

IV. Expenditures

Each year, Xavier faces financial challenges; however, the institution continues to give a superior education to its students and deliver a lot for their money.

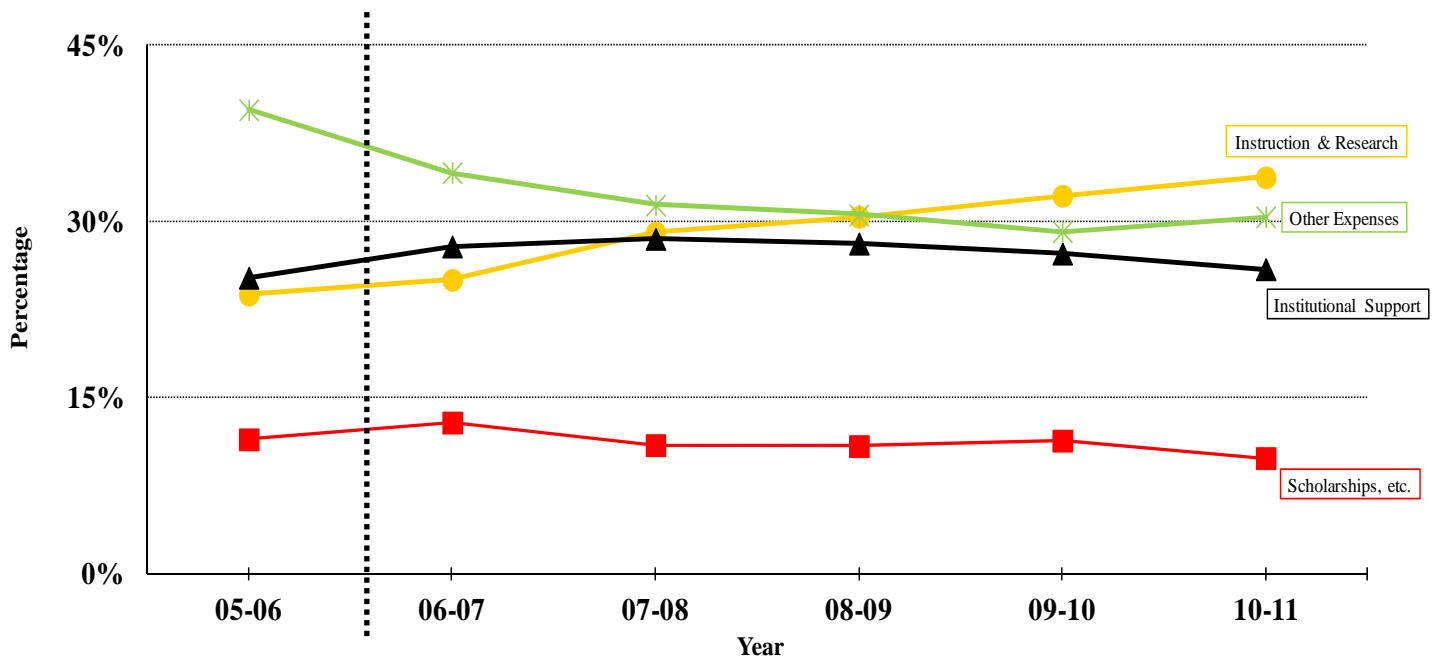
As Table 31 shows, the majority of the university's budget goes to students, either directly or indirectly, through Instruction & Research, Academic Support, Student Services, and Scholarships. Beginning in Fiscal Year 2006–07, Operations & Maintenance is no longer itemized as a separate expenditure (it is prorated between the other expense categories).

Table 32 shows Xavier's expenses per FTE (full-time equivalent) student. Notice, for instance, that the amount spent per FTE student in 2010–2011 was \$28,249, compared to the tuition of \$16,100 that year.

Table 33 compares Xavier's expenses per student to an averaged expense of comparable selected UNCF Colleges. Figures in this table reflecting fiscal year 2009–2010 are the most recent figures available from the other UNCF Colleges.

**31. Expenses by Functional and Natural Classification
Percentage Distribution
Fiscal Years 2005–06 through 2010–11¹**

CATEGORY	FY 05–06	FY 06–07	FY 07–08	FY 08–09	FY 09–10	FY 10–11
Instruction & Research	23.8%	25.0%	29.1%	30.4%	32.2%	33.8%
Public Services	2.7%	3.4%	3.0%	2.4%	2.3%	2.1%
Academic Support	10.0%	12.9%	11.3%	11.9%	10.7%	10.1%
Student Services	7.2%	8.8%	8.9%	8.6%	8.5%	8.9%
Institutional Support	25.2%	27.9%	28.5%	28.1%	27.3%	26.0%
Operation & Maintenance ²	11.7%	---	---	---	---	---
Scholarships and Fellowships	11.4%	12.9%	11.0%	10.9%	11.3%	9.8%
Auxiliary Enterprises	7.9%	9.0%	8.3%	7.6%	7.6%	9.4%
TOTAL	100%	100%	100%	100%	100%	100%

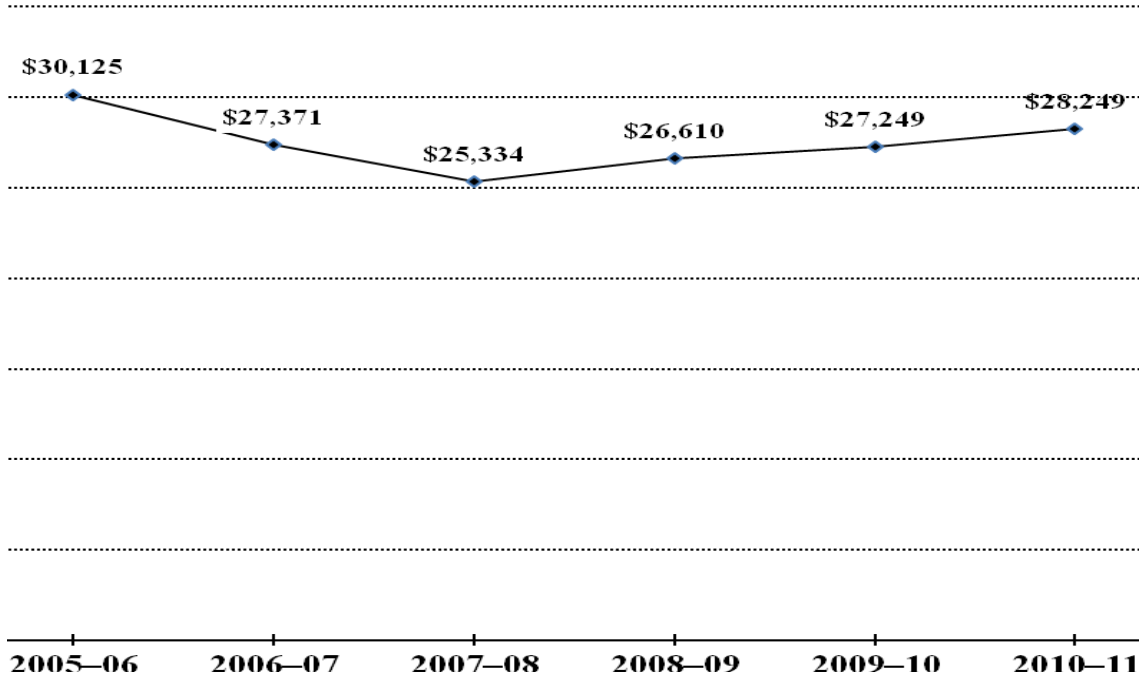


¹ DATA SOURCE: Fiscal Office *Statement of Activities* for fiscal years 2005–06 through 2010–11.

² Beginning in FY 2006–07, *Operation & Maintenance* (O&M) was no longer reported as a separate expense, but prorated to the other expense categories. O&M for FY 2006–07 was \$8,380,175. The dashed line in the graph above represents the different reporting structure; please note that graphical comparison before/after 2006–07 is not meaningful.

32. Total Unrestricted Operating Expenses Per Full Time Equivalent (FTE) Student ¹ Fiscal Years 2005–06 through 2010–11	
Fiscal Year	EXPENSES/FTE STUDENT ²
2005–2006	\$30,125
2006–2007	\$27,371
2007–2008	\$25,334
2008–2009	\$26,610
2009–2010	\$27,249
2010–2011	\$28,249

**Total Unrestricted Operating Expenses
Per FTE Student
Fiscal Years 2005–06 through 2010–11**



¹ DATA SOURCE: Fiscal Office, Office of the Registrar, *IPEDS Reports* (most recent figures available), *SACS Reports*.

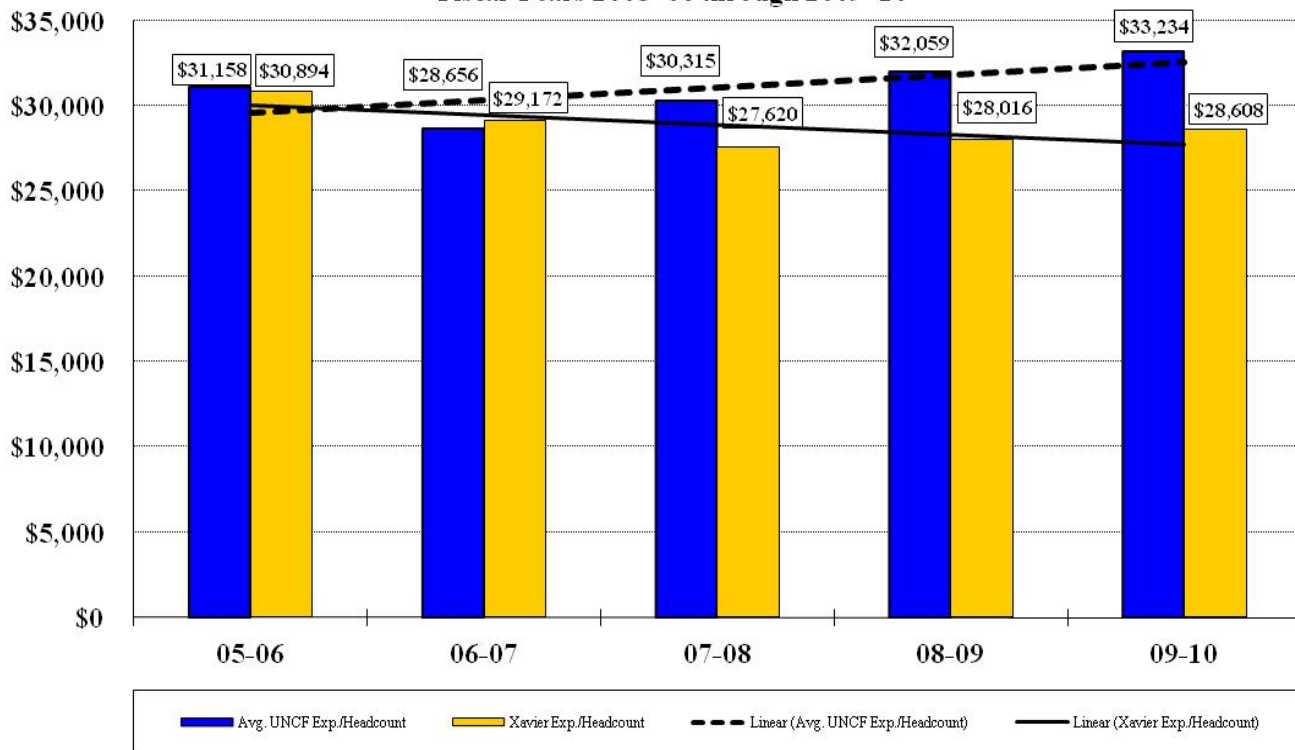
² Auxiliary enterprises are not included in the total expenses calculation.

³ *SACS Report* not completed in Fall 2005; FTEs from that year’s profile. Please note calculation differs for graduate FTEs; Xavier considers 6 hours as full-time for graduate students, whereas calculations for SACS consider 9 hours as full-time for same. Thus, FTE calculations are not based on same calculation for graduate FTEs in 2005–06 as in subsequent years.

**33. Selected UNCF Colleges¹ vs. Xavier
Expenses Per Headcount
Fiscal Year Analysis
2005–06 through 2009–10²**

Fiscal Year	Avg. UNCF Head Count ¹	Xavier Total Head Count	Avg. UNCF Expense ¹	Xavier Expense	Avg. UNCF Exp/Head Count ¹	Xavier Exp/Head Count
2005–06	2,963	3,091	\$92,332,663	\$95,492,567	\$31,158	\$30,894
2006–07	2,786	3,012	\$79,831,698	\$87,864,854	\$28,656	\$29,172
2007–08	2,734	3,088	\$82,882,521	\$85,289,647	\$30,315	\$27,620
2008–09	2,700	3,236	\$86,559,279	\$90,660,790	\$32,059	\$28,016
2009–10	2,679	3,338	\$89,016,829	\$95,492,750	\$33,234	\$28,608

Selected UNCF Colleges vs. Xavier
Expenditures per Headcount
Fiscal Years 2005–06 through 2009–10



¹ UNCF Colleges Selected: Clark-Atlanta, Dillard, Morehouse, Spelman, and Tuskegee.

² DATA SOURCE: Most recent figures available from IPEDS and Xavier Fiscal Office.