

1986-87 EDUCATION COST STUDY

Higher Education Coordinating Board

December 1988

PREFACE

This study of educational costs experienced during 1986-87 was authorized by the Higher Education Coordinating Board to supplant a similar cost study last done in 1978-79. As the data indicate, over time there have been changes in spending patterns, budgeting and accounting, and areas of institutional emphasis. It was the concern of the Board that these changes be reflected in the cost relationships used to set tuition and fee rates in Washington.

The findings of this study were employed by the Board in its statutorily directed report to the Legislature, Education Tuition and Fee Rates for the 1989-91 Biennium, October 1988, and by HECB staff in a report to the Board, Recommendations on Tuition and Fee Policy, September 1988.

While the purpose of the study is to establish certain cost relationships that are used in the tuition and fee setting process, the data collected provide other insights into the state's higher education institutions. The reader is advised, however, to use caution in use of the data. The data should not be used to make comparisons between institutions.

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GLOSSARY

AAFTE: Average Annual Full-Time Equivalent

AAFTE Faculty: Average Annual Full-Time Equivalent Faculty (AAFTE FAC) pertains to academic instruction staff employed for an academic year as defined by the institution. (Typically a nine month contract equals 1.0 Faculty FTE.) Faculty data do not include teaching assistants.

AAFTE Student: Average Annual Full-Time Equivalent Student, calculated by taking the average annual student credit hours (AASCH) generated during the academic year and dividing by 15 for undergraduates and by 10 for graduates. (The divisors represent the usual full-time student load.)

AAFTE Teaching Assistant: Average Annual Full-Time Equivalent Teaching Assistant (AAFTE TA) is defined as a teaching assistant employed 40 hours a week. Typically a teaching assistant's work week is 20 hours equalling .50 FTE.

AASCH: Average Annual Student Credit Hours. Student credit hours are converted to average annual student credit hours (AASCH) to ensure uniform reporting between quarter, semester and community college systems.

Academic, 1st year/2nd year: The community college course level designation for academic classes.

Academic Year: Dependent on the academic calendar used by each institution. Community college system: four quarters. University of Washington, Eastern Washington University, Central Washington University, The Evergreen State College, Western Washington University: three quarters. Washington State University: two semesters.

CC's: The community colleges.

GLOSSARY

CIP Code: Classification of Instruction Programs code. Federal classification system which assigns a six digit number to individual courses (e.g. applied mathematics, statistics) which are aggregated into discipline designations (e.g. mathematics).

Comprehensive Universities: The three four-year universities in Washington offering bachelor and masters degrees: Central Washington University, Eastern Washington University, and Western Washington University.

Direct Costs: Those expenditures such as salary and wages, equipment, and materials specifically identified with the program, project, or activity.

Discipline Area: Academic disciplines (e.g. mathematics) categorized into groups or areas (e.g. science) for the purpose of the Education Cost Study. For a complete listing see Appendix 2.

ECS: Education Cost Study performed by the Higher Education Coordinating Board for fiscal year 1986-87.

Faculty FTE: Faculty full-time equivalent. See AAFTE Faculty.

Fund Source: Numerical coding structure used by the state of Washington to distinguish the origin of funds that limit the types of expenditures permitted.

- 001 - General Fund-State
- 149 - General Local (interest income; miscellaneous student fees, library fines; etc.)
- 148 - Dedicated Local (income from property/investments; dedicated student fees; summer session, etc.)
- 145 - Grants and Contracts
- 02K - Death Investigation Account (UW)
- 608 - Medical Aid/Accident (UW)

GLOSSARY

Grad I: Data for courses at the 500 (Masters degree) level.

Grad II: Data for courses at the 600 (Doctoral or Ph.D.) level.

Indirect Costs: Support costs which cannot be specifically identified with a program (or project) but which nonetheless are part of total costs in the same sense as direct costs. As reflected in the ECS, most indirect costs are funded in the following support programs: Primary Support (040); Libraries (050); Student Services (060); Institutional Support (080); Plant Operation and Maintenance (090).

LD: Lower Division; Data for courses at the 100-299 (undergraduate) level.

Pre-College: Classes offered at the community colleges for students with below college level skills. Typically adult basic education (8th grade level), G.E.D. or high school diploma, and English as a second language. Credits are not applicable toward an Associate of Arts degree.

Primary Programs: The state budgeting structure provides ten major program categories used by higher education institutions. For the purposes of the ECS, the following programs are designated as primary: Instruction (010); Research (020); Public Service (030); Hospitals (070); Sponsored Programs (100).

Research Universities: Pertains to the University of Washington and Washington State University, the two public institutions offering Ph.D. programs in Washington.

SBCCE: State Board for Community College Education.

SCH: Student Credit Hours. These are converted to average annual student credit hours (AASCH) to ensure uniform reporting between quarter, semester and community college systems.

S/F: Student/Faculty ratio calculated by taking the number of AAFTE students and dividing by the number of AAFTE faculty.

GLOSSARY

SSFTE Student: Summer Session Student Full-Time Equivalency. Calculated by taking only those credit hours generated by the summer session (usually 8 to 10 weeks) and dividing by 15 for undergraduate and by 10 for graduate.

Student AAFTE: Student Average Annual Full-Time Equivalent.

Support Programs: The state budgeting structure provides ten major program categories which are used by higher education institutions. For the purposes of the ECS, the following programs are designated as support: Primary Support (040); Libraries (050); Student Services (060); Institutional Support (080); Plant Operation and Maintenance (090).

UD: Upper Division; Data for courses at the 300-499 (undergraduate) level.

UES: Unit Expenditures Study performed by the Council for Postsecondary Education for fiscal year 1978-79.

Vocational/Technical: Category of course work offered at the community colleges in addition to academic and basic skills.

1986-87 EDUCATION COST STUDY SUMMARY RESULTS

Pursuant to statute, the Higher Education Coordinating Board (HECB) conducted the 1986-87 Education Cost Study to determine various educational costs, relationships and cost allocation ratios necessary for tuition and fee calculations (RCW 28B.15.076). The study primarily focuses on instructional costs, providing the Board, the Legislature, and institutional administrators with detailed cost information by course level and discipline area for each institution. Table 1 presents total instructional costs per average annual full-time equivalent student (AAFTE) for each four-year institution and the community college system.

TABLE 1: TOTAL INSTRUCTIONAL COST PER AAFTE STUDENT*

<u>Institution</u>	<u>Lower Division</u>	<u>Upper Division</u>	<u>Graduate</u>	<u>Average All</u>
University of Washington	\$3,354	\$6,982	\$ 9,766	\$5,932
Washington State University	2,659	5,789	13,373	5,176
Central Washington University	4,100	5,659	9,278	5,099
Eastern Washington University	3,822	5,436	11,608	5,333
The Evergreen State College	6,507	7,092	8,435	6,946
Western Washington University	3,300	5,907	11,269	4,682
Community Colleges	2,993	---	---	2,993

Instructional costs are comprised of both direct and indirect costs, with their sum equalling total instructional costs. Direct instruction costs consist of faculty salaries and benefits, support personnel such as secretarial staff and laboratory assistants, and supplies, travel, equipment, etc. Indirect instruction costs consist of other related costs such as primary support (e.g., academic administration), student services (e.g., admissions, registration) and a proportional share of libraries, institutional administration support, and facilities operation and maintenance.

*Excluded from Table 1 are the instructional costs of the following subprograms: health sciences; summer school; extension education; community education.

COMPARISONS WITH THE 1978-79 UNIT EXPENDITURES STUDY

In 1986, the Board directed a new cost study be performed. The previous study, the 1978-79 Unit Expenditure Study commissioned by the Council for Postsecondary Education, needed updating to reflect more current practices. Table 2 presents a comparison of the total instructional costs per AAFTE student derived from the two studies; Table 2A presents a comparison of cost changes at the undergraduate and graduate levels. The data are indicative of change in spending patterns, reflecting a shift in institutional resources and emphasis.

TABLE 2: A COMPARISON OF TOTAL INSTRUCTIONAL COST PER AAFTE STUDENT*

	Per 1978-79 UES	Per 1986-87 ECS	Difference	Percent Change
University of Washington	\$3,457	\$5,932	\$2,475	71.59%
Washington State University	3,241	5,176	1,935	59.70%
Central Washington University	2,915	5,099	2,184	74.92%
Eastern Washington University	2,864	5,333	2,469	86.21%
The Evergreen State College	4,447	6,946	2,499	56.20%
Western Washington University	2,554	4,682	2,128	83.32%
Community Colleges	1,751	2,993	1,242	70.93%

The 1986-87 Education Cost Study differs from the 1978-79 Unit Expenditures Study in several ways; (1) state budgeting and accounting changes have provided more detail, designating certain expenditures into distinct funds to provide better tracking of education costs; (2) the study's level of detail was reduced; and (3) several methodological changes were adopted to improve accuracy and simplify data collection. It should be noted that this study, like its predecessors, represents the best approximation of how funds were spent in a particular fiscal year. In this case "educational costs" is an expression of estimated expenditures, and is not to be construed as an exact audit of costs. As in the preceding studies, accounting uniformity among the institutions remains a goal. There is no single precise uniform accounting system for all institutions and many alterations were made throughout the years. (For a detailed explanation of the changes between the 1978-79 Unit Expenditures Study and the 1986-87 Education Cost Study, see Appendix 1.)

*Excluded from Table 2 are the instructional costs of the following subprograms: health sciences; summer school; extension education; community education.

TABLE 2A: COMPARISON OF COST CHANGES
AT UNDERGRADUATE AND GRADUATE LEVELS*

	Undergraduate Cost Per AAFTE				Graduate Cost Per AAFTE			
	Per		Difference	Percent	Per		Difference	Percent
	1978-79 UES	1986-87 ECS			1978-79 UES	1986-87 ECS		
UW	\$2,886	\$4,851	\$1,965	68.09%	\$5,778	\$ 9,766	\$3,988	69.02%
WSU	2,645	3,997	1,352	51.12%	8,094	13,373	5,279	65.22%
CWU	2,875	4,907	2,032	70.68%	3,508	9,278	5,770	164.48%
EWU	2,788	4,693	1,905	68.33%	3,658	11,608	7,950	217.33%
TESC	4,447	6,887	2,440	54.87%	--	8,435	8,435	--
WU	2,439	4,430	1,991	81.63%	4,828	11,269	6,441	133.41%
CC's	1,751	2,993	1,242	70.93%	N/A	N/A	N/A	N/A

When reviewing the comparison of the 1978-79 UES with the 1986-87 ECS (Table 2A) it is important to remember there were changes to the cost study methodology as previously indicated. And though data over time reveal expenditure trends, the study itself can only present data -- the reason for change requires further analysis. With this in mind, the comparison indicates an increase in higher education costs ranging from 51 to 81 percent at the undergraduate level and from 65 to 217 percent at the graduate level. The data seem to indicate a shift in focus of institutional resources toward graduate level studies at the comprehensive universities.

*Excluded from Table 2A are the instructional costs of the following subprograms: health sciences; summer school; extension education; community education.

One of the major purposes of conducting the cost study is to establish certain relationships needed to calculate cost-based tuition and fee rates. Once established, these relationships are applied to budgeted state general (001) and local (149) funds in subsequent years to produce tuition and fee rates (see Appendix 2 for detail). For the last ten years, tuition and fees have been calculated using factors developed by the 1978-79 Unit Expenditures Study. The 1986-87 Education Cost Study, based on prevailing spending levels and practices, reflects changes in these relationships. Table 3 presents a comparison of the effects on projected 1988-89 tuition and fees using the factors from both studies applied to estimated budgeted funds for fiscal year 1986-87. (See Appendix 3 for tuition and fee calculation detail.) Note: 1988-89 tuition and fee rates are already established based on the 1978-79 UES. The rates calculated using the 1986-87 ECS are for demonstration purposes only.

TABLE 3: COMPARISON OF THE EFFECTS
OF THE 1978-79 UNIT EXPENDITURES STUDY (UES)
VS. 1986-87 EDUCATION COST STUDY (ECS)

Tuition and Fees Projected for Fiscal Year 1988-89

	Calculated Per 1978-79 UES	Calculated Per 1986-87 ECS**	Difference
UW/WSU			
Resident Undergraduate	\$ 1,797	\$ 1,703	\$ (94)
Resident Graduate	2,601	2,641	40
Resident MD/DDS/DVM	4,215	4,280	65
Nonresident Undergraduate	4,998	4,720	(278)
Nonresident Graduate	6,474	6,575	101
Nonresident MD/DDS/DVM	10,680	10,850	170
CWU/EWU/WWU*			
Resident Undergraduate	1,317	1,375	58
Resident Graduate	1,863	2,723	860
Nonresident Undergraduate	4,584	4,818	234
Nonresident Graduate	5,553	8,397	2,844
COMMUNITY COLLEGE SYSTEM			
Resident	780	780	--
Nonresident	3,075	3,075	--

*To be consistent with past cost studies, The Evergreen State College data have been omitted from these calculations. See Appendix 4 for data including TESC.

**Rates have not been adjusted to be divisible by 2 and 3.

INTRODUCTION TO THE DATA

The Higher Education Coordinating Board's 1986-87 Education Cost Study provides a direct link between the costs of education at Washington institutions and the tuition and fees paid by students at those institutions. The Board's responsibilities in determining tuition and fees are established by state statute. RCW 28B.15.070 requires definitions, criteria and procedures for determining educational costs be submitted by the Board to legislative committees for action prior to December of each odd-numbered year. In addition the Board is to determine by November 10 of each even-numbered year amounts constituting "approved undergraduate and graduate educational costs" which serve as the basis for generating tuition and fees for the next biennium.

The primary purpose of the education cost study is to determine cost factors and cost distribution relationships for each four-year public higher education institution and the community college system. These factors and relationships are developed through the application of explicit and detailed definitions, procedures and allocation parameters. The following is a brief explanation of the 1986-87 Education Cost Study's methodology.

Expenditures included in the "cost of education" consist of direct instruction costs such as salaries and benefits of instructional staff, and support personnel such as laboratory assistants, supplies, equipment, etc. Indirect instructional costs included are the costs of admissions, registration, student services (not financed by service and activities fees), and a proportional share of indirect support costs of libraries, administration, facilities operation and maintenance.

Certain expenditures are excluded from the definition of "education costs" because they pertain to non-instructional activities or because of the way they are funded. These consist of the direct and indirect costs of research, hospitals, public service activities, self-sustaining operations, summer session, intercollegiate athletics, capital amortization costs, auxiliary enterprises (dormitories, etc.), financial aid grants and student services financed from services and activities fees.

Each institution analyzed their expenditures and, when available, categorized the expenditures based on source documentation for the truest distribution of costs. The assignment of direct instructional costs, research, hospital, and public service expenditures was based on a proportion of faculty time derived from a faculty activity analysis (FAA). The distribution of faculty time was also used to assign costs between academic and vocational programs, between undergraduate and graduate instruction, and among discipline areas. Eastern Washington University and Western Washington University do not have faculty activity analysis instruments. These two

institutions employed a modified approach using student credit hours to assign proportions of faculty time.

Indirect support expenditures were distributed by source document (e.g., payroll records, accounting reports) where available, and in the absence of such documentation the following allocation parameters were followed:

Program 100 - Sponsored Programs: This is an Institution Related Activity, not used in the tuition and fees cost base; it receives allocations of costs from Plant Operation and Maintenance (090), Institutional Support (080), Libraries (050), and Primary Support (040) programs.

Program 090 - Plant Operation and Maintenance: Expenditures are allocated to programs 010 through 100 based on assignable square feet. Within programs, the allocation is based on the proportional share of total expense taking into consideration cost recovery mechanisms.

Program 080 - Institutional Support: All institutional support expenditures are allocated to all programs and related activities based on their proportional share of total expenditures. The exception to this procedure is program 090 Plant Operation and Maintenance which is allocated first.

Program 070 - Hospitals: This is an Institution Related Activity, not used in the tuition and fees cost base; it receives allocations of costs from Plant Operation and Maintenance (090) and Institutional Support (080) programs.

Program 060 - Student Services: Expenditures are allocated to the Instruction program based on student credit hours. Expenditures assigned to auxiliary enterprise activities must have source documentation.

Program 050 - Libraries: Expenditures of general libraries are allocated to the Instruction, Research, and Public Service programs based on each program's proportional share of a measure equal to the sum of student FTE's plus faculty FTE's. Expenditures assigned to Sponsored Programs must have source documentation. Costs of specialized branch libraries (law, medicine, business, etc.) are assigned in whole to their respective discipline areas.

Program 040 - Primary Support Programs: Expenditures are allocated to the Instruction, Research, and Public Service programs based on faculty FTE distribution. Expenditures assigned to the Hospitals program or Sponsored Programs must have source documentation.

THE FOLLOWING SECTION CONTAINS THE DATA REPORTS FOR EACH WASHINGTON FOUR-YEAR INSTITUTION:

- Summary - Cost Per Undergraduate Student
Fund Source: General Fund / Local Unrestricted (001/149)
Subprogram: Instruction General (011)
- Summary - Cost Per Graduate Student
Fund Source: General Fund State / Local Unrestricted (001/149)
Subprogram: Instruction General (011)
- Summary - Student AAFTE by Level
Fund Source: General Fund State / Local Unrestricted (001/149)
Subprogram: Instruction General (011)
- Summary - Student / Faculty - TA Ratio
Fund Source: General Fund State / Local Unrestricted (001/149)
Subprogram: Instruction General (011)
- Summary - Cost Per Undergraduate Student - Health Science
Fund Source: General Fund State / Local Unrestricted (001/149)
Subprogram: Health Science (012)
- Summary - Cost Per Graduate Student - Health Science
Fund Source: General Fund State / Local Unrestricted (001/149)
Subprogram: Health Science (012)
- Summary - Student AAFTE by Level - Health Science
Fund Source: General Fund State / Local Unrestricted (001/149)
Subprogram: Health Science (012)
- Summary - Summer Session Student FTEs and Expenditures
Fund Source: All Funds
Subprogram: Summer Session (013)
- Summary - Instruction Expenditures by Subprogram
- Summary - Expenditures - All Budgeted Funds
- Summary - Student AAFTE, Faculty FTE, and TA FTE by Subprogram
Program: Instruction (010)

1986-87 EDUCATION COST STUDY

University of Washington

UNIVERSITY OF WASHINGTON

Summary - Cost Per Undergraduate Student

Fund Source: General Fund State / Local Unrestricted (001/149)
 Subprogram: Instruction General (011)

Discipline Area	<u>Undergraduate Totals</u>			<u>Direct Cost per AAFTE Student</u>			<u>Indirect Cost per AAFTE Student</u>			<u>Total Cost per AAFTE Student</u>		
	Student AAFTE	Fac FTE	S/F Ratio	LD	UD	All	LD	UD	All	LD	UD	All
Ag/Nat Resources	319	29.2	10.9	\$2,845	\$14,359	\$8,539	\$1,790	\$6,295	\$4,018	\$4,634	\$20,655	\$12,558
Architecture	459	36.3	12.6	2,750	5,025	4,660	1,890	2,833	2,682	4,640	7,858	7,342
Arts & Letters	6594	282.4	23.4	1,827	4,126	2,622	1,504	2,381	1,808	3,331	6,507	4,430
Business	1760	62.4	28.2	1,487	3,051	2,569	1,560	2,332	2,094	3,047	5,384	4,663
Computer Science	164	7.6	21.6	2,382	5,019	3,768	1,632	2,486	2,081	4,014	7,505	5,849
Education	299	18.4	16.3	0	4,378	4,378	0	3,058	3,058	0	7,436	7,436
Engineering	1571	98.1	16.0	3,677	6,665	5,818	2,082	3,075	2,794	5,759	9,739	8,612
Health	164	4.5	36.4	1,615	1,770	1,736	1,405	1,540	1,510	3,021	3,310	3,247
Law	1	0.0	0.0	0	3,571	3,571	0	5,003	5,003	0	8,574	8,574
Sciences	4165	164.0	25.4	2,426	6,332	3,236	1,668	3,117	1,968	4,094	9,448	5,204
Social Sciences	5164	132.9	38.9	977	2,820	1,683	1,237	1,910	1,495	2,214	4,729	3,178
All Disciplines	20660	835.8	24.7	\$1,844	\$4,445	\$2,917	\$1,510	\$2,537	\$1,934	\$3,354	\$6,982	\$4,851

UNIVERSITY OF WASHINGTON

Summary - Cost Per Graduate Student

Fund Source: General Fund State / Local Unrestricted (001/149)
 Subprogram: Instruction General (011)

Discipline Area	Graduate Totals				Direct Cost per AAFTE Student			Indirect Cost per AAFTE Student			Total Cost per AAFTE Student		
	Student AAFTE	Fac FTE	S/F Ratio	TA FTE	G I	G II	All	G I	G II	All	G I	G II	All
Ag/Nat Resources	258	36.3	7.1	1	\$15,370	\$9,294	\$11,169	\$6,866	\$4,549	\$5,264	\$22,236	\$13,843	\$16,433
Architecture	176	16.9	10.4	0	4,921	6,287	5,246	2,707	3,233	2,833	7,628	9,520	8,079
Arts & Letters	826	93.4	8.8	1	5,960	4,470	5,454	4,295	2,797	3,786	10,255	7,267	9,241
Business	552	44.3	12.5	1	4,645	9,546	4,954	3,068	5,448	3,218	7,713	14,994	8,171
Computer Science	134	11.3	11.9	1	7,345	3,992	5,382	3,171	2,113	2,551	10,516	6,105	7,934
Education	458	46.1	9.9	0	4,922	8,750	5,763	3,500	5,588	3,959	8,422	14,338	9,721
Engineering	567	64.1	8.8	3	9,005	8,347	8,706	3,837	3,650	3,752	12,842	11,997	12,458
Health	76	13.7	5.5	0	8,963	7,483	8,658	3,989	3,474	3,883	12,952	10,957	12,540
Law	738	36.7	20.1	0	4,029	5,759	4,070	5,116	6,047	5,138	9,144	11,806	9,207
Sciences	1,058	107.6	9.8	5	8,721	5,868	6,846	4,225	2,726	3,240	12,946	8,594	10,086
Social Sciences	983	91.1	10.8	3	5,582	4,687	5,318	3,095	2,515	2,924	8,677	7,202	8,242
All Disciplines	5,825	561.5	10.4	14	\$ 5,986	\$6,284	\$ 6,088	\$3,926	\$3,202	\$3,678	\$ 9,912	\$ 9,485	\$ 9,766

UNIVERSITY OF WASHINGTON

Summary - Student AAFTE by Level

Fund Source: General Fund State / Local Unrestricted (001/149)
 Subprogram: Instruction General (011)

Discipline Area	Totals				Undergraduate AAFTE Students			Graduate AAFTE Students		
	Student AAFTE	Fac FTE	S/F Ratio	TA FTE	ID	UD	All	G I	G II	All
Agriculture and Natural Res	577	65.5	8.8	7	161	158	319	79	178	258
Architecture	635	53.2	11.9	7	74	385	459	134	42	176
Arts and Letters	7420	375.8	19.7	152	4312	2282	6594	545	280	826
Business	2312	106.7	21.7	30	543	1217	1760	518	35	552
Computer Science	298	18.9	15.8	7	78	86	164	56	78	134
Education	757	64.5	11.7	9	0	299	299	357	101	458
Engineering & Related Tech.	2138	162.2	13.2	55	445	1126	1571	309	258	567
Health	239	18.2	13.1	3	36	128	164	60	16	76
Law	739	36.7	20.1	0	0	1	1	721	17	738
Military Science	0	0.0	0.0	0	0	0	0	0	0	0
Sciences	5222	271.6	19.2	123	3301	864	4165	363	695	1058
Social Sciences	6146	224.0	27.4	82	3185	1979	5164	693	290	983
All Disciplines	26484	1397.3	19.0	477	12134	8525	20660	3835	1990	5825

UNIVERSITY OF WASHINGTON

Summary - Student / Faculty - TA Ratio

Fund Source: General Fund - State / Local Unrestricted (001/149)
 Subprogram: Instruction - General (011)

Discipline Area	Ratio of Students AAFTE to Combined Faculty and TA FTE's						
	Undergraduates Total				Graduates Total		
	Student AAFTE	Fac FTE	TA FTE	Student Fac-TA Ratio	Student AAFTE	Fac FTE	Student Fac-TA Ratio
Ag/Nat Resources	319	29.2	6.0	9.1	258	36.3	1.0 6.9
Architecture	459	36.3	7.0	10.6	176	16.9	0.0 10.4
Arts & Letters	6,594	282.4	152.0	15.2	826	93.4	1.0 8.8
Business	1,760	62.4	30.0	19.0	552	44.3	1.0 12.2
Computer Science	164	7.6	7.0	11.2	134	11.3	1.0 10.9
Education	299	18.4	9.0	10.9	458	46.1	0.0 9.9
Engineering	1,571	98.1	52.0	10.5	567	64.1	3.0 8.5
Health	164	4.5	3.0	21.9	76	13.7	0.0 5.5
Law	1	0.0	0.0	0.0	738	36.7	0.0 0.0
Sciences	4,165	164.0	118.0	14.8	1,058	107.6	5.0 9.4
Social Sciences	5,164	132.9	79.0	24.4	983	91.1	3.0 10.4
All Disciplines	20,660	835.8	463.0	15.9	5,825	561.5	14.0 10.1
Percent TA's to Faculty			55.4%				2.5%

UNIVERSITY OF WASHINGTON

Summary - Cost Per Undergraduate Student - Health Science*

Fund Source: General Fund State / Local Unrestricted (001/149)
 Subprogram: Health Science (012)

Discipline Area	<u>Undergraduate Totals</u>				<u>Direct Cost per AAFTE Student</u>			<u>Indirect Cost per AAFTE Student</u>			<u>Total Cost per AAFTE Student</u>		
	Student AAFTE	Fac FTE	S/F Ratio	TA FTE	ID	UD	All	ID	UD	All	ID	UD	All
Engineering	5	0.0	0.0	0	\$ 0	\$ 0	\$ 0	\$1,562	\$1,560	\$1,561	\$ 1,562	\$ 1,560	\$ 1,561
Health	522	65.9	7.9	4	11,744	11,337	11,338	4,722	5,652	5,648	16,466	16,989	16,986
Sciences	234	43.0	5.4	8	0	16,960	16,960	0	6,527	6,527	0	23,487	23,487
Social Sciences	36	2.7	13.2	0	0	4,673	4,673	0	3,080	3,080	0	7,754	7,754
All 012 Disciplines	796	111.6	7.1	11	\$ 5,667	\$12,666	\$12,621	\$3,087	\$5,783	\$5,766	\$ 8,754	\$18,449	\$18,386

*Undergraduate programs in 012 Health Science: Dental Hygiene, Medical Technology, Physical Therapy, Occupational Therapy, Prosthetics, Nursing, Pharmacy, and Environmental Health.

UNIVERSITY OF WASHINGTON

Summary - Cost Per Graduate Student - Health Science*

Fund Source: General Fund State / Local Unrestricted (001/149)
 Subprogram: Health Science (012)

Discipline Area	Graduate Totals				Direct Cost per AAFTE Student			Indirect Cost per AAFTE Student			Total Cost per AAFTE Student		
	Student AAFTF	Fac FTE	S/F Ratio	TA FTE	G I	G II	All	G I	G II	All	G I	G II	All
Engineering	33	2.9	11.3	0	\$6,540	\$ 8,209	\$ 7,483	\$3,399	\$3,900	\$3,682	\$ 9,939	\$12,109	\$11,165
Health	1,931	267.2	7.2	5	7,362	26,900	14,284	3,988	9,835	6,060	11,351	36,735	20,343
Sciences	218	32.6	6.7	2	9,402	17,049	13,477	4,177	6,477	5,403	13,579	23,525	18,880
Social Sciences	12	1.3	9.4	0	5,714	12,545	6,479	3,292	5,508	3,540	9,006	18,053	10,018
All 012													
Disciplines	2,194	304.0	7.2	7	\$7,492	\$25,058	\$14,058	\$3,991	\$9,218	\$5,945	\$11,483	\$34,276	\$20,003

*Graduate programs in 012 Health Science: Dentistry, Medicine, Nursing, Public Health, Laboratory and Rehabilitative Medicine, and Pharmaceuticals.

UNIVERSITY OF WASHINGTON

Summary - Student AAFTE by Level - Health Science

Fund Source: General Fund State / Local Unrestricted (001/149)
 Subprogram: Health Science (012)

Discipline Area	Totals				Undergraduate AAFTE Students			Graduate AAFTE Students		
	Student AAFTE	Fac FTE	S/F Ratio	TA FTE	ID	UD	All	G I	G II	All
Engineering & Related Tech.	38	2.9	13.0	0	3	2	5	14	19	33
Health	2453	333.1	7.4	9	2	520	522	1247	684	1931
Sciences	452	75.6	6.0	10	0	234	234	102	116	218
Social Sciences	48	4.0	12.0	0	0	36	36	11	1	12
All 012 Disciplines	2990	415.6	7.2	18	5	791	796	1374	820	2194

UNIVERSITY OF WASHINGTON

Summary - Summer Session Student FTEs and Expenditures

Fund Source: All Funds

Subprogram: Summer Session (013)

Discipline Area	SSPTE Students					Total Expenditures				
	LD	UD	G I	G II	All	LD	UD	Grad I	Grad II	All
Undesignated	5,626	0	2,982	0	8,608	\$4,501,787	\$	0	\$	0 \$4,501,787
All Disciplines	5,626	0	2,982	0	8,608	\$4,501,787	\$	0	\$	0 \$4,501,787

Data not distributed by course level.

UNIVERSITY OF WASHINGTON

Summary - Instruction Expenditures By Subprogram

Fund Source	Student Fac AAFTE FTE	TA FTE	Expenditures Instruction Program 010						Total
			Instruction General 011	Health 012	Summer Session 013	Community Education 014	Extension Education 015	Joint Ctr. Grad. Educ. 016	
001/149	29,475	1,816	495	\$157,108,101	\$58,527,150	\$ 0	\$ 0	\$ 459,844	\$ 458,888 \$216,553,983
148	8,608	686	10	45,610,865	0	4,501,787	9,984,008	3,476,977	976,659 64,550,296
All Funds	38,083	2,502	505	\$202,718,966	\$58,527,150	\$4,501,787	\$9,984,008	\$3,936,821	\$1,435,547 \$281,104,279

Faculty and TA FTE totals exclude summer session.
Indirect costs allocated to subprograms 011 and 012 only.

UNIVERSITY OF WASHINGTON

Summary - Expenditures - All Budgeted Funds

Fund Source	<u>All Programs</u>		<u>Expenditures - Primary Programs</u>					Total
	Student AAFTE	Fac FTE	TA FTE	Instruction 010	Research 020	Public Service 030	Hospital 070	Grants and Contracts 100
001/149	29,475	1,829	496	\$216,553,983	\$2,416,482	\$1,360,790	\$16,533,306	\$ 0
02K	0	0	0	0	0	310,909	0	0
145	0	909	11	0	0	0	0	204,974,304
148	8,608	704	16	64,550,296	9,256,716	5,910,075	0	18,779,530
608	0	14	0	0	2,673,861	0	0	0
<u>All Funds</u>	<u>38,083</u>	<u>3,456</u>	<u>523</u>	<u>\$281,104,279</u>	<u>\$14,347,059</u>	<u>\$7,581,774</u>	<u>\$16,533,306</u>	<u>\$223,753,834</u>
								<u>\$543,320,252</u>

Faculty and TA FTE totals exclude summer session.
Indirect costs have been allocated to primary programs.

UNIVERSITY OF WASHINGTON

Summary - Student AAFTE, Faculty FTE, and TA FTE by Subprogram
Program: Instruction General (010)

Fund Source	Total AAFTE Students						
	Instruction General 011	Health 012	Summer Session 013	Community Education 014	Extension Education 015	Joint Ctr. Grad. Educ. 016	Total
001/149	26,484	2,990	0	0	0	0	29,475
148	0	0	8,608	0	0	0	8,608
Total	26,484	2,990	8,608	0	0	0	38,083

Fund Source	Total Faculty FTE						
	Instruction General 011	Health 012	Summer Session 013	Community Education 014	Extension Education 015	Joint. Ctr. Grad. Educ. 016	Total
001/149	1,397	416	N/A	0	0	3	1,816
148*	N/A	N/A	N/A	N/A	N/A	N/A	686
Total	N/A	N/A	N/A	N/A	N/A	N/A	2,502

Fund Source	Total TA FTE						
	Instruction General 011	Health 012	Summer Session 013	Community Education 014	Extension Education 015	Joint. Ctr. Grad. Educ. 016	Total
001/149	477	18	N/A	0	0	0	495
148*	N/A	N/A	N/A	N/A	N/A	N/A	10
Total	N/A	N/A	N/A	N/A	N/A	N/A	505

*Data not split by subprogram.

Summer Session Faculty and TA FTE are not calculated in a uniform manner among institutions. Faculty and TA FTE totals exclude summer session.

1986-87 EDUCATION COST STUDY

Washington State University

WASHINGTON STATE UNIVERSITY

Summary - Cost Per Undergraduate Student

Fund Source: General Fund State / Local Unrestricted (001/149)
 Subprogram: Instruction General (011)

Discipline Area	<u>Undergraduate Totals</u>				<u>Direct Cost per AAFTE Student</u>			<u>Indirect Cost per AAFTE Student</u>			<u>Total Cost per AAFTE Student</u>		
	Student AAFTF	Fac FTE	S/F Ratio	TA FTE	ID	UD	All	ID	UD	All	ID	UD	All
Ag/Nat Resources	930	54.7	17.0	12	\$ 1387	\$ 4413	\$ 2842	\$ 1441	\$ 2815	\$ 2102	\$ 2828	\$ 7228	\$ 4943
Architecture	262	20.4	12.8	3	3121	4864	4303	2141	2850	2622	5262	7713	6925
Arts & Letters	2789	117.0	23.8	59	1349	3927	2246	1432	2495	1802	2781	6422	4048
Business	1618	55.3	29.3	15	1072	2565	2018	1307	1924	1698	2379	4490	3716
Computer Science	440	6.5	67.9	16	820	4599	1704	1116	2441	1426	1937	7040	3130
Education	990	37.9	26.1	9	1404	2505	2069	1628	2113	1921	3033	4618	3990
Engineering	856	43.1	19.9	30	2307	4107	3698	1640	2409	2234	3947	6516	5932
Sciences	2480	65.2	38.1	81	1261	5962	2180	1318	2985	1644	2580	8946	3824
Social Sciences	2452	68.1	36.0	45	1094	2369	1621	1288	1737	1474	2382	4105	3094
All Disciplines	12816	468.2	27.4	270	\$ 1286	\$ 3513	\$ 2238	\$ 1373	\$ 2276	\$ 1759	\$ 2659	\$ 5789	\$ 3997

WASHINGTON STATE UNIVERSITY

Summary - Cost Per Graduate Student

Fund Source: General Fund State / Local Unrestricted (001/149)
 Subprogram: Instruction General (011)

Discipline Area	Graduate Totals			Direct Cost per AAFTE Student			Indirect Cost per AAFTE Student			Total Cost per AAFTE Student		
	Student AAFTF	Fac FTE	S/F Ratio	G I	G II	All	G I	G II	All	G I	G II	All
Ag/Nat Resources	260	28.3	9.2	\$4,881	\$ 7,845	\$ 6,935	\$2,660	\$3,854	\$3,488	\$ 7,541	\$11,699	\$10,422
Arts & Letters	212	25.3	8.4	4,921	11,450	6,585	2,687	5,108	3,304	7,608	16,558	9,889
Business	140	15.9	8.8	7,681	5,376	7,040	3,900	2,534	3,520	11,581	7,910	10,561
Computer Science	41	5.2	7.9	9,143	11,645	10,311	3,927	4,901	4,382	13,069	16,546	14,693
Education	175	16.1	10.9	5,422	9,012	6,429	3,103	4,058	3,371	8,525	13,070	9,800
Engineering	278	43.1	6.4	7,804	13,062	10,907	3,789	5,711	4,923	11,593	18,773	15,831
Sciences	460	71.8	6.4	9,126	14,053	12,020	4,203	5,927	5,216	13,329	19,980	17,236
Social Sciences	279	41.4	6.7	7,263	10,386	8,677	3,744	5,897	4,719	11,008	16,282	13,397
All Disciplines	1,843	247.0	7.5	\$6,953	\$11,265	\$ 9,061	\$3,509	\$5,151	\$4,312	\$10,461	\$16,416	\$13,373

WASHINGTON STATE UNIVERSITY

Summary - Student AAFTE by Level

Fund Source: General Fund State / Local Unrestricted (001/149)
 Subprogram: Instruction General (011)

Discipline Area	Student AAFTF	Totals			Undergraduate AAFTF Students			Graduate AAFTF Students		
		Fac FTE	S/F Ratio	TA FTE	ID	UD	All	G I	G II	All
Agriculture and Natural Res	1190	83.1	14.3	12	483	447	930	80	180	260
Architecture	262	20.4	12.8	3	84	177	262	0	0	0
Arts and Letters	3000	142.3	21.1	62	1818	970	2789	158	54	212
Business	1758	71.1	24.7	18	593	1025	1618	101	39	140
Computer Science	480	11.6	41.3	16	337	103	440	22	19	41
Education	1165	54.0	21.6	9	393	598	990	126	49	175
Engineering & Related Tech.	1134	86.2	13.1	31	195	661	856	114	164	278
Military Science	0	0.0	0.0	0	0	0	0	0	0	0
Sciences	2940	137.0	21.5	82	1995	485	2480	190	270	460
Social Sciences	2731	109.4	25.0	91	1438	1013	2452	153	126	279
All Disciplines	14660	715.2	20.5	324	7336	5480	12816	942	901	1843

WASHINGTON STATE UNIVERSITY

Summary - Student / Faculty / TA Ratio

Fund Source: General Fund - State / Local Unrestricted (001/149)

Subprogram: Instruction - General (011)

Discipline Area	Ratio of Students AAFTE to Combined Faculty and TA FTE's				Graduates Total			
	Undergraduates Total							
	Student AAFTE	Fac FTE	TA FTE	Student Fac-TA Ratio	Student AAFTE	Fac FTE	TA FTE	Student Fac-TA Ratio
Ag/Nat Resources	930	54.7	12.0	13.9	260	28.3	0.0	9.2
Architecture	262	20.4	3.0	11.2	0	0.0	0.0	0.0
Arts & Letters	2,789	117.0	59.0	15.8	212	25.3	2.0	7.8
Business	1,618	55.3	15.0	23.0	140	15.9	2.0	7.8
Computer Science	440	6.5	16.0	19.6	41	5.2	0.0	7.9
Education	990	37.9	9.0	21.1	175	16.1	0.0	10.9
Engineering	856	43.1	30.0	11.7	278	43.1	1.0	6.3
Sciences	2,480	65.2	81.0	17.0	460	71.8	1.0	6.3
Social Sciences	2,452	68.1	45.0	21.7	279	41.4	46.0	3.2
All Disciplines	12,816	468.2	270.0	17.4	1,843	247.0	52.0	6.2
Percent TA's to Faculty			57.7%				21.1%	

WASHINGTON STATE UNIVERSITY

Summary - Cost Per Undergraduate Student - Health Science*

Fund Source: General Fund State / Local Unrestricted (001/149)
 Subprogram: Health Science (012)

Discipline Area	<u>Undergraduate Totals</u>				<u>Direct Cost per AAFTE Student</u>			<u>Indirect Cost per AAFTE Student</u>			<u>Total Cost per AAFTE Student</u>		
	Student AAFTF	Fac FTE	S/F Ratio	TA FTE	ID	UD	All	ID	UD	All	ID	UD	All
Health	681	38.4	17.8	8	\$6,605	\$8,351	\$8,288	\$2,591	\$3,163	\$3,143	\$9,196	\$11,514	\$11,430
All 012 Disciplines	681	38.4	17.8	8	\$6,605	\$8,351	\$8,288	\$2,591	\$3,163	\$3,143	\$9,196	\$11,514	\$11,430

*Undergraduate programs in 012 Health Sciences: Nursing, Pharmacy, Veterinary Medicine, and Veterinary Science.

WASHINGTON STATE UNIVERSITY

Summary - Cost Per Graduate Student - Health Science*

Fund Source: General Fund State / Local Unrestricted (001/149)
 Subprogram: Health Science (012)

Discipline Area	Graduate Totals			Direct Cost per AAFTE Student			Indirect Cost per AAFTE Student			Total Cost per AAFTE Student		
	Student AAFTE	Fac FTE	S/F Ratio	G I	G II	All	G I	G II	All	G I	G II	All
Health	415	47.2	8.8	4			\$8,833	\$16,065	\$10,031	\$3,501	\$6,087	\$3,930
All 012												
Disciplines	415	47.2	8.8	4			\$8,833	\$16,065	\$10,031	\$12,334	\$22,152	\$13,961

*Graduate programs in 012 Health Science: Nursing, Pharmacy, Veterinary Medicine, Pharmacology and Toxicology, and Veterinary Sciences.

WASHINGTON STATE UNIVERSITY

Summary - Student AAFTE by Level - Health Science

Fund Source: General Fund State / Local Unrestricted (001/149)
 Subprogram: Health Science (012)

Discipline Area	Totals				Undergraduate AAFTE Students		Graduate AAFTE Students		
	Student AAFTE	Fac FTE	S/F Ratio	TA FTE	LD	UD	G I	G II	All
Health	1096	85.6	12.8	12	25	656	347	69	415
All 012 Disciplines	1096	85.6	12.8	12	25	656	347	69	415

WASHINGTON STATE UNIVERSITY

Summary - Summer Session Student FTEs and Expenditures

Fund Source: All Funds

Subprogram: Summer Session (013)

Discipline Area	SSFTE Students					Total Expenditures			
	ID	UD	G I	G II	All	ID	UD	Grad I	Grad II All
Undesignated	290	588	209	251	1,338	\$ 33,610	\$1,157,244	\$ 39,474	\$ 47,213 \$1,277,540
All Disciplines	290	588	209	251	1,338	\$ 33,610	\$1,157,244	\$ 39,474	\$ 47,213 \$1,277,540

WASHINGTON STATE UNIVERSITY

Summary - Instruction Expenditures By Subprogram

Fund Source	Student AAFTE	Fac FTE	TA FTE	Expenditures Instruction Program 010						Total
				Instruction General 011	Health 012	Summer Session 013	Community Education 014	Extension Education 015	Joint Ctr. Grad. Educ. 016	
001/149	15,783	801	336	\$75,884,504	\$13,581,207	\$ 0	\$ 0	\$ 0	\$ 312,000	\$89,777,711
143	0	65	1	50,000	0	0	0	0	0	50,000
148	1,352	8	31	5,661,828	386,361	1,277,540	0	376,352	0	7,702,081
All Funds	17,135	873	368	\$81,596,332	\$13,967,568	\$1,277,540	\$ 0	\$ 376,352	\$ 312,000	\$97,529,792

Faculty and TA FTE totals exclude summer session.
Indirect costs allocated to subprograms 011 and 012 only.

WASHINGTON STATE UNIVERSITY

Summary - Expenditures - All Budgeted Funds

<u>All Programs</u>				<u>Expenditures - Primary Programs</u>					
<u>Fund Source</u>	<u>Student</u> <u>AAFTF</u>	<u>Fac FTE</u>	<u>TA FTE</u>	<u>Instruction</u> <u>010</u>	<u>Research</u> <u>020</u>	<u>Public Service</u> <u>030</u>	<u>Hospital</u> <u>070</u>	<u>Grants and Contracts</u> <u>100</u>	<u>Total</u>
001/149	15,783	1,057	393	\$89,777,711	\$22,694,402	\$14,359,844	\$	\$4,190,879	\$131,022,836
143	0	128	2	50,000	3,348,112	3,974,646	0	0	7,372,758
145	0	199	153	0	0	0	0	37,209,507	37,209,507
148	1,352	11	34	7,702,081	1,401,856	2,949,138	0	25,264	12,078,339
<u>All Funds</u>	<u>17,135</u>	<u>1,395</u>	<u>582</u>	<u>\$97,529,792</u>	<u>\$27,444,370</u>	<u>\$21,283,628</u>	<u>\$</u>	<u>\$41,425,650</u>	<u>\$187,683,440</u>

Faculty and TA FTE totals exclude summer session.
Indirect costs have been allocated to primary programs.

WASHINGTON STATE UNIVERSITY

Summary - Student AAFTE, Faculty FTE, and TA FTE by Subprogram
Program: Instruction General (010)

Fund Source	Total AAFTE Students						
	Instruction General 011	Health 012	Summer Session 013	Community Education 014	Extension Education 015	Joint Ctr. Grad. Educ. 016	Total
001/149	14,660	1,096	0	0	0	27	15,783
143	0	0	0	0	0	0	0
148	0	0	1,338	0	15	0	1,352
Total	14,660	1,096	1,338	0	15	27	17,135

Fund Source	Total Faculty FTE						
	Instruction General 011	Health 012	Summer Session 013	Community Education 014	Extension Education 015	Joint. Ctr. Grad. Educ. 016	Total
001/149	715	86	N/A	0	0	0	801
143	65	0	N/A	0	0	0	65
148	6	0	N/A	0	2	0	8
Total	785	86	N/A	0	2	0	873

Fund Source	Total TA FTE						
	Instruction General 011	Health 012	Summer Session 013	Community Education 014	Extension Education 015	Joint. Ctr. Grad. Educ. 016	Total
001/149	324	12	N/A	0	0	0	336
143	1	0	N/A	0	0	0	1
148	30	0	N/A	0	0	0	31
Total	355	13	N/A	0	0	0	368

Summer Session Faculty and TA FTE are not calculated in a uniform manner among institutions. Faculty and TA FTE totals exclude summer session.

1986-87 EDUCATION COST STUDY

Central Washington University

CENTRAL WASHINGTON UNIVERSITY

Summary - Cost Per Undergraduate Student

Fund Source: General Fund State / Local Unrestricted (001/149)
 Subprogram: Instruction General (011)

Discipline Area	Undergraduate Totals				Direct Cost per AAFTE Student			Indirect Cost per AAFTE Student			Total Cost per AAFTE Student		
	Student AAFTF	Fac FTE	S/F Ratio	TA FTE	LD	UD	All	LD	UD	All	LD	UD	All
Ag/Nat Resources	138	10.5	13.2	0	\$ 3164	\$ 3577	\$ 3427	\$ 2681	\$ 2921	\$ 2834	\$ 5846	\$ 6498	\$ 6261
Arts & Letters	1350	75.8	17.8	1	1943	4422	2698	2069	3316	2449	4013	7738	5147
Business	1039	44.6	23.3	0	1460	2110	1995	1869	2268	2198	3329	4379	4193
Computer Science	68	5.0	13.6	0	3239	5740	4078	2643	3865	3053	5882	9605	7132
Education	1113	60.9	18.3	1	3216	2470	2654	3116	2521	2668	6332	4991	5322
Engineering	23	1.9	12.4	0	5574	3531	3655	3657	2475	2546	9231	6006	6202
Sciences	706	36.4	19.4	0	1614	7546	2727	1921	4822	2465	3536	12369	5192
Social Sciences	1275	57.3	22.2	0	1773	2818	2240	1950	2447	2172	3723	5264	4412
Trades	98	3.9	25.2	0	1875	1680	1742	2066	1917	1965	3940	3596	3707
All Disciplines	5811	296.5	19.6	2	\$ 1975	\$ 2991	\$ 2501	\$ 2125	\$ 2668	\$ 2406	\$ 4100	\$ 5659	\$ 4907

CENTRAL WASHINGTON UNIVERSITY

Summary - Cost Per Graduate Student

Fund Source: General Fund State / Local Unrestricted (001/149)
 Subprogram: Instruction General (011)

Discipline Area	Graduate I Totals				Cost Per AAFTE Grad I Student		
	Student AAFTE	Fac FTE	S/F Ratio	TA FTE	Direct	Indirect	Total
Agriculture/Natural Resources	9	2.0	4.4	0	\$11,591	\$ 6,904	\$18,495
Arts and Letters	39	4.4	9.0	0	5,598	3,736	9,334
Business	22	2.4	9.0	0	5,666	4,104	9,770
Education	135	12.9	10.5	0	4,829	3,678	8,506
Sciences	7	.5	14.1	0	3,965	2,872	6,837
Social Sciences	55	6.3	8.8	0	5,865	3,848	9,713
All Disciplines	267	28.5	9.4	0	\$ 5,433	\$ 3,845	\$ 9,278

CENTRAL WASHINGTON UNIVERSITY

Summary - Student AAFTE by Level

Fund Source: General Fund State / Local Unrestricted (001/149)
 Subprogram: Instruction General (011)

Discipline Area	Student AAFTE	Totals			Undergraduate AAFTE Students			Graduate AAFTE Students		
		Fac FTE	S/F Ratio	TA FTE	LD	UD	All	G I	G II	All
Agriculture and Natural Res	147	12.5	11.8	0	50	88	138	9	0	9
Arts and Letters	1389	80.2	17.3	1	939	411	1350	39	0	39
Business	1061	47.1	22.5	0	184	855	1039	22	0	22
Computer Science	68	5.0	13.6	0	45	23	68	0	0	0
Education	1247	73.8	16.9	1	275	838	1113	135	0	135
Engineering & Related Tech.	23	1.9	12.4	0	1	22	23	0	0	0
Health	0	0.0	0.0	0	0	0	0	0	0	0
Military Science	0	0.0	0.0	0	0	0	0	0	0	0
Sciences	713	36.9	19.3	0	573	132	706	7	0	7
Social Sciences	1331	63.6	20.9	0	705	570	1275	55	0	55
Trades	98	3.9	25.2	0	32	67	98	0	0	0
All Disciplines	6078	324.9	18.7	2	2805	3006	5811	267	0	267

CENTRAL WASHINGTON UNIVERSITY

Summary - Student / Faculty - TA Ratio

Fund Source: General Fund - State / Local Unrestricted (001/149)
 Subprogram: Instruction - General (011)

Discipline Area	Ratio of Students AAFTE to Combined Faculty and TA FTE's				Graduates Total			
	Undergraduates Total							
	Student AAFTE	Fac FTE	TA FTE	Student Fac-TA Ratio	Student AAFTE	Fac FTE	TA FTE	Student Fac-TA Ratio
Ag/Nat Resources	138	10.5	0.0	13.1	9	2.0	0.0	4.5
Arts & Letters	1,350	75.8	1.0	17.6	39	4.4	0.0	8.9
Business	1,039	44.6	0.0	23.3	22	2.4	0.0	9.2
Computer Science	68	5.0	0.0	13.6	0	0.0	0.0	0.0
Education	1,113	60.9	1.0	18.0	135	12.9	0.0	10.5
Engineering	23	1.9	0.0	12.1	0	0.0	0.0	0.0
Sciences	706	36.4	0.0	19.4	7	0.5	0.0	14.0
Social Sciences	1,275	57.3	0.0	22.3	55	6.3	0.0	8.7
Trades	98	3.9	0.0	25.1	0	0.0	0.0	0.0
All Disciplines	5,811	296.5	2.0	19.5	267	28.5	0.0	9.4
Percent TA's to Faculty			0.7%				0.0%	

CENTRAL WASHINGTON UNIVERSITY

Summary - Cost Per Undergraduate Student - Health Science*

Fund Source: General Fund State / Local Unrestricted (001/149)
 Subprogram: Health Science (012)

Discipline Area	<u>Undergraduate Totals</u>				<u>Direct Cost per AAFTE Student</u>			<u>Indirect Cost per AAFTE Student</u>			<u>Total Cost per AAFTE Student</u>		
	Student AAFTE	Fac FTE	S/F Ratio	TA FTE	LD	UD	All	LD	UD	All	LD	UD	All
Health	8	1.8	4.7	0	\$ 0	\$13,682	\$13,682	\$ 0	\$4,787	\$4,787	\$ 0	\$18,469	\$18,469
All 012 Disciplines	8	1.8	4.7	0	\$ 0	\$13,682	\$13,682	\$ 0	\$4,787	\$4,787	\$ 0	\$18,469	\$18,469

*Undergraduate programs in 012 Health Science: Allied Health - Nursing.

CENTRAL WASHINGTON UNIVERSITY

Summary - Student AAFTE by Level - Health Science

Fund Source: General Fund State / Local Unrestricted (001/149)
 Subprogram: Health Science (012)

Discipline Area	Totals				Undergraduate AAFTE Students			Graduate AAFTE Students		
	Student AAFTE	Fac FTE	S/F Ratio	TA FTE	LD	UD	All	G I	G II	All
Health	8	1.8	4.7	0	0	8	8	0	0	0
All 012 Disciplines	8	1.8	4.7	0	0	8	8	0	0	0

CENTRAL WASHINGTON UNIVERSITY

Summary - Summer Session Student FTEs and Expenditures

Fund Source: All Funds

Subprogram: Summer Session (013)

Discipline Area	SSFTE Students					Total Expenditures				
	LD	UD	G I	G II	All	ID	UD	Grad I	Grad II	All
Ag/Nat Resources	2	36	34	0	72	\$ 931	\$ 15,470	\$ 9,752	\$ 0	\$ 26,153
Arts & Letters	44	108	20	0	173	19,149	46,721	5,762	0	71,632
Business	26	372	0	0	398	11,259	161,750	0	0	173,009
Computer Science	11	1	0	0	12	4,744	531	0	0	5,275
Education	24	442	451	0	918	10,594	192,295	130,410	0	333,299
Engineering	0	9	0	0	9	0	4,078	0	0	4,078
Health	0	5	0	0	5	0	2,040	0	0	2,040
Sciences	35	19	29	0	82	18,127	9,565	9,899	0	37,591
Social Sciences	31	187	45	0	263	13,519	81,074	12,898	0	107,491
Trades	0	2	0	0	2	0	1,020	0	0	1,020
All Disciplines	174	1,182	578	0	1,934	\$ 78,323	\$ 514,544	\$ 168,721	\$ 0	\$ 761,588

CENTRAL WASHINGTON UNIVERSITY

Summary - Instruction Expenditures By Subprogram

Fund Source	Student AA/FTE	Fac FTE	TA FTE	Expenditures Instruction Program 010						Total
				Instruction General 011	Health 012	Summer Session 013	Community Education 014	Extension Education 015	Joint Ctr. Grad. Educ. 016	
001/149	7,305	327	2	\$30,987,534	\$ 154,313	\$ 308,061	\$ 0	\$ 0	\$ 0	\$31,449,908
148	1,065	13	0	758,962	1,239	453,527	0	957,548	0	2,171,276
All Funds	8,370	340	2	\$31,746,496	\$ 155,552	\$ 761,588	\$ 0	\$ 957,548	\$ 0	\$33,621,184

Faculty and TA FTE totals exclude summer session.
Indirect costs allocated to subprograms 011 and 012 only.

CENTRAL WASHINGTON UNIVERSITY

Summary - Expenditures - All Budgeted Funds

Fund Source	<u>All Programs</u>		<u>Expenditures - Primary Programs</u>					Total
	Student AA/FTE	Fac FTE	TA FTE	Instruction 010	Research 020	Public Service 030	Hospital 070	Grants and Contracts 100
001/149	7,305	329	2	\$31,449,908	\$ 250,927	\$ 10,424	\$	\$ 622,401
145	0	4	0	0	0	0	0	3,308,563
148	1,065	14	0	2,171,276	23,598	13,009	0	109
All Funds	8,370	347	2	\$33,621,184	\$ 274,525	\$ 23,433	\$	\$3,931,073
								\$37,850,215

Faculty and TA FTE totals exclude summer session.
Indirect costs have been allocated to primary programs.

CENTRAL WASHINGTON UNIVERSITY

Summary - Student AAFTE, Faculty FTE, and TA FTE by Subprogram

Program: Instruction General (010)

Fund Source	Total AAFTE Students					
	Instruction General 011	Health 012	Summer Session 013	Community Education 014	Extension Education 015	Joint Ctr. Grad. Educ. 016
001/149	6,078	8	1,219	0	0	0
148	0	0	715	0	350	0
Total	6,078	8	1,934	0	350	0
						7,305
						1,065
						8,370

Fund Source	Total Faculty FTE					
	Instruction General 011	Health 012	Summer Session 013	Community Education 014	Extension Education 015	Joint Ctr. Grad. Educ. 016
001/149	325	2	N/A	0	0	0
148	0	0	N/A	0	12	0
Total	325	2	N/A	0	12	0
						339

Fund Source	Total TA FTE					
	Instruction General 011	Health 012	Summer Session 013	Community Education 014	Extension Education 015	Joint Ctr. Grad. Educ. 016
001/149	2	0	N/A	0	0	0
148	0	0	N/A	0	0	0
Total	2	0	N/A	0	0	0
						2

Summer Session Faculty and TA FTE are not calculated in a uniform manner among institutions. Faculty and TA FTE totals exclude summer session.

1986-87 EDUCATION COST STUDY

Eastern Washington University

EASTERN WASHINGTON UNIVERSITY

Summary - Cost Per Undergraduate Student

Fund Source: General Fund State / Local Unrestricted (001/149)
 Subprogram: Instruction General (011)

Discipline Area	<u>Undergraduate Totals</u>				<u>Direct Cost per AAFTE Student</u>			<u>Indirect Cost per AAFTE Student</u>			<u>Total Cost per AAFTE Student</u>		
	Student AAFTF	Fac FTE	S/F Ratio	TA FTE	ID	UD	All	ID	UD	All	ID	UD	All
Ag/Nat Resources	125	5.3	23.5	0	\$ 1330	\$ 2041	\$ 1904	\$ 1825	\$ 2278	\$ 2191	\$ 3155	\$ 4318	\$ 4095
Architecture	19	1.8	10.8	0	2756	3621	3577	2844	3411	3381	5600	7032	6958
Arts & Letters	1572	78.1	20.1	6	1777	2979	2308	2105	2865	2441	3882	5844	4749
Business	659	22.4	29.4	1	1192	1811	1650	1734	2128	2025	2926	3939	3676
Computer Science	389	18.5	21.0	1	1702	2634	2213	2065	2658	2390	3768	5291	4604
Education	995	44.4	22.4	4	2242	2159	2181	2386	2334	2348	4628	4492	4529
Health	27	2.3	11.7	0	0	3795	3795	0	3474	3474	0	7269	7269
Sciences	964	47.4	20.3	4	2002	4252	2582	2219	3611	2578	4221	7863	5160
Social Sciences	1201	59.5	20.2	3	1278	3252	2427	1788	3029	2511	3066	6281	4938
All Disciplines	5951	279.7	21.3	19	\$ 1745	\$ 2733	\$ 2279	\$ 2077	\$ 2703	\$ 2415	\$ 3822	\$ 5436	\$ 4693

EASTERN WASHINGTON UNIVERSITY

Summary - Cost Per Graduate Student

Fund Source: General Fund State / Local Unrestricted (001/149)
 Subprogram: Instruction General (011)

Discipline Area	Graduate I Totals				Cost Per AAFTE Grad I Student		
	Student AAFTE	Fac FTE	S/F Ratio	TA FTE	Direct	Indirect	Total
Agriculture/Natural Resources	1	.2	2.5	0	\$19,448	\$13,676	\$33,124
Architecture	16	2.5	6.5	0	6,050	4,857	10,907
Arts and Letters	86	14.9	5.8	0	8,118	5,948	14,065
Business	36	5.0	7.3	0	6,652	5,036	11,688
Computer Science	47	6.7	7.0	0	6,607	5,014	11,621
Education	120	10.7	11.2	0	4,338	3,534	7,872
Health	18	3.2	5.5	0	7,823	5,915	13,738
Sciences	34	8.0	4.3	0	12,206	8,359	20,565
Social Sciences	249	32.2	7.7	0	6,351	4,809	11,161
All Disciplines	607	83.4	7.3	0	\$ 6,618	\$ 4,990	\$11,608

EASTERN WASHINGTON UNIVERSITY

Summary - Student AAFTE by Level

Fund Source: General Fund State / Local Unrestricted (001/149)
 Subprogram: Instruction General (011)

Discipline Area	Student AAFTE	Totals			Undergraduate AAFTE Students			Graduate AAFTE Students		
		Fac FTE	S/F Ratio	TA FTE	ID	UD	All	G I	G II	All
Agriculture and Natural Res	125	5.5	22.8	0	24	101	125	1	0	1
Architecture	36	4.3	8.3	0	1	18	19	16	0	16
Arts and Letters	1658	93.0	17.8	6	878	694	1572	86	0	86
Business	696	27.4	25.4	1	172	488	659	36	0	36
Computer Science	436	25.2	17.3	1	176	214	389	47	0	47
Education	1115	55.1	20.2	5	270	724	995	120	0	120
Health	45	5.5	8.1	0	0	27	27	18	0	18
Sciences	998	55.4	18.0	4	716	248	964	34	0	34
Social Sciences	1450	91.7	15.8	3	502	699	1201	249	0	249
All Disciplines	6558	363.1	18.1	20	2738	3213	5951	607	0	607

EASTERN WASHINGTON UNIVERSITY

Summary - Student / Faculty - TA Ratio

Fund Source: General Fund - State / Local Unrestricted (001/149)

Subprogram: Instruction - General (011)

Discipline Area	Ratio of Students AAFTE to Combined Faculty and TA FTE's			
	Undergraduates Total		Graduates Total	
	Student AAFTE	Fac FTE	TA FTE	Student Fac-TA Ratio
Ag/Nat Resources	125	5.3	0.0	23.6
Architecture	19	1.8	0.0	10.6
Arts & Letters	1,572	78.1	6.0	18.7
Business	659	22.4	1.0	28.2
Computer Science	389	18.5	1.0	19.9
Education	995	44.4	4.0	20.6
Health	27	2.3	0.0	11.7
Sciences	964	47.4	4.0	18.8
Social Sciences	1,201	59.5	3.0	19.2
All Disciplines	5,951	279.7	19.0	19.9
Percent TA's to Faculty			6.8%	
	607	83.4	0.0	7.3
			0.0%	

EASTERN WASHINGTON UNIVERSITY

Summary - Cost Per Undergraduate Student - Health Science

Fund Source: General Fund State / Local Unrestricted (001/149)
 Subprogram: Health Science (012)

Discipline Area	<u>Undergraduate Totals</u>				<u>Direct Cost per AAFTE Student</u>			<u>Indirect Cost per AAFTE Student</u>			<u>Total Cost per AAFTE Student</u>		
	Student AAFTE	Fac FTE	S/F Ratio	TA FTE	ID	UD	All	ID	UD	All	ID	UD	All
Health	242	10.3	23.5	0	\$ 2722	\$ 2078	\$ 2092	\$ 2667	\$ 2284	\$ 2293	\$ 5390	\$ 4362	\$ 4385
All 012 Disciplines	242	10.3	23.5	0	\$ 2722	\$ 2078	\$ 2092	\$ 2667	\$ 2284	\$ 2293	\$ 5390	\$ 4362	\$ 4385

*Undergraduate programs in 012 Health Science: Dental Hygiene, Nursing, and Physical Therapy.

EASTERN WASHINGTON UNIVERSITY

Summary - Cost Per Graduate Student - Health Science*

Fund Source: General Fund State / Local Unrestricted (001/149)
 Subprogram: Health Science (012)

Discipline Area	Graduate I Totals				Cost Per AAFTE Grad I Student		
	Student AAFTE	Fac FTE	S/F Ratio	TA FTE	Direct	Indirect	Total
Health	9	3.4	2.6	0	\$19,072	\$12,799	\$31,871
All 012 Disciplines	9	3.4	2.6	0	\$19,072	\$12,799	\$31,871

*Graduate programs in 012 Health Science: Nursing.

EASTERN WASHINGTON UNIVERSITY

Summary - Student AAFTE by Level - Health Science

Fund Source: General Fund State / Local Unrestricted (001/149)

Subprogram: Health Science (012)

Discipline Area	Totals				Undergraduate AAFTE Students			Graduate AAFTE Students		
	Student AAFTE	Fac FTE	S/F Ratio	TA FTE	ID	UD	All	G I	G II	All
Health	251	13.7	18.3	0	5	237	242	9	0	9
All 012 Disciplines	251	13.7	18.3	0	5	237	242	9	0	9

EASTERN WASHINGTON UNIVERSITY

Summary - Summer Session Student FTEs and Expenditures

Fund Source: All Funds

Subprogram: Summer Session (013)

Discipline Area	SSFTE Students					Total Expenditures				
	LD	UD	G I	G II	All	ID	UD	Grad I	Grad II	All
Ag/Nat Resources	1	54	1	0	55	\$ 350	\$ 6,043	\$ 786	\$ 0	\$ 7,179
Architecture	0	4	3	0	7	0	323	419	0	742
Arts & Letters	113	145	42	0	300	8,921	19,976	8,602	0	37,499
Business	35	210	55	0	299	2,433	25,937	8,603	0	36,973
Computer Science	12	21	17	0	50	758	1,700	3,367	0	5,825
Education	12	290	284	0	586	1,303	30,357	32,533	0	64,193
Health	0	29	1	0	30	0	3,350	580	0	3,930
Sciences	81	42	72	0	195	6,397	6,722	9,325	0	22,444
Social Sciences	40	241	71	0	352	4,558	26,656	11,822	0	43,036
Undesignated	0	61	0	0	62	0	739,595	3,212	0	742,807
All Disciplines	294	1,097	546	0	1,937	\$ 24,720	\$ 860,659	\$ 79,249	\$ 0	\$ 964,628

EASTERN WASHINGTON UNIVERSITY

Summary - Instruction Expenditures By Subprogram

Fund Source	Student Fac		TA FTE	Expenditures Instruction Program 010						Total
				Instruction General 011	Health 012	Summer Session 013	Community Education 014	Extension Education 015	Joint Ctr. Grad. Educ. 016	
001/149	8,684	377	20	\$34,972,487	\$ 1,340,373	\$ 221,821	\$ 0	\$ 0	\$ 0	\$36,534,681
148	311	13	0	0	0	742,807	0	1,260,739	0	2,003,546
All Funds	8,995	390	20	\$34,972,487	\$ 1,340,373	\$ 964,628	\$ 0	\$1,260,739	\$ 0	\$38,538,227

Faculty and TA FTE totals exclude summer session.
Indirect costs allocated to subprograms 011 and 012 only.

EASTERN WASHINGTON UNIVERSITY

Summary - Expenditures - All Budgeted Funds

Fund Source	<u>All Programs</u>		<u>Expenditures - Primary Programs</u>					Total
	Student AAFTE	Fac FTE	TA FTE	Instruction 010	Research 020	Public Service 030	Hospital 070	Grants and Contracts 100
001/149	8,684	382	20	\$36,534,681	\$ 640,313	\$ 0	\$ 0	\$ 0
145	0	22	0	0	0	0	0	3,465,994
148	311	13	0	2,003,546	0	0	0	0
<u>All Funds</u>	<u>8,995</u>	<u>416</u>	<u>20</u>	<u>\$38,538,227</u>	<u>\$ 640,313</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$3,465,994</u>
								<u>\$42,644,534</u>

Faculty and TA FTE totals exclude summer session.
Indirect costs have been allocated to primary programs.

EASTERN WASHINGTON UNIVERSITY

Summary - Student AAFIE, Faculty FTE, and TA FTE by Subprogram

Program: Instruction General (010)

Fund Source	Total AAFIE Students					
	Instruction General 011	Health 012	Summer Session 013	Community Education 014	Extension Education 015	Joint Ctr. Grad. Educ. 016
001/149	6,558	251	1,875	0	0	8,684
148	0	0	62	0	250	311
Total	6,558	251	1,937	0	250	8,995

Fund Source	Total Faculty FTE					
	Instruction General 011	Health 012	Summer Session 013	Community Education 014	Extension Education 015	Joint Ctr. Grad. Educ. 016
001/149	363	14	N/A	0	0	377
148	0	0	N/A	0	13	13
Total	363	14	N/A	0	13	390

Fund Source	Total TA FTE					
	Instruction General 011	Health 012	Summer Session 013	Community Education 014	Extension Education 015	Joint Ctr. Grad. Educ. 016
001/149	20	0	N/A	0	0	20
148	0	0	N/A	0	0	0
Total	20	0	N/A	0	0	20

Summer Session Faculty and TA FTE are not calculated in a uniform manner among institutions. Faculty and TA FTE totals exclude summer session.

1986-87 EDUCATION COST STUDY

The Evergreen State College

THE EVERGREEN STATE COLLEGE

Summary - Cost Per Undergraduate Student

Fund Source: General Fund State / Local Unrestricted (001/149)
 Subprogram: Instruction General (011)

Discipline Area	<u>Undergraduate Totals</u>				<u>Direct Cost per AAFTE Student</u>			<u>Indirect Cost per AAFTE Student</u>			<u>Total Cost per AAFTE Student</u>		
	Student AAFTE	Fac FTE	S/F Ratio	TA FTE	LD	UD	All	LD	UD	All	LD	UD	All
Arts & Letters	2527	130.0	19.4	12	\$ 2622	\$ 2991	\$ 2862	\$ 3885	\$ 4101	\$ 4025	\$ 6507	\$ 7092	\$ 6887
All Disciplines	2527	130.0	19.4	12	\$ 2622	\$ 2991	\$ 2862	\$ 3885	\$ 4101	\$ 4025	\$ 6507	\$ 7092	\$ 6887

THE EVERGREEN STATE COLLEGE

Summary - Cost Per Graduate Student

Fund Source: General Fund State / Local Unrestricted (001/149)
 Subprogram: Instruction General (011)

Discipline Area	Graduate I Totals				Cost Per AAFTE Grad I Student		
	Student AAFTE	Fac FTE	S/F Ratio	TA FTE	Direct	Indirect	Total
Arts and Letters	101	9.0	11.2	0	\$ 4,536	\$ 3,898	\$ 8,435
All Disciplines	101	9.0	11.2	0	\$ 4,536	\$ 3,898	\$ 8,435

THE EVERGREEN STATE COLLEGE

Summary - Student AAFTE by Level

Fund Source: General Fund State / Local Unrestricted (001/149)
 Subprogram: Instruction General (011)

Discipline Area	Totals				Undergraduate AAFTE Students			Graduate AAFTE Students		
	Student AAFTE	Fac FTE	S/F Ratio	TA FTE	ID	UD	All	G I	G II	All
Arts and Letters	2627	139.0	18.9	12	887	1640	2527	101	0	101
All Disciplines	2627	139.0	18.9	12	887	1640	2527	101	0	101

THE EVERGREEN STATE COLLEGE

Summary - Student / Faculty - TA Ratio

Fund Source: General Fund - State / Local Unrestricted (001/149)
 Subprogram: Instruction - General (011)

Discipline Area	Ratio of Students AAFTE to Combined Faculty and TA FTE's				Graduates Total			
	Undergraduates Total							
	Student AAFTE	Fac FTE	TA FTE	Student Fac-TA Ratio	Student AAFTE	Fac FTE	TA FTE	Student Fac-TA Ratio
Arts & Letters	2,527	130.0	12.0	17.8	101	9.0	0.0	11.2
All Disciplines	2,527	130.0	12.0	17.8	101	9.0	0.0	11.2
Percent TA's to Faculty			9.2%				0.0%	

THE EVERGREEN STATE COLLEGE

Summary - Summer Session Student FTEs and Expenditures

Fund Source: All Funds

Subprogram: Summer Session (013)

Discipline Area	SSFTE Students					Total Expenditures			
	LD	UD	G I	G II	All	LD	UD	Grad I	Grad II All
Arts & Letters	231	448	36	0	716	\$ 131,014	\$ 261,764	\$ 15,709	\$ 0 \$ 408,487
All Disciplines	231	448	36	0	716	\$ 131,014	\$ 261,764	\$ 15,709	\$ 0 \$ 408,487

THE EVERGREEN STATE COLLEGE

Summary - Instruction Expenditures By Subprogram

Fund Source	Student AAFTE	Fac FTE	TA FTE	Expenditures Instruction Program 010						Total
				Instruction General 011	Health 012	Summer Session 013	Community Education 014	Extension Education 015	Joint Ctr. Grad. Educ. 016	
001/149	2,627	139	12	\$18,250,384	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$18,250,384
148	782	0	0	0	0	408,487	0	30,667	0	439,154
All										
Funds	3,409	139	12	\$18,250,384	\$ 0	\$ 408,487	\$ 0	\$ 30,667	\$ 0	\$18,689,538

Faculty and TA FTE totals exclude summer session.
Indirect costs allocated to subprograms 011 and 012 only.

THE EVERGREEN STATE COLLEGE

Summary - Expenditures - All Budgeted Funds

Fund Source	All Programs		Expenditures - Primary Programs					Total
	Student AAFTE	Fac FTE	Instruction 010	Research 020	Public Service 030	Hospital 070	Grants and Contracts 100	
001/149	2,627	142	\$18,250,384	\$ 144,331	\$ 308,052	\$	0	\$18,702,767
145	0	1	0	0	0	0	1,681,223	1,681,223
148	782	0	439,154	0	0	0	0	439,154
All Funds	3,409	143	\$18,689,538	\$ 144,331	\$ 308,052	\$	0	\$20,823,144

Faculty and TA FTE totals exclude summer session.
Indirect costs have been allocated to primary programs.

THE EVERGREEN STATE COLLEGE

Summary - Student AAFTE, Faculty FTE, and TA FTE by Subprogram

Program: Instruction General (010)

Fund Source	Total AAFTE Students					
	Instruction General 011	Health 012	Summer Session 013	Community Education 014	Extension Education 015	Joint Ctr. Grad. Educ. 016
001/149	2,627	0	0	0	0	0
148	0	0	716	0	66	0
Total	2,627	0	716	0	66	0
						3,409

Fund Source	Total Faculty FTE					
	Instruction General 011	Health 012	Summer Session 013	Community Education 014	Extension Education 015	Joint Ctr. Grad. Educ. 016
001/149	139	0	N/A	0	0	0
148	0	0	N/A	0	0	0
Total	139	0	N/A	0	0	0
						139

Fund Source	Total TA FTE					
	Instruction General 011	Health 012	Summer Session 013	Community Education 014	Extension Education 015	Joint Ctr. Grad. Educ. 016
001/149	12	0	N/A	0	0	0
148	0	0	N/A	0	0	0
Total	12	0	N/A	0	0	0
						12

Summer Session Faculty and TA FTE are not calculated in a uniform manner among institutions. Faculty and TA FTE totals exclude summer session.

1986-87 EDUCATION COST STUDY

Western Washington University

WESTERN WASHINGTON UNIVERSITY

Summary - Cost Per Undergraduate Student

Fund Source: General Fund State / Local Unrestricted (001/149)
 Subprogram: Instruction General (011)

Discipline Area	<u>Undergraduate Totals</u>				<u>Direct Cost per AAFTE Student</u>			<u>Indirect Cost per AAFTE Student</u>			<u>Total Cost per AAFTE Student</u>		
	Student AAFTE	Fac FTE	S/F Ratio	TA FTE	LD	UD	All	LD	UD	All	LD	UD	All
Ag/Nat Resources	148	7.9	18.8	0	\$ 1591	\$ 2767	\$ 2309	\$ 1747	\$ 2042	\$ 1927	\$ 3339	\$ 4810	\$ 4236
Arts & Letters	2101	111.0	18.9	12	1977	4462	2764	1809	2408	1999	3785	6871	4763
Business	724	29.0	25.0	1	927	2898	2257	1550	2009	1860	2477	4907	4117
Computer Science	153	7.7	19.9	3	1334	4850	3161	1593	2473	2050	2927	7322	5211
Education	667	30.9	21.6	6	1289	3173	2768	1615	2067	1970	2904	5240	4738
Engineering	216	17.1	12.7	0	4824	5523	5262	2419	2574	2516	7244	8098	7778
Health	27	1.1	24.6	0	1566	5453	3310	2145	3939	2950	3711	9393	6260
Sciences	1576	73.3	21.5	20	1744	6207	2899	1717	2780	1992	3461	8987	4891
Social Sciences	2383	74.2	32.1	11	1031	2623	1741	1560	1956	1737	2591	4579	3478
All Disciplines	7995	352.1	22.7	53	\$ 1599	\$ 3698	\$ 2509	\$ 1701	\$ 2209	\$ 1921	\$ 3300	\$ 5907	\$ 4430

WESTERN WASHINGTON UNIVERSITY

Summary - Cost Per Graduate Student

Fund Source: General Fund State / Local Unrestricted (001/149)
 Subprogram: Instruction General (011)

Discipline Area	Graduate I Totals			Cost Per AAFTE Grad I Student		
	Student AAFTE	Fac FTE	S/F Ratio	TA FTE	Direct	Indirect Total
Arts and Letters	44	7.1	6.2	0	\$ 8,745	\$ 3,177 \$11,923
Business	27	1.6	16.3	0	3,761	1,922 5,682
Computer Science	10	2.0	4.8	0	12,005	3,898 15,903
Education	93	11.9	7.8	0	8,329	2,956 11,285
Engineering & Related Tech.	0	.0	7.4	0	10,200	3,285 13,485
Sciences	56	9.7	5.8	0	10,676	3,538 14,214
Social Sciences	76	9.7	7.9	0	7,300	2,786 10,086
All Disciplines	306	42.1	7.3	0	\$ 8,278	\$ 2,991 \$11,269

WESTERN WASHINGTON UNIVERSITY

Summary - Student AAFTE by Level

Fund Source: General Fund State / Local Unrestricted (001/149)
 Subprogram: Instruction General (011)

Discipline Area	Totals				Undergraduate AAFTF Students			Graduate AAFTF Students		
	Student AAFTF	Fac FTE	S/F Ratio	TA FTE	ID	UD	All	G I	G II	All
Agriculture and Natural Res	148	7.9	18.8	0	58	90	148	0	0	0
Arts and Letters	2145	118.1	18.2	12	1435	666	2101	44	0	44
Business	751	30.7	24.5	1	235	489	724	27	0	27
Computer Science	163	9.7	16.9	3	74	80	153	10	0	10
Education	760	42.8	17.8	6	143	524	667	93	0	93
Engineering & Related Tech.	217	17.1	12.7	0	81	135	216	0	0	0
Health	27	1.1	24.6	0	15	12	27	0	0	0
Sciences	1632	83.0	19.7	20	1168	408	1576	56	0	56
Social Sciences	2459	83.9	29.3	11	1320	1063	2383	76	0	76
All Disciplines	8301	394.2	21.1	53	4528	3467	7995	306	0	306

WESTERN WASHINGTON UNIVERSITY

Summary - Student / Faculty - TA Ratio

Fund Source: General Fund - State / Local Unrestricted (001/149)
 Subprogram: Instruction - General (011)

Discipline Area	Ratio of Students AAFTE to Combined Faculty and TA FTE's				Graduates Total			
	Undergraduates Total							
	Student AAFTE	Fac FTE	TA FTE	Student Fac-TA Ratio	Student AAFTE	Fac FTE	TA FTE	Student Fac-TA Ratio
Ag/Nat Resources	148	7.9	0.0	18.7	0	0.0	0.0	0.0
Arts & Letters	2,101	111.0	12.0	17.1	44	7.1	0.0	6.2
Business	724	29.0	1.0	24.1	27	1.6	0.0	16.9
Computer Science	153	7.7	3.0	14.3	10	2.0	0.0	5.0
Education	667	30.9	6.0	18.1	93	11.9	0.0	7.8
Engineering	216	17.1	0.0	12.6	0	0.0	0.0	0.0
Health	27	1.1	0.0	24.5	0	0.0	0.0	0.0
Sciences	1,576	73.3	20.0	16.9	56	9.7	0.0	5.8
Social Sciences	2,383	74.2	11.0	28.0	76	9.7	0.0	7.8
All Disciplines	7,995	352.1	53.0	19.7	306	42.1	0.0	7.3
Percent TA's to Faculty			15.1%				0.0%	

WESTERN WASHINGTON UNIVERSITY

Summary - Cost Per Undergraduate Student - Health Science*

Fund Source: General Fund State / Local Unrestricted (001/149)
 Subprogram: Health Science (012)

Discipline Area	<u>Undergraduate Totals</u>				<u>Direct Cost per AAFTE Student</u>			<u>Indirect Cost per AAFTE Student</u>			<u>Total Cost per AAFTE Student</u>		
	Student AAFTE	Fac FTE	S/F Ratio	TA FTE	LD	UD	All	LD	UD	All	LD	UD	All
Health	60	6.2	9.7	2	0	7817	7817	0	1624	1624	0	9442	9442
All 012 Disciplines	60	6.2	9.7	2	\$ 0	\$ 7817	\$ 7817	\$ 0	\$ 1624	\$ 1624	\$ 0	\$ 9442	\$ 9442

*Undergraduate programs in 012 Health Science: Nursing and Speech Pathology/Audiology.

WESTERN WASHINGTON UNIVERSITY

Summary - Cost Per Graduate Student - Health Science*

Fund Source: General Fund State / Local Unrestricted (001/149)
 Subprogram: Health Science (012)

Discipline Area	Graduate I Totals				Cost Per AAFTE Grad I Student		
	Student AAFTE	Fac FTE	S/F Ratio	TA FTE	Direct	Indirect	Total
Health	49	2.6	18.6	2	\$ 4,686	\$ 1,083	\$ 5,769
All 012 Disciplines	49	2.6	18.6	2	\$ 4,686	\$ 1,083	\$ 5,769

*Graduate programs in 012 Health Science: Speech Pathology/Audiology.

WESTERN WASHINGTON UNIVERSITY

Summary - Student AAFTE by Level - Health Science

Fund Source: General Fund State / Local Unrestricted (001/149)
 Subprogram: Health Science (012)

Discipline Area	Totals				Undergraduate AAFTE Students		Graduate AAFTE Students		
	Student AAFTE	Fac FTE	S/F Ratio	TA FTE	LD	UD	G I	G II	All
Health	109	8.8	12.3	4	0	60	49	0	49
All 012 Disciplines	109	8.8	12.3	4	0	60	49	0	49

WESTERN WASHINGTON UNIVERSITY

Summary - Summer Session Student FTEs and Expenditures

Fund Source: All Funds

Subprogram: Summer Session (013)

Discipline Area	SSFTE Students					Total Expenditures				
	ID	UD	G I	G II	ALL	ID	UD	Grad I	Grad II	ALL
Ag/Nat Resources	4	25	0	0	29	\$ 2,900	\$ 18,875	\$ 0	\$ 0	\$ 21,775
Arts & Letters	84	131	50	0	264	73,753	114,955	29,174	0	217,882
Business	25	117	47	0	190	17,485	81,068	21,869	0	120,422
Computer Science	23	18	0	0	42	21,053	16,588	0	0	37,641
Education	13	139	307	0	459	10,641	116,721	172,384	0	299,747
Engineering	8	27	2	0	37	9,604	31,988	1,905	0	43,497
Health	0	5	34	0	39	0	6,072	28,192	0	34,264
Sciences	101	56	7	0	165	79,117	43,932	3,740	0	126,790
Social Sciences	68	162	30	0	260	60,229	144,350	17,669	0	222,248
All Disciplines	326	680	478	0	1,483	\$ 274,782	\$ 574,550	\$ 274,934	\$ 0	\$ 1,124,266

WESTERN WASHINGTON UNIVERSITY

Summary - Instruction Expenditures By Subprogram

Fund Source	Student AAFTE	Fac FTE	TA FTE	Expenditures Instruction Program 010						Total
				Instruction General 011	Health 012	Summer Session 013	Community Education 014	Extension Education 015	Joint Ctr. Grad. Educ. 016	
001/149	8,889	403	57	\$38,862,359	\$ 849,239	\$ 366,000	\$ 0	\$ 24,575	\$ 0	\$40,102,173
148	1,004	0	0	0	0	758,266	0	1,127,339	0	1,885,605
All Funds	9,893	403	57	\$38,862,359	\$ 849,239	\$1,124,266	\$ 0	\$1,151,914	\$ 0	\$41,987,778

Faculty and TA FTE totals exclude summer session.
Indirect costs allocated to subprograms 011 and 012 only.

WESTERN WASHINGTON UNIVERSITY

Summary - Expenditures - All Budgeted Funds

<u>All Programs</u>				<u>Expenditures - Primary Programs</u>					
<u>Fund Source</u>	<u>Student AAFTE</u>	<u>Fac FTE</u>	<u>TA FTE</u>	<u>Instruction 010</u>	<u>Research 020</u>	<u>Public Service 030</u>	<u>Hospital 070</u>	<u>Grants and Contracts 100</u>	<u>Total</u>
001/149	8,889	403	57	\$40,102,173	\$ 632,247	\$ 0	\$ 0	\$ 10,045	\$40,744,465
145	0	0	0	0	0	0	0	2,539,152	2,539,152
148	1,004	0	0	1,885,605	0	0	0	0	1,885,605
<u>All Funds</u>	<u>9,893</u>	<u>403</u>	<u>57</u>	<u>\$41,987,778</u>	<u>\$ 632,247</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$2,549,197</u>	<u>\$45,169,222</u>

Faculty and TA FTE totals exclude summer session.
Indirect costs have been allocated to primary programs.

WESTERN WASHINGTON UNIVERSITY

Summary - Student AAFIE, Faculty FTE, and TA FTE by Subprogram
Program: Instruction General (010)

Fund Source	Total AAFIE Students					
	Instruction General 011	Health 012	Summer Session 013	Community Education 014	Extension Education 015	Joint Ctr. Grad. Educ. 016
001/149	8,301	109	480	0	0	0
148	0	0	1,004	0	0	0
Total	8,301	109	1,483	0	0	0
						9,893

Fund Source	Total Faculty FTE					
	Instruction General 011	Health 012	Summer Session 013	Community Education 014	Extension Education 015	Joint Ctr. Grad. Educ. 016
001/149	394	9	N/A	0	0	0
148	0	0	N/A	0	0	0
Total	394	9	N/A	0	0	0
						403

Fund Source	Total TA FTE					
	Instruction General 011	Health 012	Summer Session 013	Community Education 014	Extension Education 015	Joint Ctr. Grad. Educ. 016
001/149	53	4	N/A	0	0	0
148	0	0	N/A	0	0	0
Total	53	4	N/A	0	0	0
						57

Summer Session Faculty and TA FTE are not calculated in a uniform manner among institutions. Faculty and TA FTE totals exclude summer session.

THE FOLLOWING SECTION CONTAINS THE DATA REPORTS FOR THE COMMUNITY COLLEGE SYSTEM:

- Summary - Cost Per Community College Student - By District
Fund Source: General Fund / Local Unrestricted (001/149)
Subprogram: Instruction General (011)
- Summary - Cost Per Community College Student - By Discipline
Fund Source: General Fund / Local Unrestricted (001/149)
Subprogram: Instruction General (011)
- Summary - Direct/Indirect Cost Per Community College Student - By Discipline
Fund Source: General Fund State / Local Unrestricted (001/149)
Subprogram: Instruction General (011)
- Summary - Student AAFTE by Level - By District
Fund Source: General Fund State / Local Unrestricted (001/149)
Subprogram: Instruction General (011)
- Summary - Student AAFTE by Level - By Discipline
Fund Source: General Fund State / Local Unrestricted (001/149)
Subprogram: Instruction General (011)
- Summary - Expenditures - All Budgeted Funds
- Summary - Student AAFTE and Faculty FTE - All Budgeted Funds

1986-87 EDUCATION COST STUDY

Community College System

COMMUNITY COLLEGE SYSTEM

Summary - Cost Per Community College Student - By District

Fund Source: General Fund State / Local Unrestricted (001/149)
 Subprogram: Instruction General (011)

				Total Cost Per AAFTE Student				
Community College District	Student AAFTF	Fac FTE	S/F Ratio	Pre College	Academic		Vocational Technical	Total
					First Year	Second Year		
Bellevue	4,078	159.9	25.5	\$ 2,292	\$ 2,612	\$ 2,690	\$ 3,216	\$ 2,787
Big Bend	1,115	77.7	14.4	2,612	3,931	5,664	5,147	4,481
Centralia/SFSCC	3,733	190.6	19.6	2,237	2,797	3,460	3,338	2,973
Clark	4,526	224.2	20.2	2,016	2,647	3,446	3,095	2,757
Columbia Basin	3,477	182.7	19.0	2,214	2,618	3,257	3,247	2,870
Edmonds	3,001	128.6	23.3	2,101	2,936	2,788	3,457	2,999
Everett	3,599	174.9	20.6	2,215	3,377	3,928	3,388	3,183
Grays Harbor	1,237	66.5	18.6	2,472	3,953	3,974	4,397	3,791
Green River	3,733	168.1	22.2	2,168	2,766	2,975	3,266	2,919
Highline	4,737	200.3	23.7	2,028	2,546	2,789	2,885	2,624
Lower Columbia	2,096	110.6	19.0	2,201	3,279	3,908	3,565	3,353
Olympic	3,206	148.8	21.5	2,177	2,959	3,575	3,455	3,126
Peninsula	1,016	61.9	16.4	2,797	3,992	5,838	4,988	4,303
Pierce	3,808	154.0	24.7	2,005	2,931	3,188	3,590	2,930

COMMUNITY COLLEGE SYSTEM

Summary - Cost Per Community College Student - By District
(continued)

Fund Source: General Fund State / Local Unrestricted (001/149)
Subprogram: Instruction General (011)

Community College District	Student AAFTF	Fac FTE	S/F Ratio	Total Cost Per AAFTE Student				
				Pre College	Academic		Vocational Technical	Total
					First Year	Second Year		
Seattle*	11,511	498.9	23.1	\$ 2,101	\$ 2,921	\$ 3,362	\$ 3,472	\$ 3,046
Shoreline	4,476	200.1	22.4	2,261	2,598	2,617	3,461	2,858
Skagit Valley	2,502	134.9	18.6	2,104	2,874	3,661	3,766	3,113
Spokane/SpFalls	11,495	527.9	21.8	1,679	2,441	3,411	3,277	2,742
Tacoma	3,189	136.0	23.5	1,894	2,599	3,553	3,274	2,728
Walla Walla	2,194	128.1	17.1	2,325	3,392	4,418	3,947	3,501
Wenatchee	1,815	85.5	21.2	2,457	3,374	4,347	3,201	3,244
Whatcom	1,022	52.5	19.5	2,917	3,783	3,402	3,296	3,413
Yakima Valley	2,842	154.0	18.5	2,020	2,966	4,143	3,567	3,065
All CC Districts	84,407	3,966.5	21.3	\$ 2,082	\$ 2,848	\$ 3,305	\$ 3,430	\$ 2,993

*Includes Seattle Central, North Seattle, and South Seattle Community College.

COMMUNITY COLLEGE SYSTEM

Summary - Cost Per Community College Student - By Discipline

Fund Source: General Fund State / Local Unrestricted (001/149)
 Subprogram: Instruction General (011)

Community College District	Student AAFTE	Fac FTE	S/F Ratio	Total Cost Per AAFTE Student			
				Pre College	Academic First Year	Academic Second Year	Vocational Technical
Ag/Nat Resources	5,062	281.1	18.0	\$ 1,440	\$ 2,546	\$ 2,661	\$ 3,366
Architecture	42	2.3	18.0	0	0	0	3,157
Arts & Letters	14,733	739.5	19.9	2,874	3,001	4,107	3,111
Basic Skills	11,561	358.8	32.2	1,954	0	0	0
Business	11,051	496.1	22.3	2,506	2,388	2,456	2,940
Computer Science	2,742	139.3	19.7	2,379	2,959	3,659	3,020
Education	373	26.8	13.9	1,900	4,317	5,192	4,024
Engineering	2,565	157.1	16.3	0	4,274	4,830	3,850
Health	6,565	505.0	13.0	2,514	4,122	5,720	4,687
Law	286	11.9	24.1	0	0	0	2,428
Sciences	12,159	497.9	24.4	2,366	2,763	3,454	2,949
Social Sciences	10,119	363.8	27.8	2,994	2,347	2,723	2,809
Trades	6,767	372.5	18.2	5,365	0	0	3,599
Undesignated	382	14.3	26.6	2,445	1,539	2,674	2,088
All Disciplines	84,407	3,966.5	21.3	\$ 2,082	\$ 2,848	\$ 3,305	\$ 3,430
							\$ 2,993

COMMUNITY COLLEGE SYSTEM

Summary - Direct/Indirect Cost Per Community College Student - By Discipline

Fund Source: General Fund State / Local Unrestricted (001/149)
 Subprogram: Instruction General (011)

Discipline Area	Direct Cost Per AAFTE Student				Indirect Cost per AAFTE Student			
	Pre College	Academic First Year	Academic Second Year	Vocational Technical Average	Pre College	Academic First Year	Academic Second Year	Vocational Technical Average
Ag/Nat Resources	\$ 282	\$1,458	\$1,361	\$1,900	\$1,158	\$1,088	\$1,300	\$1,466
Architecture	0	0	0	1,876	0	0	0	1,281
Arts & Letters	1,457	1,659	2,445	1,760	1,417	1,343	1,662	1,351
Basic Skills	940	0	0	0	1,015	0	0	0
Business	1,184	1,228	1,276	1,607	1,322	1,160	1,180	1,333
Computer Science	981	1,658	2,174	1,650	1,397	1,302	1,485	1,370
Education	865	2,558	3,125	2,290	1,035	1,760	2,067	1,733
Engineering	0	2,572	2,940	2,273	0	1,702	1,890	1,577
Health	1,232	2,418	3,579	2,850	1,282	1,703	2,141	1,836
Law	0	0	0	1,243	0	0	0	1,185
Sciences	1,246	1,499	1,970	1,628	1,120	1,264	1,483	1,321
Social Sciences	1,519	1,211	1,456	1,542	1,475	1,135	1,267	1,268
Trades	2,839	0	0	2,082	2,526	0	0	1,518
Undesignated	1,204	591	1,465	1,060	1,241	948	1,208	1,028
All Disciplines	\$1,017	\$1,555	\$1,870	\$1,959	\$1,065	\$1,293	\$1,435	\$1,472
				\$1,654				\$1,339

Summary - Student AAFTE By Level - By District

Fund Source: General Fund State / Local Unrestricted (001/149)
Subprogram: Instruction General (011)

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COMMUNITY COLLEGE SYSTEM

Summary - Student AAFTE By Level - By District
(continued)

Fund Source: General Fund State / Local Unrestricted (001/149)
Subprogram: Instruction General (011)

Community College District	Student AAFTE	Fac FTE	S/F Ratio	AAFTE Students			
				Pre College	Academic First Year Second Year	Vocational Technical	Total
Seattle*	11,511	498.9	23.1	2,396	2,774 778	5,563	11,511
Shoreline	4,476	200.1	22.4	320	1,834 868	1,454	4,476
Skagit Valley	2,502	134.9	18.6	458	958 174	911	2,502
Spokane/SpFalls	11,495	527.9	21.8	2,330	3,058 976	5,130	11,495
Tacoma	3,189	136.0	23.5	735	1,220 343	890	3,189
Walla Walla	2,194	128.1	17.1	455	540 126	1,074	2,194
Wenatchee	1,815	85.5	21.2	285	671 152	708	1,815
Whatcom	1,022	52.5	19.5	234	402 111	275	1,022
Yakima Valley	2,842	154.0	18.5	530	1,138 133	1,041	2,842
All CC Districts	84,407	3,966.5	21.3	14,487	28,102 8,431	33,386	84,407

*Includes Seattle Central, North Seattle, and South Seattle Community College.

COMMUNITY COLLEGE SYSTEM

Summary - Student AAFTE By Level - By Discipline

Fund Source: General Fund State / Local Unrestricted (001/149)
 Subprogram: Instruction General (011)

Discipline Area	Student AAFTE	Fac FTE	S/F Ratio	AAFTF Students			
				Pre College	Academic First Year	Second Year	Vocational Technical
Ag/Nat Resources	5,062	281.1	18.0	3	79	45	4,935
Architecture	42	2.3	18.0	0	0	0	42
Arts & Letters	14,733	739.5	19.9	1,132	10,728	1,908	965
Basic Skills	11,561	358.8	32.2	11,561	0	0	0
Business	11,051	496.1	22.3	10	639	1,294	9,107
Computer Science	2,742	139.3	19.7	19	453	126	2,145
Education	373	26.8	13.9	69	140	119	45
Engineering	2,565	157.1	16.3	0	277	143	2,145
Health	6,565	505.0	13.0	288	1,423	298	4,555
Law	286	11.9	24.1	0	0	0	286
Sciences	12,159	497.9	24.4	1,300	8,431	1,382	1,046
Social Sciences	10,119	363.8	27.8	90	5,816	3,112	1,102
Trades	6,767	372.5	18.2	2	0	0	6,765
Undesignated	382	14.3	26.6	13	115	4	250
All Disciplines	84,407	3,966.5	21.3	14,487	28,102	8,431	33,386
							84,407

COMMUNITY COLLEGE SYSTEM

Summary - Expenditures - All Budgeted Funds

<u>All Programs</u>			<u>Expenditures - Primary Programs</u>			
<u>Fund Source</u>	<u>Student AAFTE</u>	<u>Fac FTE</u>	<u>Instruction General 011</u>	<u>Community Education 014</u>	<u>Grants and Contracts 100</u>	<u>Total</u>
001/149	84,407	3,966	\$252,601,199	\$ 0	\$ 0	\$252,601,199
145	6,608	392	0	0	15,833,145	15,833,145
148	1,785	105	0	9,881,678	0	9,881,678
<u>All Funds</u>	<u>92,800</u>	<u>4,464</u>	<u>\$252,601,199</u>	<u>\$ 9,881,678</u>	<u>\$15,833,145</u>	<u>\$278,316,022</u>

Indirect costs have been allocated to primary programs.

Summary - AAFTE Students and Faculty FTE -- All Budgeted Funds

<u>All Programs</u>		<u>Faculty FTE</u>				
<u>Fund Source</u>	<u>Student AAFTE</u>	<u>Fac FTE</u>	<u>Instruction General 011</u>	<u>Community Education 014</u>	<u>Grants and Contracts 100</u>	<u>Total</u>
001/149	84,407	3,966	3,966	0	0	3,966
145	6,608	392	0	0	392	392
148	1,785	105	0	105	0	105
<u>All Funds</u>	<u>92,800</u>	<u>4,464</u>	<u>3,966</u>	<u>105</u>	<u>392</u>	<u>4,464</u>

APPENDICES

APPENDIX 1

DIFFERENCES BETWEEN
1978-79 UNIT EXPENDITURES STUDY (UES)
AND
1986-87 EDUCATION COST STUDY (ECS)

There were several fundamental changes made to (governmental) accounting and budgeting structures between 1979 and 1987.

Fund Structure

- * General Fund - Local (Unrestricted)
149: Estimated in the 1978-79 UES and is now accounted for separately.
- * Dedicated - Local
148: Estimated in the 1978-79 UES and is now accounted for separately.

Accounting Structure

- * There is no single precise uniform accounting system for all institutions. Each institution has its own computerized accounting system, varying in sophistication. Some institutions have particular types of expenditures in Instruction (010) while other institutions are reporting them in Student Services (060). This is partially due to traditional reporting patterns, institutional characteristics and OFM adjustments. The problem of uniformity exists today as it did for all previous studies.
- * Eight years ago Student Services (060) expenditures supported a greater variety and volume of services. Because of severe budget cuts, some services were either eliminated, made self-supporting by charging a user fee (i.e. health clinics, transcripts) or included within auxiliary enterprises (housing, etc.) and charged for there. As a result, a greater percentage of Student Services expenditures now directly support Instructional activities like admissions and registration.

Methodology Changes

- * The 1978-79 UES sought to divide costs down to the detailed (Federal HEGIS) class code, then aggregate costs back up into discipline areas. HEGIS coding was replaced by the Classification of Instructional Programs (CIP) codes. In order to facilitate the study, broad discipline areas were identified as the basic component for cost divisions. (Groups of CIP codes were assigned to broad discipline areas as used by the Office of Financial Management's Higher Education Enrollment Report. See page A1-3.)
- * The costs of professional programs (doctor of medicine, dentistry and veterinary science) were estimated in the 1978-79 UES. The institutions do not have the procedures to separately account for these programs. The resulting cost approximations were of questionable value and the process was not repeated for the current study.
- * Two types of support expenditures were excluded from the 1978-79 UES. Development expenditures such as fund raising and information services; and financial aid administration. These are now included as overhead (indirect) costs for the 1986-87 ECS as essential on-going functions of the institutions.
- * Computation of the Teaching Assistant Full-Time Equivalent (TA's FTE) was shifted from a salary base to a time base definition.

Teaching Assistants' full-time equivalencies for the 1986-87 ECS are now calculated as follows: 1 person working 20 hours = .5 FTE (hourly base)

The 1978-79 UES used 1 person working 20 hours = .25 FTE (salary base)

DISCIPLINE TITLES AND ASSOCIATED CIP CODES

Codes are those established in the "Classification of Instruction Programs" published by the National Center for Education Statistics in 1981 (Rev. 1986).

01 <u>Agriculture and Natural Resources</u>	05 <u>Business</u>	11 <u>Military Science</u>
01. Agribusiness and Agricultural Production 02. Agricultural Sciences 03. Renewable Natural Resources 19. Home Economics 20. Vocational Home Economics 31. Parks and Recreation	06. Business and Management 07. Business and Office 08. Marketing and Distribution 12. Consumer, Personal, and Miscellaneous Services	28. Military Science 29. Military Technologies
02 <u>Architecture</u>	06 <u>Computer Science</u>	12 <u>Sciences</u>
04. Architecture and Environmental Design	11. Computer and Information Science	26. Life Sciences 27. Mathematics 40. Physical Sciences 41. Science Technologies
03 <u>Arts and Letters</u>	07 <u>Education</u>	13 <u>Social Sciences</u>
05. Area and Ethnic Studies 09. Communications 10. Communications Technologies 16. Foreign Languages 23. Letters 24. Liberal/General Studies 25. Library and Archival Sciences 30. Multi/interdisciplinary Studies	13. Education	42. Psychology 43. Protective Services 44. Public Affairs 45. Social Sciences
38. Philosophy and Religion 39. Theology 50. Visual and Performing Arts	08 <u>Engineering and Related Technologies</u>	14 <u>Trades</u>
	14. Engineering 15. Engineering and Engineering Related Technologies	46. Construction Trades 47. Mechanics and Repairs 48. Precision and Production 49. Transportation and Material Moving
04 <u>Basic Skills</u>	09 <u>Health</u>	15 <u>Other</u>
32. Basic Skills	17. Allied Health 18. Health Sciences	
	10 <u>Law</u>	
	22. Law	

APPENDIX 2

1986-87 EDUCATION COST STUDY RELATIONSHIPS

	Research Universities		Comprehensive* Universities		Community Colleges	
	1978-79	1986-87	1978-79	1986-87	1978-79	1986-87
	UES	ECS	UES	ECS	UES	ECS
Percentage of Indirect Costs Allocated to Instruction	54.90%	67.90%	75.50%	94.41%	97.80%	100.0%
Percentage of Cost Per FTE Undergraduate Student to Average Cost For All Students	83.10%	79.89%	96.10%	92.87%	N/A	N/A
Percentage of Cost Per FTE Graduate Student to Undergraduate Student	217.80%	235.03%	163.00%	236.42%	N/A	N/A

*To be consistent with past cost studies, The Evergreen State College data have been omitted from these calculations. See Appendix 4 for data including TESC.

APPENDIX 3

CALCULATION OF 1988-89 OPERATING COST OF INSTRUCTION
PER FULL-TIME EQUIVALENT UNDERGRADUATE AND GRADUATE STUDENT
University of Washington and Washington State University

	Calculated Per 1978-79 UES	Calculated Per 1986-87 ECS	Difference	Percent Change
A. Direct Costs				
1. Total Academic Instruction				
Direct Instructional Costs from Program 011*	\$145,254,116	\$145,254,116	--	
B. Indirect Costs				
1. Budget Programs 040-090*				
2. Indirect Costs Allocated to Instruction in the Designated Cost Study	\$170,664,148 54.90%	\$130,887,451 67.90%	(\$39,776,697) 13.00%	(23.31%)
3. Total Indirect Costs Applicable to Instruction	\$ 93,694,617	\$ 88,872,579	(\$4,822,038)	(5.15%)
C. Enrollment				
1. Budgeted Enrollment	41,339	41,339		
D. Cost Per Student Calculations - All Levels				
1. Direct Cost Per FTE Student (A1/C1)	\$ 3,514	\$ 3,514	--	
2. Indirect Cost Per FTE Student (B3/C1)	\$ 2,266	\$ 2,150	(\$ 117)	
3. Total Cost Per FTE Student - All Levels	\$ 5,780	\$ 5,664	(\$ 117)	(2.02%)
E. Cost Per FTE Undergraduate Student				
1. Cost Per FTE Undergraduate Student Relationship in the Designated Cost Study	83.10%	79.89%	(3.21%)	
2. Full Instructional Cost Per FTE Undergraduate Student - Combined Research Universities (E1*D3)	\$ 4,803	\$ 4,525	(\$ 279)	(5.80%)
F. Cost Per FTE Graduate Student				
1. Cost Per FTE Graduate to Undergraduate Student Relationship in the Designated Cost Study	217.80%	235.03%	17.23%	
2. Full Instructional Cost Per FTE Graduate Student - Combined Research Universities (F1*E2)	\$10,462	\$10,634	\$ 173	1.65%

*The ECS uses only General Fund State (001) and General Fund Local (149) to calculate costs per student.

CALCULATION OF 1988-89 OPERATING COST OF INSTRUCTION
PER FULL-TIME EQUIVALENT UNDERGRADUATE AND GRADUATE STUDENT

Central/Eastern/Western Washington Universities*

	Calculated		Difference	Percent Change
	Per 1978-79 UES	Per 1986-87 ECS		
A. Direct Costs				
1. Total Academic Instruction				
Direct instructional Costs from Program 011**	\$54,712,936	\$54,712,936	--	
B. Indirect Costs				
1. Budget Programs 040-090**				
2. Indirect Costs Allocated to Instruction	\$52,873,002	\$51,371,504	(\$1,501,498)	(2.84%)
in the Designated Cost Study	75.50%	94.41%	18.91%	
3. Total Indirect Costs Applicable to Instruction	\$39,919,117	\$48,499,837	\$8,580,720	21.50%
C. Enrollment				
1. Budgeted Enrollment	20,880	20,880		
D. Cost Per Student Calculations - All Levels				
1. Direct Cost Per FTE Student (A1/C1)	\$ 2,620	\$ 2,620	--	
2. Indirect Cost Per FTE Student (B3/C1)	\$ 1,912	\$ 2,323	\$ 411	21.50%
3. Total Cost Per FTE Student - All Levels	\$ 4,532	\$ 4,943	\$ 411	
E. Cost Per FTE Undergraduate Student				
1. Cost Per FTE Undergraduate Student Relationship	96.10%	92.87%	(3.23%)	
in the Designated Cost Study				
2. Full Instructional Cost Per FTE Undergraduate Student - Combined Comprehensive Universities (E1*D3)	\$ 4,355	\$ 4,591	\$ 235	5.40%
F. Cost Per FTE Graduate Student				
1. Cost Per FTE Graduate to Undergraduate Student Relationship in the Designated Cost Study	163.00%	236.42%	73.42%	
2. Full Instructional Cost Per FTE Graduate Student - Combined Comprehensive Universities (F1*E2)	\$ 7,099	\$10,853	\$3,754	52.88%

* To be consistent with past cost studies, The Evergreen State College data have been omitted from these calculations. See Appendix 4 for data including TESC.

**The ECS uses only General Fund State (001) and General Fund Local (149) to calculate costs per student.

CALCULATION OF 1988-89 OPERATING COST OF INSTRUCTION
PER FULL-TIME EQUIVALENT COMMUNITY COLLEGE STUDENT

Community College System

		Calculated Per 1978-79 UES	Calculated Per 1986-87 ECS	Difference	Percent Change
A. Total Costs					
1. Budgeted Levels*					
Total of 011, and 040-090		\$253,730,226	\$247,938,698	(\$5,791,528)	
2. Designated Cost Study Factor		97.80%	100.00%	2.20%	
3. Total Instructional Cost		\$248,148,161	\$247,938,698	(\$209,463)	(0.08%)
B. Enrollment					
1. Budgeted Enrollments		83,300	83,300		
C. Cost Per FTE Student		\$ 2,979	\$ 2,976	(\$ 3)	(0.08%)

*The ECS uses only General Fund State (001) and General Fund Local (149) to calculate costs per student.

TUITION AND FEES PROJECTED FOR FISCAL YEAR 1988-89

Calculated Per 1978-79 Unit Expenditure Study

	(1) 1986-87 Per Student Cost	(2) Proportion of Cost	(3) Tuition Fees (1)x(2)	(4) S & A Fee Current Level	(5) Total Fees (3)+(4)
COMBINED RESEARCH UNIVERSITIES					
Resident Undergraduate	\$ 4,803	33.33%	\$ 1,602.00	\$195.00	\$ 1,797
Resident Graduate	10,462	23.00%	2,406.00	195.00	2,601
Resident MD/DDS/DVM	(*)	(*)	4,020.00	195.00	4,215
Nonresident Undergraduate	4,803	100.00%	4,803.00	195.00	4,998
Nonresident Graduate	10,462	60.00%	6,279.00	195.00	6,474
Nonresident MD/DDS/DVM	(*)	(*)	10,485.00	195.00	10,680

CWU/EWU/WWU**

Resident Undergraduate	\$ 4,355	25.00%	\$ 1,090.50	\$226.50	\$ 1,317
Resident Graduate	7,099	23.00%	1,636.50	226.50	1,863
Nonresident Undergraduate	4,355	100.00%	4,357.50	226.50	4,584
Nonresident Graduate	7,099	75.00%	5,326.50	226.50	5,553

COMMUNITY COLLEGES

Residents	\$ 2,979	23.00%	\$ 685.50	94.50	\$ 780
Nonresidents	2,979	100.00%	2,980.50	94.50	3,075

* Professional rates (Medicine, Dentistry and Veterinary Medicine) are calculated at 167 percent of the resident and nonresident graduate rate.

** To be consistent with past cost studies, The Evergreen State College data have been omitted from these calculations. See Appendix 4 for data including TESC.

NOTE: Rates have been rounded and have not been adjusted for semester and quarter division.

TUITION AND FEES PROJECTED FOR FISCAL YEAR 1988-89

Calculated Per 1986-87 Education Cost Study

	(1) 1986-87 Per Student Cost	(2) Proportion of Cost	(3) Tuition Fees (1)x(2)	(4) S&A Fee Current Level	(5) Total Fees (3)+(4)
COMBINED RESEARCH UNIVERSITIES					
Resident Undergraduate	\$ 4,525	33.33%	\$ 1,508	\$195	\$ 1,703
Resident Graduate	10,634	23.00%	2,446	195	2,641
Resident MD/DDS/DVM	(*)	(*)	4,085	195	4,280
Nonresident Undergraduate	4,525	100.00%	4,525	195	4,720
Nonresident Graduate	10,634	60.00%	6,380	195	6,575
Nonresident MD/DDS/DVM	(*)	(*)	10,655	195	10,850
CWU/EWU/WWU**					
Resident Undergraduate	\$ 4,591	25.00%	\$ 1,148	\$227	\$ 1,375
Resident Graduate	10,853	23.00%	2,496	227	2,723
Nonresident Undergraduate	4,591	100.00%	4,591	227	4,818
Nonresident Graduate	10,853	75.00%	8,140	227	8,367
COMMUNITY COLLEGES					
Residents	\$ 2,979	23.00%	\$ 685	\$ 95	\$ 780
Nonresidents	2,979	100.00%	2,979	95	3,074

* Professional rates (Medicine, Dentistry and Veterinary Medicine) are calculated at 167 percent of the resident and nonresident graduate rate.

** To be consistent with past cost studies, The Evergreen State College data have been omitted from these calculations. See Appendix 4 for data including TESC.

NOTE: Rates have been rounded and have not been adjusted for semester and quarter division.

APPENDIX 4

To be consistent with past cost studies, The Evergreen State College data were omitted from calculations throughout this report. The following tables provide a comparison of the data presented earlier with calculations including The Evergreen State College.

1986-87 EDUCATION COST STUDY RELATIONSHIPS

	<u>CWU/EWU/WWU</u>	<u>CWU/EWU/TESC/WWU</u>
Percentage of Indirect Costs Allocated to Instruction	94.41%	95.05%
Percentage of Cost Per FTE Undergraduate Student to Average Cost for All Students	92.87%	93.88%
Percentage of Cost Per FTE Graduate Student to Undergraduate Student	236.42%	220.09%

TUITION AND FEES PROJECTED FOR FISCAL YEAR 1988-89

<u>CWU/EWU/TESC/WWU</u>	Calculated Per 1986-87 ECS Without TESC	Calculated Per 1986-87 ECS Including TESC	Difference	Percent Change
Resident Undergraduate	\$1,375	\$1,436	61	4.44%
Resident Graduate	2,723	2,674	(49)	(1.80%)
Nonresident Undergraduate	4,818	5,061	243	5.04%
Nonresident Graduate	8,397	8,207	(172)	(2.05%)

CALCULATION OF 1988-89 OPERATING COST OF INSTRUCTION
PER FULL-TIME EQUIVALENT UNDERGRADUATE AND GRADUATE STUDENT
Comprehensive Universities/TESC

		Calculated Per ECS Without TESC	Calculated Per ECS Including TESC	Difference	Percent Change
A.	Direct Costs				
1.	Total Academic Instruction				
	Direct Instructional Costs from Program 011	\$54,712,936	\$62,336,815	\$ 7,623,879	13.93%
B.	Indirect Costs				
1.	Budget Programs 040-090 (Fund 001/149)				
2.	Indirect Costs Allocated to Instruction in the 1986-87 Education Cost Study	\$51,371,504 94.41%	\$61,619,047 95.05%	\$10,247,543 .64%	19.95%
3.	Total Indirect Costs Applicable to Instruction	\$48,499,837	\$58,568,904	\$10,069,067	20.76%
C.	Enrollment				
1.	Budgeted Enrollment	20,880	23,480	2,600	12.45%
D.	Cost Per Student Calculations - All Levels				
1.	Direct Cost Per FTE Student (A1/C1)				
2.	Indirect Cost Per FTE Student (B3/C1)	\$ 2,620	\$ 2,655	\$ 35	1.32%
3.	Total Cost Per FTE Student - All Levels	\$ 2,323 \$ 4,943	\$ 2,494 \$ 5,149	\$ 172 \$ 206	7.39% 4.17%
E.	Cost Per FTE Undergraduate Student				
1.	Cost Per FTE Undergraduate Student Relationship in the 1986-87 Education Cost Study	92.87%	93.88%	1.01%	
2.	Full Instructional Cost Per FTE Undergraduate Student (E1*D3)	\$ 4,591	\$ 4,834	\$ 243	5.30%
F.	Cost Per FTE Graduate Student				
1.	Cost Per FTE Graduate to Undergraduate Student Relationship in the Designated Cost Study	236.42%	220.09%	(16.33%)	
2.	Full Instructional Cost Per FTE Graduate Student (F1*E2)	\$10,853	\$10,640	(\$ 214)	(1.97%)

TUITION AND FEES PROJECTED FOR FISCAL YEAR 1988-89

Calculated Per 1986-87 Education Cost Study

	(1) 1986-87 Per Student Cost	(2) Proportion of Cost	(3) Tuition Fees (1)x(2)	(4) S&A Fee Current Level	(5) Total Fees (3)+(4)
Resident Undergraduate	\$ 4,834	25%	\$ 1,209	\$ 227	\$ 1,436
Resident Graduate	10,640	23%	2,447	227	2,674
Nonresident Undergraduate	4,834	100%	4,834	227	5,061
Nonresident Graduate	10,640	75%	7,980	227	8,207

CWU/EWU/TESC/WWU