**Plant Service not included.

A GENERAL

(000's omitted)

Proposed

PROGRAM EXPENDITURE GROUPS	State Appropriations	Student Fees	Federal Funds	Non-Fed. Gifts & Grants	Sales and Services	Other Income	Bonds	Program Expenditures
Instruction	\$ 81,533	\$ 21,417	\$ 325	\$	\$ 369	\$ 2,992	\$	\$ 106,636
Libraries	7,065	1,950			57	273		9,345
Student Services	7,637	1,782	39		73	259		9,790
Student Aid	3,168	1,920			2	143		5,233
Gen. Admin. & Institutional	10,955	2,886			89	496		14,426
Organized Research	12,765	165	1,733		110	30		15,803
Extension & Public Service	10,219	539	3,734		2	104		14,598
Organized Activities	26,253	242			35,257	650		62,402
Plant Operation & Maintenance	24,959	6,679			203	922		32,763
Auxiliary Enterprises								
Total Operating Expenditures	\$ 184,554	\$ 37,580	\$ 5,831	\$	\$ 36,162	\$ 5,869	\$	\$ 269,996
Plant Capital								
Total Expenditures by Revenue Source	\$ 184,554	\$ 37,580	\$ 5,831	\$	\$ 36,162	\$ 5,869	\$	\$ 269,996

B RESTRICTED

Instruction	\$	\$	\$ 9,321	\$ 2,087	\$	\$	\$	\$ 11,408
Libraries			32	16				48
Student Services			47	14		3		64
Student Aid			4,357	1,517		310		6,184
Gen. Admin. & Institutional			23	130				153
Organized Research			25,329	6,616	14			31,959
Extension & Public Service			3,409	697	3,613			7,719
Organized Activities	463	255	1,974	40	5,038	79		7,849
Plant Operation & Maintenance								
Auxiliary Enterprises		635			36,213			36,848
Total Operating Expenditures	\$ 463	\$ 890	\$ 44,492	\$ 11,117	\$ 44,878	\$ 392	\$	\$ 102,232
Plant Capital	12,427		4,550	1,800		15,639	1,500	35,916
Total Expenditures by Revenue Source	\$ 12,890	\$ 890	\$ 49,042	\$ 12,917	\$ 44,878	\$ 16,031	\$ 1,500	\$ 138,148

C TOTAL

Instruction	\$ 81,533	\$ 21,417	\$ 9,646	\$ 2,087	\$ 369	\$ 2,992	\$	\$ 114,044
Libraries	7,065	1,950	32	16	57	273		9,393
Student Services	7,637	1,782	86	14	73	262		9,854
Student Aid	3,168	1,920	4,357	1,517	2	453		11,417
Gen. Admin. & Institutional	10,955	2,886	23	130	89	496		14,579
Organized Research	12,765	165	27,062	6,616	124	30		46,762
Extension & Public Service	10,219	539	7,143	697	3,613	104		22,317
Organized Activities	26,716	497	1,974	40	40,295	729		70,251
Plant Operation & Maintenance	24,959	6,679			203	922		32,763
Auxiliary Enterprises		635			36,213			36,848
Total Operating Expenditures	\$ 175,917	\$ 38,470	\$ 54,323	\$ 11,117	\$ 81,040	\$ 6,261	\$	\$ 372,228
Plant Capital	12,427		4,550	1,800		15,639	1,500	35,916
Total Expenditures by Revenue Source	\$ 188,344	\$ 38,470	\$ 58,873	\$ 12,917	\$ 81,040	\$ 21,900	\$ 1,500	\$ 408,144

Receipts for general program operations fund are pooled and expenditures by revenue source for each program cannot be identified. The allocations shown are arbitrarily distributed.
Student Service not included.

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STATE BOARD OF REGENTS
STARTING BASE FOR 1975-77 BUDGET REQUEST
(Budget for 1974-75 Including SF 418, 6th G.A., For Restricted Program Operations)
(000's omitted)

Schedule 3A
1974-75

	UNIVERSITY OF IOWA										Sub- Total	ISD	IBSSS	Board of Regents	TOTAL	
	Gen'l Univ.	Univ. Hosp.	Psych. Hosp.	Hach. Lab.	Comp. Exp.	State Sal.	Sub- Total	Gen'l Univ.	Exp. Sta.	Group Ext. Srv.						
EXPENDITURE BUDGET																
Faculty & Inst. Officials Salaries	\$31,232	\$ 126	\$ 694	\$ 43	\$ 59	\$ 119	\$ 34,273	\$31,512	\$4,023	\$2,701	\$38,236	\$10,118	\$ 874	\$ 403	\$ 2,297	\$ 95,200
Prof. & Scientific Staff Salaries	6,385	12,674	1,278	51	978	393	22,375	4,380	524	3,257	8,161	2,777	137	37	117	31,111
General Service Staff Salaries	11,217	12,849	977	41	667	1,211	27,289	8,712	1,076	682	10,470	3,650	683	474	50	42,411
General Expense	7,814	10,667	521	202	227	429	19,900	6,440	897	1,120	8,457	2,970	268	132	71	31,799
Fuel & Purchased Electricity	4,056	534	37	-	57	225	4,929	2,325	-	-	2,325	1,168	83	47	8	8,122
Equipment	639	506	18	13	12	39	1,230	401	52	25	478	307	34	18	2	2,049
Library Books	1,195	-	-	-	-	-	1,195	1,038	-	-	1,038	331	1	5	-	2,570
MR & A	946	284	17	-	15	83	1,345	551	-	-	551	242	39	29	-	2,206
TOTAL BUDGET	\$65,683	\$37,660	\$ 3,492	\$ 1,237	\$ 1,215	\$2,499	\$112,536	\$55,359	\$6,572	\$7,785	\$69,716	\$21,063	\$2,139	\$1,145	\$ 2,537	\$209,124
INCOME BUDGET																
Institutional Income:																
Student Fees	\$14,767	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,767	\$13,845	\$ 1,571	\$ 3,387	\$13,845	\$ 4,891	\$ 10	\$ 4	\$ -	\$ 33,503
Federal Funds	61	25,551	720	42	120	320	26,944	636	100	-	736	836	15	15	8	27,710
Non-Federal Gifts & Grants	3,428	199	-	12	120	60	3,817	1,300	-	-	1,300	836	22	8	-	6,061
Sales & Services																
Other Income																
Subtotal - Institutional Income	\$18,256	\$25,750	\$ 720	\$ 334	\$ 120	\$ 380	\$ 45,528	\$16,245	\$1,671	\$3,387	\$21,303	\$ 5,751	\$ 47	\$ 27	\$ 82	\$ 72,274
STATE APPROPRIATIONS																
Direct																
Transfers In	\$46,363	\$11,809	\$ 2,766	\$ -	\$ 1,776	\$2,101	\$ 65,900	\$37,333	\$4,859	\$4,337	\$46,529	\$14,839	\$2,060	\$1,114	\$ 184	\$130,526
Contingency for Federal Fund Losses								166	42	61	269	52	12	-	-	241
Contingency for Fuel & Purchased Electricity	614	58	3	-	11	11	699	677	-	-	677	52	12	2	2,271	3,000
REQUESTED DEFICIENCY 1974-75 FOR FUEL & PURCHASED ELECTRICITY	448	42	3	-	8	7	509	395	-	-	395	177	8	2	-	1,500
SUBTOTAL - STATE APPROPRIATIONS	\$47,427	\$11,910	\$ 2,772	\$ 3	\$ 1,795	\$2,119	\$ 67,008	\$39,114	\$4,901	\$4,398	\$48,413	\$15,312	\$2,092	\$1,118	\$ 2,455	\$136,304
TOTAL BUDGET	\$65,683	\$37,660	\$ 3,492	\$ 1,237	\$ 1,215	\$2,499	\$112,536	\$55,359	\$6,572	\$7,785	\$69,716	\$21,063	\$2,139	\$1,145	\$ 2,537	\$209,124

Includes \$11,452 for IBSSS, \$14,136 for ISU, and \$124,612 for ISU - General University as allocated by the Board of Regents from the total amount of \$150,000 for merit system implementation.

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Schedule 16
10/1/77

BOARD OF REGENTS
General Program Operations Budget Request for Fiscal Year Ending June 30, 1978
(Dollars omitted)

	UNIVERSITY OF IOWA										STATE		UNIVERSITY		TOTAL		TOTAL		
	Gen'l Univ.	Univ. Hosp.	Psych. Hosp.	Med. Lab.	Hosp. Schol.	(3) State San.	Sub- total	Gen'l Univ.	Exp. Sta.	Co-op Serv.	Sub- total	State	Univ.	Sub- total	State	Univ.	Sub- total	State	Univ.
PROPOSED BUDGET	\$65,682	\$37,660	\$3,492	\$1,287	\$1,915	\$2,499	\$112,336	\$15,359	\$6,372	\$7,985	\$29,716	\$21,265	\$2,199	\$1,111	\$2,735	\$2,735	\$2,735	\$2,735	\$2,735
Student Base	1226						(726)	(414)			(414)								
Faculty & Staff Salaries	3,972	15	83	5	7	14	4,096	3,735	583	324	4,562	1,314	142	19	16	16	16	16	16
Prof. & Scientific Staff Salaries	790	1,021	154	68	105	47	2,825	526	43	390	973	273	34	1	1	1	1	1	1
Gen'l Service Staff Salaries	556	639	46	22	33	59	1,355	414	47	57	538	116	34	1	1	1	1	1	1
Gen'l Inver. - Gen'l Service Staff	891	1,049	75	34	54	100	2,203	691	90	57	838	311	34	1	1	1	1	1	1
Gen'l Expense	1,172	1,600	78	36	34	64	2,934	932	135	168	1,235	446	40	3	3	3	3	3	3
Travel & Purchased Electricity	758	104	7	7	11	28	968	676	59	3	735	128	7	2	2	2	2	2	2
Equipment & Library Books	538	51	8	2	1	4	624	401	3	3	463	81	3	1	1	1	1	1	1
RYRA	378	43	3		2	12	438	320			320	97	18	9	9	9	9	9	9
Special Needs	1,244	936	66	40	189	12	2,475	2,052	50	50	2,102	496	80	20	20	20	20	20	20
Quad-Clinic, Grad. Study Center	12						12												
Stagnely Populated Areas								60			60								
Total Additions	\$10,105	\$5,958	\$520	\$507	\$436	\$328	\$17,554	\$9,413	\$897	\$1,049	\$11,759	\$3,362	\$413	\$191	\$595	\$595	\$595	\$595	\$595
TOTAL BUDGET	\$75,788	\$43,618	\$4,012	\$1,494	\$2,351	\$2,827	\$130,090	\$64,772	\$7,569	\$8,934	\$81,075	\$24,425	\$2,334	\$1,339	\$2,632	\$2,632	\$2,632	\$2,632	\$2,632
PROPOSED FUNDING	\$16,176		\$720	\$292	\$29	\$320	\$16,176	\$15,796	\$1,650	\$1,557	\$13,796	\$5,065	\$10	\$5	\$5	\$5	\$5	\$5	\$5
Student Fees	61	\$29,853					31,275	325	105		3,532	24	12	16	16	16	16	16	16
Federal Funds	3,428	199		10	127	60	3,824	1,200			773	436	25	10	10	10	10	10	10
Sales & Services	\$19,065	\$30,052	\$720	\$302	\$156	\$380	\$51,275	\$17,989	\$1,755	\$3,357	\$23,301	\$5,925	\$47	\$31	\$89	\$89	\$89	\$89	\$89
Other Income	\$20,122	\$13,562	\$3,292	\$1,192	\$2,195	\$2,447	\$78,815	\$46,783	\$5,714	\$5,277	\$57,774	\$18,500	\$2,307	\$1,305	\$2,541	\$2,541	\$2,541	\$2,541	\$2,541
STATE APPROPRIATIONS PROPOSED	\$25,728	\$13,615	\$4,012	\$1,494	\$2,351	\$2,827	\$130,090	\$64,772	\$7,469	\$8,834	\$91,075	\$24,425	\$2,334	\$1,339	\$2,632	\$2,632	\$2,632	\$2,632	\$2,632
TOTAL PROPOSED FUNDING	\$41,904	\$43,615	\$4,012	\$1,494	\$2,351	\$2,827	\$130,090	\$64,772	\$7,469	\$8,834	\$91,075	\$24,425	\$2,334	\$1,339	\$2,632	\$2,632	\$2,632	\$2,632	\$2,632
DEFICIT REPLACEMENT APPROPRIATION																			
FOR ACADEMIC REVENUE BONDS:																			

- (1) Merit salary adjustments revised to reflect December study.
- (2) General increases included at 8% of annual salary commitments on July 1, 1975.
- (3) Reflects revised budget plan to include Child Development Clinic.

B O A R D O F R E G E N T S
General Program Operations Budget Request for Fiscal Year Ending June 30, 1977
(100's omitted)

	UNIVERSITY OF IOWA											IOWA STATE UNIVERSITY			UNI	Sub-			ISD	IBSSS	Board of Regents	TOTAL
	Gen'l Univ.	Univ. Hosp.	Psych. Hosp.	Bact. Lab.	Hosp. School	State San.	Sub-Total	Gen'l Univ.	Exp. Sta.	Co-op		Sub-Total	3 Univ.	ISD		IBSSS	Board of Regents	TOTAL				
										Ext. Serv.	Ext. Serv.											
PROPOSED BUDGET																						
Starting Base	\$75,788	\$43,518	\$4,012	\$1,496	\$2,351	\$2,827	\$130,493	\$64,772	\$7,469	\$4,834	\$41,075	\$24,425	\$235,590	\$2,354	\$1,336	\$2,432	\$235,112					
Starting Base Adjustment	2,966	11	62	4	5	11	3,059	2,789	360	242	3,391	915	7,455	78	36	36	7,479					
Faculty & Inst. Officials Salaries	590	1,136	115	51	79	35	2,006	392	47	292	731	264	2,941	14	3	10	2,955					
Prof. & Scientific Staff Salaries	592	694	47	22	34	56	1,445	404	54	34	498	198	2,141	36	2	2	2,205					
Gen'l Service Staff Salaries (1)	751	890	64	30	43	84	1,859	584	75	49	708	237	2,834	47	35	4	2,970					
Gen'l Incr. - Gen'l Service Staff (2)	674	920	45	21	20	37	1,717	567	77	97	721	236	2,694	23	11	3	2,731					
Gen'l Expense	539	74	5	-	8	63	689	1,088	-	-	1,088	491	2,178	76	8	8	2,262					
Fuel & Purchased Electricity	1,224	56	26	18	1	4	1,329	825	111	3	939	91	2,359	4	2	1	2,366					
Equipment & Library Books	568	24	1	-	1	7	601	431	-	-	431	145	1,177	24	15	15	1,216					
REGA	915	1,586	-	-	16	(3)	2,565	744	-	-	744	433	3,742	-	(20)	3	3,722					
Special Needs																						
Quad-Cities Grad. Study Center																						
Sparsely Populated Areas																						
Total Additions	\$8,835	\$5,391	\$365	\$194	\$209	\$297	\$15,291	\$7,808	\$724	\$721	\$9,251	\$2,900	\$27,452	\$302	\$115	\$23	\$27,882					
TOTAL BUDGET	\$84,623	\$49,909	\$4,377	\$1,690	\$2,560	\$3,124	\$145,784	\$72,578	\$8,193	\$9,555	\$9,326	\$27,325	\$263,042	\$2,836	\$1,451	\$24	\$265,994					
PROPOSED FUNDING																						
Student Fees	\$16,444						\$16,444	\$16,070			\$16,070	\$5,066	\$37,550				\$37,550					
Federal Funds	\$61	\$33,781	\$720	\$292	31	\$320	\$35,205	\$701	\$110	\$811	\$1,200	\$836	\$5,916	\$10	\$6	\$95	\$36,045					
Sales & Services	3,428	199		10	120	60	3,817	1,200					5,953	25	12		5,985					
Other Income	\$19,933	\$33,990	\$720	\$302	\$151	\$380	\$55,466	\$18,296	\$1,843	\$3,734	\$23,973	\$5,926	\$85,265	\$47	\$35	\$95	\$85,442					
Institutional Income																						
STATE APPROPRIATION PROPOSED	\$44,690	\$15,129	\$3,637	\$1,336	\$2,409	\$2,744	\$89,911	\$54,282	\$6,350	\$3,821	\$66,513	\$21,399	\$177,767	\$2,409	\$1,416	\$2,160	\$183,712					
TOTAL PROPOSED FUNDING	\$64,623	\$49,909	\$4,377	\$1,690	\$2,560	\$3,124	\$145,361	\$72,278	\$8,193	\$9,555	\$9,326	\$27,325	\$263,042	\$2,836	\$1,451	\$24	\$265,994					
TUTION REPLACEMENT APPROPRIATION FOR ACADEMIC REVENUE BONDS:																						
(1) Merit salary adjustments revised to reflect December study																						
(2) General increase included at 6% of annual salary commitments or July 1, 1976																						
(3) Reflects reorganization to include Child Development Clinic																						

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STATE BOARD OF REGENTS

REVISION OF 1975-77 BUDGET REQUEST FOR GENERAL PROGRAM OPERATIONS
FROM OCTOBER TO DECEMBER, 1974 SCHEDULE 3A

(000's omitted)

	General Service Staff Salaries				
	State Ap- ropriations Increase/ (Decrease)	Budget Increase/ (Decrease)	Merit(1) Increase/ (Decrease)	General Increase(2) Increase/ (Decrease)	Other Increase/ (Decrease)
Original Starting Base for 1975-77 Budget Request (1974-75 Budget)	\$136,386	\$209,124			
Iowa School for the Deaf General Service Staff Salaries(3)	\$ 12	\$ 12			
Starting Base - as revised	\$136,398	\$209,136			
Original Budget Request - 1975-76	\$158,659	\$238,593	\$2,370	\$ -	
University of Iowa					
General University	\$ 880	\$ 880	\$ (23)	\$ 891	\$ 12
University Hospital	322(4)	1,020	(29)	1,049	
Psychopathic Hospital	74	74	(1)	75	
Bacteriological Laboratory	34	34	-	34	
Hospital School	207(5)	243	-	54	189(5)
State Sanatorium	97	97	(3)	100	
Sub-total	\$ 1,614	\$ 2,348	\$ (56)	\$2,203	\$201
Iowa State University					
General University	\$ 628	\$ 628	\$ (123)	\$ 691	\$ 60
Experiment Station	88	88	(2)	90	
Cooperative Extension Service	51	51	(6)	57	
Sub-total	\$ 767	\$ 767	\$ (131)	\$ 838	\$ 60
University of Northern Iowa					
Sub-total - 3 Universities	\$ 307	\$ 307	\$ (4)	\$ 311	\$261
	\$ 2,688	\$ 3,422	\$ (191)	\$3,352	\$261

76
200

General Service Staff Salaries

	Budget Increase/ (Decrease)	Merit (1) Increase/ (Decrease)	General Increase/ (Decrease) (2)	Other Increase/ (Decrease)
Iowa School for the Deaf	\$ 99	\$ 6	\$ 56	\$ 37(6)
Iowa Braille & Sight Saving School	53	13	40	
Board of Regents	(67)	-	5	(72)
Total - 1975-76 Revisions	<u>\$ 3,507</u>	<u>\$ (172)</u>	<u>\$ 3,453</u>	<u>\$ 226</u>
Plus Starting Base Revision	12			
Total Revisions to 1975-76 Budget Request	<u>\$ 3,519</u>			
Budget Request - 1975-76 - as revised	<u>\$242,112</u>			
Tuition Replacement Appropriation for Academic Revenue Bonds - 1975-76	\$ 3,485			
Original Request	(145)			
Revisions(7)	<u>\$ 3,340</u>			
Request - as revised	<u>\$ 3,611</u>			
				<u>\$ 3,611</u>

	State Ap- propriations Increase/ (Decrease)
Iowa School for the Deaf	\$ 99
Iowa Braille & Sight Saving School	53
Board of Regents	(67)
Total - 1975-76 Revisions	<u>\$ 2,773</u>
Plus Starting Base Revision	12
Total Revisions to 1975-76 Budget Request	<u>\$ 2,785</u>
Budget Request - 1975-76 - as revised	<u>\$161,444</u>
Tuition Replacement Appropriation for Academic Revenue Bonds - 1975-76	\$ 3,485
Original Request	(145)
Revisions(7)	<u>\$ 3,340</u>
Request - as revised	<u>\$ 3,611</u>

- (1) Merit salary adjustments revised to reflect December study.
- (2) General increase included at 8% of annual salary commitments on July 1, 1975.
- (3) Unanticipated costs of fringe benefits.
- (4) Cost to indigent patients @ 31.6% of budget increase of \$1,020,000; remainder of cost to paying patients.
- (5) Reflects reorganization to include Child Development Clinic; includes an increase of \$36,000 in institutional income.
- (6) \$37,000 for faculty salaries which was included in the original request but was not shown in the detailed financial statements (Schedules 2, 3A, 5 and 7) in the Budget Summary section.
- (7) Reflects increase in estimate of other income.

General Service Staff Salaries

	State Ap- ropriations Increase/ (Decrease)	Budget Increase/ (Decrease)	General		
			Merit (1) Increase/ (Decrease)	Increase (2) Increase/ (Decrease)	Other Increase/ (Decrease)
Original Budget Request - 1976-77	\$179,276	\$263,368			
University of Iowa					
General University	\$ 772	\$ 772	\$ 5	\$ 756	\$ 11
University Hospital	287(3)	908	18	890	
Psychopathic Hospital	64	64	-	64	
Bacteriological Laboratory	31	31	1	30	
Hospital School	68(4)	63	2	45	16(4)
State Sanatorium	87	87	3	84	
Sub-total	\$ 1,309	\$ 1,925	\$ 29	\$1,869	\$ 27
Iowa State University					
General University	\$ 699	\$ 699	\$ 115	\$ 584	
Experiment Station	92	92	17	75	
Cooperative Extension Service	53	53	4	49	
Sub-total	\$ 844	\$ 844	\$ 136	\$ 708	
University of Northern Iowa					
General University	\$ 263	\$ 263	\$ 6	\$ 257	
Sub-total - 3 Universities	\$ 2,416	\$ 3,032	\$ 171	\$2,834	\$ 27
Iowa School for the Deaf					
Iowa Braille & Sight Saving School	\$ 47	\$ 47	\$ -	\$ 47	
Board of Regents	35	35	-	35	
Total - 1975-76 Revisions	(7)	(7)	-	4	\$ (11)
Total - 1975-76 Revisions	\$ 2,491	\$ 3,107	\$ 171	\$2,920	\$ 16

- (1) Merit salary adjustments revised to reflect December study.
- (2) General increase included at 6% of annual salary commitments on July 1, 1976.
- (3) Cost to indigent patients @ 31.6% of budget increase of \$908,000; remainder of cost to paying patients.
- (4) Reflects reorganization to include Child Development Clinic; includes an increase of \$31,000 in institutional income.
- (5) Reflects increase in estimate of other income.

Plus Starting Base Revision	12	\$269,994			
Plus 1975-76 Revisions	2,773	3,507			
Total Revisions to 1976-77 Budget Request	\$ 5,276	\$ 6,626			
Budget Request - 1975-76 - as revised	\$184,552	\$ 3,504			
Tuition Replacement Appropriation for Academic Revenue Bonds - 1976077		-			
Original Request	\$ 3,440	\$ 3,504			
Revisions (5)	(155)				
Request - as revised	\$ 3,285	\$ 3,504			

General Program Operations

Expenditure Analysis by Major Item

(000's omitted)

	1973-74 Actual	1974-75 Budget	Proposed	
			1975-76	1976-77
Faculty and Institutional Officials Salaries				
Increases			\$ 10,140 ⁽¹⁾	\$ 7,479
Positions Change - Special Needs			1,380	929
Sub-Total	\$ 73,062	\$ 86,201	\$ 97,687 ⁽²⁾	\$ 106,095
Professional & Scientific Salaries				
Increases			\$ 3,977	\$ 2,968
Positions Change - Special Needs			1,246	1,163
Sub-Total	\$ 28,892	\$ 33,124	\$ 38,347	\$ 42,478
General Service Salaries				
Increases			\$ 5,341	\$ 5,125
Positions Change - Special Needs			605	495
Sub-Total	\$ 37,080	\$ 42,616	\$ 48,270 ⁽²⁾	\$ 53,890
General Expense				
Price Increases			\$ 6,489	\$ 4,993
Special Needs Change			2,014	1,167
Sub-Total	\$ 38,150	\$ 40,350	\$ 48,853	\$ 55,013
Equipment and Books				
Equipment Replacement and Book Price Increases			\$ 1,172	\$ 2,365
Special Needs Change			56	(18)
Sub-Total	\$ 4,669	\$ 4,639	\$ 5,867	\$ 8,214
Repairs, Replacements and Alterations				
Space and Price Increases			\$ 382	\$ 1,216
Sub-Total	\$ 2,600	\$ 2,206	\$ 3,088	\$ 4,304
TOTAL	\$184,453	\$209,136	\$242,112	\$269,994

- (1) \$100,000 for equitability adjustment for RR&A for the University of Iowa included as salary increases.
- (2) General Service Staff Salaries reduced by \$292,000 and Faculty and Institutional Officials reduced by \$34,000 to account for the starting base adjustment of \$326,000 for SF-618 for Restricted Program Operations.

STATE BOARD OF REGENTS
PROGRAM EXPENDITURES

	Actual 1971-72	Actual 1972-73	Actual 1973-74	Estimated 1974-75	Proposed 1975-76	Proposed 1976-77
GENERAL PROGRAM OPERATIONS						
Salaries & Wages	\$122,458,503	\$128,426,977	\$139,033,964	\$161,940,876	\$184,304,403	\$202,553,942
General Expense	31,716,123	33,161,869	38,155,343	40,351,346	48,852,187	55,011,652
Equipment	5,004,329	4,165,207	4,669,507	4,638,468	5,866,377	8,213,227
R R & A	2,832,870	2,375,210	2,600,588	2,206,000	3,088,000	4,304,000
Credit for Maintenance	(34,044)	(30,378)	(3,661)			
Total	\$161,977,781	\$168,098,885	\$184,455,741	\$209,136,690	\$242,110,967	\$269,992,821
RESTRICTED PROGRAM OPERATIONS						
Salaries & Wages	\$36,395,396	\$39,622,134	\$42,532,512	\$43,783,550	\$45,649,603	\$47,478,781
General Expense	39,226,900	41,681,745	44,960,453	47,750,371	50,017,047	51,364,293
Equipment	3,530,904	3,450,492	3,256,821	3,064,503	3,116,182	3,388,776
Total	\$79,153,200	\$84,754,371	\$90,749,786	\$94,598,424	\$98,782,832	\$102,231,850

STATE BOARD OF REGENTS
PLANT CAPITAL
PROGRAM EXPENDITURES

	Actual 1971-72	Actual 1972-73	Actual 1973-74	Estimated 1974-75	Proposed 1975-76	Proposed 1976-77
<u>UNIVERSITY OF IOWA</u>						
Construction	\$18,001,174	\$10,746,403	\$ 8,991,984	\$11,000,000	\$12,500,000	\$12,600,000
Equipment	2,837,262	3,068,783	2,436,905	4,500,000	5,000,000	3,900,000
Land	122,739	186,384	380,233	400,000	410,000	400,000
Other	746,347	1,351,455	858,015	2,100,000	2,090,000	1,500,000
Total	\$21,707,522	\$15,353,025	\$12,667,137	\$18,000,000	\$20,000,000	\$18,400,000
<u>IOWA STATE UNIVERSITY</u>						
Construction	\$ 7,902,510	\$ 7,619,132	\$10,336,182	\$13,000,000	\$ 8,100,000	\$ 6,300,000
Equipment	686,286	598,903	265,515	350,000	255,000	28,000
Other	16,353	213,771	157,792	175,000	160,000	75,000
Total	\$ 8,605,149	\$ 8,431,806	\$10,759,489	\$13,525,000	\$ 8,455,000	\$ 6,403,873
<u>UNIVERSITY OF NORTHERN IOWA</u>						
Construction	\$ 4,082,220	\$ 2,571,872	\$ 2,218,469	\$ 7,787,405	\$ 7,140,000	\$10,187,039
Equipment	132,149	341,947	355,342	190,000	715,000	250,900
Land	48,050	134,750	26,000	159,000	115,000	115,000
Other	415,384	456,293	456,137	159,000	115,000	115,000
Total	\$ 4,677,803	\$ 3,504,862	\$ 3,055,948	\$ 8,136,405	\$ 7,970,000	\$10,552,039
<u>IOWA SCHOOL FOR THE DEAF</u>						
Construction	\$ 37,466	\$ 213,680	\$ 363,255	\$ 135,000	\$ 800,000	\$ 350,000
Total	\$ 37,466	\$ 213,680	\$ 363,255	\$ 135,000	\$ 800,000	\$ 350,000
<u>IOWA BRAILLE & SIGHT SAVING SCHOOL</u>						
Construction	\$ 5,180	\$ 66,922	\$ 16,730	\$ 145,800	\$ 239,000	\$ 210,000
Total	\$ 5,180	\$ 66,922	\$ 16,730	\$ 145,800	\$ 239,000	\$ 210,000
<u>TOTAL - PROGRAM EXPENDITURES</u>						
Construction	\$30,028,550	\$21,218,009	\$21,926,620	\$32,069,205	\$28,779,000	\$29,647,039
Equipment	3,655,697	4,009,633	3,057,762	5,040,000	5,970,000	4,178,000
Land	170,789	321,134	406,233	400,000	410,000	400,000
Other	1,178,084	2,021,519	1,471,944	2,715,800	2,305,000	1,690,873
Total	\$35,033,120	\$27,570,295	\$26,862,559	\$39,943,205	\$37,464,000	\$35,915,912



STATE BOARD OF REGENTS
REVENUE SOURCES

	Actual 1971-72	Actual 1972-73	Actual 1973-74	Estimated 1974-75	Proposed 1975-76	Proposed 1976-77
GENERAL PROGRAM OPERATIONS						
Balance Forward	\$ 4,290	\$ (34,654)	\$ 22,839	\$ 58,626	\$ 58,626	\$ 58,626
State Appropriations	100,418,000	104,568,066	118,307,176	136,397,835	161,443,760	184,552,405
Student Fees	31,682,231	30,939,558	30,224,891	33,503,000	37,037,000	37,580,000
Federal Funds	4,133,201	4,436,212	5,000,969	5,459,500	5,571,000	5,832,000
Non-Federal Gifts & Grants	851					
Sales & Services	19,908,314	21,456,593	23,630,970	26,591,000	30,922,000	34,852,000
Patient	669	137	147	3,900	4,500	5,000
Meals & Lodging						
Miscellaneous	977,826	994,472	1,174,770	1,235,100	1,271,500	1,309,900
Other Income						
Adm. Overhead Charge to Dorm System		40,000	60,000	60,000	60,000	60,000
Reimbursed Overhead	4,247,693	4,868,415	5,076,285	5,024,000	4,924,000	4,924,000
Laboratory School Tuition	46,249	141,000	337,000	350,000	350,000	350,000
Investment Income	44,109	46,466	59,211	72,000	74,000	76,000
Miscellaneous	495,580	668,990	632,700	439,930	454,330	452,785
Sub-Total Receipts	\$161,954,723	\$168,159,849	\$184,504,119	\$209,136,285	\$242,112,090	\$269,994,090
Total Revenue	\$161,959,013	\$168,125,195	\$184,526,958	\$209,194,911	\$242,170,716	\$270,052,716
Less: Reversion	15,887	3,655	13,163			
Ending Balance	(34,654)	22,839	58,626	58,626	58,626	58,626
Net Revenue Applied	\$161,977,780	\$168,098,701	\$184,455,169	\$209,136,285	\$242,112,090	\$269,994,090

STATE BOARD OF REGENTS
REVENUE SOURCES

	Actual 1971-72	Actual 1972-73	Actual 1973-74	Estimated 1974-75	Proposed 1975-76	Proposed 1976-77
RESTRICTED PROGRAM OPERATIONS						
Balance Forward	\$ 17,487,085	\$ 20,985,067	\$ 23,064,262	\$ 24,598,755	\$ 24,540,176	\$ 23,296,779
State Appropriations			200,000	725,000	462,500	462,500
Student Fees	2,173,296	2,144,392	2,089,011	1,830,444	1,882,500	1,937,375
Federal Funds	39,653,206	41,416,078	41,487,756	42,176,325	43,352,406	44,497,107
Non-Federal Gifts & Grants	7,469,924	9,315,724	10,012,488	9,544,800	9,659,000	9,563,500
Sales & Services	38,719,541	39,305,699	43,067,977	44,783,682	46,876,316	48,508,395
Other Income						
Investment Income	1,356,316	1,872,071	1,384,335	1,306,837	1,354,629	1,397,235
Miscellaneous	127,949	30,458	5,676	33,000	38,000	38,000
Sub-total Receipts	\$ 89,500,232	\$ 94,084,422	\$ 98,247,243	\$ 100,405,088	\$ 103,625,351	\$ 106,404,112
Total Restricted Program Op.	\$ 106,987,317	\$ 115,069,489	\$ 121,311,505	\$ 125,003,843	\$ 128,165,527	\$ 129,700,891
Less Transfers Out:						
Reserve Fund	429,459	353,677	(876,401)	204,873	215,117	225,873
Improvement Fund	609,485	970,288	1,858,369	630,000	654,000	679,200
Debt Service Funds	3,151,709	3,069,420	3,159,052	3,178,470	3,286,544	3,453,621
Other Transfers	2,658,397	2,857,471	1,821,943	1,851,900	1,930,245	2,012,507
Less: Ending Balance	20,985,067	23,064,262	24,598,755	24,540,176	23,296,779	21,115,830
Net Revenue Applied	\$ 79,153,200	\$ 84,754,371	\$ 90,749,787	\$ 94,598,424	\$ 98,782,842	\$ 102,231,860

STATE BOARD OF REGENTS
REVENUE SOURCES

	Actual 1971-72	Actual 1972-73	Actual 1973-74	Estimated 1974-75	Proposed 1975-76	Proposed 1976-77
PLANT CAPITAL PROJECT FUNDS						
<u>Appropriations</u>						
Balance Forward	\$ 5,083,677	\$ 2,293,747	\$ 933,509	\$ 4,996,455	\$ 4,031,030	\$ 7,151,030
State Appropriations	2,172,992	2,024,686	5,648,676	7,348,257	15,576,560	5,324,109
Total Revenue	7,256,669	4,318,433	6,582,185	12,344,712	19,607,590	12,475,139
Less:						
Balance Reverted						
Balance Forward	2,293,747	933,509	4,996,455	4,021,030	7,151,030	58,639
Net Revenue Applied	\$ 4,962,922	\$ 3,384,924	\$ 1,585,730	\$ 8,313,682	\$ 12,456,560	\$ 12,426,500
<u>Academic Revenue Bonds</u>						
Balance Forward	4,398,287	11,427,567	16,313,930	11,790,232	4,333,309	1,833,309
Bond Sales	12,680,000	10,110,514				
Total Revenue	17,078,287	21,538,081	16,313,930	11,790,232	4,333,309	1,833,309
Less:						
Balance Forward	11,427,567	16,313,930	11,790,232	4,333,309	1,833,309	333,309
Net Revenue Applied	\$ 5,650,720	\$ 5,224,151	\$ 4,523,698	\$ 7,456,923	\$ 2,500,000	\$ 1,500,000
<u>Other Funds</u>						
Balance Forward	\$ 29,816,080	\$ 27,658,074	\$ 23,041,714	\$ 26,699,635	\$ 24,993,154	\$ 16,253,551
Student Fees	107,206	92,198	74,357	42,265	80,897	82,949
Federal Funds	10,452,908	4,325,201	3,382,098	5,162,016	4,250,000	5,300,000
Non-Federal Gifts & Grants	3,990,018	1,669,439	210,262	1,509,838	1,000,000	1,000,000
Other Income	7,711,340	8,283,022	10,743,445	13,252,000	8,437,000	8,673,400
Bond Sales			10,000,890	2,500,000		
Total - Receipts	22,261,472	14,369,860	24,411,052	22,466,119	13,767,897	15,056,349
Total Revenue	52,077,552	42,027,934	47,452,766	49,165,754	38,761,051	31,309,900
Less:						
Transfers Out		25,000				
Balance Forward	27,658,074	23,041,714	26,699,635	24,993,154	16,253,551	9,320,488
Net Revenue Applied	\$ 24,419,478	\$ 18,961,220	\$ 20,753,131	\$ 24,172,600	\$ 22,507,500	\$ 21,989,412



STATE BOARD OF REGENTS

REVENUE SOURCES

	Actual 1971-72	Actual 1972-73	Actual 1973-74	Estimated 1974-75	Proposed 1975-76	Proposed 1976-77
PLANT CAPITAL PROJECT FUNDS						
Total Plant Capital						
Balance Forward	\$39,298,044	\$41,379,388	\$40,289,153	\$43,486,322	\$33,357,493	\$25,237,890
State Appropriations	2,172,992	2,024,686	5,648,676	7,348,257	15,576,500	5,324,100
Student Fees	107,206	92,198	74,357	42,265	80,897	82,949
Federal Funds	10,452,908	4,325,201	3,382,098	5,162,016	4,250,000	5,300,000
Non-Federal Gifts & Grants	3,990,018	1,669,439	210,262	1,509,838	1,000,000	1,000,000
Other Income	7,711,340	8,283,022	10,743,445	13,252,000	8,437,000	8,673,400
Bond Sales	12,680,000	10,110,514	10,000,890	2,500,000	---	---
Total Receipts	37,114,464	26,505,060	30,059,728	29,814,376	29,344,397	20,380,449
Total Revenue	\$76,412,508	\$67,884,448	\$70,348,881	\$73,300,698	\$62,701,890	\$45,618,339
Less:						
Transfer Out		25,000				
Balance Reverted						
Balance Forward	41,379,388	40,289,153	43,486,322	33,357,493	25,237,890	9,702,427
Net Revenue Applied	\$35,033,120	\$27,570,295	\$26,862,559	\$39,943,205	\$37,464,000	\$35,915,912



STATE BOARD OF REGENTS
REVENUE SOURCES

	Actual 1971-72	Actual 1972-73	Actual 1973-74	Estimated 1974-75	Proposed 1975-76	Proposed 1976-77
DEBT SERVICE FOR PLANT CAPITAL*						
Tuition Replacement Appropriations for Academic Revenue Bonds	\$4,151,000	\$3,252,071	\$3,325,000	\$3,922,690	\$3,340,000	\$3,285,000
State Appropriations	\$4,151,000	\$3,252,071	\$3,325,000	\$3,922,690	\$3,340,000	\$3,285,000
Total Revenue						
Less:						
Ending Balance	3,252,071	985,579	724,991	1,017,306	3,340,000	3,285,000
Net Revenue Applied	898,929	2,266,492	2,600,009	2,905,384	3,340,000	3,285,000
For:						
Interest	\$285,199	\$ 606,268	\$ 733,922	\$1,030,111	\$1,308,266	\$1,202,571
Retirement of Principal	550,000	1,445,000	1,730,000	1,735,000	1,735,000	1,735,000
Transfer to Reserve Fund	63,730	215,224	134,542	140,273	296,734	347,429
Tuition Replacement Rec'ble		1,545	1,545			
Trans. to other operations		\$ 202,301	\$ 202,301	\$ 268,588		
Balance Forward	\$3,252,071	522,690	522,690	748,718		
Reversion		\$ 985,579				
Other Debt Service Funds for Academic Revenue Bonds						
Other Income:						
Interest Income	\$626,953	\$1,030,468	\$1,302,381	\$ 803,133	\$ 210,580	\$ 161,856
Federal (Interest & Subsidies)	19,314	38,024	9,110	9,939	60,361	56,908
Miscellaneous	\$646,267	\$1,068,492	\$1,311,491	\$ 813,072	\$ 270,941	\$ 218,764
Total Revenue						
Less:						
Fund Balance	\$646,267	\$1,068,492	\$1,308,853	\$ 813,072	\$ 270,941	\$ 218,764
Net Revenue Applied	\$544,597	\$ 932,093	\$1,024,754	\$ 554,939	\$ 180,789	\$ 190,789
For:						
Interest						
Retirement of Principal						
Transfer to Reserve Fund	101,670	136,399	284,099	258,133	90,152	27,975

*Universities only

STATE BOARD OF REGENTS
REVENUE SOURCES

	Actual 1971-72	Actual 1972-73	Actual 1973-74	Estimated 1974-75	Proposed 1975-76	Proposed 1976-77
DEBT SERVICE FOR PLANT CAPITAL*						
<u>Other Debt Service Funds</u>						
Balance Forward	\$1,651,851	\$1,918,727	\$2,315,838	\$2,356,401	\$2,386,401	\$2,416,401
Student Fees	\$1,324,178	\$1,280,252	\$1,298,800	\$1,574,030	\$1,594,643	\$1,608,855
Sales and Services	3,487,171	3,501,317	3,163,084	3,570,572	3,655,622	3,772,062
Other Income	547,309	591,023	842,236	740,411	628,005	519,785
Sub-total - Receipts	\$5,358,658	\$5,372,592	\$5,304,120	\$5,885,013	\$5,878,270	\$5,900,702
Total Revenue	\$7,010,509	\$7,291,319	\$7,619,958	\$8,241,414	\$8,264,671	\$8,317,103
Less:						
Ending Balance	1,918,727	2,315,838	2,356,401	2,386,401	2,416,401	2,446,401
Net Revenue Applied	\$5,091,782	\$4,975,481	\$5,263,557	\$5,855,013	\$5,848,270	\$5,870,702
For:						
Interest	\$3,525,278	\$3,465,527	\$3,747,557	\$4,106,707	\$4,040,270	\$3,975,122
Retirement of Principal	1,245,000	1,310,000	1,354,000	1,415,000	1,515,000	1,605,000
Reserve Fund	321,504	199,954	162,000	333,306	293,000	292,580
Total Debt Service for Plant Capital	\$5,091,782	\$4,975,481	\$5,263,557	\$5,855,013	\$5,848,270	\$5,870,702
Balance Forward	\$1,651,851	\$5,170,798	\$2,315,838	\$2,879,091	\$2,386,401	\$2,416,401
State Appropriations	\$4,151,000		\$3,325,000	\$3,400,000	3,340,000	3,285,000
Student Fees	1,324,178	1,280,252	1,298,800	1,574,030	1,594,643	1,608,855
Sales and Services	3,487,171	3,501,317	3,163,084	3,570,572	3,655,622	3,772,062
Other Income	1,193,576	1,659,515	2,153,727	1,553,483	398,946	738,549
Sub-total - Receipts	\$10,155,925	\$6,441,084	\$9,940,611	\$10,098,085	\$9,489,211	\$9,404,466
Total Revenue	\$11,807,776	\$11,611,882	\$12,256,449	\$12,977,176	\$11,875,612	\$11,820,867
Less:						
Ending Balance	5,170,798	3,301,417	3,084,030	3,403,707	2,416,401	2,446,401
Net Revenue Applied	\$6,636,978	\$8,310,465	\$9,172,419	\$9,573,469	\$9,459,211	\$9,374,466
For:						
Interest	4,355,074	5,003,888	5,506,233	5,691,757	5,529,325	5,366,482
Retirement of Principal	1,795,000	2,755,000	3,084,000	3,150,000	3,250,000	3,340,000
Transfer to Reserve Fund	486,904	551,577	580,641	731,712	679,886	667,984
Tuition Replacement Rec'ble		1,545	1,545			
Trans. to Other Operations Reversion		\$ 985,579	\$ 202,301	\$ 268,588	\$ 748,718	

* Universities only



BOARD OF REGENTS

BOARD OFFICE

The State Board of Regents, originally named the State Board of Education, was created in 1909 to coordinate and govern the three State institutions of higher education. Chapter 262 of the Code of Iowa, 1973 sets forth its duties and functions. Prior to 1909, the three institutions of higher learning were governed by separate boards. The Board of Regents consists of nine members appointed on a bi-partisan basis for six-year terms. The terms are staggered with three appointments being made every two years by the Governor with approval of two-thirds of the Senate.

The Board of Regents meets regularly the second Thursday and Friday of the month. Special meetings are held from time to time as business demands. Members of the Board of Regents serve on other boards and commissions such as the Centennial Commission, the Educational Television and Radio Facility Board, the Communications Advisory Council, the Mental Hygiene Committee, the Iowa Coordinating Council for Post High School Education, and others. The members of the Board of Regents are authorized to be paid \$40 per diem plus actual expenses.

The State University of Iowa, Iowa State University, University of Northern Iowa, the Iowa Braille and Sight Saving School and the School for the Deaf are under the jurisdiction of the Board of Regents. The board is given by statute the authority to "have and exercise all the powers necessary and convenient for the effective administration of its office and of the institutions under its control..." In addition, it is given many specifically enumerated powers. The board is responsible for determination of the academic programs to be offered, the appointment and the compensation of all employees, student fee and tuition rates, admissions policies, governance of the institutions, management and control of property, budgetary policies, administration of the Regents Merit System, investment of funds, issuance of bonds for dormitory, academic and other facilities, and many other duties relating to the operation of the institutions. The board may delegate authority to the administrative officers and faculty and is authorized to establish rules and regulations, adopt policies and prescribe procedures to be followed in the exercise of delegated authority.

The Regents Office is the central staff agency of the Board of Regents. The responsibilities of the office include research into a broad array of educational and management matters, analysis and review of institutional budgets, coordination of the Regents Merit System, planning and analysis of facilities needs, coordination and oversight of purchasing operations, analysis and review of proposals to the Board, relationships with other state agencies including the Office of the Governor, the General Assembly, the State Comptroller, Attorney General, etc., administration of the Regents equal opportunity compliance program, preparation of agendas, review and assembly of all reports and supporting materials for the monthly Board meetings, and execution of all contracts, documents, and actions of the Board. The office prepares the minutes of Board meetings and performs many routine clerical functions. In addition, it serves as the staff agency in searches for institutional heads.

The Equal Employment Compliance Office is located in the Board Office and operates under the supervision of the Executive Secretary. Its budget is financed cooperatively by the Regents institutions with the University of Iowa as the disbursing agency. Consequently, it is not a part of the Regents Office budget except for secretarial services.

The budget of \$356,090 for operation of the Board Office in 1975-76 includes \$31,283 or 11.8% for the effects of price inflation and salary increases for existing staff. An additional \$59,031 is budgeted for improving the administration of the Regents Merit System and general services of the office. Whether the work will be through contractual services or by additions by the staff will be determined at a later date.

Inflation in cost of living is the biggest factor in the salary budgets for 1975-77. The professional staff is budgeted at increments of 12% in FY 1975-76 and 8% in 1976-77, the same as for institutional employees. Practically all of the increase is expected to be required to offset inflation.

The salary of the Executive Secretary, set by statute currently at \$25,000, is requested to be \$30,000. The board feels that the job was not rated properly in the study done by a consultant in 1973 and requests that it be re-studied and compensated accordingly. It now ranks among the lowest in the nation for comparable jobs.

Salaries of secretarial and clerical staff are under the Regents Merit System and are budgeted as provided in the July 1, 1974 pay plan. That plan is under review. The results of the review and adjustments will be reflected in a revised request in mid-December, 1974. This procedure was approved by the State Comptroller.

The budget for general expense items in 1975-76 assumes a price growth of 10%. In view of the 20% growth rate in the Wholesale Price Index, the request appears to be modest. Office supplies, printed matter, telephone, postage and travel expenses are included in this category. Price growth in 1976-77 is estimated at 7.5% and the request reflects this rate of increase.

The request of \$59,031 for improved operations in the Board Office are for the following items:

1. Budgeted Overtime and Extra Time	\$ 2,994
2. Contractual Services for Merit System and General Office	47,585
3. Statistical Clerk	7,252
4. Telex Equipment Rental	<u>1,200</u>
Total	\$59,031

The overtime provisions of the Fair Labor Standards Act, the increased responsibilities involved in administration of the Regents Merit System and the growing and increasing complex demands for information require additional assistance through either contractual services or augmentation of the staff.

The budgets for the current year and the 1975-77 biennium are summarized below. Additional details are contained in the Supplemental Budget Manual submitted to the State Comptroller.

SUMMARY OF EXPENDITURES AND RESOURCES OF REGENTS OFFICE

FISCAL YEARS 1975, 1976 AND 1977

	<u>Budgeted 1974-75</u>	<u>Requested 1975-76</u>	<u>Requested 1976-77</u>
BUDGETED EXPENDITURES			
Salaries	\$192,676	\$232,390	\$245,475
Travel	10,500	11,420	12,165
Office Supplies & Expense	10,550	12,790	14,580
Printing & Binding	4,450	4,895	5,260
Telephone	5,800	6,670	7,150
Equipment	1,900	950	1,350
Other	<u>39,900</u>	<u>86,975</u>	<u>89,110</u>
Total Expenditures	<u><u>\$265,776</u></u>	<u><u>\$356,090</u></u>	<u><u>\$375,090</u></u>
 BUDGETED RESOURCES			
State Appropriations	\$183,746	\$266,760	\$280,405
Refunds & Reimbursements	<u>82,030</u>	<u>89,330</u>	<u>94,685</u>
Total Resources	<u><u>\$265,776</u></u>	<u><u>\$356,090</u></u>	<u><u>\$375,090</u></u>