

The University of West Florida
 Division of Academic Affairs
 Cost Analysis for FY 2007-2008

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																	
8180	Accounting	52.02	145.01	48.24	458,088	2,071,323	942,401	3,471,812	1,010,436	8	132,496	1	218,740	2	279,944	4	58,650		9,648	219,809	41,633	17,547		5,187	3,269	7,449	320	15,396	45,601	-41,979	2,024,145	1,007,126	1,447,667
8180	Finance	1.78	129.49	11.29	15,675	1,849,635	220,558	2,085,868	237,942	2	102,711	1	330,723	3(1)			23,460		5,608	135,080	5,383	6,459		5,187	3,269	7,449	128	6,159	29,856	-82,238	817,175	1,259,477	1,268,693
8220	Management	1.78	182.38	36.60	15,675	2,605,116	715,006	3,335,796	552,571	5(1)	525,283	5	86,536	1			53,059		44,243	162,424	36,856	55,198	23,261	7,545	1,308	336	2,893	22,651	43,114	-144,886	1,472,392	1,902,928	1,863,405
8220	MIS	1.78	41.93	10.29	15,675	598,928	201,022	815,625	166,658	1	109,937	1	321,302	3(1)			24,118		10,822	86,164	7,136	0		7,545	1,308	336	1,315	10,296		-51,227	695,710	104,240	119,915
8150	Marketing	1.78	144.08	10.71	15,675	2,058,039	209,227	2,282,941	248,593	2	441,351	4	222,947	2			50,673		6,159	167,009	7,995	31,757	67,386	9,710		336	2,399	11,331	32,263	0	1,299,909	999,114	983,032
8150	Economics	63.20	22.72	15.64	556,539	324,532	305,538	1,186,610	133,554	1	240,589	2	82,854	1	67,073	1(1)	31,670		3,995	74,929	6,353	23,467		5,187		336	1,499	7,082	31,325	-67,073	642,841	10,697	543,769
College of Business Totals:		122.34	665.61	132.77	1,077,326	9,507,573	2,593,752	13,178,652	2,349,754	19(1)	1,552,367	14	1,263,102	12(2)	347,017	5(1)	241,629	0	80,474	845,415	105,355	134,429	90,647	40,361	9,155	16,243	8,553	72,915	182,159	-387,403	6,952,171	5,283,583	6,226,480

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.