

The slide features a light blue background with a dark blue vertical bar on the left side containing the text "College for all Texans" in a light blue font. The main content is centered and enclosed in a dark blue rectangular border. The text is as follows:

**General Academics
Cost Study Survey
Workshop 2009**

**Texas Higher Education
Coordinating Board**

Finance and Resource Planning

Paul Turcotte
Program Director

The objective of this workshop is to walk end-users through completing the survey template. The presentation is a section-by-section discussion of how to complete the form.

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**General Academics Cost Study
Survey Workshop**
Table of Contents

- Data Sources..... 3
- Data Entry..... 10
- Allocations..... 14
- Summaries..... 19

10/19/09 Texas Higher Education Coordinating Board 2

The presentation will review the data sources and the data entry, allocation, and summary sections of the survey form.

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General Academics Cost Study Survey Workshop

Data Sources

- **Cost**
 - Annual Financial Report (AFR)
 - Statement of Revenue, Expenses and Changes in Net Assets (SRECNA)
 - Sources and Uses Fund Group Detail (FGD) (Historically C-2 Schedule)
- **Headcount** - Student Report (CBM001)
- **Semester Credit Hours** - Class Report (CBM004)
- **Faculty Salaries** - Faculty Report (CBM008)
- **Survey Data**
 - Teaching Assistant Salaries
 - Departmental Operating Expenses

10/19/09
Texas Higher Education Coordinating Board
3

Before reviewing the first section, it is good to understand the purpose of this exercise. The relative weights generated in the cost study serve to fund different disciplines and levels at different rates. This allocates more funds for more expensive programs.

The relative weights are created by combining the data collected in the survey with data from AFRs and CBM reports. The instruction and operations formula allocates funds using the product of the weights, the institution's reported SCH, and the funding rate. The weights are calculated by adding the allocated current year cost to the previous two years. The SCH from the current and previous two years are added. Then, the three-year costs are divided by the three-year semester credit hours. Those costs per SCH are divided by the Liberal Arts UGLL cost per SCH to form the relative weights. The relative weight of LA UGLL is always 1.00.

In this survey, data is collected by 20 disciplines and 5 levels of instruction to form a total of 100 relative weights.

Costs are not reported in the AFR broken out in these combinations. The cost study allocates the reported costs using Headcount, SCH, and Faculty Salaries.

A key change from prior years is the discontinuation of the C-2. Ed Buchanan summarize the data provided in the FGD to replace the C-2. Your institution's Sources and Uses contact will be requested to spread the "Capital Outlay from Current Fund Sources" to the NACUBO categories in the FGD in same manner as the C-2. The Educational & General, Designated, Auxiliary Enterprises, and Restricted Expendable funds from the FGD are summed with the respective "Capital Outlay from Current Fund Sources" to provide the same totals previously yielded by the C-2.

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General Academics Cost Study Survey Workshop

Timing

- Surveys distributed in December
- Template Update
- Institution Name
- FICE

**THECB Texas Public University Cost Study Fiscal Year 2009
Institution Survey for the Year Ended August 31, 2009
Cost University
123456**

Input in blue shaded areas - All other cells are linked

Each year, the Texas Higher Education Coordinating Board revises the Texas Public Universities Relative Cost Matrix used in its Instruction and Operations Formula Funding Recommendation to the Legislative Budget Board (LBB). This survey form is designed to collect Instruction, Research, Academic Support, Institutional Support, and Student Services costs for input into the Public University Cost Study using the Fund Group Detail (FDG) reconciled to the Statement of Revenues, Expenses and Changes in Net Assets (SRECNA) from the institution's Annual Financial Report (AFR) provided to the THECB in the Sources and Uses Survey. This survey form collects additional details relating to Teaching Assistants (TA) and Department Operating Expenses (DOE). The cost items are then inserted into the Cost Study Model to assign a state-wide relative weight to each discipline and level of instruction. The product of these relative weights, each institution's semester credit hours, and a base rate determines the level of formula funding recommended for each institution.

As each institution's data reports are received, the survey template is pre-populated and distributed back to the school.

The "Sources and Uses Template" is the last report due back on December 1. Institutions should anticipate receiving their Cost Study Templates in December with a return date of early January.

While the same information is being collected on the template, the survey has been reformatted to provide more of an overall picture of the study.

When you receive your template, verify the name and FICE for your institution.

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General Academics Cost Study Survey Workshop

Sources and Uses Fund Group Detail

Fund Group Detail (FDG)
The information below is derived from the Sources and Uses Fund Group Detail. Update the table by including any Intercollegiate Athletic Expenses reported in the institution's AFR.

Element	Amount	Intercollegiate Athletics	Adjusted Amount
Instruction	\$ 4,000,000		\$ 4,000,000
Research	2,000,000		2,000,000
Academic Support	1,000,000		1,000,000
Student Services (Adjusted for Student Loan Funds)	2,100,000	100,000	2,000,000
Institutional Support	1,000,000		1,000,000
Total	\$ 10,100,000		\$ 10,000,000

Sources and Uses Point of Contact	Name	Phone	Email
	Ima Number	123-456-7890	ima.number@costu.edu

Group Detail (GDD) recorded to the Statement of Revenues, Expenses and Changes in Net Assets (SRECA) from the institution's Annual Financial Report (AFR) provided to the THECB as the Sources and Uses Survey. This survey form collects additional details relating to Teaching Assistantry (TA) and Department Operating Expenses (DOE). The cost items are then inserted into the Cost Study Model to assign a state-wide relative weight to each discipline and level of education. The product of these relative weights, each institution's semester credit hour, and a base rate determines the level of formula funding recommended for each institution.

Instructions:

- Review the data on the FGD table validates it is the correct data for the fiscal year.
- Update the TA table.
- Update the DOE table.
- Enter non-revenues and expense items in the space at the bottom of the form.
- Return the survey for the THECB audit.

Fund Group Detail (FDG)
The information below is derived from the Sources and Uses Fund Group Detail. Update the table by including any Intercollegiate Athletic Expenses reported in the institution's AFR.

Element	Amount	Intercollegiate Athletics	Adjusted Amount
Instruction	\$ 4,000,000		\$ 4,000,000
Research	2,000,000		2,000,000
Academic Support	1,000,000		1,000,000
Student Services (Adjusted for Student Loan Funds)	2,100,000	100,000	2,000,000
Institutional Support	1,000,000		1,000,000
Total	\$ 10,100,000		\$ 10,000,000

Sources and Uses Point of Contact	Name	Phone	Email
	Ima Number	123-456-7890	ima.number@costu.edu

- NACUBO Category Cost Information
- Intercollegiate Athletics

10/19/09
Texas Higher Education Coordinating Board
5

Green areas on the Cost Study Template are pre-populated.

Blue areas require user input.

Non-shaded areas are calculated fields.

The amount column of the Fund Group Detail section of the Cost Study Template is pre-populated.

To complete the section, institutions with "Intercollegiate Athletics" expenses would update the blue box. The positive number entered in this box is deducted from the "Student Services" amount. The "Adjusted Amount" numbers serve as the control totals for the survey form.

Please note the Sources and Uses Point of Contact. Throughout the template contact information for the person at your institution that provided THECB with the data being populated is located at the bottom of the section.

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Student Enrollment Headcount

- Collected from the CBM001
- Used to allocate Institutional Support and Student Services costs by level of instruction

Fund Group Detail (DOC)

Element	Amount	Institutional Activities	Adjusted Amount
Instruction	\$ 4,000,000		\$ 4,000,000
Research	2,000,000		2,000,000
Academic Support	1,000,000		1,000,000
Student Services (Adjusted for Student Loan Funds)	2,000,000	200,000	1,800,000
Institutional Support	1,000,000		1,000,000
Total	\$ 10,000,000		\$ 10,000,000

Sources and Users Point of Contact

Inst Number	Name	Phone	Email
123-456-7890	Contessa Head	123-456-7892	contessa.head@costu.edu

Student Enrollment Headcount on the CBM001 Report - No data entry required

	UGL	UGU	MAS	DOC	SP	TOT
Fall 2008 Headcount	1,000	500	200	100	-	1,800

CBM001 Point of Contact

Name	Phone	Email
Contessa Head	123-456-7892	contessa.head@costu.edu

Semester Credit Hours Reported on the CBM004 Report - For your reference only - No data entry required.

Instructional Category	UGL	UGU	MAS	DOC	SP	TOT
General Arts	5,000	2,500	1,000	500	0	9,000
General Science	1,000	1,200	2,000	4,000	0	8,200
Physical Sciences	2,500	500	1,000	400	0	4,400
Teacher Education	1,000	2,200	4,000	2,500	0	9,700
Agriculture	500	1,800	0	2,500	0	4,800
Engineering	1,100	4,000	3,000	5,500	0	13,600
Business Economics	1,000	1,000	2,000	1,500	0	5,500
Law	0	0	0	0	0	0
Health Service	2,500	2,000	4,500	4,500	0	13,500
Library Science	2,000	1,400	1,000	2,500	0	7,300
Veterinary Science	0	0	0	0	0	0
Distance Learning	2,000	2,000	0	0	0	4,000
Physical Training	4,000	4,500	0	0	0	8,500

Student Enrollment Headcount on the CBM001 Report - No data entry required

	UGL	UGU	MAS	DOC	SP	TOT
Fall 2008 Headcount	1,000	500	200	100	-	1,800

CBM001 Point of Contact

Name	Phone	Email
Contessa Head	123-456-7892	contessa.head@costu.edu

Headcount is pre-populated from the CBM001 report.

The “Darkened” cell “SP” in the example denotes this institution did not report special professional semester credit hours. If the institution had a headcount in the darkened cell, costs would be allocated to special professional.

There are instances where it is valid to have headcount without semester credit hours, however, for our use of the data, this would result in a dropping of cost from the study. This will be more apparent when we review the Institutional Support and Student Services allocation sections.

It is worth validating these situations before submitting the template.

If you decide the pre-populated data in any section of the form should be updated, please note the change in your reply. And please do not hesitate to call if you have any questions about the data.

General Academics Cost Study

Survey Workshop

Semester Credit Hours

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Semester Credit Hours Reported on the CBM004 Report - For your reference only - No data entry required.

Discipline	UGL	UGU	MAS	DOC	SP	TOT
Liberal Arts	5,000	2,500	1,000	500	0	9,000
Science	1,600	1,700	2,300	4,200	0	9,800
Fine Arts	3,700	400	4,600	100	0	8,800
Teacher Education	1,000	2,700	4,400	600	0	8,700
Agriculture	0	2,000	0	2,700	0	5,800
Engineering	1,100	4,900	3,400	1,500	0	10,900
Home Economics	1,000	1,000	3,200	1,700	0	6,900
Law	0	0	0	0	0	0
Social Service	2,500	2,600	4,300	4,900	0	14,300
Library Science	2,200	1,400	1,000	2,700	0	7,300
Veterinary Science	0	0	0	0	0	0
Vocational Training	2,500	2,300	0	0	0	4,800
Physical Training	4,600	4,500	0	0	0	9,100
Health Services	800	3,200	0	0	0	4,000
Pharmacy	0	0	0	0	0	0
Business Administration	3,900	700	1,500	1,000	0	7,100
Optometry	0	0	0	0	0	0
Teacher Ed-Practice Teaching	2,600	3,900	0	0	0	6,500
Technology	2,700	1,900	3,400	0	0	8,000
Nursing	0	0	0	0	0	0
Totals	35,500	36,500	29,100	19,900	0	121,000

CBM004 Point of Contact	Name	Phone	Email
	Contessa Head	123-456-7892	contessa.head@costu

- Collected from the CBM004
- Used to allocate Institutional Support and Student Services costs by discipline and Departmental Operating Expenses by level of instruction.

10/19/09
Texas Higher Education Coordinating Board
7

Semester Credit Hours are pre-populated from the CBM004 report and are used to allocate Institutional Support and Student Services costs by discipline and Departmental Operating Expenses by level of instruction.

SCHs are a key driver in the cost study. The reported costs are divided by SCH for each discipline and level of instruction combination to calculate the relative weights. If costs are allocated to a combination that does not have any semester credit hours reported, the costs are dropped from the study. Throughout the template, cells are conditionally formatted to darken when this table has a zero in the corresponding cell. For example, Master's Agriculture has no reported semester credit hours. In the following input tables, the corresponding Master's Agriculture cell will be black filled with white text.

The numbers pre-populated on this table are derived from the CBM004. In some instances, adjustments are made. Only funded semester credit hours are used in the cost study calculation. Also, the level of instruction can be adjusted depending on the student's classification.

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Semester Credit Hours

Students with enrollment classifications in column 1 attending a course level in column 2 will be counted in the Cost Study as noted in columns 3 through 7.

Enrollment Classification	Course Level	Semester Credit Hours on the Cost Study				
		Lower Division	Upper Division	Master's	Doctoral	Special-Professional
Lower Level - Freshman and Sophomore	Lower Division					
	Upper Division					
	Master's					
	Doctoral					
	Special-Professional					
Upper Level - Junior and Senior	Lower Division					
	Upper Division					
	Master's					
	Doctoral					
	Special-Professional					
Master's	Lower Division					
	Upper Division					
	Master's					
	Doctoral					
	Special-Professional					
Graduate	Lower Division					
	Upper Division					
	Master's					
	Doctoral					
	Special-Professional					
Special-Professional	Lower Division					
	Upper Division					
	Master's					
	Doctoral					
	Special-Professional					

This chart of Enrollment Classification and Course Level indicates how a student's hours are counted for the cost study. Note that all graduate special professional hours are counted as special professional. There are other instances on the chart where Enrollment Classification overrides Course Level

The best approach to resolve issues with semester credit hours is to work with our EDC through your institution's point of contact listed at the bottom of the Semester Credit Hour section.

General Academics Cost Study Survey Workshop Faculty Salaries

Faculty Salaries on the CBM008 Report - For your reference only - No data entry required.
Institutions report Teaching Load Credits and salary information for each faculty member on the CBM008 report. This model uses Teaching Load Credits to allocate faculty salaries.

Discipline	UGL	UGU	MAS	DOC	SP	TOT
Liberal Arts	\$ 28,000	\$ 24,000	\$ 23,000	\$ 26,000	\$ 0	\$ 101,000
Science	15,000	28,000	102,000	474,000	0	619,000
Fine Arts	28,000	5,000	137,000	4,000	0	174,000
Teacher Education	8,000	26,000	60,000	25,000	0	119,000
Agriculture	3,000	39,000	0	147,000	0	189,000
Engineering	15,000	104,000	143,000	132,000	0	394,000
Home Economics	6,000	9,000	50,000	62,000	0	127,000
Law	0	0	0	0	0	0
Social Service	27,000	29,000	70,000	373,000	0	499,000
Library Science	14,000	8,000	14,000	99,000	0	135,000
Veterinary Science	0	0	0	0	0	0
Vocational Training	23,000	25,000	0	0	0	48,000
Physical Training	33,000	32,000	0	0	0	65,000
Health Services	5,000	35,000	81,000	126,000	0	247,000
Pharmacy	0	0	0	0	0	0
Business Administration	24,000	7,000	28,000	133,000	0	192,000
Optometry	0	0	0	0	0	0
Teacher Ed-Practice Teaching	19,000	38,000	0	0	0	57,000
Technology	28,000	25,000	83,000	0	0	136,000
Nursing	0	0	0	0	0	0
Totals	\$ 276,000	\$ 434,000	\$ 791,000	\$ 1,601,000	\$ 0	\$ 3,102,000

CBM008 Point of Contact	Name	Phone	Email
	Contessa Head	123-456-7892	contessa.head@costu

10/19/09
Texas Higher Education Coordinating Board
9

Faculty Salaries are pre-populated from the CBM008 report. These dollars are combined with Teaching Assistant salaries reported in the next section. The total is used to allocate departmental operating expenses by level of instruction and Academic Support by discipline and level of instruction.

No data entry is required for this section. Validate the data for any significant discrepancies.

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Data Entry

- Data Entry
 - Teaching Assistant Salaries
 - Departmental Operating Expense

10/19/09 Texas Higher Education Coordinating Board 10

There are two main data entry sections: Teaching Assistant Salaries and Departmental Operating Expense. Intercollegiate athletics were collected in the FGD section.

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Teaching Assistant Salaries

Instruction and Research (all fund sources) \$ 6,000,000

The model distributes Instruction and Research expenses by subtracting the Faculty Salaries and Teaching Assistant Salaries. The difference is allocated as Department Operating Expenses.

Teaching Assistant Salaries

1. Enter TA Salaries to an academic discipline using departmental budget designations and the faculty member of record (where salaries cannot be directly charged to an academic discipline, allocate them using the non-weighted semester credit hours associated with the costs).
2. Next, directly charge the salaries to the level of instruction (where unknown, allocate costs using the applicable non-weighted semester credit hours associated with the costs).
3. Enter Developmental Education expenses as Undergraduate Lower Level (UGL) Liberal Arts.

Discipline	UGL	UGU	MAS	DGC	SP	TOT
Liberal Arts	\$ 8,000	\$ 4,000	\$ 2,000	\$ 1,000	\$ 0	\$ 15,000
Science	2,000	3,000	3,000	6,000	0	14,000
Fine Arts	6,000	1,000	7,000	0	0	14,000
Teacher Education	2,000	4,000	7,000	1,000	0	14,000
Agriculture	0	4,000	0	4,000	0	8,000
Engineering	2,000	7,000	5,000	2,000	0	16,000
Home Economics	2,000	2,000	5,000	3,000	0	12,000
Law	0	0	0	0	0	0
Social Service	4,000	4,000	6,000	7,000	0	21,000
Library Science	3,000	2,000	2,000	4,000	0	11,000
Veterinary Science	0	0	0	0	0	0
Vocational Training	4,000	3,000	0	0	0	7,000
Physical Training	7,000	7,000	0	0	0	14,000
Health Services	1,000	5,000	7,000	4,000	0	17,000
Pharmacy	0	0	0	0	0	0
Business Administration	6,000	1,000	2,000	2,000	0	11,000
Optometry	0	0	0	0	0	0
Teacher Ed-Practice Teaching	4,000	6,000	0	0	0	10,000
Technology	4,000	3,000	5,000	0	0	12,000
Nursing	0	0	0	0	0	0
Totals	\$ 55,000	\$ 56,000	\$ 51,000	\$ 34,000	\$ 0	\$ 196,000

While faculty salaries are collected from CBM008, Teaching Assistants are not reported to the EDC. Teaching Assistant salaries must be entered by discipline and level of instruction to calculate “Total Faculty Salaries”.

Note the “darkened” cells indicate where your institution reported no semester credit hours. If teaching assistant salary dollars are reported in those cells, they will not flow through the model. A careful review should be conducted when you see expenses where SCH is not reported.

Combined with Faculty salaries, these dollars are used to allocate Departmental Operating Expenses by “level of instruction” and Academic Support by “discipline” and “level of instruction”.

General Academics Cost Study Survey Workshop Total Faculty Salaries

- Total Faculty Salaries = Faculty Salaries + Teaching Assistant Salaries
- Used to allocate Academic Support by discipline and level of instruction and Departmental Operating Expenses by level of instruction.

Total Faculty Salaries (CBM008 Report and TA Salaries Summed)

No action required. The model allocates Academic Support and Other Departmental Operating Expense using Total Faculty Salaries.

Discipline	UGL	UGU	MAS	DOC	SP	TOT
Liberal Arts	\$ 36,000	\$ 28,000	\$ 25,000	\$ 27,000	\$ 0	\$ 116,000
Science	17,000	31,000	105,000	480,000	0	633,000
Fine Arts	34,000	6,000	144,000	4,000	0	188,000
Teacher Education	10,000	30,000	67,000	26,000	0	133,000
Agriculture	3,000	43,000	0	151,000	0	197,000
Engineering	17,000	111,000	148,000	134,000	0	410,000
Home Economics	8,000	11,000	55,000	65,000	0	139,000
Law	0	0	0	0	0	0
Social Service	31,000	33,000	76,000	380,000	0	520,000
Library Science	17,000	10,000	16,000	103,000	0	146,000
Veterinary Science	0	0	0	0	0	0
Vocational Training	27,000	28,000	0	0	0	55,000
Physical Training	40,000	39,000	0	0	0	79,000
Health Services	6,000	40,000	88,000	130,000	0	264,000
Pharmacy	0	0	0	0	0	0
Business Administration	30,000	8,000	30,000	135,000	0	203,000
Optometry	0	0	0	0	0	0
Teacher Ed-Practice Teaching	23,000	44,000	0	0	0	67,000
Technology	32,000	28,000	88,000	0	0	148,000
Nursing	0	0	0	0	0	0
Totals	\$ 331,000	\$ 490,000	\$ 842,000	\$ 1,635,000	\$ 0	\$ 3,298,000

This table sums the Faculty Salary and Teaching Assistant Salary sections of the model and is used as the basis when faculty salaries are employed for allocation.

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Departmental Operating Expense

Departmental Operating Expense (all fund sources): \$ 2,702,000

Departmental Operating Expense includes all Instruction and Research expenses less Faculty and Teaching Assistant Salaries. $[(\text{Instruction Expenses}) + (\text{Research Expenses}) - (\text{CBM008}) - (\text{TA Salaries})]$

- Assign Instructional and Research Expenditures (including all non-research related capitalized equipment) to an academic discipline and level of instruction using the institution's departmental budget designations.
- Enter costs that cannot be directly charged to a level of instruction into the "All Other DOE Expenses" column. The Cost Study Model allocates these expenses by default according to Semester Credit Hours. Your institution can opt to have a portion or all these expenses allocated by Faculty Salary distribution by updating the cells below.
- Enter Developmental Education Expenses as Liberal Arts.

All Other DOE Expense Methodology:						Faculty Salaries	25%
Expenses will be allocated to a level of instruction by either Faculty Salaries or Semester Credit Hours. Update the percent of All Other DOE expenses to be allocated by Faculty Salaries. The Semester Credit Hour Percentage is a calculated field.						Semester Credit Hours	
Discipline	UGL	UGU	MAS	DOC	SP	All Other DOE Expenses	75%
							Department Operating Expense
Liberal Arts					\$ 0	\$ 500,000	\$500,000
Science					0	400,000	\$400,000
Fine Arts					0	200,000	\$200,000
Teacher Education					0	100,000	\$100,000
Agriculture					0	200,000	\$200,000
Engineering					0	300,000	\$300,000
Home Economics					0	100,000	\$100,000
Law					0	0	0
Social Service					0	200,000	\$200,000
Library Science					0	102,000	\$102,000
Veterinary Science					0	0	0
Vocational Training					0	0	0
Physical Training					0	0	0
Health Services					0	200,000	\$200,000
Pharmacy					0	0	0
Business Administration					0	300,000	\$300,000
Optometry					0	0	0
Teacher Ed-Practice Teaching					0	0	0
Technology					0	100,000	\$100,000
Nursing					0	0	0
Totals	\$ 0	\$ 2,702,000	\$2,702,000				

The model subtracts Total Faculty Salaries (faculty salaries + teaching assistant salaries) from the Instruction and Research NACUBO categories reported on the Fund Group Detail to arrive at the institution's Departmental Operating Expense total.

Note, in the example, the amount is \$2,702,000 above the DOE table. Because the THECB does not collect DOE elsewhere, this chart must be updated with data from your institution's departmental budget designations.

All costs must be assigned to a specific discipline, however, costs that cannot be assigned to specific levels of instruction are placed in the all other DOE expenses column.

Users can control the portion of the Other DOE which is allocated by "Faculty Salaries" or SCH by updating the blue cell above the Other DOE column. The complimentary portion will be allocated by semester credit hours.

Note the total allocated cell in the lower right-hand corner of the table. If this cell appears with a red fill, the full amount of the control total did not flow through the allocation. In this case it is good to review the input to ensure where costs were dropped there were valid reasons.

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General Academics Cost Study Survey Workshop Allocations

- Allocations
 - Departmental Operating Expense
 - Academic Support
 - Institutional Support
 - Student Services

10/19/09 Texas Higher Education Coordinating Board 14

That concludes the data collection sections. The cost study spreads the five NACUBO categories of cost using four allocations: Departmental Operating Expense, Academic Support, Institutional Support, and Student Services.

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General Academics Cost Study Survey Workshop

Final Departmental Operating Expense

Other Departmental Operating Expense	\$200,000
Percent Allocated by Total Faculty Salary	25%
Health Services Master's TFS	\$88,000
Health Services TFS (all levels)	\$264,000
Percent Allocated by Semester Credit Hours	75%
Health Services Master's SCH	-
Health Services SCH (all levels)	4,000
\$200,000 * ((25% * \$88,000 / \$264,000) + (75% * 0 + 4,000)) = \$16,667	

Final Departmental Operating Expense (Other Departmental Operating Expense Allocated)

No action required. The model allocates Academic Support and Other Departmental Operating Expense using Total Faculty Salaries or Semester Credit Hours.

Discipline	UGL	UGU	MAS	DOC	SP	Total
Liberal Arts	\$ 247,126	\$ 134,339	\$ 68,606	\$ 49,928	\$ 0	\$ 500,000
Science	51,665	56,938	86,996	204,401	0	400,000
Fine Arts	72,111	8,414	116,707	2,768	0	200,000
Teacher Education	10,500	28,915	50,525	10,060	0	100,000
Agriculture	8,520	83,327	0	108,152	0	200,000
Engineering	25,816	121,452	97,257	55,475	0	300,000
Home Economics	12,308	12,848	44,675	30,169	0	100,000
Law	0	0	0	0	0	0
Social Service	29,205	30,446	52,413	87,937	0	200,000
Library Science	26,024	16,418	13,274	46,284	0	102,000
Veterinary Science	0	0	0	0	0	0
Vocational Training	0	0	0	0	0	0
Physical Training	0	0	0	0	0	0
Health Services	31,136	127,576	16,667	24,621	0	200,000
Pharmacy	0	0	0	0	0	0
Business Administration	134,675	25,139	58,619	81,567	0	300,000
Optometry	0	0	0	0	0	0
Teacher Ed-Practice Teaching	0	0	0	0	0	0
Technology	30,718	22,542	46,740	0	0	100,000
Nursing	0	0	0	0	0	0
Totals	\$ 679,805	\$ 668,354	\$ 652,478	\$ 701,363	\$ 0	\$ 2,702,000

Faculty Salaries are entered at the lowest level and do not need to be further distributed.

In this section, the model combines the All other DOE expense column into the specific level of instruction. Recall when we reviewed the DOE section the costs were all populated in the All other DOE column. Now the costs have been allocated into levels. 25 percent of the costs were allocated using faculty salaries and 75 percent using semester credit hours.

For example, Health Services Master's is \$16,667. This is the result of $\$200,000 \times .25 \times \$88,000 / \$264,000$

15

General Academics Cost Study Survey Workshop

Academic Support Operating Expense

Academic Support Operating Expense	\$1,000,000
Liberal Arts Master's TFS	\$25,000
Total Faculty Salaries (all disciplines and levels)	\$3,298,000
$\$1,000,000 * (\$25,000 / \$3,298,000) = \$7,580$	

Academic Support Operating Expense (all fund sources) \$ 1,000,000

No action required. The model allocates Academic Support costs to the appropriate academic discipline and level of instruction using the institution's Faculty Salaries distribution reported on the CBM008 reports.

Discipline	UGL	UGU	MAS	DOC	SP	Total
Liberal Arts	\$ 10,916	\$ 8,490	\$ 7,580	\$ 8,187	\$ -	\$ 35,173
Science	5,155	9,400	31,837	145,543	-	191,935
Fine Arts	10,309	1,819	43,663	1,213	-	57,004
Teacher Education	3,032	9,096	20,315	7,884	-	40,327
Agriculture	910	13,038	-	45,785	-	59,733
Engineering	5,155	33,657	44,876	40,631	-	124,318
Home Economics	2,426	3,335	16,677	19,709	-	42,147
Law	-	-	-	-	-	-
Social Service	9,400	10,006	23,044	115,221	-	157,671
Library Science	5,155	3,032	4,851	31,231	-	44,269
Veterinary Science	-	-	-	-	-	-
Vocational Training	8,187	8,490	-	-	-	16,677
Physical Training	12,129	11,825	-	-	-	23,954
Health Services	1,819	12,129	26,683	39,418	-	80,049
Pharmacy	-	-	-	-	-	-
Business Administration	9,096	2,426	9,096	40,934	-	61,552
Optometry	-	-	-	-	-	-
Teacher Ed-Practice Teaching	6,974	13,341	-	-	-	20,315
Technology	9,703	8,490	26,683	-	-	44,876
Nursing	-	-	-	-	-	-
Totals	\$ 100,364	\$ 148,575	\$ 255,306	\$ 495,755	\$ -	\$ 1,000,000

Academic Support Operating Expenses are allocated to disciplines and levels of instruction using Total Faculty Salaries.

For example, the total faculty salaries for "liberal arts master's" of \$25,000 is divided by the total "Total Faculty Salary" of \$3,298,000 and then multiplied by the Fund Group Detail total Academic Support Operating Expense of \$1,000,000. The result is \$7,580 to "liberal arts master's" Academic Support.

This math is continued for each combination.

The total on this table will light up red if the control total is not fully allocated.

College for all Texans

General Academics Cost Study Survey Workshop

Institutional Support Operating Expense

Institutional Support Operating Expense	\$1,000,000
Master's Headcount	200
Total Headcount (all levels)	1,800
Liberal Arts Master's Semester Credit Hours	1,000
Total Master's Semester Credit Hours	29,100
$\$1,000,000 * (200 / 1,800) * (1,000 / 29,100) = \$3,818$	

Institutional Support Operating Expense (all fund sources) \$ 1,000,000

No action required. The model allocates Institutional Support costs to the appropriate levels of instruction using the institution's fall semester headcounts reported on the CBM001 report. Costs are then distributed to academic disciplines using the fiscal year's non-weighted Semester Credit Hours reported in the CBM004 report.

Discipline	UGL	UGU	MAS	DOC	SP	Total
Liberal Arts	\$ 78,247	\$ 19,026	\$ 3,818	\$ 1,396	\$ -	\$ 102,487
Science	25,039	12,938	8,782	11,725	-	58,484
Fine Arts	57,903	3,044	17,564	279	-	78,790
Teacher Education	15,649	20,548	16,800	1,675	-	54,673
Agriculture	4,695	21,309	-	7,538	-	33,542
Engineering	17,214	37,291	12,982	4,188	-	71,675
Home Economics	15,649	7,610	12,218	4,746	-	40,224
Law	-	-	-	-	-	-
Social Service	39,124	19,787	16,418	13,680	-	89,009
Library Science	34,429	10,654	3,818	7,538	-	56,439
Veterinary Science	-	-	-	-	-	-
Vocational Training	39,124	17,504	-	-	-	56,627
Physical Training	21,987	34,247	-	-	-	106,234
Health Services	12,520	24,353	-	-	-	36,873
Pharmacy	-	-	-	-	-	-
Business Administration	61,033	5,327	5,727	2,792	-	74,879
Optometry	-	-	-	-	-	-
Teacher Ed-Practice Teaching	40,689	29,680	-	-	-	70,369
Technology	42,254	14,460	12,982	-	-	69,695
Nursing	-	-	-	-	-	-
Totals	\$ 555,556	\$ 277,778	\$ 111,111	\$ 55,556	\$ -	\$ 1,000,000

Institutional Support Operating Expenses are allocated to levels of instruction using Headcount, then the disciplines are allocated by semester credit hours.

For example, divide the “Master’s” headcount of 200 by the “total” headcount of 1800. Then multiply that by the “liberal arts master’s” semester credit hours of 1,000 divided by the “total master’s” semester credit hours of 29,100. Then multiply that by the institutional support operating expense of \$1,000,000. The result is the liberal arts master’s institutional support costs of \$3,818.

17

College for all Texans

General Academics Cost Study Survey Workshop

Student Services Operating Expense

Institutional Support Operating Expense	\$2,000,000
Master's Headcount	200
Total Headcount (all levels)	1,800
Liberal Arts Master's Semester Credit Hours	1,000
Total Master's Semester Credit Hours	29,100
$\$2,000,000 * (200 / 1,800) * (1,000 / 29,100) = \$7,637$	

Student Services Operating Expense Subtotal (all fund sources) \$ 2,000,000

The model allocates Student Services costs to the appropriate levels of instruction using the institution's fall semester student headcount reported on the CBM001 report. Costs are then distributed to academic disciplines using the fiscal year's non-weighted Semester Credit Hours reported on the CBM004 report.

Discipline	UGL	UGU	MAS	DOC	SP	Total
Liberal Arts	\$ 156,495	\$ 38,052	\$ 7,637	\$ 2,792	\$ -	\$ 204,975
Science	50,078	25,875	17,564	23,451	-	116,968
Fine Arts	115,806	6,088	35,128	558	-	157,580
Teacher Education	31,299	41,096	33,601	3,350	-	109,345
Agriculture	9,390	42,618	-	15,075	-	67,083
Engineering	34,429	74,581	25,964	8,375	-	143,350
Home Economics	31,299	15,221	24,437	9,492	-	80,448
Law	-	-	-	-	-	-
Social Service	78,247	39,574	32,837	27,359	-	178,017
Library Science	68,858	21,309	7,637	15,075	-	112,878
Veterinary Science	-	-	-	-	-	-
Vocational Training	78,247	35,008	-	-	-	113,255
Physical Training	143,925	68,493	-	-	-	212,468
Health Services	25,039	48,706	-	-	-	73,745
Pharmacy	-	-	-	-	-	-
Business Administration	122,066	10,654	11,455	5,583	-	149,758
Optometry	-	-	-	-	-	-
Teacher Ed-Practice Teaching	81,377	59,361	-	-	-	140,738
Technology	84,507	28,919	25,964	-	-	139,390
Nursing	-	-	-	-	-	-
Totals	\$ 1,111,111	\$ 555,556	\$ 222,222	\$ 111,111	\$ -	\$ 2,000,000

The final section's allocation, Student Services Operating Expenses, is identical to the previous. The Student Services control total is allocated to levels of instruction using Headcount, then the disciplines by semester credit hours.

For example, divide the "Master's" headcount of 200 by the "total" headcount of 1800. Then multiply that by the "liberal arts master's" semester credit hours of 1,000 divided by the "total master's" semester credit hours of 29,100. Then multiply that by the Student Services operating expense of \$2,000,000. The result is the liberal arts master's Student Services costs of \$7,637.

18

College for all Texans

General Academics Cost Study Survey Workshop Summaries

- Summaries
 - All Costs
 - Cost per Semester Credit Hour
 - Relative Weight
 - Cost per Full-Time Student Equivalent

10/19/09 Texas Higher Education Coordinating Board 19

The survey template presents four cost summaries for the completer to review the data.

College for all Texans

General Academics Cost Study Survey Workshop

All Costs

Total Faculty Salaries	\$25,000
Academic Support Operating Expense	7,500
Institutional Support Operating Expense	3,818
Student Services Operating Expense	7,637
Final Departmental Operating Expense	68,606
All Costs Master's Liberal Arts	112,641

All Costs
No action required. All Costs is the sum of Total Faculty Salaries, Departmental Operating Expense, Academic Support, Institutional Support, and Student Services Operating Expense.

Discipline	UGL	UGU	MAS	DOC	SP	Total
Liberal Arts	\$ 528,784	\$ 227,907	\$ 112,641	\$ 89,303	\$ 0	\$ 958,635
Science	148,937	136,151	250,179	865,119	0	1,400,386
Fine Arts	290,129	25,366	357,062	8,819	0	681,375
Teacher Education	70,481	129,655	188,241	48,968	0	437,346
Agriculture	26,514	203,293	0	327,551	0	557,358
Engineering	99,614	377,981	329,079	242,669	0	1,049,342
Home Economics	69,682	50,014	153,007	129,116	0	401,819
Law	0	0	0	0	0	-
Social Service	186,975	132,813	200,712	624,197	0	1,144,697
Library Science	151,465	61,413	45,580	203,128	0	461,587
Veterinary Science	0	0	0	0	0	-
Vocational Training	152,558	89,001	0	0	0	241,559
Physical Training	268,091	153,565	0	0	0	421,656
Health Services	76,514	252,764	131,350	194,039	0	654,667
Pharmacy	0	0	0	0	0	-
Business Administration	356,870	51,546	114,898	265,876	0	789,190
Optometry	0	0	0	0	0	-
Teacher Ed-Practice Teaching	152,040	146,383	0	0	0	298,422
Technology	199,181	102,411	200,369	0	0	501,961
Nursing	0	0	0	0	0	-
Totals	\$ 2,777,836	\$ 2,140,262	\$ 2,083,117	\$ 2,998,785	\$ -	\$ 10,000,000

The All Cost section sums Total Faculty Salaries, Academic, Institutional, Support Services, and Final Departmental Operating Expenses at each combination of discipline and level of instruction.

General Academics Cost Study

Survey Workshop

Cost Per SCH

All Costs Master's Liberal Arts	\$112,641
Master's Liberal Arts Semester Credit Hours	1,000
Cost per Semester Credit Hour	\$ 113

Cost Per SCH
No action required. Cost Per SCH is All Costs divided by reported Semester Credit Hours.

Discipline	UGL	UGU	MAS	DOC	SP	Total
Liberal Arts	\$ 106	\$ 91	\$ 113	\$ 179	\$ 0	\$ 107
Science	93	80	109	206	0	143
Fine Arts	78	63	78	88	0	77
Teacher Education	70	48	43	82	0	50
Agriculture	88	73	0	121	0	96
Engineering	91	77	97	162	0	96
Home Economics	70	50	48	76	0	58
Law	0	0	0	0	0	-
Social Service	75	51	47	127	0	80
Library Science	69	44	46	75	0	63
Veterinary Science	0	0	0	0	0	-
Vocational Training	61	39	0	0	0	50
Physical Training	58	34	0	0	0	46
Health Services	96	79	0	0	0	164
Pharmacy	0	0	0	0	0	-
Business Administration	92	74	77	266	0	111
Optometry	0	0	0	0	0	-
Teacher Ed-Practice Teaching	58	38	0	0	0	46
Technology	74	54	59	0	0	63
Nursing	0	0	0	0	0	-
Totals	\$ 78	\$ 59	\$ 72	\$ 151	\$ -	\$ 83

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The Cost Per SCH section divides the All Costs section by the reported semester credit hours.

This is where if an institution has entered costs or headcount to a discipline and level combination when there is no semesters credit hours the costs fall out of the model as it is not possible to divide by 0.

General Academics Cost Study Survey Workshop

Relative Weight

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Master's Liberal Arts Cost per Semester Credit Hour	\$113
Undergraduate Lower Level Liberal Arts Cost per SCH	106
Master's Liberal Arts Relative Weight	1.07

Relative Weight
 No action required. The Relative Weight is the Cost Per SCH divided by Undergraduate Lower Level Liberal Arts. For example, if the cost per semester credit hour of Masters Teacher Education is 611 and the Undergraduate Lower Level Liberal Arts cost per semester credit hour is 184, then the relative weight would be 611 divided by 184 or 3.32.

Discipline	UGL	UGU	MAS	DOC	SP
Liberal Arts	1.00	0.86	1.07	1.69	-
Science	0.88	0.76	1.03	1.95	-
Fine Arts	0.74	0.60	0.73	0.83	-
Teacher Education	0.67	0.45	0.40	0.77	-
Agriculture	0.84	0.69	-	1.15	-
Engineering	0.86	0.73	0.92	1.53	-
Home Economics	0.66	0.47	0.45	0.72	-
Law	-	-	-	-	-
Social Service	0.71	0.48	0.44	1.20	-
Library Science	0.65	0.41	0.43	0.71	-
Veterinary Science	-	-	-	-	-
Vocational Training	0.58	0.37	-	-	-
Physical Training	0.55	0.32	-	-	-
Health Services	0.90	0.75	-	-	-
Pharmacy	-	-	-	-	-
Business Administration	0.87	0.70	0.72	2.51	-
Optometry	-	-	-	-	-
Teacher Ed-Practice Teaching	0.55	0.35	-	-	-
Technology	0.70	0.51	0.56	-	-
Nursing	-	-	-	-	-

The relative weight section divides the Cost Per SCH section by the Liberal Arts Lower Level Cost Per SCH.

These are not the published relative weights seen in the General Appropriations Act and are not used in the formula, but the relative weights for your institution. They provide an interesting reference and nothing more.

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General Academics Cost Study Survey Workshop

Cost Per FTSE

All Costs Master's Liberal Arts	\$112,641
Master's Liberal Arts Semester Credit Hours	1,000
Master's FTSE to SCH	24
Cost per Semester Credit Hour	2,703

Cost Per FTSE
No action required. The cost per Full Time Student Equivalent is calculated by dividing the total costs by full time student equivalents. Semester Credit Hours are converted into equivalents using the following conversion factors: UGL = 24, UGU = 30, MAS = 24, DOC = 18, SP = 24.

Discipline	UGL	UGU	MAS	DOC	SP	Total
Liberal Arts	\$ 3,173	\$ 2,735	\$ 2,703	\$ 3,215	\$ -	\$ 2,465
Science	2,793	2,403	2,611	3,708	-	1,823
Fine Arts	2,352	1,902	1,863	1,587	-	1,283
Teacher Education	2,114	1,441	1,027	1,469	-	786
Agriculture	2,651	2,178	-	2,184	-	1,382
Engineering	2,717	2,314	2,323	2,912	-	1,614
Home Economics	2,090	1,500	1,148	1,367	-	769
Law	-	-	-	-	-	-
Social Service	2,244	1,532	1,120	2,293	-	1,067
Library Science	2,065	1,316	1,094	1,354	-	917
Veterinary Science	-	-	-	-	-	-
Vocational Training	1,831	1,161	-	-	-	1,510
Physical Training	1,748	1,024	-	-	-	1,390
Health Services	2,869	2,370	-	-	-	4,910
Pharmacy	-	-	-	-	-	-
Business Administration	2,745	2,209	1,838	4,786	-	2,026
Optometry	-	-	-	-	-	-
Teacher Ed-Practice Teaching	1,754	1,126	-	-	-	1,377
Technology	2,213	1,617	1,414	-	-	1,150
Nursing	-	-	-	-	-	-
Totals	\$ 2,347	\$ 1,759	\$ 1,718	\$ 2,712	\$ -	\$ 1,421

The Cost Per FTSE section divides the All Cost section by the Full Time Student Equivalent.

The constants for the FTSE are listed on the sheet.

College for all Texans

**General Academics Cost Study
Survey Workshop**

Questions

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10/19/09 Texas Higher Education Coordinating Board 24

Once all the templates are returned, we sum all institutions “All Costs” sections and SCH sections, add the two previous years and calculate the relative weights identical to the calculation on the template. These weights are presented to the legislature for funding purposes.