2019

Institutional Costs - FY 2019

University of Northern Iowa

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## General Program Operations

### I. Programs Included in Unit Costs

<table>
<thead>
<tr>
<th>Programs Included in Unit Costs</th>
<th>Unit Cost Expenditures</th>
<th>Classification</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. Instruction</td>
<td>$72,099,249</td>
<td></td>
</tr>
<tr>
<td>B. Research</td>
<td>515,594</td>
<td></td>
</tr>
<tr>
<td>C. Academic Support (ex. Price Lab)</td>
<td>20,669,918</td>
<td></td>
</tr>
<tr>
<td>D. Student Services</td>
<td>9,399,381</td>
<td></td>
</tr>
<tr>
<td>E. Institutional Support</td>
<td>24,294,886</td>
<td></td>
</tr>
<tr>
<td>F. Plant Operations &amp; Maintenance (excluding Building Repairs)</td>
<td>19,198,019</td>
<td></td>
</tr>
<tr>
<td><strong>Subtotal</strong></td>
<td><strong>146,177,047</strong></td>
<td></td>
</tr>
<tr>
<td>G. Less Indirect Cost Recovery</td>
<td>(1,493,853)</td>
<td></td>
</tr>
<tr>
<td><strong>Subtotal - Included</strong></td>
<td><strong>144,683,194</strong></td>
<td></td>
</tr>
</tbody>
</table>

### II. Programs Excluded from Unit Costs

<table>
<thead>
<tr>
<th>Programs Excluded from Unit Costs</th>
<th>Unit Cost Expenditures</th>
<th>Classification</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. Building Repairs</td>
<td>1,002,400</td>
<td></td>
</tr>
<tr>
<td>B. Public Service</td>
<td>849,370</td>
<td></td>
</tr>
<tr>
<td>C. Scholarships and Fellowships</td>
<td>14,113,176</td>
<td></td>
</tr>
<tr>
<td>D. Auxiliary Enterprises</td>
<td></td>
<td></td>
</tr>
<tr>
<td>E. Health Care Units</td>
<td></td>
<td></td>
</tr>
<tr>
<td>F. Academic Support (CDC)</td>
<td>379,312</td>
<td></td>
</tr>
<tr>
<td>G. Reimbursed Indirect Costs</td>
<td>1,493,853</td>
<td></td>
</tr>
<tr>
<td>H. Unreimbursed Indirect Costs</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Subtotal - Excluded</strong></td>
<td><strong>17,838,111</strong></td>
<td></td>
</tr>
</tbody>
</table>

### III. Total Operating Expenditures

- **$162,521,305**

---

1. General Education Fund.
### TABLE 2
**INSTITUTIONAL COSTS - FY 2019**

<table>
<thead>
<tr>
<th>university name</th>
<th>Unit Cost Expenditures Classified by Student Level</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>General Program Operations</strong></td>
<td></td>
</tr>
<tr>
<td><strong>I. Expenditures Included in Unit Costs</strong></td>
<td></td>
</tr>
<tr>
<td>A. Lower Division</td>
<td>$35,153,221</td>
</tr>
<tr>
<td>B. Upper Division</td>
<td>87,122,765</td>
</tr>
<tr>
<td>D. Masters</td>
<td>16,028,967</td>
</tr>
<tr>
<td>E. Advanced Graduate</td>
<td>6,378,242</td>
</tr>
<tr>
<td>F. Professional</td>
<td>0</td>
</tr>
<tr>
<td><strong>Subtotal - Included</strong></td>
<td>$144,683,195</td>
</tr>
<tr>
<td><strong>II. Expenditures Excluded from Unit Costs</strong></td>
<td></td>
</tr>
<tr>
<td>A. Building Repairs</td>
<td>1,002,400</td>
</tr>
<tr>
<td>B. Public Service</td>
<td>849,370</td>
</tr>
<tr>
<td>C. Scholarships and Fellowships</td>
<td>14,113,176</td>
</tr>
<tr>
<td>D. Auxiliary Enterprises</td>
<td>0</td>
</tr>
<tr>
<td>E. Health Care Units</td>
<td>0</td>
</tr>
<tr>
<td>F. Academic Support</td>
<td>379,312</td>
</tr>
<tr>
<td>G. Reimbursed Indirect Costs</td>
<td>1,493,853</td>
</tr>
<tr>
<td>H. Unreimbursed Indirect Costs</td>
<td>0</td>
</tr>
<tr>
<td>I. IPRT (and associated O&amp;M)</td>
<td></td>
</tr>
<tr>
<td><strong>Subtotal - Excluded</strong></td>
<td>$17,838,111</td>
</tr>
<tr>
<td><strong>III. Total Operating Excluded</strong></td>
<td>$162,521,306</td>
</tr>
</tbody>
</table>

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 2019

<table>
<thead>
<tr>
<th>Student Level</th>
<th>Number of FTE Students*</th>
<th>Student Headcount</th>
<th>General Program Expenditures</th>
<th>General Program Unit Cost per FTE</th>
<th>General Program Unit Cost Per Student Headcount</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. Lower Division</td>
<td>3,620</td>
<td>3,884</td>
<td>$41,168,592</td>
<td>$11,373</td>
<td>$10,600</td>
</tr>
<tr>
<td>B. Upper Division</td>
<td>5,200</td>
<td>5,677</td>
<td>84,645,045</td>
<td>16,278</td>
<td>14,910</td>
</tr>
<tr>
<td>Undergraduate Composite</td>
<td>8,820</td>
<td>9,561</td>
<td>125,813,637</td>
<td>14,265</td>
<td>13,159</td>
</tr>
<tr>
<td>C. Masters</td>
<td>931</td>
<td>1,199</td>
<td>15,892,022</td>
<td>17,070</td>
<td>13,254</td>
</tr>
<tr>
<td>D. Advanced Graduate</td>
<td>152</td>
<td>452</td>
<td>2,977,535</td>
<td>19,589</td>
<td>6,587</td>
</tr>
<tr>
<td>E. Professional</td>
<td>0</td>
<td>--</td>
<td>0</td>
<td>--</td>
<td>--</td>
</tr>
<tr>
<td>Total Composite</td>
<td>9,903</td>
<td>11,212</td>
<td>$144,683,194</td>
<td>$14,610</td>
<td>$12,904</td>
</tr>
</tbody>
</table>

*FTE based on 30 credit hours for undergraduate students
**TABLE 4**  
INSTITUTIONAL COSTS - FY 2019

<table>
<thead>
<tr>
<th>Excluded Expenditures</th>
<th>Expenditures</th>
<th>Total FTE Students</th>
<th>Cost per FTE Student</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. Building Repairs</td>
<td>$1,002,400</td>
<td>9,903</td>
<td>$101</td>
</tr>
<tr>
<td>B. Public Service</td>
<td>849,370</td>
<td></td>
<td>86</td>
</tr>
<tr>
<td>C. Scholarships and Fellowships</td>
<td>14,113,176</td>
<td></td>
<td>1,425</td>
</tr>
<tr>
<td>D. Auxiliary Enterprises</td>
<td>0</td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>E. Health Care Units</td>
<td>0</td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>F. Academic Support</td>
<td>379,312</td>
<td></td>
<td>38</td>
</tr>
<tr>
<td>Organized Activities</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>G. Reimbursed Indirect Costs</td>
<td>1,493,853</td>
<td></td>
<td>151</td>
</tr>
<tr>
<td>H. Unreimbursed Indirect Costs</td>
<td>0</td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>I. IPRT (and associated O&amp;M)</td>
<td>0</td>
<td></td>
<td>0</td>
</tr>
<tr>
<td><strong>Total Excluded</strong></td>
<td><strong>$17,838,111</strong></td>
<td><strong>$1,801</strong></td>
<td></td>
</tr>
</tbody>
</table>
TABLE 5
INSTITUTIONAL COSTS - FY 2019

<table>
<thead>
<tr>
<th>university name</th>
<th>Average Variable Unit Cost Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Variable Cost Factor</strong></td>
<td></td>
</tr>
<tr>
<td>I. Expenditures Included in Unit Costs</td>
<td>$144,683,195</td>
</tr>
<tr>
<td>(from Table 2, Section I)</td>
<td></td>
</tr>
<tr>
<td>II. Expenditures Excluded (Fixed Costs)</td>
<td></td>
</tr>
<tr>
<td>A. Research (less equipment)</td>
<td>515,594</td>
</tr>
<tr>
<td>B. Library Books</td>
<td>125,115</td>
</tr>
<tr>
<td>C. Plant Operation and Maintenance (less equipment)</td>
<td>19,980,937</td>
</tr>
<tr>
<td>D. Equipment</td>
<td>863,823</td>
</tr>
<tr>
<td><strong>Subtotal - Expenditures Excluded</strong></td>
<td>$21,485,469</td>
</tr>
<tr>
<td>III. Expenditures - Variable Costs</td>
<td>$123,197,726</td>
</tr>
<tr>
<td>(Line I minus Line II, E)</td>
<td></td>
</tr>
<tr>
<td>IV. Variable Cost Factor</td>
<td>85.15%</td>
</tr>
<tr>
<td>(Line III / Line I)</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Variable Cost per FTE Student</th>
<th>Number of FTE Students</th>
<th>General Program Cost Per FTE</th>
<th>Variable Cost Factor</th>
<th>Variable Cost Per FTE</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. Lower Division</td>
<td>3,620</td>
<td>$11,373</td>
<td>85.15%</td>
<td>$9,684</td>
</tr>
<tr>
<td>B. Upper Division</td>
<td>5,200</td>
<td>16,278</td>
<td></td>
<td>13,861</td>
</tr>
<tr>
<td><strong>Undergraduate Composite</strong></td>
<td>8,820</td>
<td>14,265</td>
<td>12,146</td>
<td></td>
</tr>
<tr>
<td>C. Masters</td>
<td>931</td>
<td>17,070</td>
<td>14,535</td>
<td></td>
</tr>
<tr>
<td>D. Advanced Graduate</td>
<td>152</td>
<td>19,589</td>
<td>16,680</td>
<td></td>
</tr>
<tr>
<td>E. Professional</td>
<td>0</td>
<td>--</td>
<td>--</td>
<td></td>
</tr>
<tr>
<td><strong>Total Composite</strong></td>
<td>9,903</td>
<td>$14,610</td>
<td>$12,440</td>
<td></td>
</tr>
</tbody>
</table>

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