

2007

Institutional Costs - FY 2007

University of Northern Iowa

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TABLE 1	
INSTITUTIONAL COSTS - FY 2007	
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	\$63,318,552
B. Research	610,706
C. Academic Support (ex. Price Lab)	14,373,001
D. Student Services	5,596,621
E. Institutional Support	22,855,358
F. Plant Operations & Maintenance (excluding Building Repairs)	16,049,635
Subtotal	122,803,873
G. Less Indirect Cost Recovery	(2,098,249)
Subtotal - Included	120,705,624
II. Programs Excluded from Unit Costs	
A. Building Repairs	1,394,208
B. Public Service	1,629,711
C. Scholarships and Fellowships	9,323,871
D. Auxiliary Enterprises	
E. Health Care Units	
F. Academic Support (Price Lab)	3,696,630
G. Reimbursed Indirect Costs	2,098,249
H. Unreimbursed Indirect Costs	
Subtotal - Excluded	18,142,669
III. Total Operating Expenditures	\$138,848,293

1. General Education Fund.

**TABLE 2
INSTITUTIONAL COSTS - FY 2007**

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	\$29,560,782
B. Upper Division	70,004,668
D. Masters	14,239,165
E. Advanced Graduate	6,901,009
F. Professional	
Subtotal - Included	\$120,705,624
II. Expenditures Excluded from Unit Costs	
A. Building Repairs	1,394,208
B. Public Service	1,629,711
C. Scholarships and Fellowships	9,323,871
D. Auxiliary Enterprises	
E. Health Care Units	
F. Academic Support (Price Lab) Organized Activities	3,696,630
G. Reimbursed Indirect Costs	2,098,249
H. Unreimbursed Indirect Costs	
I. IPRT (and associated O&M)	
Subtotal - Excluded	\$18,142,669
III. Total Operating Expenditures	\$138,848,293

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 2007				
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
				per FTE
A. Lower Division	3,609	3,964	\$29,560,782	\$8,191
B. Upper Division	5,968	7,731	70,004,668	11,730
Undergraduate Composite	9,577	11,695	99,565,450	10,396
C. Masters	870	1,491	14,239,165	16,367
D. Advanced Graduate	337	670	6,901,009	20,478
E. Professional			0	--
Total Composite	10,784	13,856	\$120,705,624	\$11,193

*FTE based on 30 credit hours for undergraduate students (was 31 in prior unit cost years)

Program Unit Cost	
Per Student Headcount	
	\$7,457
	9,055
	8,514
	9,550
	10,300
--	
	\$8,711

TABLE 4			
INSTITUTIONAL COSTS - FY 2007			
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	\$1,394,208	10,784	\$129
B. Public Service	1,629,711		151
C. Scholarships and Fellowships	9,323,871		865
D. Auxiliary Enterprises	0		0
E. Health Care Units	0		0
F. Academic Support (Price Lab)	3,696,630		343
Organized Activities			
G. Reimbursed Indirect Costs	2,098,249		195
H. Unreimbursed Indirect Costs	0		0
I. IPRT (and associated O&M)	0		0
Total Excluded	\$18,142,669		\$1,682

TABLE 5	
INSTITUTIONAL COSTS - FY 2007	
University of Northern Iowa	
Average Variable Unit Cost Calculation	
Variable Cost Factor	
I. Expenditures Included in Unit Costs (from Table 2, Section I)	\$120,705,624
II. Expenditures Excluded (Fixed Costs)	
A. Research (less equipment)	580,706
B. Library Books	916,894
C. Plant Operation and Maintenance (less equipment)	17,005,616
D. Equipment	2,408,504
Subtotal - Expenditures Excluded	\$20,911,720
III. Expenditures - Variable Costs (Line I minus Line II, E)	\$99,793,904
IV. Variable Cost Factor (Line III / Line I)	82.68%

Variable Cost per FTE Student ¹	Number of FTE Students	General Program Cost Per FTE	Variable Cost Factor	Variable Cost Per FTE
			82.68%	
A. Lower Division	3,609	\$8,191		\$6,772
B. Upper Division	5,968	11,730		9,698
Undergraduate Composite	9,577	10,396		8,595
C. Masters	870	16,367		13,531
D. Advanced Graduate	337	20,478		16,930
E. Professional	0	--		--
Total Composite	10,784	\$11,193		\$9,254

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