

Program Viability Audit
 April, 2003

Campus:
 School/College:
 Department:

T1 Subsidy per SCH (FY2001): \$-4
 % of Direct Instructional
 Costs Recouped (FY2001) 102%
 FY2002 Ranked Regular Faculty: 15
 Percent Tenured: 80%

Comparison to National Data By Discipline (FY2001)

	Department	National (Median)	Percent of National
Cost per SCH:	\$118	\$143	83%
Fall 2000 SCH per Faculty FTE:	198	297	67%
Research/Service per Faculty FTE:	\$18,088	\$17,010	106%

Departmental Information:

	SCH			Degrees			Majors		
	FY1998	FY2002	5-YR	FY1998	FY2002	5-YR	FS1998	FS2002	5-YR
Department Total	16,930	24,798	46%	35	78	123%	478	585	22%
Percent of SCH Service (FY2002)		66%							

Program	Degree	FY1998	FY2002	5-YR	FS1998	FS2002	5-YR
PROGRAM ONE	BACHELOR OF SCIENCE	2	1	(50%)	15	10	(33%)
	DOCTOR OF PHILOSOPHY	5	.
PROGRAM TWO	BACHELOR OF SCIENCE	24	40	67%	383	418	9%
	MASTER OF SCIENCE	.	22	.	.	90	.
PROGRAM THREE	BACHELOR OF ARTS	6	9	50%	58	44	(24%)
	MASTER OF ARTS	3	6	100%	22	18	(18%)

Department Profile Sample
August, 2006

Campus: *Campus Name*
School/College: COLLEGE OF ARTS & SCIENCES
Department: *Department Name*

Departmental Cost Data based on UM School/College Cost Study (FY2004)

Tier 1 - Direct and Allocated Primary Program Costs less Total Income (T1 Subsidy)	\$610,441
Tier 2 - Tier 1 plus Allocated Student Aid & Support Costs less Total Income (T2 Subsidy)	\$1,055,060
Tier 3 - Tier 2 plus Campus Support Costs less Total Income (T3 Subsidy)	\$1,677,186
Tier 4 - Tier 3 plus System Overhead & Depreciation less Total Income (T4 Subsidy)	\$1,823,093
School/College Full Cost of Instruction per SCH	\$402

Departmental Data Based on Delaware Costs & Productivity (FY2004):

Direct Instructional Costs per SCH:	\$395	Total:	\$2,098,579
Costs Less Gross Student Fees per SCH:	\$125	Total:	\$664,186
Percent of Direct Instructional Costs Covered by Gross Fees:	68%		

Compared to National Data By Discipline (FY2004)

	Unit	National (Median)	Percent of National
Departmental Average Cost per SCH:	\$395	\$239	165%
School/College Average Cost per SCH:	\$185		
Fall SCH per Total Faculty FTE:	112	237	47%
Research/Service per Ranked Regular Faculty FTE:	\$65,330	\$201,594	32%

Departmental Information:

FY2006 Full-Time Ranked Regular Faculty: 15
Percent Tenured: 73%

	SCH						Degrees						Majors					
	FY01	FY02	FY03	FY04	FY05	5-YR	FY01	FY02	FY03	FY04	FY05	5-YR	FS00	FS01	FS02	FS03	FS04	5-YR
Department Total	5,107	5,109	5,495	5,607	5,792	13%	30	36	39	20	31	3%	160	138	141	128	159	(1%)
Percent Service	70%	71%	72%	75%	73%													

Program

Degree

Program Name	BACHELOR OF ARTS	BACHELOR OF SCIENCE	MASTER OF SCIENCE	DOCTOR OF PHILOSOPHY	MINOR
	4	9	13	4	7
	75%	(45%)	27%	0%	.
	27	26	31	24	25
	69	60	60	53	85
	26	18	18	23	18
	38	29	32	28	31
	.	5	.	.	.

Campus:
School/College:
Department:

Departmental Information:

		FS1998	FS1999	FS2000	FS2001	FS2002	5 Yr Change
FTE Faculty	Ranked Regular	17.75	20.75	19.75	16.75	14.75	-17%
	Percent Tenured	94%	89%	90%	88%	80%	
	Full Time Non-Regular	14.00	13.00	12.00	20.00	19.00	36%
	Adjunct	6.79	12.84	15.29	15.14	6.20	-9%
	Total	38.54	46.59	47.04	51.89	39.95	4%

Majors

Program	Degree	FS1998	FS1999	FS2000	FS2001	FS2002	5 Yr Change
PROGRAM ONE	BACHELOR OF SCIENCE	15	15	11	15	10	-33%
	DOCTOR OF PHILOSOPHY	0	3	6	4	5	
PROGRAM TWO	BACHELOR OF SCIENCE	383	421	482	469	417	9%
	MASTER OF SCIENCE	0	31	44	71	90	
	MINOR	0	0	0	3	0	
PROGRAM THREE	BACHELOR OF ARTS	38	47	44	52	44	-24%
	MASTER OF ARTS	22	21	26	19	18	-18%
	MINOR	0	0	1	16	0	
Total		478	538	614	679	584	22%

Student Credit Hours

		FY1998	FY1999	FY2000	FY2001	FY2002	5 Yr Change
	Ranked Regular	4,408	4,414	4,857	5,835	4,673	6%
	Full Time Non-Regular	6,084	7,605	7,387	6,722	7,405	-3%
	Adjunct	6,443	8,018	10,425	10,841	12,727	59%
	Total	16,935	20,035	22,669	23,398	24,805	24%
	Percent Service Hours	81%	77%	77%	70%	69%	12%
	Percent Graduate/Professional Hours	0%	0%	0%	1%	2%	2%

Degrees Awarded

Program	Degree	FS1998	FS1999	FS2000	FS2001	FS2002	5 Yr Change	Below CSHE Min	
PROGRAM ONE	BACHELORS	2	5	5	3	1	-20%	***	
PROGRAM TWO	BACHELORS	24	19	29	35	40	55	190%	
	MASTERS	0	0	1	8	22	27		
PROGRAM THREE	BACHELORS	6	5	5	6	9	6	20%	***
	MASTERS	3	3	7	5	6	4	33%	
Total		35	32	47	57	78	96	200%	

*** Indicates degree program, on average, awarded less than the CSHE minimum number of degrees in the last three fiscal years.
Minimums: Bachelors - 10, Masters - 5, Doctoral/Professional - 3

UM Full Cost Study Using Delaware Data

TI Salary per SCH (FY2001)	\$4
% of Direct Instructional Costs Recouped (FY2001)	102%

Delaware Study Discipline Data (FY2001)

	Exp Per SCH		Per Regular FTE	
	SCH	SCH	Research	Service
UM-St. Louis	\$118	\$198	\$17,411	\$677
National Median	\$143	\$297	\$16,497	\$209
Percent of National Median	83%	67%	106%	324%

Delaware Study Three Year Average SCHs - FS1998, FS1999, FS2000

	Ranked Regular Faculty	All Faculty
Total Student Credit Hours	1,709	9,452
Divide by National Norm SCHs	214	279
FTE Faculty Needed	8.0	33.9
UM-St. Louis Faculty	18.5	47.6
FTE Gap	(10.5)	(13.7)

UM Campus SCHs FS1999, FS2000, FS2001

	FT Regular	FT Non-Regular	PT Non-Regular
3 Year Average FTE UM-St. Louis	16.6	12.7	8.6
3 Year On Campus SCH Average UM-St. Louis	105	257	293
3 Year Total SCH Average	1,737	3,260	2,515
Divide by 3 Year SCH Average UM Other	159	262	347
3 Year Average FTE Faculty Needed	10.9	12.4	7.3
3 Year Average FTE Gap	(5.7)	(0.3)	(1.3)

Cost Study
Full Cost of Academic Divisions, Colleges, and Schools

- Purpose: To determine for each academic division, college, and school on each of the four campuses:
 1. The historical full cost of the unit
 2. The full cost of instruction and research/public service in the unit
 3. The unit's average cost per credit hour by student level
 4. The amount of income attributable to the unit
 5. The amount of student aid by unit
- Scope: Operations and Continuing Education Funds (PS funds 0000,0405,0445,0450)
- Goal: To appropriately and accurately match costs (inputs), revenues (outputs), and student credit hours (outputs) by academic college/school/division (cost center).
- General Methodology
 1. Designate specific cost centers. Cost centers were identified as the academic colleges, schools, and divisions plus a community service cost center not associated with an academic division. All costs, direct and indirect, were attributed to these cost centers.
 2. Identify consistent categories of cost. Costs were categorized primarily by program classification. Scholarship expense includes all expenditures classified as student aid (regardless of PCS) and/or scholarship PCS codes.
 3. Use tier costing methods to further categorize and allocated costs. Support units were full-costed to the extent possible before they were allocated to the academic cost centers. Specific cost allocation procedures were employed to allocated costs and are described below.
 4. Development of Unit Costs. Once all costs had been identified and assigned to appropriate cost centers, unit costs were developed. The primary measure was instructional costs per credit hour. Using weighted credit hours by student level, costs were spread to student levels and unit costs by level were determined for each academic cost center. Costs per student were developed for selected professional programs.
- Allocation of Costs to Cost Centers
 1. Direct expenditures budgeted in and controlled by a cost center were allocated directly to each cost center. This included both primary program and support costs.
 2. Primary program expenditures not budgeted in a cost center, but identified with or assignable to a cost center were allocated by type of expense in the following ways:
 - Primary program expenditures identified with a specific cost center(s) were allocated directly to the cost center(s).
 - Remaining on-campus instruction expenditures were allocated based on relative credit hours generated by a cost center.

- Remaining research expenditures were allocated based on relative expenditures for research by each cost center.
 - All community education and community service expenditures (PCS 1.3 and 3.2) were allocated to the community service pseudo-cost center.
3. Scholarship and fellowship expenditures were allocated to the academic cost centers.
 - Student aid expenses directly identified with a cost center were allocated to the cost center.
 - All other student aid expenses were allocated to cost centers based on the credit hours generated by the cost center, by student level and residency.
 4. System administration overhead and depreciation were allocated to cost centers, campus overhead units, and UM Extension.
 - System administration and university-wide overhead expenditures were prorated based on relative expenditures for tiers (cost categories or levels) one through three.
 - Depreciation expense for capital assets, per the financial statements, was allocated based on relative expenditures for tiers (levels) one through three.
 5. Campus depreciation, per the financial statements, was allocated to the cost centers and campus support units based on assignable square footage of physical plant space.
 6. Operation and maintenance of physical plant expenses were allocated to the cost centers and campus support units based on assignable square footage of physical plant space.
 7. Full costs for institutional support, student services, and academic support activities were allocated to the cost centers in three different ways by type of support function.
 - Institutional support costs were allocated to the cost centers based on the relative expenses for direct costs and allocated primary program costs less any direct expenditures for institutional support of plant O&M in the cost centers.
 - Student service support costs were allocated based on the proportion of headcount majors of the academic cost centers.
 - Academic support expenditures were divided into three categories: academic administration, library expenditures, and other academic support activities.
 - Academic administration costs were allocated to the cost centers based on their relative expenditures for primary programs; direct and allocated.
 - Library expenditures were allocated on the basis of headcount majors and teaching and research faculty.
 - All other academic support costs were allocated on the basis of headcount majors.
- Allocation of Full Costs Between Primary Programs. Full costs for the academic cost centers were allocated into two categories: full cost of instruction and full cost of research/public service activities.
 - Full Cost of Instruction

- Direct and allocated instruction expenditures plus their proportionate share of system overhead and depreciation
 - Direct and allocated expenditures for student aid, student services, and other academic support activities, plus their proportionate share of system overhead and depreciation
 - Costs for libraries, academic administration, institutional support, plant operations and maintenance, and campus depreciation were assumed to benefit all primary programs and were allocated in the same proportion as primary program costs.
 - Full Cost of Research/Public Service activities
 - Direct and allocated research and public service expenditures plus their proportionate share of system overhead and depreciation
 - Costs for libraries, academic administration, institutional support, plant operations and maintenance, and campus depreciation were allocated in the same proportion as primary program costs.
- Unit Cost Calculations
 - Instructional cost per credit hour produced
 - Weighted costs were developed to determine the relative cost by student level.
 - Weights of 1.0, 3.0, 4.5, and 7.0 were assigned to undergraduate, masters, first professional, and doctoral credit hours respectively.
- Income Calculations
 - Tuition was calculated based on the student credit hours generated by level, by residency for most academic units.
 - Instructional computing fees as reported in the financial statements were allocated in proportion to the student credit hours generated by the unit.
 - All other fees and other income that could be identified with an academic unit were allocated to that academic unit.
 - The income described above is the gross income generated by the unit.
 - Student aid is subtracted from the gross income to determine net income generated by the academic unit. This net income can then be compared to the costs of the unit (at different cost allocation tiers) to determine the campus subsidy to the unit.
- Student Aid Calculations. Student aid is made up of three component parts.
 - Student aid expended directly by the academic unit
 - Student aid directly associated with an academic unit
 - Student aid allocated to the academic unit. Centrally awarded student aid is allocated to the academic units by student level and residency based on credit hours produced.