

2005-06 Education Cost Study

July 2007

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Introduction

Produced every four years by the Washington Higher Education Coordinating Board (HECB), the education cost study provides detailed instructional cost information for the state's public two-year and four-year institutions. The cost analysis is based on expenditures drawn from two sources: state Near-General Fund appropriations and tuition revenue.¹ By using data gathered from each institution, the study summarizes the cost of instruction at six four-year schools and 34 community or technical colleges in Washington.

Information gathered from each institution is broken out in one of two ways:

- At four-year institutions, instructional costs are provided by level of instruction (both undergraduate and graduate) and by discipline.
- At two-year institutions, instructional costs are provided by type of instruction (academic, pre-college, and vocational) and by subject area cluster.

Both direct and indirect costs are included in the study:

- Direct costs include salaries and benefits of instructional faculty and staff, personnel who directly support the faculty, and supplies and equipment.
- Indirect costs include admissions, registration, student services not financed by the students' services and activities fees, and a proportional share of libraries, administration, and facilities and maintenance.

¹ Near-General Fund is comprised of the General Fund-State (001), Education Legacy Trust Account (08A), and the portion of the Education Construction Account that represents the building maintenance shift from Fund 001.

Some expenditures are excluded from the study, either because they are unrelated to instructional activities or because their funding base is not supported by state dollars. Excluded costs include those that are either directly or indirectly related to the cost of research; summer programs; public service activities, such as Washington State University's "master gardener" program; auxiliary expenses, such as dormitories; and self-sustaining activities, where students pay the entire cost.

In addition, Health Sciences costs are reported separately from other instructional expenses and include an appropriate share of each institution's indirect costs.

Purpose of the Education Cost Study

Since 1989-90, the HECB has been required under statute (RCW 28B.15.070 and 28B.76.310) to compile the same undergraduate and graduate information from all public colleges and universities, compare instructional costs, and produce an education cost study every fourth academic year.

Until 1995, the study was used to determine per-student instructional costs as a way for the state to set tuition and fees. Since 1995, the study has calculated the annual cost of instruction to serve a variety of other needs, including cost analyses by the HECB, Legislature, institutions, Office of Financial Management (OFM) and others, as well as providing information to students.

In addition, the study uses the collected data to establish cost ratios between instruction levels (undergraduate and graduate) for both the research and comprehensive four-year schools. For example, if the average annual cost of instruction for a graduate student at a research university is \$23,089, while the cost for an undergraduate student is \$9,389, we can assume that the ratio of graduate costs to undergraduate costs at research universities is 246 percent.

In each of the next three years – prior to the 2009-10 education cost study – these ratios will be applied to subsequent enrollments and funding levels in order to determine the annual cost of instruction (as required by RCW 28B.10.044) at all four-year schools.

Gathering Data

Prior to gathering data for the 2005-06 study, the HECB consulted staff from institutions, the Legislature, OFM, the Council of Presidents, and the State Board for Community and Technical Colleges (SBCTC) to review methodology and clarify the study's objectives. The institutions began gathering information in fall 2005 and, a year later, began reviewing the draft data with HECB staff.

Methodology

To ensure consistent reporting across all institutions, the HECB developed detailed cost-allocation and cost-reporting procedures and provided each institution with guidelines for reporting data. The SBCTC received a separate manual tailored especially for the community and technical colleges.

Using the guidelines provided, each institution analyzed its direct and indirect expenditures and, when available, categorized those expenditures based on actual source documentation – such as payroll or accounting records. For expenditures that could not be categorized using documentation, institutions were directed to proportionately allocate funds according to the cost reporting manual.

The two research universities also included a faculty activity report as one basis for distributing costs. Faculty members at the University of Washington and Washington State University reported how much of their instructional time was spent on each academic level – such as undergraduate and graduate instruction levels – and each discipline. Although not required by statute as the faculty activity report had previously been, the research universities concurred that the greater effort spent on graduate-level studies (both master's and doctoral level) necessitated the use of the activity report to accurately allocate faculty expenditures between program areas and instructional levels.

It should be noted that the faculty-effort collection for Washington State University was reviewed and substantially revised for purposes of the *2005-06 Education Cost Study*. The data collection instrument included using a Web survey directed to targeted respondents, with a pre-fill of instructional and budget data, and departmental follow-up. The result was much greater faculty participation, improved inclusion of branch faculty, more accurate distribution of effort for most units, and closer alignment of methodology with other research campuses. This change of faculty activity reporting explains the majority of changes in expenditures per student, especially shifts between undergraduate and graduate activities and for several discipline areas at the WSU branch campuses.

Comprehensive institutions allocated faculty expenditures to the instructional level, i.e. lower- or upper-division or graduate on the basis of teaching loads. The Evergreen State College will continue to use, as has been the practice since the *1997-98 Education Cost Study*, teaching load and credit hours as the basis for distributing faculty expenditures.

Because two-year faculty are not involved in funded research or public service and teach at only the lower-division level, accounting for faculty expenditures at the community and technical colleges does not require the added allocation steps that must be taken at the research and comprehensive institutions.

Branch Campuses

The *2005-06 Education Cost Study* includes information for the University of Washington and Washington State University branch campuses. It should be noted that the 2005-06 cost information for Washington State University-Pullman/Spokane is treated as a single, co-located campus according to legislative action in fiscal year 2006. In prior years, WSU reported four campuses (Pullman, Spokane, Tri-Cities, and Vancouver).

Consistent with previous cost studies, branch campus instruction costs have been combined with the main campus in determining overall institutional per-student costs.

However, because of start-up costs related to new programs and limited enrollment in some disciplines, costs at branch campuses might not be typical of the main campus. At WSU branches, newly authorized lower-division programs incurred some start-up expenditures in 2005-06, although there were minimal enrollments. As a consequence, lower-division cost per student is not indicative of the cost of fully functioning programs. Also, at WSU branch campuses, graduate faculty often provide service to the main campus (serving on graduate committees, etc.). This can affect branch costs per student, especially for discipline areas with small enrollments.

Why Costs Differ Between Institutions

Instructional costs are affected by a number of factors within each school and can vary dramatically. For example, one institution may incur significant start-up costs for a new program, while another may move a program to a branch campus, resulting in costs being spread over a smaller student base. The combination of existing programs also affects instructional costs, as does the type and “mix” of faculty and the balance between upper- and lower-division classes. The number of students – particularly in cases where a school is under- or over-enrolled – can affect costs as well. Finally, logistical issues, such as campus size and class size, have an effect on costs.

What’s In This Report

The information contained in this report is summarized in the following graphs and tables (pages 5-17). Detailed information, divided by institution, begins on page 19. Finally, the appendix contains a glossary, a listing of “CIP” codes (Classification of Instructional Programs, or areas of study) – which are used by the four-year institutions, and a listing of “subject area clusters” which are similarly used by the community and technical colleges.

2005-06 Education Cost Study Results

Cost of Instruction Per Student

- **Graph 1: Undergraduate / Graduate Four-Year Institutions**
- **Graph 2: Two-Year Institutions**
- **Graph 3: Undergraduate Lower-Division**
- **Graph 4: Undergraduate Upper-Division**
- **Graph 5: Comparison, 2001-02 & 2005-06 / Four-Year Institutions**
- **Graph 6: Comparison, 2001-02 & 2005-06 / Two-Year Institutions**

Student/Faculty/Teaching Assistant Ratios

- **Graph 7: 2005-06 / Four-Year Institutions**
- **Graph 8: 2005-06 / Two-Year Institutions**

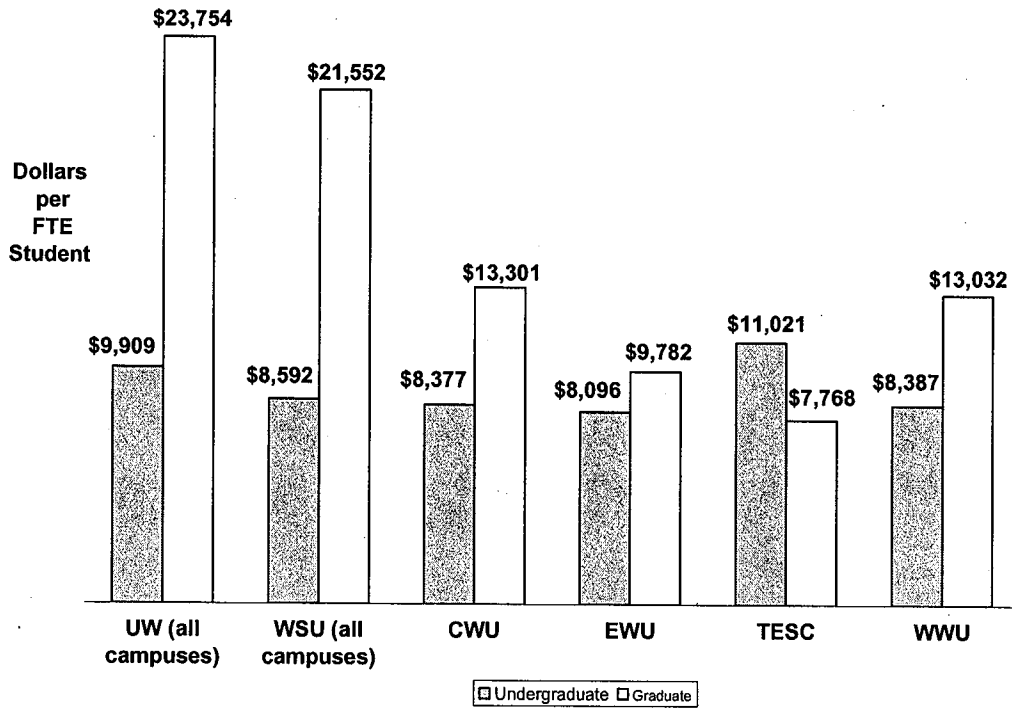
Summary of Ratios

- **Changes to Ratios Since 2001-02 Study**

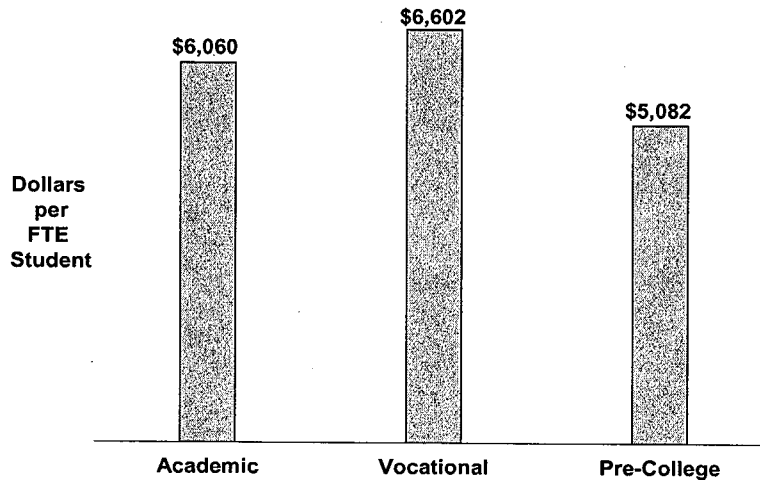
The Cost of Instruction

Graphs 1 and 2 express total instructional costs per full-time equivalent student (FTE) for each institution.

Graph 1: 2005-06 Cost of Instruction Per Student Undergraduate / Graduate Four-Year Institutions (state support plus tuition)

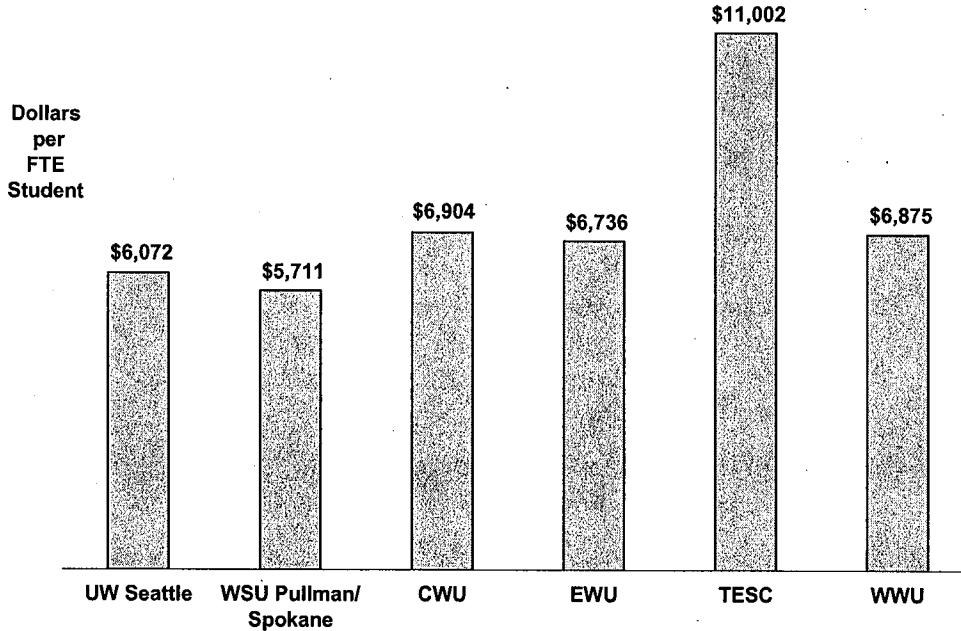


Graph 2: 2005-06 Cost of Instruction Per Student Two-Year Institutions (state support plus tuition)



Graphs 3 and 4 illustrate the cost per student for undergraduate lower- and upper-division.

**Graph 3: Undergraduate Lower-Division
2005-06 Cost of Instruction Per Student
(state support plus tuition)**



**Graph 4: Undergraduate Upper-Division
2005-06 Cost of Instruction Per Student
(state support plus tuition)**

