

2009

Institutional Costs - FY 2009

University of Northern Iowa

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TABLE 1	
INSTITUTIONAL COSTS - FY 2009	
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	\$69,268,695
B. Research	656,030
C. Academic Support (ex. Price Lab)	16,296,474
D. Student Services	5,638,530
E. Institutional Support	27,706,524
F. Plant Operations & Maintenance (excluding Building Repairs)	18,608,761
Subtotal	138,175,014
G. Less Indirect Cost Recovery	(2,301,699)
Subtotal - Included	135,873,315
II. Programs Excluded from Unit Costs	
A. Building Repairs	984,790
B. Public Service	6,105,485
C. Scholarships and Fellowships	10,547,354
D. Auxiliary Enterprises	
E. Health Care Units	
F. Academic Support (Price Lab)	4,211,779
G. Reimbursed Indirect Costs	2,301,699
H. Unreimbursed Indirect Costs	
Subtotal - Excluded	24,151,108
III. Total Operating Expenditures	\$160,024,423

1. General Education Fund.

TABLE 2	
INSTITUTIONAL COSTS - FY 2009	
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	\$36,623,403
B. Upper Division	75,818,648
D. Masters	16,189,410
E. Advanced Graduate	7,241,854
F. Professional	
Subtotal - Included	\$135,873,315
II. Expenditures Excluded from Unit Costs	
A. Building Repairs	984,790
B. Public Service	6,105,485
C. Scholarships and Fellowships	10,547,354
D. Auxiliary Enterprises	
E. Health Care Units	
F. Academic Support (Price Lab) Organized Activities	4,211,779
G. Reimbursed Indirect Costs	2,301,699
H. Unreimbursed Indirect Costs	
I. IPRT (and associated O&M)	
Subtotal - Excluded	\$24,151,108
III. Total Operating Expenditures	\$160,024,423
<p>1. General Education Fund.</p> <p>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.</p>	

TABLE 3					
INSTITUTIONAL COSTS - FY 2009					
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	4,003	4,350	\$36,623,403	\$9,149	\$8,419
B. Upper Division	5,921	7,714	75,818,648	12,805	9,829
Undergraduate Composite	9,924	12,064	112,442,051	11,330	9,320
C. Masters	912	1,560	16,189,410	17,752	10,378
D. Advanced Graduate	305	669	7,241,854	23,744	10,825
E. Professional			0	--	--
Total Composite	11,141	14,293	\$135,873,315	\$12,196	\$9,506

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

TABLE 4			
INSTITUTIONAL COSTS - FY 2009			
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	\$984,790	11,141	\$88
B. Public Service	6,105,485		548
C. Scholarships and Fellowships	10,547,354		947
D. Auxiliary Enterprises	0		0
E. Health Care Units	0		0
F. Academic Support (Price Lab)	4,211,779		378
Organized Activities			
G. Reimbursed Indirect Costs	2,301,699		207
H. Unreimbursed Indirect Costs	0		0
I. IPRT (and associated O&M)	0		0
Total Excluded	\$24,151,108		\$2,168

TABLE 5	
INSTITUTIONAL COSTS - FY 2009	
University of Northern Iowa	
Average Variable Unit Cost Calculation	
Variable Cost Factor	
I. Expenditures Included in Unit Costs (from Table 2, Section I)	\$135,873,315
II. Expenditures Excluded (Fixed Costs)	
A. Research (less equipment)	656,030
B. Library Books	874,348
C. Plant Operation and Maintenance (less equipment)	18,460,518
D. Equipment	3,004,354
Subtotal - Expenditures Excluded	\$22,995,250
III. Expenditures - Variable Costs (Line I minus Line II, E)	\$112,878,065
IV. Variable Cost Factor (Line III / Line I)	83.08%

Variable Cost per FTE Student ¹	Number of FTE Students	General Program Cost Per FTE	Variable Cost Factor	Variable Cost Per FTE
			83.08%	
A. Lower Division	4,003	\$9,149		\$7,601
B. Upper Division	5,921	12,805		10,638
Undergraduate Composite	9,924	11,330		9,413
C. Masters	912	17,752		14,747
D. Advanced Graduate	305	23,744		19,725
E. Professional	0	--		--
Total Composite	11,141	\$12,196		\$10,132

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