

Analysis of Instructional Program Costs per Degree Granted in the State University System of Florida

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Scope of Cost per Degree Granted Analysis

- **Phase 1 Assignment**
 - Develop an estimate of the operating costs of reaching the degree production goals identified by the BOG by FY 2012-13
 - Results reported at November BOG meeting
- **Phase 2 Assignment**
 - Develop cost per degree estimates that are reported by university by level with some type of programmatic breakout
 - Results reported at February BOG workshop

Key Definitions in Cost Analysis

- Expenditure Analysis v. Cost Analysis
- Direct v. Indirect Cost
- Average Cost v. Marginal Cost

Options for Programmatic Breakout in Cost per Degree Analysis

LEVEL OF ANALYSIS FOR STUDENT MAJOR PROGRAMS

- The National Center for Educational Statistics maintains a taxonomy known as CIP, the Classification of Instructional Programs.
- Program CIP codes are assigned at 3 levels of detail, captured by 2-, 4- and 6-digit codes.
- Targeted programs for SUS degree production are identified at the 6-digit level of detail.
- Cost per degree analysis is reported at the 2-digit level of detail.

Example of 2-, 4- and 6-digit coding structure:

CIP Code	Program Name
13	EDUCATION
13 01	Education, General
13 02	Bilingual, Multilingual and Multicultural Education
13 03	Curriculum and Instruction
13 04	Educational Administration and Supervision
↓ ↓	
13 12	Teacher Education and Professional Development
13 12 01	Adult and Continuing Education and Teaching
13 12 02	Elementary Education and Teaching (<i>High Wage</i>)
13 12 03	Junior High/Intermediate/Middle School Education and Teaching (<i>Critical Need</i>)
13 12 04	Secondary Education and Teaching (<i>Critical Need</i>)
↓ ↓ ↓	
13 99 99	Education, Other

History of Expenditure Analysis in the SUS

- Florida Has Been a National Leader in Higher Education Cost Analysis
 - Performed Annually for Nearly 30 Years
 - Focuses on Cost per SCH by Course Discipline and Course Level
 - Was Developed by Inter-institutional Committee as Year-Long Process
- Florida and Other States Have Little Experience in Cost per Degree Analysis

History of Expenditure Analysis in the SUS (continued)

COST PER SCH BY UNIVERSITY AND BY LEVEL 2003-04 EXPENDITURE ANALYSIS

University	Lower	Upper	Grad I	Grad II	Overall
UF	\$165	\$241	\$459	\$720	\$274
FSU	\$175	\$224	\$515	\$736	\$258
FAMU	\$226	\$348	\$830	\$1,300	\$344
USF	\$153	\$232	\$439	\$616	\$234
FAU	\$203	\$275	\$418	\$1,074	\$279
UWF	\$185	\$314	\$612	\$1,103	\$303
UCF	\$129	\$207	\$420	\$653	\$207
FIU	\$163	\$222	\$473	\$809	\$238
UNF	\$172	\$236	\$397	\$512	\$226
FGCU	\$197	\$319	\$495		\$288
NCF	\$450	\$498			\$485
System	\$169	\$243	\$477	\$739	\$255

History of Expenditure Analysis in the SUS (continued)

EXPENDITURES PER STUDENT CREDIT HOUR BY DISCIPLINE CATEGORY AND BY LEVEL
STATE UNIVERSITY SYSTEM OF FLORIDA, E & G, 2003-04

CIP	Discipline Category Name	Course Level				Total SCH
		Lower	Upper	Grad I	Grad II	
01	Agriculture & Related Sciences	\$95	\$416	\$820	\$915	51,364
03	Natural Resources & Conservation	112	346	917	619	34,896
04	Architecture & Related Services	216	355	533	479	57,921
05	Area Studies	122	249	851	993	35,752
09	Communication	183	192	474	506	185,118
10	Communication Technologies		366			603
11	Computer & Information Sciences	139	323	565	690	153,051
13	Education	187	260	410	705	619,338
14	Engineering	209	404	684	741	306,097
15	Engineering Technologies	225	288	359	577	35,523
16	Foreign Languages	203	222	593	509	213,818
19	Family & Consumer Sciences	120	166	696	667	36,170
22	Legal Professions	123	151	445	3,026	88,972
23	English Language & Literature	207	217	494	515	408,021
24	Liberal Arts & General Studies	279	377	800	419	96,584
25	Library Science	195	180	313	620	27,577
26	Biological Sciences	197	265	722	755	246,866
27	Mathematics & Statistics	148	269	512	750	436,975
30	Multi/Interdisciplinary Studies	246	273	949	870	24,887
31	Parks and Leisure Studies	162	161	367	395	90,983
38	Philosophy & Religion	140	213	771	790	119,466
40	Physical Sciences	210	432	782	752	406,672
42	Psychology	78	195	552	740	307,993
43	Protective Services	104	146	404	831	124,839
44	Public Administration	185	237	371	818	106,331
45	Social Sciences	97	204	597	761	580,369
50	Visual & Performing Arts	236	361	762	857	342,244
51	Health Professions	123	284	425	771	337,786
52	Business & Management	122	181	365	1,177	939,874
54	History	124	224	630	865	176,758
All Discipline Average		\$169	\$243	\$477	\$739	6,592,898

Design of MGT's Cost per Degree Methodology

Phase 2 Design:

- Continued Focus on Phase 1 Question – Cost of Reaching Degree Goals
- Analyzed Most Recent 3-Year and 1-Year Periods
 - 3-Year Version Results Were Typically More Stable
 - 1-Year Version Results Were More Representative for High Growth Situations
- Expanded Phase 1 Methodology
 - Degree Level Costs Analyzed by Student Major Program
 - Bachelor's Degree Costs Analyzed by Entrant Type
- Attempted to Align with Degree Production Goals at 6-Digit CIP Code Level of Detail
 - Reported at 2-Digit CIP Code Level of Detail Due to Data Limitations

Design of MGT's Cost per Degree Methodology (continued)

SOURCES OF DATA

- 5-Week Schedule Required Use of Existing Data Bases
- Data Bases Utilized
 - Student Data Course File
 - Credit Hours by Student Major by Degree Sought
 - Degrees Granted by Student Major and Degree
 - Expenditure Analysis Report
 - Expenditures per Credit Hour by University, Discipline Category and Level

Design of MGT's Cost per Degree Methodology (continued)

ILLUSTRATION OF MAJOR STEPS

(note: data are illustrative and intended only to show steps in calculations)

Student Degree Program	Course Disciplines and Level Categories															
	LD Letters	LD Soc Sci	LD Math	LD All Other Disc	UD Letters	UD Soc Sci	UD Math	UD All Other Disc	G-1 Letters	G-1 Soc Sci	G-1 Math	G-1 All Other Disc	G-2 Letters	G-2 Soc Sci	G-2 Math	G-2 All Other Disc
A. Total Number of Student Credit Hours Taken by Course Discipline and Level by Student Major Program by Level																
Bachelors/FTIC-Accounting	69	60	69	420		60	30	510								
Bachelors/AA Tran-English	120	60	30	390	420	45	120		15							
Masters-Electrical Engng						3	9	12		18	24	113		1		
Doctorate-Biology							3			3	12	60	1		3	90
All Other Programs	1,000	1,000	500	3,500	12	300	120	5,520	8	24	12					
Total	1,189	1,120	590	4,310	432	408	162	6,165	24	45	48	173	1	1	3	90
B. Percentage Distribution of Student Credit Hours by Course Discipline and Level by Student Major Program by Level																
Bachelors/FTIC-Accounting	5.1%	5.4%	10.2%	9.7%	0.0%	14.7%	18.5%	8.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Bachelors/AA Tran-English	10.2%	5.4%	5.1%	9.0%	97.2%	11.0%	0.0%	1.9%	62.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Masters-Electrical Engng	0.0%	0.0%	0.0%	0.0%	0.0%	0.7%	5.8%	0.2%	0.0%	40.0%	50.0%	65.3%	0.0%	100.0%	0.0%	0.0%
Doctorate-Biology	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1.8%	0.0%	0.0%	6.7%	25.0%	34.7%	100.0%	0.0%	100.0%	100.0%
All Other Programs	84.7%	88.3%	84.7%	81.2%	2.8%	73.5%	74.1%	89.6%	37.5%	53.3%	25.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
C. Cost by Course Discipline and Level Groupings																
Cost by Discip by Level	240,000	200,000	132,000	1,000,000	80,000	60,000	40,000	1,500,000	10,000	20,000	24,000	80,000	800	900	2,900	75,000
D. Cost by Student Major Program by Level																
Bachelors/FTIC-Accounting	13,203	10,714	13,424	97,448	-	13,235	7,407	124,088	-	-	-	-	-	-	-	279,518
Bachelors/AA Tran-English	24,407	10,714	6,712	90,487	77,778	9,928	-	28,197	6,250	-	-	-	-	-	-	255,471
Masters-Electrical Engng	-	-	-	-	-	662	2,222	2,920	-	8,000	12,000	52,254	-	900	-	76,968
Doctorate-Biology	-	-	-	-	-	741	-	-	-	1,333	6,000	27,748	800	-	7,900	57,280
All Other Programs	203,390	178,571	111,864	812,085	2,222	68,176	29,636	1,343,796	3,750	18,667	8,000	-	-	-	-	2,769,131
Total	240,000	200,000	132,000	1,000,000	80,000	60,000	40,000	1,500,000	10,000	20,000	24,000	80,000	800	900	2,900	75,000
E. Cost per Degree by Program by Level																
	Tot Prog		Total Costs		Total Degrees		Cost/ Degree									
Bachelors/FTIC-Accounting	13,203	10,714	13,424	97,448	13,235	7,407	124,088	9.56	13.235	124,088	9.56	13.235	124,088	9.56	13.235	124,088
Bachelors/AA Tran-English	24,407	10,714	6,712	90,487	77,778	9,928	-	28,197	6,250	-	-	-	-	-	-	255,471
Masters-Electrical Engng	-	-	-	-	662	2,222	2,920	-	8,000	12,000	52,254	-	900	-	-	76,968
Doctorate-Biology	-	-	-	-	741	-	-	-	1,333	6,000	27,748	800	-	7,900	75,000	57,280
All Other Programs	203,390	178,571	111,864	812,085	2,222	68,176	29,636	1,343,796	3,750	18,667	8,000	-	-	-	-	2,769,131
Total	240,000	200,000	132,000	1,000,000	80,000	60,000	40,000	1,500,000	10,000	20,000	24,000	80,000	800	900	2,900	75,000

Design of MGT's Cost per Degree Methodology (continued)

PROCESS AND PARTICIPATION

- Group Meeting of Institutional Representatives – December 16, 2004
- Group Conference Call – December 22, 2004
- Distribution of Initial Results – January 21, 2005
- Campus Visits to Review Initial Results – January 22-31, 2005
- Model and Data Refinement – February 1-9, 2005

Design of MGT's Cost per Degree Methodology (continued)

OTHER MODELS FOR BOARD CONSIDERATION

- University Staff Have Proposed Other Models
- Four Other Models Will Be Discussed Later in Presentation

Results of MGT Cost per Degree Granted Analysis

ESTIMATED INSTRUCTIONAL PROGRAM COST PER DEGREE GRANTED
BACHELOR'S DEGREES BY STUDENT MAJOR PROGRAM AND ENTRANT TYPE

Program Category		Bachelor's Degrees by Entrant Type					
CIP	Name	FTIC		AA Transfer		Other Transfer	
		# Degrees	\$/Degree	# Degrees	\$/Degree	# Degrees	\$/Degree
01	Agriculture & Related Sciences	649	40,831	414	26,706	233	22,849
03	Natural Resources & Conservation	217	38,601	221	25,556	187	26,766
04	Architecture & Related Services	283	66,964	179	32,564	266	43,914
05	Area Studies	51	33,731	30	16,230	69	14,754
09	Communication	3,969	28,576	1,642	15,867	1,366	21,105
10	Communication Technologies						
11	Computer & Information Sciences	1,180	37,106	853	22,409	778	30,282
13	Education	3,468	40,323	4,735	20,723	2,771	27,279
14	Engineering	3,069	69,889	1,671	36,955	1,715	36,526
15	Engineering Technologies	336	41,423	336	21,391	224	37,216
16	Foreign Languages	492	22,800	188	17,023	275	18,699
19	Family & Consumer Sciences	944	32,875	288	21,767	263	18,119
22	Legal Professions	176	27,061	280	10,957	114	15,693
23	English Language & Literature	2,346	24,408	1,351	15,710	1,407	18,881
24	Liberal Arts & General Studies	717	125,334	1,031	19,011	590	43,650
25	Library Science						
26	Biological Sciences	2,080	63,791	910	28,516	981	39,774
27	Mathematics & Statistics	263	37,960	121	31,205	151	30,919
30	Multi/Interdisciplinary Studies	240	170,831	117	32,033	197	35,080
31	Parks and Leisure Studies	849	21,473	492	13,460	334	19,857
38	Philosophy & Religion	284	28,371	108	20,399	164	21,051
40	Physical Sciences	586	53,399	219	35,764	299	37,682
42	Psychology	3,301	29,468	2,549	15,325	2,086	18,788
43	Protective Services	1,529	34,487	1,516	13,372	1,280	18,084
44	Public Administration	400	28,603	967	15,818	721	19,357
45	Social Sciences	4,884	25,918	2,803	15,743	2,879	16,826
50	Visual & Performing Arts	1,920	55,098	1,031	27,931	1,069	35,360
51	Health Professions	2,993	39,974	2,584	19,349	2,546	22,352
52	Business & Management	11,865	27,921	9,731	14,673	8,988	17,230
54	History	684	27,920	516	19,253	452	29,785
All Program Average		49,785	37,757	36,883	18,573	32,405	22,854

* FTIC cost estimates for Liberal Arts & General Studies and for Multi/Interdisciplinary Studies are not representative due to reporting practices for student majors for entering students

Results of MGT Cost per Degree Granted Analysis (cont'd)

ESTIMATED INSTRUCTIONAL PROGRAM COST PER DEGREE GRANTED
GRADUATE AND PROFESSIONAL DEGREES BY STUDENT MAJOR PROGRAM

Program Category		Graduate and Professional Degrees					
CIP	Name	Master's		Doctorate		Specialist/Professional	
		# Degrees	\$/Degree	# Degrees	\$/Degree	# Degrees	\$/Degree
01	Agriculture & Related Sciences	281	41,648	96	150,925		
03	Natural Resources & Conservation	196	38,502	31	93,108		
04	Architecture & Related Services	425	43,829	15	84,415		
05	Area Studies	112	60,011				
09	Communication	617	20,569	37	71,529		
11	Computer & Information Sciences	622	33,170	33	302,104		
13	Education	8,092	20,800	697	91,427	506	20,764
14	Engineering	3,926	24,529	564	119,661	4	73,035
15	Engineering Technologies	149	19,916				
16	Foreign Languages	282	32,111	34	96,980		
19	Family & Consumer Sciences	45	40,211	14	129,618		
22	Legal Professions	248	10,472			1,932	33,426
23	English Language & Literature	506	30,803	123	73,572		
24	Liberal Arts & General Studies	71	59,412	10	129,520		
25	Library Science	947	12,581	21	77,075	24	25,301
26	Biological Sciences	439	45,167	255	131,501		
27	Mathematics & Statistics	352	27,004	47	236,039		
30	Multi/Interdisciplinary Studies	35	42,166	35	117,141		
31	Parks and Leisure Studies	392	17,490	36	71,936		
38	Philosophy & Religion	108	38,457	19	287,281		
40	Physical Sciences	424	38,874	338	141,937		
42	Psychology	599	25,025	245	143,509	114	43,705
43	Protective Services	593	16,160	6	368,294		
44	Public Administration	1,933	21,200	51	154,975		
45	Social Sciences	971	27,995	173	124,574		
50	Visual & Performing Arts	768	47,876	74	90,475		
51	Health Professions	4,071	28,711	747	35,649		
	DDS					86	30,834
	DVM					227	223,769
	MD					239	210,441
	PHARM.D					623	259,781
52	Business & Management	1,933	21,200	51	154,975	1,064	65,477
54	History	971	27,995	173	124,574		

Results of MGT Cost per Degree Granted Analysis (cont'd)

ILLUSTRATION OF VARIANCE IN COST PER DEGREE WITHIN A DISCIPLINE CATEGORY

CIP Code	Discipline Name	Estimated Cost per Bachelor's Degree
450101	Social Sciences, General	\$ 18,713
450201	Anthropology	22,637
450601	Economics	13,348
450701	Geography	19,864
450901	International Relations	21,993
451001	Political Science	31,318
451101	Sociology	17,918
450000	Average, Social Sciences	\$ 22,150
	<i>Average without Political Science</i>	\$ 18,951

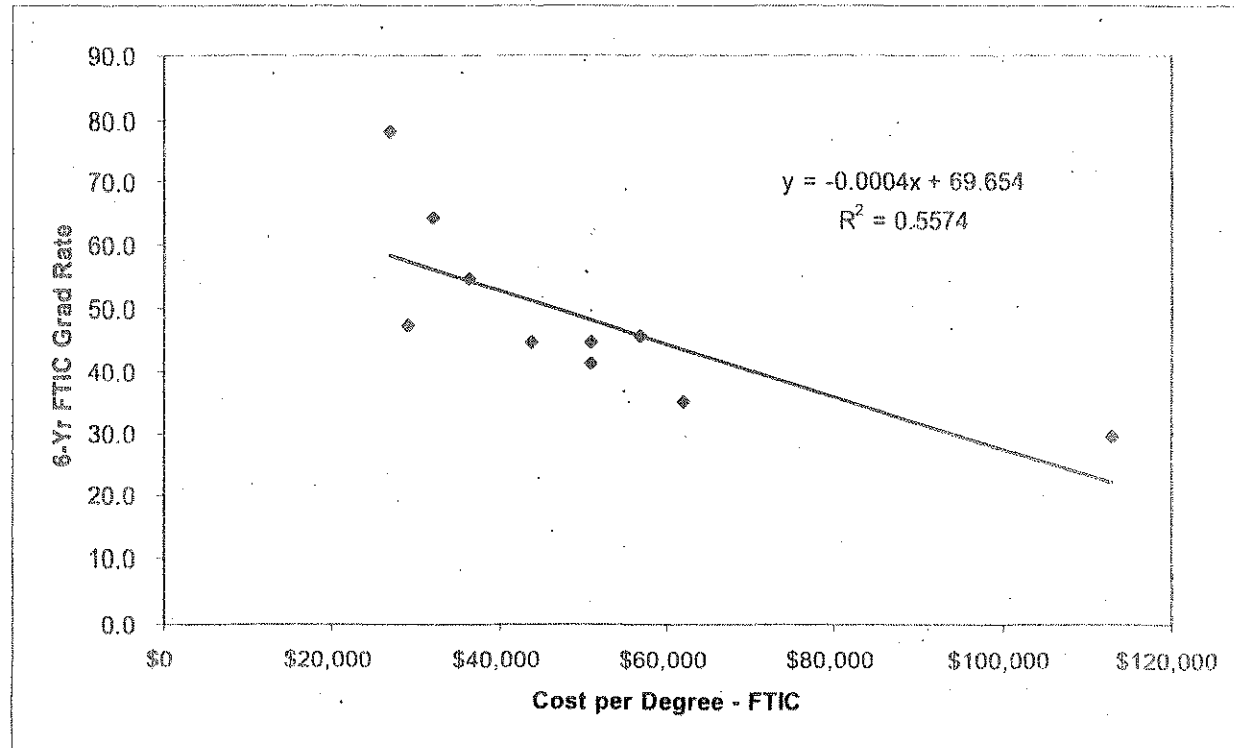
Results of MGT Cost per Degree Granted Analysis (cont'd)

COMPARISON OF ESTIMATED INSTRUCTIONAL PROGRAM COST PER BACHELORS DEGREE GRANTED BY UNIVERSITY AND ENTRANT TYPE

Institution	Bachelor's Degrees by Entrant Type					
	FTIC		AA Transfer		Other Transfer	
	# Degrees	\$/Degree	# Degrees	\$/Degree	# Degrees	\$/Degree
Florida A&M University	3,022	56,818	306	30,355	905	31,747
Florida Atlantic University	2,015	61,954	3,687	20,456	5,296	26,834
Florida Gulf Coast University	272	112,889	812	25,906	683	38,879
Florida International University	4,280	43,875	3,415	19,324	5,729	22,547
Florida State University	10,625	32,091	3,872	18,297	3,855	15,937
New College of Florida	260	82,523	15	66,746	114	53,663
University of Central Florida	6,218	36,281	8,934	14,937	3,850	16,503
University of Florida	15,543	26,865	5,726	17,315	3,049	13,535
University of North Florida	2,007	29,023	2,567	23,025	1,781	35,652
University of South Florida	4,289	50,908	5,618	19,773	5,575	22,829
University of West Florida	960	50,930	1,845	22,928	1,539	31,759
FAMU-FSU Joint Engineering	488	93,239	110	16,215	120	46,420

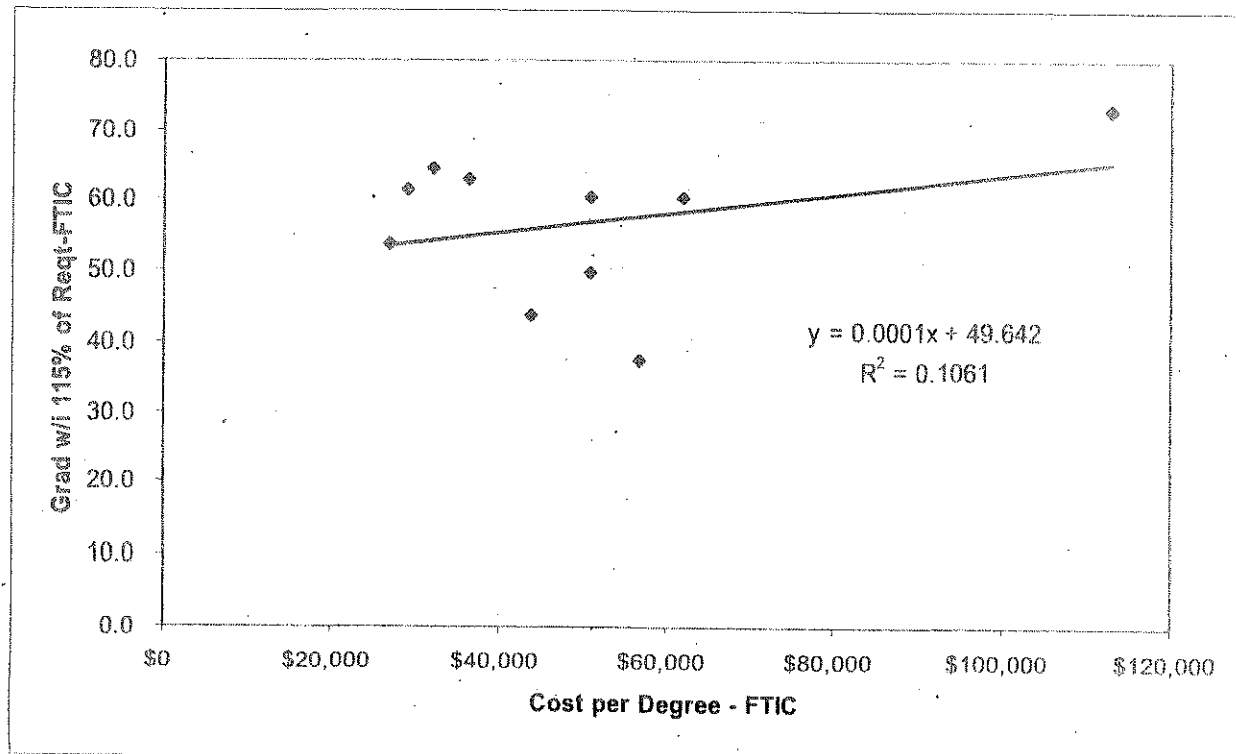
Results of MGT Cost per Degree Granted Analysis (cont'd)

IMPACT OF GRADUATION RATE ON COST PER DEGREE



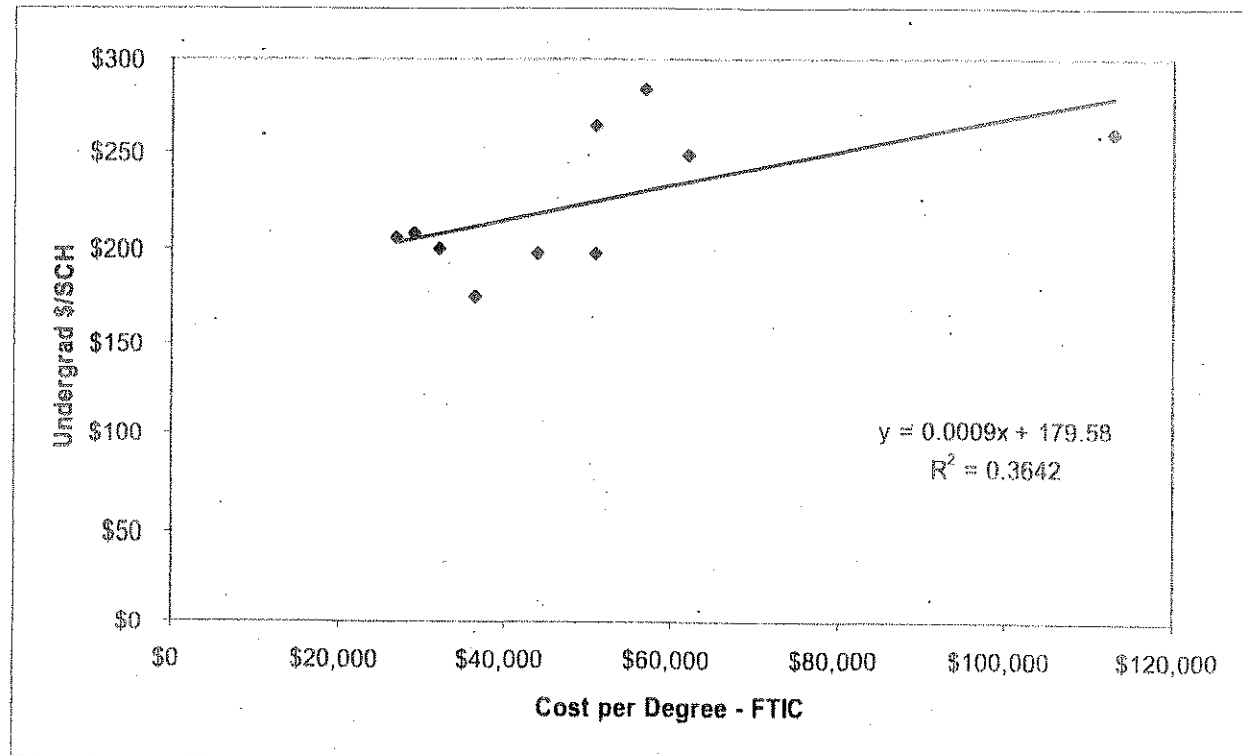
Results of MGT Cost per Degree Granted Analysis (cont'd)

IMPACT OF EXCESS HOURS ON COST PER DEGREE



Results of MGT Cost per Degree Granted Analysis (cont'd)

IMPACT OF SCH FUNDING RATE ON COST PER DEGREE



Results of MGT Cost per Degree Granted Analysis (cont'd)

- Section 3 of Report Package Includes Separate Pages for Each University
- Instructional Program Cost per Degree Granted
 - By 2-digit CIP
 - By Degree Type
 - By Entrant Type for Bachelor's Degrees

Results of MGT Cost per Degree Granted Analysis (cont'd)

GENERAL CAVEATS

- Current costs may not predict future costs.
- Graduate and undergraduate costs are interrelated.
- Some students incur instructional expenses at more than one institution.
- Institutional missions can affect cost per degree.
- Institutional size affects cost per degree.
- The SUS expenditure analysis does not capture costs at the 6-digit level of detail.
- Alternative cost models may be more appropriate depending on the intended use of cost information.

Results of MGT Cost per Degree Granted Analysis (cont'd)

CAVEATS SPECIFIC TO MGT MODEL

- Not all instruction is intended to lead to degrees
- Growth rates affect cost per degree.
- Joint degree programs (e.g., FAMU-FSU engineering) have combined costs but separate degrees.
- Students change majors.
- The current model was developed in a very short timeframe and needed to rely on existing data sets.

Results of MGT Cost per Degree Granted Analysis (cont'd)

LESSONS LEARNED

If the Board of Governors determines there is a continuing need to report degree cost information, the model should be specifically designed to address key policy questions and developed with sufficient time to refine underlying data bases.

Other Models for Estimating Cost per Degree

SUMMARY OF ALTERNATIVES

- UWF has proposed a model that assigns a cost to each required course for a degree program, as listed in the college catalog. Cost information comes from the SUS Expenditure Analysis. The result typically represents the lowest possible cost for producing the specified type of degree given the current instructional delivery model of the university.

Other Models for Estimating Cost per Degree (cont'd)

SUMMARY OF ALTERNATIVES

- UNF has proposed a model that identifies the cost of courses actually taken by recent graduates of each degree program. Cost information comes from the SUS Expenditure Analysis. Compared to the UWF model, costs typically should be higher in instances where students enrolled in courses beyond those required for graduation.

Other Models for Estimating Cost per Degree (cont'd)

SUMMARY OF ALTERNATIVES

- UF has proposed a model that identifies the cost of courses actually taken by recent graduates of each degree program. Cost information comes from internal cost analysis at the departmental level of detail. Compared to the UNF model, costs should be more directly related to individual disciplines within broad discipline categories. Compared to the UWF model, costs typically should be higher in instances where students enrolled in courses beyond those required for graduation. UF proposes that results from its costing model be integrated with existing SUS accountability reports.

Other Models for Estimating Cost per Degree (cont'd)

SUMMARY OF ALTERNATIVES

- FAMU has proposed a model that would separately identify the cost of graduates by program and the cost of serving non-graduates. The cost per graduate component would be based on courses actually taken by recent graduates, similar to the UNF and UF alternatives. The key difference is that the cost of serving non-graduates would be clearly identified and made available for cost-benefit analyses.

Other Models for Estimating Cost per Degree (cont'd)

COMPARISON OF KEY FEATURES
OF ALTERNATIVE COSTING MODELS

Issues	Alternative Models				
	MGT	UWF	UNF	UF	FAMU
Course Taken Information					
Source of Information	SUS Student Data Course Files for most recent periods	Course Catalog Requirements	SUS Student Data Course Files for multiple past periods	University Internal Records for multiple past periods	Not specified, but could use Student Data Course Files
Information Extracted	State fundable credit hours by course discipline and level by current student majors by program and degree type	State fundable credit hours by course discipline and level by current student majors by program and degree type	State fundable credit hours by course discipline and level by current student majors by program and degree type	State fundable credit hours by department and level by recent graduates by program and degree type	State fundable credit hours by course discipline and level by current student majors by program and degree type
Treatment of Cost of Excess Failed Courses Taken by Graduates	Reflected in cost per degree	Not included in cost per degree	Reflected in cost per degree	Reflected in cost per degree	Reflected in cost per degree
Treatment of Cost of Students Changing Majors	Reflected in cost per degree proportionately in each program in which the student majored	Not included in cost per degree	Reflected in cost per degree of program in which the student graduated	Reflected in cost per degree of program in which the student graduated	Reflected in cost per degree of program in which the student graduated
Treatment of Cost of Intra-SUS Transfers	Reflected in cost per degree proportionately for each institution attended	Not included in cost per degree	Only includes costs incurred at institution granting degree; costs at other institutions not included	Only includes costs incurred at institution granting degree; costs at other institutions not included	Transfer students excluded from the analysis but could be included if desired
Treatment of Cost of Transfers Out of SUS	Reflected in cost per degree proportionately for each SUS institution attended	Not included in cost per degree	Not included in cost per degree	Not included in cost per degree	Included in separate cost per non-graduate calculation
Treatment of Cost of Dropouts	Reflected in cost per degree of program in which student was enrolled	Not included in cost per degree	Not included in cost per degree	Not included in cost per degree	Included in separate cost per non-graduate calculation
Treatment of Cost of Non-Degree Seeking Students	Reflected in cost per degree proportionately across all degree programs	Not included in cost per degree	Not included in cost per degree	Not included in cost per degree	Included in separate cost per non-graduate calculation

Other Models for Estimating Cost per Degree (cont'd)

COMPARISON OF KEY FEATURES
OF ALTERNATIVE COSTING MODELS (Continued)

Issues	Alternative Models				
	MGT	UNF	UNF	UNF	FAMU
Financial Information					
Source of Information	SUS Expenditure Analysis	SUS Expenditure Analysis	SUS Expenditure Analysis	Internal University Information Developed Using Modification of SUS Expenditure Analysis Model	Not specified, but could use SUS Expenditure Analysis
Information Extracted	Cost per fundable student credit hour by 2-digit CEP category and course level	Cost per fundable student credit hour by 2-digit CEP category and course level	Cost per fundable student credit hour by 2-digit CEP category and course level	Cost per fundable student credit hour by department and course level	Cost per fundable student credit hour by 2-digit CEP category and course level
Treatment of Indirect Costs	Costs of Library, Student Services, General Administration, etc., included proportionately	Costs of Library, Student Services, General Administration, etc., included proportionately	Costs of Library, Student Services, General Administration, etc., included proportionately	Costs of Library, Student Services, General Administration, etc., included proportionately	Costs of Library, Student Services, General Administration, etc., included proportionately
Provision for Other Cost Objectives	Research and Public Service are final cost objectives and not allocated to instruction.	Research and Public Service are final cost objectives and not allocated to instruction.	Research and Public Service are final cost objectives and not allocated to instruction.	Research and Public Service are final cost objectives and not allocated to instruction.	Cost per non-graduate, Research and Public Service are final cost objectives and not allocated to cost/graduate
Cost Implications					
Typical Cost Results	Typically will yield highest cost per graduate	Typically will yield lowest cost per graduate	Typically will yield mid-range cost per graduate	Typically will yield mid-range cost per graduate, but with more specific discipline detail	Typically will yield mid-range cost per graduate
Policy Implications					
What Question is the Model Intended to Answer	What will it cost to produce x degrees in future using current course delivery structures?	What is the lowest possible cost to produce a degree given current course delivery structures?	How much of all recent instructional costs can be directly attributed to those students who recently graduated?	How much of all recent instructional costs can be directly attributed to those students who recently graduated?	How much of all recent instructional costs can be directly attributed to those students who recently graduated and to who fail to graduate?

Other Models for Estimating Cost per Degree (cont'd)

ILLUSTRATION OF IMPACT OF ALTERNATIVE COSTING MODELS ON COST PER DEGREE

Base Line Information of Student Enrollment, Graduation and Expenditures by Year

	Year 1	Year 2	Year 3	Year 4	Year 5
Alfred					
Bob		Bob			
Cindy		Cindy	Cindy	Cindy	
Earl		Earl	Earl	Earl	
Fiona		Fiona	Fiona	Fiona	Fiona
George		George	George	George	George
John		John	John		
Jenny		Jenny			
Karl					

	Degrees
Communication Degrees	3
Biology Degrees	1

Total Expenditures	# Years	# Years	\$/Year	Cost
Communication Program	13	13	\$ 5,000	\$ 65,000
Biology Program	14	14	6,500	91,000
Total	27	27		\$ 156,000

Other Models for Estimating Cost per Degree (cont'd)

ILLUSTRATION OF IMPACT OF ALTERNATIVE COSTING MODELS ON COST PER DEGREE

Simulation of UWF Model

	Year 1	Year 2	Year 3	Year 4	Year 5
Alfred					
Bob		Bob			
Cindy		Cindy	Cindy	Cindy	
Earl		Earl	Earl	Earl	
Fiona		Fiona	Fiona	Fiona	Fiona
George		George	George	George	George
Hank					
Ivy					
Carl					

Cost of Communication Degree
 Cost of Excess Hours for Communication Degree
 Cost of Non-Completers in Communication
 Cost of Biology Degree
 Cost of Excess Hours for Biology Degree
 Cost of Non-Completers in Biology
 Cost of Changes in Major

	# Years	\$/Year	Cost	Degrees	Cost per Degree	Degree Costs
	12	\$5,000	\$60,000	3	\$20,000	\$ 60,000
	3	\$5,000	\$15,000			
	1	\$5,000	\$5,000			
	4	\$6,500	\$26,000	1	\$26,000	\$ 26,000
	1	\$6,500	\$6,500			
	6	\$6,500	\$39,000			
	3	\$1,500	\$4,500			
	30		\$ 156,000			\$ 86,000

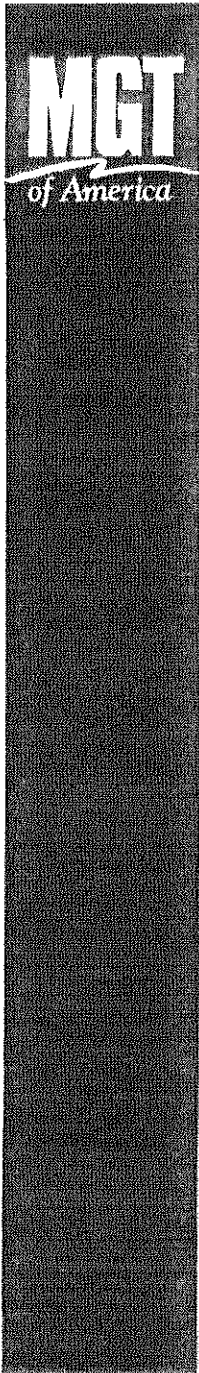
Other Models for Estimating Cost per Degree (cont'd)

ILLUSTRATION OF IMPACT OF ALTERNATIVE COSTING MODELS ON COST PER DEGREE

Simulation of UNF/UF/FAMU Model

	Year 1	Year 2	Year 3	Year 4	Year 5
Alfred					
Bob		Bob			
Cindy		Cindy	Cindy	Cindy	
Earl		Earl	Earl	Earl	
Fiona			Fiona	Fiona	Fiona
George		George	George	George	
Helen		Helen			
Jimmy					
John					

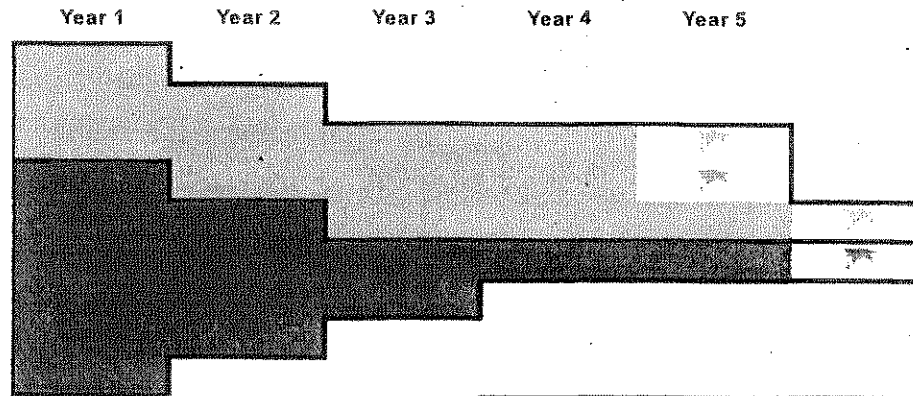
	# Years	\$/Year	Cost	Degrees	Cost per Degree	Degree Costs
Cost of Communication Degree	10	\$5,000	\$50,000			
Biology	3	\$6,500	\$19,500			
Total			\$69,500	3	\$23,167	\$ 69,500
Cost of Excess Hours for Communication Degree	-	\$5,000	\$0			
Cost of Non-Completers in Communication	3	\$5,000	\$15,000			
Cost of Biology Degree						
Communication	-	\$6,500	\$0			
Biology	5	\$6,500	\$32,500			
Total			\$32,500	1	\$32,500	\$ 32,500
Cost of Excess Hours for Biology Degree	-	\$6,500	\$0			
Cost of Non-Completers in Biology	6	\$6,500	\$39,000			
Cost of Changes in Major	-		\$0			
	27		\$ 166,000			\$ 102,000



Other Models for Estimating Cost per Degree (cont'd)

ILLUSTRATION OF IMPACT OF ALTERNATIVE COSTING MODELS ON COST PER DEGREE

Simulation of MGT Model



	# Years	\$/Year	Cost	Degrees	Cost per Degree	Degree Costs
Cost of Communication Degree	13	\$5,000	\$65,000	3	\$21,667	\$ 65,000
Cost of Excess Hours for Communication Degree	-	\$5,000	\$0			
Cost of Non-Completers in Communication	-	\$5,000	\$0			
Cost of Biology Degree	14	\$6,500	\$91,000	1	\$91,000	\$ 91,000
Cost of Excess Hours for Biology Degree	-	\$6,500	\$0			
Cost of Non-Completers in Biology	-	\$6,500	\$0			
Cost of Changes in Major	-		\$0			
	27		\$ 156,000			\$ 156,000

Policy Issues for Board Consideration

- Clarification of Intended Use of Cost per Degree Information
 - Accountability Information
 - Funding Model
 - Strategic Planning
- Intended Use of Results May Influence Model Design
 - Desired Treatment of Costs Related to Non-Graduates
 - Students Transferring to Other Institutions
 - Students Enrolling for Certificate or Other Non-Degree Goals
 - Students Who Discontinue Academic Studies
 - Desired Level of Discipline Detail