

2005

Institutional Costs - FY 2005

University of Northern Iowa

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Recommended Citation

University of Northern Iowa, "Institutional Costs - FY 2005" (2005). *Institutional Effectiveness & Planning Documents*. 160.

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TABLE 1	
INSTITUTIONAL COSTS - FY 2005	
University of Northern Iowa	
Unit Cost Expenditures	
Classified by Programs Included and Excluded	
General Program Operations ¹	
I. Programs Included in Unit Costs	
A. Instruction	\$59,549,309
B. Research	516,900
C. Academic Support (ex. Price Lab)	13,655,902
D. Student Services	5,729,390
E. Institutional Support	20,457,099
F. Plant Operations & Maintenance (excluding Building Repairs)	14,419,580
Subtotal	114,328,180
G. Less Indirect Cost Recovery	(2,108,548)
Subtotal - Included	112,219,632
II. Programs Excluded from Unit Costs	
A. Building Repairs	785,432
B. Public Service	2,225,820
C. Scholarships and Fellowships	9,415,063
D. Auxiliary Enterprises	
E. Health Care Units	
F. Academic Support (Price Lab)	3,183,353
G. Reimbursed Indirect Costs	2,108,548
H. Unreimbursed Indirect Costs	
Subtotal - Excluded	17,718,216
III. Total Operating Expenditures	\$129,937,848

1. General Education Fund.

**TABLE 2
INSTITUTIONAL COSTS - FY 2005**

University of Northern Iowa

Unit Cost Expenditures Classified by Student Level

General Program Operations ¹

I. Expenditures Included in Unit Costs ²	
A. Lower Division	\$25,407,099
B. Upper Division	66,203,401
D. Masters	13,221,471
E. Advanced Graduate	7,387,661
F. Professional	
Subtotal - Included	\$112,219,632
II. Expenditures Excluded from Unit Costs	
A. Building Repairs	785,432
B. Public Service	2,225,820
C. Scholarships and Fellowships	9,415,063
D. Auxiliary Enterprises	
E. Health Care Units	
F. Academic Support (Price Lab) Organized Activities	3,183,353
G. Reimbursed Indirect Costs	2,108,548
H. Unreimbursed Indirect Costs	
I. IPRT (and associated O&M)	
Subtotal - Excluded	\$17,718,216
III. Total Operating Expenditures	\$129,937,848

1. General Education Fund.

2. Includes instruction, research, academic support, student services, institutional support, and plant operations and maintenance, except for building repair. The total differs from Table 1 due to the exclusion of expenditures not attributable to instructional units.

TABLE 3					
INSTITUTIONAL COSTS - FY 2005					
University of Northern Iowa					
Cost Per Full-Time Equivalent Student/Headcount Excluding Indirect Costs Reimbursed from Sponsored Programs					
Student Level	Number of FTE Students	Student Headcount	General Program Expenditures	General Program Unit Cost	
				per FTE	Per Student Headcount
A. Lower Division	3,600	4,021	\$25,407,099	\$7,058	\$6,319
B. Upper Division	6,477	8,360	66,203,401	10,221	7,919
Undergraduate Composite	10,077	12,381	91,610,500	9,091	7,399
C. Masters	868	1,505	13,221,471	15,232	8,785
D. Advanced Graduate	406	742	7,387,661	18,196	9,956
E. Professional			0	--	--
Total Composite	11,351	14,628	\$112,219,632	\$9,886	\$7,672

**TABLE 4
INSTITUTIONAL COSTS - FY 2005**

University of Northern Iowa

**Expenditures Not Allocated to Student Levels
(General Program Operation Only)**

Excluded Expenditures	Expenditures	Total FTE Students	Cost per FTE Student
A. Building Repairs	\$785,432	11,351	\$69
B. Public Service	2,225,820		196
C. Scholarships and Fellowships	9,415,063		829
D. Auxiliary Enterprises			
E. Health Care Units			
F. Academic Support (Price Lab)	3,183,353		280
Organized Activities			
G. Reimbursed Indirect Costs	2,108,548		186
H. Unreimbursed Indirect Costs			
I. IPRT (and associated O&M)			
Total Excluded	\$17,718,216		\$1,561

**TABLE 5
INSTITUTIONAL COSTS - FY 2005**

University of Northern Iowa

Average Variable Unit Cost Calculation

Variable Cost Factor	
I. Expenditures Included in Unit Costs (from Table 2, Section I)	\$112,219,632
II. Expenditures Excluded (Fixed Costs)	
A. Research (less equipment)	499,465
B. Library Books	1,044,657
C. Plant Operation and Maintenance (less equipment)	15,147,447
D. Equipment	520,160
Subtotal - Expenditures Excluded	\$17,211,729
III. Expenditures - Variable Costs (Line I minus Line II, E)	\$95,007,903
IV. Variable Cost Factor (Line III / Line I)	84.66%

Variable Cost per FTE Student ¹	Number of FTE Students	General Program Cost Per FTE	Variable Cost Factor	Variable Cost Per FTE
			84.66%	
A. Lower Division	3,600	\$7,058		\$5,975
B. Upper Division	6,477	10,221		8,654
Undergraduate Composite	10,077	9,091		7,697
C. Masters	868	15,232		12,896
D. Advanced Graduate	406	18,196		15,405
E. Professional				
Total Composite	11,351	\$9,886		\$8,370

1. Calculated by multiplying the unit cost per FTE Student by the Variable Cost Factor.