

## 2003/04 Marginal Cost of Instruction Calculation Methodology

2002/03 Components		<u>Average Per Student</u>	<u>Discount</u>	<u>Average Per Student</u>
Faculty Salary <i>(Class Code 2360, Range 3, Step 3)</i> (Per Student FTE @ 18.9:1)	\$47,524	2,514		2,514
Faculty Benefits (Per Student FTE @ 18.9:1)	11,952	632		632
Teaching Assistants Annual Salary <i>(48.37% of faculty)</i>	28,768	269		269
Instructional Equipment Total FTE Students Per Student	45,848,000 321,132	143		143
Instructional Support Total FTE Students Per Student	381,034,000 321,132	1,187	10%	1,068
Academic Support Total FTE Students Per Student	457,998,000 321,132	1,426	15%	1,212
Student Services Total FTE Students Per Student	352,370,000 321,132	1,097	20%	878
Institutional Support Total FTE Students Per Student	542,052,000 321,132	1,688	35%	1,097
<b>Total Marginal Cost</b>		<b>\$8,956</b>		<b>\$7,813</b>
Less: Fee Revenue				(1,219)
<b>General Fund Support</b>				<b>\$6,594</b>

## 2003/04 Marginal Cost Program Detail

<b>Program</b>	<b>2002/03 Final Budget / MCC Factor*</b>
Instruction	1,534,058,000
<i>Instructional Faculty</i>	<i>(1,153,024,000)</i>
<i>Instructional Support</i>	<i>(381,034,000)</i>
Research	1,898,000
Public Service	8,836,000
Academic Support	457,998,000
Student Services	352,370,000
Institutional Support	542,052,000
Operation and Maintenance of Plant	369,933,000
Scholarships & Fellowships	126,009,000
Reimbursed Activities	169,869,000
Provisions for Allocation	36,153,000
Gross Expenditures	3,599,176,000
<i>Less</i>	
Health Services Expenditures in Trust included with Student Services	<i>(10,881,000)</i>
Reimbursements	<i>(169,869,000)</i>
Gross Expenditures	3,418,426,000
Gross General Fund Appropriations	3,418,426,000

*\*Does not include post-final budget adjustments (including retirement)*