



**The State of the Union for Graduate Employees at the University of Iowa**  
**Tuition By Another Name:**  
**Student Fees Lack Transparency and Contribute to the Student Debt Crisis**  
**December 16, 2014 (Paper 2)**

**Why COGS is Strongly Opposed to University Fees**

Public universities across the U.S. are experiencing massive reductions in state funding and support, and now rely on tuition for half their operating costs.<sup>1</sup> For example, Regent universities in the state of Iowa rely on student tuition and mandatory fees for 58.3% of university revenue (in comparison to just 26.8% in 2000) and state support fell to only 35.8% of total university revenue (in comparison to 66.7% in 2000).<sup>2</sup>

For public institutions of higher education these reductions in state support result in dramatic increases in rates of tuition and fees for students.<sup>3</sup> At the University of Iowa, specifically, tuition has increased by 260% since the 2000-2001 academic school year<sup>4</sup> and fees have increased by **500%** since the 2000-2001 academic school year.

Fees were initially developed as a way to fund “specific programs that promote student activities and student services.”<sup>5</sup> But now the Board of Regents has drastically deviated from this original intent and is using fees in a manner that is indistinct from general tuition. Fees are used interchangeably with tuition to cover basic administrative expenses (as the tables beginning on page 3 will demonstrate) and both are required for enrollment and attendance at the University of Iowa.<sup>6</sup> This allows the Board of Regents to maintain claims that tuition rates are frozen or kept low despite continuing increases to the overall cost of education. For all intents and purposes tuition and fees are the same despite the university’s attempts to frame them as distinct student charges.

Many universities, including the University of Iowa, lack transparency and public accountability in regard to fee revenues and expenditures. This is a serious concern because at there are no limits on how much fees can be increased each year and at some institutions fees actually exceed the cost of

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<sup>1</sup> “Trends in College Spending 2001-2011,” Delta Cost Project at American Institutes for Research.  
[http://www.deltacostproject.org/sites/default/files/products/Delta%20Cost\\_Trends%20College%20Spending%202001-2011\\_071414\\_rev.pdf](http://www.deltacostproject.org/sites/default/files/products/Delta%20Cost_Trends%20College%20Spending%202001-2011_071414_rev.pdf)

<sup>2</sup> “Up and Down: Regents’ Costs Rise, Funding Drops in Iowa,” Iowa Fiscal Partnership (Iowa Policy Project).  
<http://iowapolicyproject.com/2012docs/120308-IFP-regents.pdf>

<sup>3</sup> “Trends in College Spending: 2001-2011.”

<sup>4</sup> “U of Iowa Tuition and Fees Growth Exceeds Inflation,” Iowa Policy Project.  
<http://www.iowapolicyproject.org/images/110728-educ-Table1.jpg>

<sup>5</sup> Board of Regents Memorandum on Mandatory Fees Attachment B 2000  
<http://www.regents.iowa.gov/Meetings/DocketMemos/00Memos/sep00/30-39.pdf>

<sup>6</sup><http://www.regents.iowa.gov/Meetings/DocketMemos/03Memos/may03/maygd12.pdf>



tuition.<sup>7</sup> This lack of public information and oversight has allowed universities to balance their budgets on the backs of individual students, driving them deeper into financial insecurity and debt.<sup>8</sup>

The rise of student fees is an issue across the nation among institutions of higher education. However, University of Iowa is an outlier with the rest of the Big 10 and comparable Research 1 universities in providing financial support for graduate students to cover the costs of fees. Over twenty other Big 10 and Research 1 universities cover some or all of the costs of fees for graduate students to support them in their course of study. It is time for the University of Iowa to cover graduate student fees in order to remain competitive.

### **Tuition By Another Name**

Student fees are supposed to be used for “specific programs that promote student activities and student services,”<sup>9</sup> but tuition and fees are categorized as the same line item under sources of revenue per the Board of Regents’s 2013 Amended Operating Budget?<sup>10</sup> (among other years and tables).

When “designated tuition” was first labeled as fees in 1999, many of the current issues of concern surrounding fees were raised by students and members of the Board of Regents. Students expressed concern over whether fees would increase at the same rate as tuition, but they’ve actually increased at a *faster* rate than tuition. Regent Kennedy raised the philosophical issue of “keeping fees to a minimum” because “Iowans appreciate that tuition is a clean amount,” but fees are now an exorbitant amount. Former UI President Coleman promised that Regents would be able to better monitor fees and that fees would be more accountable, but accountability is clearly a major issue.<sup>11</sup> In fact, Coleman stated at a September 1999 meeting that the mandatory fees proposal was a more “honest approach” because students would have a say in how the funds are used,<sup>12</sup> but that is hardly true for a majority of fees assessed at the University of Iowa today.

In addition, the creation of many new fees in recent years indicates the extent to which the University of Iowa has strayed from the original intent of fees to relabeling “designated tuition” in order to cover basic operating expenses. Dependence on fees for university revenue makes higher education more expensive for students, both increasing individual levels of student debt and limiting access to higher education.

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<sup>7</sup> “Course Load: The Growing Burden of College Fees,” Propublica: Journalism in the Public Interest.  
<http://www.propublica.org/article/course-load-the-growing-burden-of-college-fees>

<sup>8</sup> “How Student Fees Boost College Sports Amid Rising Budgets,” *USA Today* October 6, 2010.  
[http://usatoday30.usatoday.com/sports/college/2010-09-21-student-fees-boost-college-sports\\_N.htm](http://usatoday30.usatoday.com/sports/college/2010-09-21-student-fees-boost-college-sports_N.htm); “Higher Education’s Dirty Little Secret,” <http://www.highereducation.org/crosstalk/ct0106/voices0106-meyers.shtml>; “College Tuition’s Hidden Charges,” *Salon* March 30, 2013.  
[http://www.salon.com/2013/03/30/college\\_tuitions\\_hidden\\_charges/](http://www.salon.com/2013/03/30/college_tuitions_hidden_charges/)

<sup>9</sup> <http://www.regents.iowa.gov/Meetings/DocketMemos/00Memos/may00/maygd09.pdf>

<sup>10</sup> [http://www.regents.iowa.gov/Meetings/DocketMemos/13Memos/June2013/0613\\_ITEM07.pdf](http://www.regents.iowa.gov/Meetings/DocketMemos/13Memos/June2013/0613_ITEM07.pdf)

<sup>11</sup> October 1999 Minutes <http://www.regents.iowa.gov/Meetings/Minutes/99minutes/oct99.pdf>

<sup>12</sup> September 1999 Minutes <http://www.regents.iowa.gov/Meetings/Minutes/99minutes/sep99.pdf>



This shifting cost burden from the state to individual students simultaneously undermines the public value institutions of higher education offer the state of Iowa as a whole<sup>13</sup> and the overall quality of higher education received by individual students. The current higher education funding model is thus mutually destructive for both the state of Iowa and students at Iowa Regent universities.

### **Lack of Transparency and Accountability: Where Does the Money Go?**

Detailed information about the purpose or use of fee revenue is hard to find despite the overall abundance of higher education data available in the U.S. Many universities lack transparency and public accountability in regard to fee revenues and expenditures, and at some institutions fees exceed the cost of tuition. There are no limits on how much fees can be increased, creating greater financial insecurity for graduate students<sup>14</sup>

The University of Iowa is not immune to these transparency and accountability problems. While the University has argued that fees and tuition are being used to cover different designated expenses, the data seems to indicate otherwise. The extremely vague data COGS has received suggests that student fees are used to cover the same basic administrative expenses and university operating costs as tuition.

Furthermore, the amount of information reported in the Regent's annual memorandum on fees diminishes each year. Memorandums for 2000,<sup>15</sup> 2001,<sup>16</sup> 2002,<sup>17</sup> 2003,<sup>18</sup> 2004,<sup>19</sup> 2005,<sup>20</sup> 2006,<sup>21</sup> and 2007<sup>22</sup> provide some details as to the amount each individual student pays in mandatory fees; however, beginning in 2008,<sup>23</sup> and continuing through 2009,<sup>24</sup> 2010,<sup>25</sup> 2011,<sup>26</sup> 2012,<sup>27</sup> 2013,<sup>28</sup> and 2014,<sup>29</sup> almost no details are provided.

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<sup>13</sup> "Budget Choices for Iowa: Education Funding," Iowa Policy Project.  
<http://www.iowapolicyproject.org/2011Research/110729-education.html>

<sup>14</sup> "How Student Fees Boost College Sports Amid Rising Budgets," *USA Today* October 6, 2010.  
[http://usatoday30.usatoday.com/sports/college/2010-09-21-student-fees-boost-college-sports\\_N.htm](http://usatoday30.usatoday.com/sports/college/2010-09-21-student-fees-boost-college-sports_N.htm); "Higher Education's Dirty Little Secret," <http://www.highereducation.org/crosstalk/ct0106/voices0106-meyers.shtml>; "College Tuition's Hidden Charges," *Salon* March 30, 2013.

[http://www.salon.com/2013/03/30/college\\_tuitions\\_hidden\\_charges/](http://www.salon.com/2013/03/30/college_tuitions_hidden_charges/)

<sup>15</sup> <http://www.regents.iowa.gov/Meetings/DocketMemos/00Memos/may00/maygd09.pdf>

<sup>16</sup> <http://www.regents.iowa.gov/Meetings/DocketMemos/01Memos/may01/maygd07.pdf>

<sup>17</sup> <http://www.regents.iowa.gov/Meetings/DocketMemos/02Memos/may02/maygd09.pdf>

<sup>18</sup> <http://www.regents.iowa.gov/Meetings/DocketMemos/03Memos/may03/maygd12.pdf>

<sup>19</sup> [http://www.regents.iowa.gov/Meetings/DocketMemos/04Memos/may04/0504\\_ITEM10.pdf](http://www.regents.iowa.gov/Meetings/DocketMemos/04Memos/may04/0504_ITEM10.pdf)

<sup>20</sup> [http://www.regents.iowa.gov/Meetings/DocketMemos/05Memos/may05/0505\\_ITEM08.pdf](http://www.regents.iowa.gov/Meetings/DocketMemos/05Memos/may05/0505_ITEM08.pdf)

<sup>21</sup> [http://www.regents.iowa.gov/Meetings/DocketMemos/06Memos/may06/0506\\_ITEM13e.pdf](http://www.regents.iowa.gov/Meetings/DocketMemos/06Memos/may06/0506_ITEM13e.pdf)

<sup>22</sup> [http://www.regents.iowa.gov/Meetings/DocketMemos/07Memos/may07/0507\\_ITEM26.pdf](http://www.regents.iowa.gov/Meetings/DocketMemos/07Memos/may07/0507_ITEM26.pdf)

<sup>23</sup> [http://www.regents.iowa.gov/Meetings/DocketMemos/08Memos/apr-may08/0408\\_ITEM03d.pdf](http://www.regents.iowa.gov/Meetings/DocketMemos/08Memos/apr-may08/0408_ITEM03d.pdf)

<sup>24</sup> [http://www.regents.iowa.gov/Meetings/DocketMemos/09Memos/April/0409\\_ITEM02d.pdf](http://www.regents.iowa.gov/Meetings/DocketMemos/09Memos/April/0409_ITEM02d.pdf)

<sup>25</sup> [http://www.regents.iowa.gov/Meetings/DocketMemos/10Memos/April/0410\\_ITEM06b.pdf](http://www.regents.iowa.gov/Meetings/DocketMemos/10Memos/April/0410_ITEM06b.pdf)

<sup>26</sup> [http://www.regents.iowa.gov/Meetings/DocketMemos/11Memos/April2011/0411\\_ITEM03b.pdf](http://www.regents.iowa.gov/Meetings/DocketMemos/11Memos/April2011/0411_ITEM03b.pdf)

<sup>27</sup> [http://www.regents.iowa.gov/Meetings/DocketMemos/12Memos/April2012/0412\\_ITEM06b.pdf](http://www.regents.iowa.gov/Meetings/DocketMemos/12Memos/April2012/0412_ITEM06b.pdf)

<sup>28</sup> [http://www.regents.iowa.gov/Meetings/DocketMemos/13Memos/April2013/0413\\_ITEM05b.pdf](http://www.regents.iowa.gov/Meetings/DocketMemos/13Memos/April2013/0413_ITEM05b.pdf)

<sup>29</sup> [http://www.regents.iowa.gov/Meetings/DocketMemos/14Memos/April2014/0414\\_ITEM06c.pdf](http://www.regents.iowa.gov/Meetings/DocketMemos/14Memos/April2014/0414_ITEM06c.pdf)



Another huge transparency issue concerns how student fees are increased. According to Iowa Code Chapter 262 Section 34B,<sup>30</sup> student representatives must be included on a “student fee committee” that considers any proposed student activity changes prior to the Board changing allocations of student fees.<sup>31</sup> However, only three fees are annually reviewed by a “student fee committee,” specifically the Student Services Fee, Student Activities Fee, and Building Fee.<sup>32</sup> Thus, all of the other fees that allegedly fund “specific programs that promote student activities and student services” can be increased without student input.

COGS questions why all of the additional fees do not go through the same allocations review process, and contends that the lack of student involvement in other fee allocations that allegedly go to “specific programs that promote student activities and student services” further demonstrates that current mandatory fee assessments exceed their originally intended scope of allowing “tuition dollars to become available for academic areas and needs.”<sup>33</sup>

COGS filed an information request in September 17, 2014 requesting data from the University on how much revenue is collected from fees and how that money is being used. COGS received a series of tables (see Appendix) from the University that includes vague and incomplete data. COGS has requested more accurate data numerous times and the data is continually delayed. We are currently promised more detailed data by December 18, 2014, but we are skeptical that we will actually receive significantly more information.

COGS finds it difficult to draw conclusions about both fee revenue and expenditures due to the limited data provided by the university.

- Fee revenue information is lumped together with other types of revenue, which makes it impossible to discern how the fees revenue is being specifically allocated. Further, the descriptions provided by the university fail to both identify and clarify the express purpose of each fee.
- University tables include expenses of **\$80,547,554** detailed only as “OTHER.” Presumably, these amounts include revenue from sources outside of fees, but it is impossible to discern how much.
- It’s impossible to discern whether student fees are actually being allocated to “specific programs that promote student activities and student services,” the original scope of purpose identified by the Board of Regents for establishing fees to begin with, based on the vague data provided.

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<sup>30</sup> <http://law.justia.com/codes/iowa/2014/title-vii/subtitle-4/chapter-262/section-262.34b>

<sup>31</sup> <http://www.regents.iowa.gov/Meetings/DocketMemos/02Memos/may02/maygd09.pdf>

<sup>32</sup> Section 34B does include an exemption for “fees charged for purposes of acquisition or construction of self-liquidating and revenue-producing buildings and facilities,” under sections 262.35 through 262.42, 262.44 through 262.53, and 262.55 through 262.66; or acquiring, purchasing, leasing, or constructing buildings and facilities under chapter 262A.

<sup>33</sup> <http://www.regents.iowa.gov/Meetings/DocketMemos/01Memos/may01/maygd07.pdf>



Unitemized categories for both revenues and expenditures can be found across all of the tables included in the Appendix, which demonstrate both a lack of transparency and public accountability in regard to mandatory fee assessment. While all of the tables are sparse, these are some of the most concerning and/or confusing:

#### **Recreation Fee (Table 1)**

- The largest fee that graduate students pay is for the Recreation Fee so it is of particular concern to COGS how this money is being spent. The Recreation and Building Fees total \$8.17 million. Some of the expenses paid out for the Recreation Fee appear to be outside the original scope of intent of student fees.
- The Debt Services is presumably interest payments the University accrued upon building the facility. The annual expenditure for debt services was almost \$6 million. It is difficult to see how taking money from students to cover interest payments is an appropriate use of student fees.
- The Operating and Maintenance expenses which are arguably more within the scope of providing student services and activities, accounted for less than half the amount collected through the Recreation and part of the Building fee “carved out for Rec Services.” The rest of the expenses detailing \$6.4 million are inexplicitly listed as “Other” so no conclusions can be reached as to their relevance to Rec Services.

#### **Building Fee (Table 1, 3, 4)**

- According to Table 1, “Operations and Management” of recreation facilities totals \$2.7 million for both FY 2013 and FY 2014, but it is unclear what constitutes the \$6 million of “All Other Expenses” for FY 2013 and FY 2014.
- Equally disconcerting is the possibility that student fees are being used to cover the University’s “Debt Service.” This might mean that the very basic core of the University’s operating expenses - how they negotiate their mortgages - is being offloaded directly onto students. This is a tremendous break from the traditional notion that students are asked to cover educational expenses.

#### **Professional Enhancement (Table 9)**

- This table also lists an unitemized “Other Expense” of \$26,997 for FY 2013 and \$39,032 for FY 2014.

#### **Career Services Fee (Table 12)**

- This table also lists an unitemized “Other Expense” for both fiscal years, but the expenditures are significantly higher at \$555,564 for FY 2013 and \$510,706 for FY 2014.

### **Graduate Employee Fees at the University of Iowa**



Graduate employees now pay almost \$1,000 per year in mandatory fees, and that rate is expected to increase again by 3.14% for the 2015-2016 academic year.<sup>34</sup>

As of the 2000-2001 academic school year, graduate employees paid three mandatory fees: a Student Activities Fee of \$35.00 per year, a Student Services Fee of \$41.00 per year, and a Student Health Fee of \$112.00 per year, totalling \$188.00 per year.

#### **Graduate Students with Appointment (Fee Assessment for 9 Credit Hours)**

<b>Fee</b>	<b>Semester Fee Assessment</b>	<b>Annual Fee Assessment</b>
<b>Recreation Facility Fee (Table 1)</b>	<b>\$128.00</b>	<b>\$256.00</b>
<b>Student Health Services Fee (Table 2)</b>	<b>\$118.50</b>	<b>\$237.00</b>
<b>Building Fee (Table 1, 3, 4)</b>	<b>\$61.50</b>	<b>\$123.00</b>
<b>Student Union Fee (Table 5 )</b>	<b>\$60.00</b>	<b>\$120.00</b>
<b>Student Services Fee (Table 6, 7)</b>	<b>\$37.50</b>	<b>\$75.00</b>
<b>Student Activities Fee (Table 8)</b>	<b>\$35.50</b>	<b>\$71.00</b>
<b>Professional Enhancement (Table 9)</b>	<b>\$30.00</b>	<b>\$60.00</b>
<b>Arts &amp; Cultural Fee (Table 10)</b>	<b>\$12.00</b>	<b>\$24.00</b>
<b>Technology Fee (Table 11)*</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Career Services Fee (Table 12)**</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Totals</b>	<b>\$483</b>	<b>\$966</b>

\*Graduate employees are exempt from this fee because technology use is required for employment.

\*\*Graduate employees do not pay the Career Services Fee, which is specifically assessed to undergraduates, but instead pay the Professional Enhancement Fee.

#### **School Comparison of Tuition and/or Fee Remission**

Despite universities framing tuition and fees as separate forms of revenue and expenditure, fees remain, fundamentally, another term for tuition. In consideration of both this and the fact that graduate employees negotiated 100% tuition remission in their 2013-2015 contract, graduate employees should not be assessed mandatory fees or those fees should be substantially reduced. Fee remission or

<sup>34</sup> "Approval of Tuition and Fees for 2015-2016," Iowa Board of Regents Agenda Item 5 December 3 2014, [http://www.regents.iowa.gov/Meetings/DocketMemos/14Memos/December2014/1214\\_ITEM05.pdf](http://www.regents.iowa.gov/Meetings/DocketMemos/14Memos/December2014/1214_ITEM05.pdf)





reduction would keep the University of Iowa competitive with both institutions in the Big 10 and comparable Research I Universities.

- The following schools reimburse or waive either all graduate fees or a significant percentage of graduate fees: University of Michigan  
University of Illinois Urbana-Champaign  
University of Minnesota  
Indiana University  
Michigan State University  
University of Nebraska  
Northwestern University  
Ohio State University  
Penn State University  
Purdue University  
Rutgers University  
University of California System  
University of Massachusetts Amherst  
University of Oregon  
Oregon State University  
University of Virginia  
University of Notre Dame  
University of Kansas  
University of Illinois Chicago  
University of Tennessee  
University of Rhode Island  
University of Wyoming

## **Conclusion**

Graduate employees should have their mandatory fees waived since they are just tuition by another name and graduate employees are guaranteed 100% tuition reimbursement. This would not only keep Iowa in line with the rest of the Big 10 and comparable Research 1 universities, but it would also alleviate the financial burdens of so many struggling graduate students.

The University of Iowa should make all revenues and expenditures related to fees more transparent to both students and the general public in order to be publically accountable.

Finally, and perhaps most importantly, COGS believes that it is disingenuous for the University of Iowa and the Iowa Board of Regents to “freeze” tuition while continually increasing student fees for graduate students, out-of-state undergraduate students and in-state undergraduate students. COGS contends that classifying certain charges as “fees” allows the University of Iowa and Iowa Board of Regents to generate large amounts of revenue while framing itself as having “low” rates of tuition. If



student fees are *really* necessary, and are *really* used only for “specific programs that promote student activities and student services,” then they should be voted on by the students that *actually* use the “specific programs that promote student activities and student services.”

## Appendix

Table 1

<b>Recreation Fee &amp; Building Fee (Rec Services)</b>		
<b>Department of Recreation Services - Total P&amp;L</b>		
	FY 2013	FY 2014
<u>Revenues</u>		
* Mandatory Rec Services Student Fee	6,382,080	6,347,907
* Building Student Fee (Rec Services carve-out)	1,788,096	1,757,286
All Other Revenue	6,714,152	6,497,437
Total Revenues	14,884,328	14,602,630
<u>Expenses</u>		
** Debt Service	5,973,006	6,048,381
** O&M Expense - CRWC & other Rec Facilities	2,722,599	2,705,042
All Other Expense	6,438,618	6,108,530
Total Expenses	15,134,223	14,861,953
Net Margin	(249,895)	(259,323)
<p><u>Fee Description (Recreation Fee):</u> Supports the operation and maintenance of Recreational Services facilities on the UI campus, including the new Campus Recreation and Wellness Center (CRWC), as well as programmatic offerings of Recreational Services. The establishment of the fee was essential for the construction of the CRWC and is used to help pay the debt service on the facility.</p> <p><u>Fee Description (Building Fee):</u> Contributes to funding for certain construction projects on the UI campus for projects primarily benefiting students. This fee is currently used to provide partial funding for the debt service payments on the Campus Recreation &amp; Wellness Center, Hawkeye Campus projects (HTRC) and the Iowa Memorial Union.</p>		





Table 2

<b>Health Fee</b>		
	<b>FY13 Actual</b>	<b>FY14 Actual</b>
Balance Forward	\$ 3,562	\$ 720,405
Mandatory Fee Revenue/Distribution	\$5,944,859	\$5,910,656
Services	1,436,451	1,462,023
WL Pharmacy Space Utilization	11,000	11,000
Interest Income from Operations	25,773	38,782
Other	5,795	36,621
Total Revenue	<u>\$ 7,423,878</u>	<u>\$ 7,459,082</u>
Expenditure		
Staff Salaries & Fringe	\$5,529,469	\$5,803,959
Hourly Wages & Fringe	45,049	88,159
Computers/Equipment/IT Services	156,955	165,062
Other Expense	975,562	946,912
Total Expense	<u>\$ 6,707,035</u>	<u>\$7,004,092</u>
Ending Balance	<u>\$ 720,405</u>	<u>\$ 1,175,395</u>

**Fee Description:** Assessed to students enrolled for more than four (4) semester hours in a session. This fee supports many services: unlimited office visits with a healthcare provider for illness or injury at no cost, subsidizes the costs of other services, public health initiatives on campus, phone access to a registered nurse for health information and advice, and health education and promotion. Providers include: family physicians, gynecologist, psychiatrists, physician assistants, dietitian, substance abuse counselor, and health educators. Public initiatives involve alcohol harm reduction initiatives, outbreak management, tuberculosis prevention, and influenza clinics. Health promotion and education campus wide activities include outreach education workshops, student health fairs, and online incentive health programs. Individual consults are available for fitness assessments, nutrition counseling, alcohol and drug counseling, sexual health education, stress management, and tobacco cessation.



Table 3

<b>Building Fee (IMU)</b>		
	<b>FY13 Actual</b>	<b>FY14 Actual</b>
Balance Forward	\$ -	\$ -
Mandatory Fee Revenue/Distribution	\$ 786,028	\$ 756,118
Other Fees & Revenue	\$ -	\$ -
Total Revenue	\$ 786,028	\$ 756,118
Expenditure		
Staff Salaries & Fringe	\$ -	\$ -
Hourly Wages & Fringe	\$ -	\$ -
Computers/Equipment	\$ -	\$ -
Bond Debt Service	\$ 786,028	\$ 756,118
Total Expense	\$ 786,028	\$ 756,118
Ending Balance	\$ -	\$ -

**Fee Description:** Contributes to funding for certain construction projects on the UI campus for projects primarily benefiting students. This fee is currently used to provide partial funding for the debt service payments on the Campus Recreation & Wellness Center, Hawkeye Campus projects (HTRC) and the Iowa Memorial Union.



Table 4

<b>Building Fee (Athletics)</b>		
<b>Department of Athletics - Total P&amp;L</b>		
	<b>FY 2013 Actual</b>	<b>FY 2014 Actual</b>
<b>BALANCE FORWARD</b>	<b>\$ -</b>	<b>\$ -</b>
<b>INCOME</b>		
* Facility Debt Service/Student Fees	\$ 678,842	\$ 683,917
All Other Revenue	78,697,961	86,657,347
<b>TOTAL INCOME</b>	<b>\$ 79,376,803</b>	<b>\$ 87,341,264</b>
<b>EXPENSES</b>		
** Facility Debt Service	11,815,171	16,337,756
All Other Expense	67,561,632	71,003,508
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 79,376,803</b>	<b>\$ 87,341,264</b>
<b>ENDING BALANCE</b>	<b>\$ -</b>	<b>\$ 0</b>

Fee Description: Contributes to funding for certain construction projects on the UI campus for projects primarily benefiting students. This fee is currently used to provide partial funding for the debt service payments on the Campus Recreation & Wellness Center, Hawkeye Campus projects (HTRC) and the Iowa Memorial Union.



Table 5

<b>Student Union Fee (IMU)</b>			
	<b>FY13 Actual</b>	<b>FY14 Actual</b>	
Balance Forward	\$ -	\$ (0)	
Mandatory Fee Revenue/Distribution	\$ 3,132,436	\$ 3,109,357	
Other Fees & Revenue	\$ -	\$ -	
Total Revenue	\$ 3,132,436	\$ 3,109,357	
Expenditure			
Staff Salaries & Fringe	\$ 2,572,600	\$ 2,535,655	
Hourly Wages & Fringe	\$ 267,120	\$ 257,069	
Computers/Equipment	\$ -	\$ -	
Other Expense	\$ 292,716	\$ 316,633	
Total Expense	\$ 3,132,436	\$ 3,109,357	
Ending Balance	\$ (0)	\$ (0)	
<p><u>Fee Description (Student Activities, Student Union, Student Services Fees):</u> Provide funding to support the multitude of activities (student organizations/activities; partnership of student governments) and services (Cambus/Bionic Bus; Daily Iowan) available to UI students, both on and off campus.</p>			



Table 6

<b>Student Services Fee (Student Publications)</b>		
	<b>FY13 Actual</b>	<b>FY14 Actual</b>
Balance Forward	\$ -	\$ -
Mandatory Fee Revenue/Distribution	\$ 479,140	\$ 460,604
Other Fees & Revenue		
Total Revenue	<u>\$ 479,140</u>	<u>\$ 460,604</u>
Expenditure		
Transfer to Student Publications Inc	\$ 479,140	\$ 460,604
Hourly Wages & Fringe		
Computers/Equipment		
Other Expense		
Total Expense	<u>\$ 479,140</u>	<u>\$ 460,604</u>
Ending Balance	<u>\$ -</u>	<u>\$ -</u>

Fee Description (Student Activities, Student Union, Student Services Fees): Provide funding to support the multitude of activities (student organizations/activities; partnership of student governments) and services (Cambus/Bionic Bus; Daily Iowan) available to UI students, both on and off campus.



Table 7

<b>Student Services Fee (Cambus)</b>		
	<b>FY13 Actual</b>	<b>FY14 Actual</b>
Balance Forward	\$ 1,140,438	\$ 1,385,616
Mandatory Fee Revenue/Distribution	\$1,493,465	\$1,448,615
Other Fees & Revenue	2,150,964	2,328,693
Total Revenue	<u>\$ 3,644,429</u>	<u>\$ 3,777,308</u>
Expenditure		
Staff Salaries & Fringe	\$416,477	\$439,790
Hourly Wages & Fringe	1,650,429	1,652,464
Computers/Equipment	4,944	7,321
Other Expense	1,327,401	1,452,423
Total Expense	<u>\$ 3,399,251</u>	<u>\$ 3,551,998</u>
Ending Balance	<u><u>\$ 1,385,616</u></u>	<u><u>\$ 1,610,926</u></u>

**Fee Description (Student Activities, Student Union, Student Services Fees):** Provide funding to support the multitude of activities (student organizations/activities; partnership of student governments) and services (Cambus/Bionic Bus; Daily Iowan) available to UI students, both on and off campus.





Table 8

<b>Student Activity Fee</b>		
	FY 2013 Actual	FY 2014 Actual
Balance Forward	\$ -	\$ -
Student Activity Fee Revenue	\$ 1,767,055	\$ 1,810,173
Allocation to Programs:		
Allocation to Governments	\$ 1,073,585	\$ 1,076,093
Distribution to internal programs/activities		
Collegiate Readership Program (CRP)	\$ 162,500	\$ 162,500
Leadershape	\$ 37,000	\$ 37,000
Lecture Committee	\$ 112,970	\$ 113,580
Late Night Program Support	\$ -	\$ 25,000
	\$ 312,470	\$ 338,080
Distribution to external/agency entities		
Student Organization Business Office (SOBO)	\$ 181,000	\$ 181,000
Student Legal Services (SLS)	\$ 200,000	\$ 215,000
	\$ 381,000	\$ 396,000
Total Distribution	\$ 1,767,055	\$ 1,810,173
Ending Balance	\$ -	\$ (0)
<p><u>Fee Description (Student Activities, Student Union, Student Services Fees):</u> Provide funding to support the multitude of activities (student organizations/activities; partnership of student governments) and services (Cambus/Bionic Bus; Daily Iowan) available to UI students, both on and off campus.</p>		



Table 9

<b>Professional Enhancement Fee</b>			
	<b>FY13 Actual</b>	<b>FY14 Actual</b>	
Balance Forward	\$ 18,809	\$ 136,939	
Mandatory Fee Revenue/Distribution	\$ 238,496	\$ 228,197	
Other Fees & Revenue	\$ -	\$ -	
Total Revenue	\$ 238,496	\$ 228,197	
Expenditure			
Staff Salaries & Fringe	\$ 79,436	\$ 102,770	
Hourly Wages & Fringe	\$ 13,933	\$ 50,635	
Computers/Equipment	\$ -	\$ -	
Other Expense	\$ 26,997	\$ 39,032	
Total Expense	\$ 120,366	\$ 192,437	
Ending Balance	\$ 136,939	\$ 172,699	

**Fee Description:** Charged to all enrolled students whose degree or certificate is granted by the Graduate College. The Graduate College offers many professional enhancement opportunities, including: Professional Development Workshops/Programs; Scholarly Integrity; Sponsored Programs – Grant Writing; and the Jakobsen Conference/Forum.



Table 10

<b>Arts &amp; Cultural Events Fee</b>			
	<b>FY13 Actual</b>	<b>FY14 Actual</b>	
Balance Forward	\$ 18,979	\$ 5,919	
Mandatory Fee Revenue/Distribution	\$ 625,894	\$ 620,316	
Other Fees & Revenue	\$ 63	\$ -	
Total Revenue	\$ 625,956	\$ 620,316	
Expenditure			
School of Art & Art History	\$ 18,983	\$ 21,079	
Writer's Workshop	\$ 18,000	\$ 19,877	
Dance	\$ 88,000	\$ 79,931	
Theater	\$ 165,768	\$ 183,005	
Music	\$ 192,266	\$ 162,899	
Division	\$ 155,999	\$ 140,706	
Total Expense	\$ 639,016	\$ 607,497	
Ending Balance	\$ 5,919	\$ 18,738	

Fee Description: Supports cultural events and performances on campus that are free to students. The fee also subsidizes some of the cost of student admission to any ticketed event produced by the Division of Performing Arts. (Students are admitted at a reduced price.)



Table 11

<b>Technology Fee</b>			
	<b>FY 2013 Actual</b>		<b>FY 2014 Actual</b>
Balance Forward	\$	2,704,062	\$ 2,313,360
Mandatory Fee Revenue/Distribution	\$	12,469,813	\$ 12,289,962
Other Fees & Revenue	\$	55,000	\$ 40,000
Total Revenue	\$	12,524,813	\$ 12,329,962
Expenditure			
Staff Salaries & Fringe	\$	5,715,892	\$ 5,333,504
Hourly Wages & Fringe	\$	773,449	\$ 772,692
Equipment, Comp HW/SW & Projects	\$	5,870,609	\$ 5,608,323
Other Expense	\$	555,564	\$ 510,706
Total Expense	\$	12,915,515	\$ 12,225,225
Ending Balance	\$	2,313,360	\$ 2,418,097

**Fee Description:** Supports instructional computing demands by providing financial support to improve the quality and quantity of student computing resources (facilities, equipment, and services) and other information sources.



Table 12

<b>Career Services Fee</b>		
	<b>FY13 Actual</b>	<b>FY14 Actual</b>
Balance Forward	\$ 58,608	\$ 100,768
Mandatory Fee Revenue/Distribution	\$ 518,447	\$ 520,228
Total Revenue	\$ 518,447	\$ 520,228
Expenditure		
Staff Salaries & Fringe	\$ 355,210	\$ 401,147
Hourly Wages & Fringe	\$ 14,653	\$ 29,015
Computers/Equipment	\$ 5,709	\$ 6,063
Software/Subscriptions	\$ 14,709	\$ 39,949
Des Moines Center Support	\$ 36,953	\$ -
Other Expense	\$ 49,053	\$ 29,104
Total Expense	\$ 476,287	\$ 505,278
Ending Balance	\$ 100,768	\$ 115,718

Fee Description: Supports the University of Iowa Pomerantz Career Center, a world-class facility with a national reputation for excellence. The Center directly serves more than 20,000 students from the Henry B. Tippie College of Business, the College of Engineering, and the College of Liberal Arts and Sciences. The services provided are centralized and comprehensive.