

The University of West Florida
 Division of Academic Affairs
 Cost Analysis for FY 2005-2006

Account Number	Index	Department Name	Income ⁵							Cost																		INCOME OVER COSTS excluding Lower Level & Adjuncts	INCOME OVER COSTS					
			Lower Level FTE	Upper Level FTE	Graduate FTE ⁸	Lower Level Income	Upper Level Income	Graduate Income	TOTAL INCOME	Professors		Associate Professors		Assistant Professors		Lecturers & Instructors		Admin Support ²	Lab or Technical Support	Counselor/Advisor ⁶	Summer Employment	Faculty Extra State Comp.	Part-Time Faculty	OPS Visiting Faculty	Teaching & Grad Assistants ³	Student Assistants ³	OPS Staff			Travel ⁴	EXP ⁴	Book OCO ⁷	Salary Savings	TOTAL COSTS
										Salaries	# ¹	Salaries	# ¹	Salaries	# ¹	Salaries	# ¹																	
COLLEGE OF BUSINESS																																		
4504 100 10	8180	Accounting	51.86	130.90	35.91	456,679	1,869,776	701,526	3,027,981	906,129	7.75	123,004	1	89,906	1	205,521	3	48,404	0	16,646	204,376	38,491	26,815	0	13,523	980	0	8,075	21,477	38,143	-58,554	1,682,935	915,181	1,345,046
4504 100 10	8180	Finance	1.99	131.44	16.44	17,524	1,877,489	321,167	2,216,179	216,172	2	93,801	1	325,404	3(1)	0	0	22,778	0	11,409	108,624	18,209	13,998	0	0	0	3,800	10,107	25,996	-88,233	762,065	1,450,589	1,454,115	
4505 100 10	8220	Management	1.99	181.66	30.19	17,524	2,594,831	589,782	3,202,138	412,675	4(1)	471,749	5	80,687	1	0	0	43,202	0	38,516	126,220	20,303	45,669	49,221	9,492	3,291	0	10,218	25,262	38,134	-83,279	1,291,360	1,938,922	1,910,777
4505 100 10	8220	MIS	1.99	54.27	11.41	17,524	775,193	222,902	1,015,619	155,179	1	99,936	1	218,247	2	51,442	1	21,601	0	12,189	81,101	3,304	0	0	0	0	5,109	12,631	0	0	660,738	337,357	354,880	
4503 100 10	8150	Marketing	1.99	138.36	10.17	17,524	1,976,334	198,678	2,192,536	228,292	2	412,053	4	214,493	2	0	0	43,704	0	11,458	65,036	20,577	28,507	82,950	28,602	2,090	0	7,851	17,141	30,563	-43,105	1,150,213	1,053,306	1,042,323
4503 100 10	8150	Economics	63.78	23.07	11.72	561,647	329,532	228,958	1,120,137	126,725	1	221,103	2	63,997	1	68,596	1	27,315	0	7,504	63,647	5,676	8,612	0	0	0	0	4,907	10,713	31,616	-55,369	585,041	(17,939)	535,095
College of Business Totals:			123.60	659.70	115.84	1,088,422	9,423,155	2,263,013	12,774,590	2,045,172	17.75(1)	1,421,646	14	992,734	10(1)	325,559	5	207,004	0	97,722	649,004	106,559	123,601	132,171	51,617	6,361	0	39,960	97,331	164,452	-328,540	6,132,354	5,677,415	6,642,236

¹ Number in parentheses represents the number of vacant lines in that department.

² Admin Support costs have been allocated based on the number of faculty within a department.

³ Since departments (i.e. Accounting & Finance) are using the same account number, total graduate assistant, student assistant and OPS Staff costs have been added to one of the departments.

⁴ Travel and Expense costs are allocated based on the number of faculty in a particular department.

⁵ \$220.15 per Lower sch, \$357.1 per Upper sch, and \$610.49 per Graduate sch (Source:BOG Expenditure Analysis 06-07)

⁶ Counselor/Advisor Costs are allocated based on FTE generated by each department (Powell advise Management and MIS majors; Rodgers advise Accounting, Finance, Economics and Marketing majors).

⁷ Management/MIS Book OCO Cost is included in Management.

⁸ Graduate FTE also includes Thesis FTE.