Cost-per-FTE by Department and by Subject   FY 07-08

9/22/2008

> Please use caution when interpreting data in the two summary Cost-per-FTE reports posted on the Budget Development website: 1) especially for multi-function departments. For example, it is difficult to segregate expenditures for instruction from expenditures for services in a department such as Women's Program, Counseling, or Culinary Arts & Hospitality that is responsible for instructional activities as well other services. Also, 2) when applying the standard methodology for calculating the cost-per-FTE ratio, some departments had a substantial number of their student FTE excluded from the calculations. For some departments, such as the BDC, Continuing Education, the Florence Center, Cooperative Education, applying a manual adjustment to the standard calculation of cost-per-FTE is appropriate to understand more clearly the cost structure of the department. Contact IRAP for more information about these adjustments.

CAVEAT: The methodology this year is ESSENTIALLY the same as last year except for in the Art & Applied Dept. See last tab for details.

CAVEAT: The methodology last year was COMPLETELY different from the prior two years.

Please review the document called "Cost-per-FTE Change in Methodology.doc" because comparing this year's and last year's results to prior years is not appropriate.

College Now Excluded   **This report includes Funds 1, 8 and 9.**
Co-op courses are in the Co-op Department

The crosswalk was manually created.
>   Student module departments were paired with HR/Finance module departments.
>   Subject codes were added where the descriptions made that obvious.
>   Some subject codes were combined in some departments.

APPR/XAPR	PHL/REL	Art/Studio
HIT/MA/HO	notX* (Credit classes)	Photography
MUS/MUP	X* (Non-credit classes)	AUD/FA/MDP/MUL/VP

The Dept/Subj/$ from the HR module was the base that was linked into the Dept/Subj/FTE from the Student module.
>   The department from each side had to match via the Xwalk in order to be included.

For faculty costs, a very complex subject algorithm was applied to account for the following:
>   HR $ with no Subj in Xwalk where instructor did not have any assigned subject taught.
>   HR $ with no Subj in Xwalk where instructor had an assigned subject taught.
>   HR $ with Subj in Xwalk where instructor did not have any assigned subject taught.
>   HR $ with Subj in Xwalk that matched subject taught.
>   HR $ with Subj in Xwalk that didn't match subject taught.
>   Combinations of the above.

Several managers' costs were apportioned as follows:

	Instruction	Overhead	Split between 2 Depts
ALS / ESL			50% / 50%
CIT / Business			50% / 50%
Counseling	11%	89%	
Culinary	34%	66%	
Music / Art			50% / 50%
Women's Program	10%	90%	

Tabs in the Summary of Cost-per-FTE Reports

"Direct Costs-Dept_Includ-Grants"   this worksheet reports the direct costs at the department level -- including costs associate with any grants

"Direct-Subject_Includ-Grants"   this worksheet reports the direct costs at the subject level -- including costs associate with any grants

Cost-per-FTE by Department　　*DIRECT ONLY*　　*Including Grants*　　FY 07-08　　10/22/2008

This is NOT an Enrollment Report

No College Now/Co-op Courses in Co-op Dept

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FTE** is included only if a faculty member was attached to the section.

Funds 1, 8 and 9

Dept	Direct Fac $*	Direct M-S $	Direct Classified $	Direct MGR $	Direct OTHER $	Direct Direct TOT $	FTE**	Direct ONLY Cost-per-FTE
Academic Learning Skills	1,131,275	33,381	202,668	57,286	-	1,424,610	244.52	5,826
ESL/IESL	920,650	54,196	200,238	57,292	-	1,232,376	251.80	4,894
Ad Basic & Secondary Ed	1,605,094	177,072	304,028	122,715	-	2,208,908	538.48	4,102
Advanced Technology	1,828,490	377,684	293,606	146,920	-	2,646,700	448.53	5,901
Flight Technology	464,232	359,165	282,764	112,332	-	1,218,492	56.83	21,441
Art & Applied Design	1,607,337	146,439	171,283	64,043	-	1,989,102	426.07	4,668
Business	1,094,612	46,035	74,809	58,226	-	1,273,682	366.80	3,472
Business Development Center	143,747	365,664	227,630	215,772	-	952,813	85.98	11,082
Computer Info Technology	977,918	47,412	65,280	58,226	-	1,148,835	385.38	2,981
Continuing Education	659,403	396,185	589,694	135,132	-	1,780,414	352.84	5,046
Cooperative Education	1,225,730	94,610	242,591	82,861	-	1,645,792	494.99	3,325
Cottage Grove	167,376	69,100	192,189	-	-	428,665	75.04	5,712
Counseling	361,088	26,363	231,172	28,372	-	646,995	118.82	5,445
Women's Programs	130,939	36,792	94,301	3,065	-	265,097	43.29	6,124
Culinary Arts & Hospitality	394,434	143,337	22,782	47,056	-	607,609	144.98	4,191
Florence	175,010	116,569	209,737	136,816	-	638,133	44.73	14,266
Health & Physical Ed	1,400,268	193,657	270,672	102,285	-	1,966,882	659.30	2,983
Health Professions	3,767,258	534,749	359,000	131,323	-	4,792,330	583.34	8,215
Child & Family Education	260,370	118,626	624,070	75,080	-	1,078,146	60.44	17,838
Lang, Lit & Communication	4,093,781	86,072	190,460	125,617	-	4,495,929	950.37	4,731
Mathematics	2,043,349	44,498	352,644	76,644	-	2,517,135	854.01	2,947
Music, Dance & Theatre Arts	1,049,518	121,265	194,388	64,043	-	1,429,215	301.21	4,745
Science	2,638,647	291,625	582,276	108,482	-	3,621,030	837.64	4,323
Social Science	2,712,536	123,445	165,289	142,955	-	3,144,225	824.30	3,814
	30,853,063	4,003,940	6,143,569	2,152,542	-	43,153,115	9,149.7	4,716

Cost-per-FTE by Subject   *DIRECT ONLY*   *Including Grants*   **FY 07-08**   10/22/2008

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Funds 1, 8 and 9

Dept	Subject	Direct Fac $*	Direct M-S $	Direct Classified $	Direct MGR $	Direct OTHER $	Direct Direct TOT $	FTE**	Direct ONLY Cost-per-FTE
Academic Learning Skills	CG	2,611	107	649	183	-	3,550	0.78	4,551
Academic Learning Skills	ED	71,030	120	730	206	-	72,086	0.89	80,995
Academic Learning Skills	EL	128,482	5,171	31,396	8,874	-	173,925	37.88	4,591
Academic Learning Skills	ENG	4,118	167	1,013	286	-	5,585	1.23	4,540
Academic Learning Skills	MTH	151,540	6,447	39,139	11,063	-	208,188	47.22	4,409
Academic Learning Skills	RD	214,702	6,664	40,457	11,435	-	273,257	48.81	5,598
Academic Learning Skills	SKD	65,507	2,000	12,141	3,432	-	83,079	14.65	5,671
Academic Learning Skills	WR	493,285	12,706	77,143	21,805	-	604,939	93.06	6,501
ESL/IESL	XESL	843,716	38,454	130,260	57,292	-	1,069,721	239.59	4,465
ESL/IESL	XISL	76,935	15,743	69,978	-	-	162,655	12.21	13,321
Ad Basic & Secondary Ed	XED	9,250	248	426	172	-	10,095	0.73	13,829
Ad Basic & Secondary Ed	XSKD	1,595,844	176,824	303,602	122,543	-	2,198,813	537.75	4,089
Advanced Technology	AB	219,593	43,964	26,157	14,633	-	304,347	44.67	6,813
Advanced Technology	AM	193,617	34,371	61,015	19,702	-	308,706	60.13	5,134
Advanced Technology	AV	320,299	27,676	17,501	15,397	-	380,873	47.01	8,102
Advanced Technology	CST	82,422	19,957	11,655	9,285	-	123,320	28.33	4,353
Advanced Technology	DRF	249,781	35,018	28,941	25,461	-	339,201	77.75	4,363
Advanced Technology	DS	209,935	63,787	39,167	14,765	-	327,654	45.08	7,268
Advanced Technology	EET	165,437	5,925	11,523	10,137	-	193,022	30.94	6,239
Advanced Technology	ELT	17,084	1,707	3,858	3,394	-	26,042	10.36	2,514
Advanced Technology	MFG	120,481	10,628	15,345	8,742	-	155,196	26.69	5,815
Advanced Technology	RTEC	1,245	-	-	-	-	1,245		
Advanced Technology	WLD	248,598	134,650	78,444	25,402	-	487,094	77.57	6,279
Flight Technology	FT	464,232	359,165	282,764	112,332	-	1,218,492	56.83	21,441
Art & Applied Design	ART	236,309	4,900	25,998	16,747	-	283,954	111.42	2,548
Art & Applied Design	Art/Studio	558,649	51,260	44,021	13,872	-	667,800	92.27	7,237
Art & Applied Design	AUD/FA/MDP/MUL/VP	266,729	76,389	67,681	11,790	-	422,588	78.46	5,386
Art & Applied Design	GraphDes	381,438	9,706	21,057	13,564	-	425,765	90.23	4,719
Art & Applied Design	J	16,426	324	1,720	1,108	-	19,578	7.38	2,653
Art & Applied Design	Photography	147,787	3,861	10,807	6,961	-	169,416	46.31	3,658
Business	BA	474,532	22,115	35,976	28,001	-	560,623	176.41	3,178

Cost-per-FTE by Subject   *DIRECT ONLY*   *Including Grants*   **FY 07-08**

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Funds 1, 8 and 9

Dept	Subject	Direct Fac $*	Direct M-S $	Direct Classified $	Direct MGR $	Direct OTHER $	Direct Direct TOT $	FTE**	Direct ONLY Cost-per-FTE
Business	BT	603,705	23,343	37,973	29,555	-	694,576	186.18	3,731
Business	LGL	16,375	577	860	670	-	18,482	4.21	4,390
Business Development Ce	X*	143,747	365,664	227,630	215,772	-	952,813	85.98	11,082
Computer Info Technology	CIS	430,059	21,959	30,244	26,976	-	509,238	178.53	2,852
Computer Info Technology	CS	547,859	25,453	35,036	31,250	-	639,597	206.85	3,092
Continuing Education	X*	639,910	390,605	581,703	133,145	-	1,745,363	347.67	5,020
Continuing Education	XEMT	19,493	5,580	7,991	1,986	-	35,050	5.17	6,780
Cooperative Education	AB	3,088	151	294	174	-	3,706	1.06	3,497
Cooperative Education	AM	6,844	337	657	390	-	8,228	2.34	3,516
Cooperative Education	ANTH	1,685	72	140	83	-	1,979	0.49	4,040
Cooperative Education	APPR/XAPR	101,264	36,174	128,671	15,320	-	281,428	91.49	3,076
Cooperative Education	ART	28,455	1,341	2,615	1,550	-	33,961	9.24	3,675
Cooperative Education	AUD/FA/MDP/MUL/VP	31,118	1,513	2,950	1,749	-	37,331	10.45	3,572
Cooperative Education	AV	1,224	57	112	66	-	1,459	0.42	3,474
Cooperative Education	BA	90,196	3,486	6,796	4,029	-	104,507	24.08	4,340
Cooperative Education	BI	9,171	373	727	431	-	10,702	2.55	4,197
Cooperative Education	CA	18,395	1,901	3,706	2,197	-	26,198	13.12	1,997
Cooperative Education	CG	87,655	6,499	12,669	7,511	-	114,333	44.83	2,550
Cooperative Education	CIS	7	-	-	-	-	7		
Cooperative Education	CJA	46,319	1,951	3,803	2,255	-	54,328	13.47	4,033
Cooperative Education	COOP	5,808	559	1,091	647	-	8,105	3.86	2,100
Cooperative Education	CS	40,333	1,621	3,160	1,874	-	46,988	11.21	4,192
Cooperative Education	CST	36,182	1,800	3,510	2,081	-	43,573	12.42	3,508
Cooperative Education	DA	11,244	1,470	2,867	1,700	-	17,281	10.17	1,699
Cooperative Education	DH	464	57	112	66	-	700	0.42	1,666
Cooperative Education	DRF	9,878	165	322	191	-	10,555	1.14	9,259
Cooperative Education	DS	1,224	57	112	66	-	1,459	0.42	3,474
Cooperative Education	ED	129,575	3,063	5,971	3,540	-	142,149	21.12	6,731
Cooperative Education	EMT	20,496	1,062	2,069	1,227	-	24,854	7.34	3,386
Cooperative Education	ENGR	97,071	2,589	5,048	2,993	-	107,701	17.89	6,020
Cooperative Education	ES	1,509	186	364	216	-	2,275	1.27	1,791

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Funds 1, 8 and 9

Dept	Subject	Direct Fac $*	Direct M-S $	Direct Classified $	Direct MGR $	Direct OTHER $	Direct Direct TOT $	FTE**	Direct ONLY Cost-per-FTE
Cooperative Education	FL	593	7	14	8	-	623	0.07	8,897
Cooperative Education	FT	3,301	165	322	191	-	3,978	1.13	3,520
Cooperative Education	G	7,121	287	559	332	-	8,299	1.98	4,191
Cooperative Education	GraphDes	7,499	459	895	531	-	9,384	3.18	2,951
Cooperative Education	GS	13,703	552	1,077	638	-	15,970	3.81	4,192
Cooperative Education	GWE	5,081	344	671	398	-	6,494	2.39	2,717
Cooperative Education	HE	11,685	717	1,398	829	-	14,630	4.94	2,962
Cooperative Education	HIT/MA/HO	24,701	1,851	3,608	2,139	-	32,298	12.79	2,525
Cooperative Education	HRTM	8,623	889	1,734	1,028	-	12,274	6.15	1,996
Cooperative Education	LAT	629	57	112	66	-	865	0.42	2,059
Cooperative Education	MFG	12	-	-	-	-	12		
Cooperative Education	MUS/MUP	2	-	-	-	-	2		
Cooperative Education	NRG/XNRG/XRH	34,899	1,370	2,671	1,583	-	40,523	9.44	4,293
Cooperative Education	NRS/NUR	36,841	796	1,552	920	-	40,109	5.51	7,279
Cooperative Education	OST	60,965	3,665	7,145	4,236	-	76,012	25.28	3,007
Cooperative Education	PE	16,441	2,482	4,838	2,868	-	26,629	17.12	1,555
Cooperative Education	PS	77,886	2,711	5,286	3,134	-	89,017	18.72	4,755
Cooperative Education	PST	73,175	7,072	13,787	8,174	-	102,209	48.83	2,093
Cooperative Education	PSY	15,936	1,944	3,789	2,247	-	23,916	13.41	1,783
Cooperative Education	RE	3,262	122	238	141	-	3,763	0.85	4,427
Cooperative Education	RT	21,787	1,894	3,692	2,189	-	29,561	13.06	2,263
Cooperative Education	RTEC	71	-	-	-	-	71		
Cooperative Education	SOC	2,686	330	643	381	-	4,040	2.26	1,788
Cooperative Education	SP	4,243	72	140	83	-	4,538	0.49	9,261
Cooperative Education	SPAN	10,911	179	350	207	-	11,647	1.26	9,244
Cooperative Education	TA	5	-	-	-	-	5		
Cooperative Education	WLD	20	-	-	-	-	20		
Cooperative Education	WR	3,637	57	112	66	-	3,873	0.42	9,220
Cooperative Education	XCG	808	100	196	116	-	1,220	0.68	1,795
Cooperative Education	XED	4	-	-	-	-	4		
Cottage Grove	notX*	142,349	41,914	88,253	-	-	272,516	34.46	7,908

Cost-per-FTE by Subject   *DIRECT ONLY*   *Including Grants*   **FY 07-08**   10/22/2008

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Funds 1, 8 and 9

Dept	Subject	Direct Fac $*	Direct M-S $	Direct Classified $	Direct MGR $	Direct OTHER $	Direct Direct TOT $	FTE**	Direct ONLY Cost-per-FTE
Cottage Grove	X*	25,028	27,186	103,936	-	-	156,149	40.58	3,848
Counseling	CG	335,728	25,378	222,419	27,059	-	610,584	113.32	5,388
Counseling	HS	25,360	984	8,752	1,314	-	36,411	5.50	6,620
Women's Programs	CG	130,939	36,792	94,301	3,065	-	265,097	43.29	6,124
Culinary Arts & Hospitality	CA	242,624	119,510	18,911	39,062	-	420,107	120.35	3,491
Culinary Arts & Hospitality	HRTM	151,811	23,826	3,871	7,995	-	187,502	24.63	7,613
Florence	notX*	151,013	89,400	142,537	92,980	-	475,930	30.40	15,656
Florence	X*	23,998	27,170	67,200	43,836	-	162,203	14.33	11,319
Health & Physical Ed	HE	445,780	10,600	50,821	27,085	-	534,287	174.60	3,060
Health & Physical Ed	PE	954,488	183,057	219,851	75,200	-	1,432,595	484.70	2,956
Health Professions	DA	192,296	24,901	13,479	7,881	-	238,556	35.92	6,641
Health Professions	DH	769,102	362,280	110,836	18,616	-	1,260,834	69.41	18,165
Health Professions	EMT	262,589	20,768	20,964	11,578	-	315,898	52.77	5,986
Health Professions	FN	137,437	4,231	22,800	13,330	-	177,798	60.78	2,925
Health Professions	HIT/MA/HO	380,200	21,281	43,434	25,394	-	470,310	115.82	4,061
Health Professions	NRS/NUR	1,750,018	83,990	125,737	41,808	-	2,001,553	190.63	10,500
Health Professions	RT	275,616	17,299	21,750	12,716	-	327,381	58.01	5,644
Child & Family Education	ECE	260,370	118,626	624,070	75,080	-	1,078,146	60.44	17,838
Lang, Lit & Communicatio	AIL	13,705	143	689	528	-	15,064	3.99	3,776
Lang, Lit & Communicatio	FR	140,610	4,792	5,940	4,547	-	155,889	34.45	4,525
Lang, Lit & Communicatio	SP	716,733	12,551	31,732	24,294	-	785,311	183.79	4,273
Lang, Lit & Communicatio	SPAN	520,559	30,308	26,482	20,275	-	597,623	153.38	3,896
Lang, Lit & Communicatio	WR	2,702,173	38,278	125,617	75,973	-	2,942,041	574.76	5,119
Mathematics	MTH	2,043,349	44,498	352,644	76,644	-	2,517,135	854.01	2,947
Music, Dance & Theatre A	D	233,771	14,913	35,598	15,793	-	300,075	74.27	4,040
Music, Dance & Theatre A	ED	2,917	29	433	192	-	3,572	0.91	3,925
Music, Dance & Theatre A	MUS/MUP	667,638	101,113	132,754	42,115	-	943,619	198.07	4,764
Music, Dance & Theatre A	TA	145,192	5,210	25,603	5,943	-	181,948	27.96	6,507
Science	ASTR	26,709	2,456	13,166	2,973	-	45,303	22.98	1,971
Science	BI	1,320,038	106,044	256,951	57,219	-	1,740,251	441.74	3,940
Science	BOT	0	-	-	-	-	0		

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Funds 1, 8 and 9

Dept	Subject	Direct Fac $*	Direct M-S $	Direct Classified $	Direct MGR $	Direct OTHER $	Direct Direct TOT $	FTE**	Direct ONLY Cost-per-FTE
Science	CH	560,381	38,894	93,409	21,091	-	713,775	162.86	4,383
Science	DRF	3,973	287	1,538	347	-	6,145	2.68	2,293
Science	ENGR	9,856	435	1,105	250	-	11,646	1.94	6,003
Science	ENVS	4	-	-	-	-	4		
Science	G	187,495	12,388	30,368	6,857	-	237,107	52.98	4,475
Science	GS	15,940	4,472	23,977	5,414	-	49,802	41.83	1,191
Science	NRG/XNRG/XRH	243,957	113,311	123,419	5,674	-	486,361	43.78	11,109
Science	PH	270,294	13,338	38,344	8,658	-	330,634	66.85	4,946
Science	XCST	0	-	-	-	-	0		
Science	XHE	0	-	-	-	-	0		
Science	Z	1	-	-	-	-	1		
Social Science	ANTH	229,711	13,404	19,242	16,642	-	278,999	95.94	2,908
Social Science	BI	1,518	-	-	-	-	1,518		
Social Science	CJA	106,731	5,550	8,001	6,920	-	127,202	39.92	3,186
Social Science	ECON	206,490	8,646	10,993	9,507	-	235,637	54.84	4,297
Social Science	ES	112,108	4,864	6,910	5,976	-	129,858	34.43	3,772
Social Science	GEOG	182,701	5,456	7,059	6,105	-	201,320	35.23	5,714
Social Science	GIS	52,938	918	1,471	1,272	-	56,600	7.31	7,743
Social Science	HS	190,124	6,337	9,307	8,049	-	213,817	46.39	4,609
Social Science	HST	375,954	19,580	27,209	23,533	-	446,277	135.67	3,289
Social Science	HUM	21,079	928	1,488	1,287	-	24,782	7.44	3,331
Social Science	PHL/REL	171,921	9,586	13,886	12,009	-	207,402	69.25	2,995
Social Science	PS	183,911	8,432	9,455	8,178	-	209,976	47.17	4,451
Social Science	PSY	510,947	23,459	30,400	26,292	-	591,098	151.62	3,899
Social Science	SOC	353,155	16,026	19,457	16,827	-	405,465	97.00	4,180
Social Science	WS	13,245	258	413	357	-	14,274	2.09	6,830
		30,853,063	4,003,940	6,143,569	2,152,542	-	43,153,115	9,149.7	4,716