

**WIU Income/Expenditure Comparison  
Executive Committee, Faculty Senate  
29 January 2019**

**I. Background**

The Faculty Senate has been working to obtain a complete cost analysis of the two campuses for the past four academic years. On 22 September 2015, the Executive Committee of the Faculty Senate (chaired by Dr. Pynes) asked Interim Provost Kathy Neumann for a cost analysis of the Quad Cities Campus for AY 08-09 to AY 14-15. This was an effort to help determine if programs were cost effective in the QC. ExCo was told that those numbers would be provided in the near future. Repeated requests over the next few years never resulted in ExCo obtaining this cost data. Various campus events (e.g. program eliminations and faculty layoffs) and the Illinois budget impasse also modified ExCo and Faculty Senate priorities.

At the June 2018 Board of Trustees meeting, Trustee Todd Lester asked the budget director if he could get an income statement for each campus. This was a turning point in obtaining information about the cost of the two campuses. The new budget director, Letisha Trepac, agreed to undertake the task of determining the income and cost of both campuses and provide Trustee Lester with income statements for both campuses.

Chairperson Pynes requested copies of the income statements that were presented to Trustee Lester, and ultimately received the preliminary reports from the budget director via a Freedom of Information Act request. On 20 December 2018, ExCo met with Trustee Lester, Letisha Trepac, Angela Bonifas, and William Polley to go over the draft report of the cost studies and gain a better understanding of the income and expenses of both the Macomb and Quad Cities Campus. Below is ExCo's current understanding of the income and expenses of the two campuses for FY 2018. We hope that future accounting procedures implemented by Director Trepac makes this analysis easy and routine for the BOT and the Senate's Budget Transparency Committee.<sup>1</sup>

**II. Semester Credit Hour Production and Enrollment FTE Information**

Several factors complicate an attempt to easily calculate revenue based on SCH production by campus. These factors include: tracking extension/online SCH production by campus, differences between enrollment headcount and Full Time Equivalent (FTE) numbers, different tuition rates for in state and out of state students, students who enter WIU on different tuition plans because of the cost guarantee, and the use of tuition waivers.

*How are students classified for enrollment (QC versus Macomb versus Extension/Online)?*

According to IRP Director Angela Bonifas, WIU implemented in Spring 2014 the "four bucket system". The buckets are reflected in the IRP FTE and Headcount pages

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<sup>1</sup> **N.B.** Because of the 793-day budget impasse (July 1, 2015, to August 31, 2017), and the change in accounting procedures to account for the different campuses, and a change in how enrollment and semester credit hour production is calculated (Spring 2014), there is no easy way to go back and perform income and cost statements for each campus prior to FY 2018.

< <http://wiu.edu/IRP/enrollments/>>: Macomb, Quad Cities, Macomb Extension, and Quad Cities Extension. ***Included as part of the appendix are the rules for determining which campus a student counts for: IRP\_Enrollment Reporting Rules - 4 bucket rules 2015.pdf***

Examples:

(1) If a student only has Macomb On Campus hours, then the student is reported in the Macomb On Campus bucket. Same for QC.

(2) If a student has Macomb On Campus and Extension hours (no QC hours), majority wins. For example, if the majority hours are On Campus they would be Macomb On Campus. Otherwise, if the majority is Extension then enrollment is determined based on Extension Rules.

(3) If a student has Macomb and QC On Campus hours only (no Extension), majority rules for On Campus determination and ties go to Macomb.

(4) See the appendix for all the rules.

But how are students who are taking extension classes classified?

***The Extension Rules: From the IRP Reporting Rules Appendix***

“For students enrolled in Extension hours (i.e. Type Hours = 5 Sponsored Credit or 6 Extension), beginning Spring 2014 semester, the criteria listed in #1 and #2 below will be used to determine each student’s Macomb or Quad Cities campus. Once the Extension enrollment is distributed to a campus for the student, the majority hour enrollment campus (i.e. On Campus vs. Extension) is calculated.

(1) For new students with no WIU hours: Use undergraduate or graduate primary campus indicator from their application. This value will be an “M” or “Q”.

(2) WIUQC flag (50% rule). This will be set to “Y” (Yes, a WIUQC student) if a student’s cumulative face-to-face WIUQC hours attempted are greater than 50.0% of all face-to-face WIU hours attempted. This flag excludes Extension hours from the calculation, and is updated on a continual basis.”

See the appendix for more examples of how these rules apply.

But one final point needs to be made. Where a student is considered enrolled does not actually tell us where the SCH income is calculated. Realize that SCH production is put into three buckets: Macomb, QC, and Extension. Enrollment is not. So, it is important to realize the following at the end of the enrollment report:

“Note: Student credit hour production will follow the location of the course. If a student is enrolled in 3 hours Macomb On Campus, 3 hours Quad Cities On Campus and 3 hours Quad Cities Extension, the credit hours will flow to all three of these enrollment locations. A student’s total Extension hours will be in one Extension

location (not split between Macomb Extension/Quad Cities Extension), depending upon the campus they are counted for their current academic career/degree.”

*Why do these calculations matter; and why does ExCo want to know?*

Several reasons:

(1) There are two kinds of reports that IRP produces: Enrollment and SCH production. One analysis is provided on the enrollment page that separates things into the four buckets: Macomb, QC, Macomb Extension, and QC Extension. The second report is the Student Credit Hour production report that only lists three categories: Macomb, Quad Cities, and Extension, what we call the 3 bucket report. And it does this SCH report for each academic department as a way to compare year over year.

(a) 4 bucket Report FTE : <<http://wiu.edu/IRP/enrollments/fte.php>>

(b) SCH Production (3 bucket report): <[http://wiu.edu/IRP/sch/SCH\\_FY18.pdf](http://wiu.edu/IRP/sch/SCH_FY18.pdf)>

(2) If you want to know if a program or campus is cost effective, then you need to know (i) its income via SCH production and (ii) its cost. It is not possible for someone to quickly look at the IRP page and determine how much income the QC is producing if you look only at the QC enrollment report (SCH and enrollment are different). And it is not possible to determine the cost of the QC without the aid of the budget office properly attributing costs to each campus.

Also, the difference between the four-bucket enrollment report (a) and the overall SCH production report (b) makes it difficult to determine how much income the Quad Cities produces. Efforts to account for the level of income produced by the Quad Cities campus must factor the cost of its SCH delivery into the overall assessment of its SCH production. In other words, simply looking at the QC enrollment is highly misleading because the SCH report isn't split out by campus.

(3) When ExCo asked Angela Bonifas about the two types of “bucket” reports, (where one divided the campus extension classes and one did not) she gave the following cogent answer:

My conclusion is that it is complicated and not just an artifact of the reports. It is difficult to tie extension courses/SCH generation to a specific campus (i.e., Macomb vs. Quad Cities). We have other sites offering the extension courses, we have CODEC sending and receiving sites, we have faculty from Macomb teaching QC and QC teaching Macomb, etc. SCH generation is tied to the course and department (by student level i.e., lower or upper division). We have course section coding that identifies whether a course is offered at Macomb, Quad Cities, or Extension locations. That is my official answer.

Realize that the 4-bucket report is about enrollment calculations while the other report is about SCH production.

(4) Finally, according to Angela Bonifas, the conservative estimates for FY 2018 is that Macomb is responsible for 76% of the WIU extension SCH production and the Quad Cities is

responsible for 24% of WIU extension SCH production. The following chart is from AIMS that Bonifas used to calculate the extension SCH split between campuses. (*ExCo is still seeking further explanations on how these calculations are made.*)

Student Credit Hour Production (10th Day 602 Reports from AIMS)

|                       | Summer17 | Fall17  | Spring18 | FY18 Total | % of FY18 Total |
|-----------------------|----------|---------|----------|------------|-----------------|
| Macomb                | 6,634    | 95,575  | 83,552   | 185,761    | 77%             |
| Macomb Extension      | 7,725    | 11,570  | 12,716   | 32,011     | 13%             |
| Quad Cities           | 935      | 7,164   | 6,524    | 14,623     | 6%              |
| Quad Cities Extension | 2,153    | 4,236   | 3,835    | 10,224     | 4%              |
| Total                 | 17,447   | 118,545 | 106,627  | 242,619    | 100%            |

|                       |       |        |        |        |  |
|-----------------------|-------|--------|--------|--------|--|
| Total Extension SCH   | 9,878 | 15,806 | 16,551 | 42,235 | 17% of total SCH generated (42,235/24,269) |
| Macomb Extension      | 7,725 | 11,570 | 12,716 | 32,011 | 76% of extension SCH generated             |
| Quad Cities Extension | 2,153 | 4,236  | 3,835  | 10,224 | 24% of extension SCH generated             |

**When you look at the overall breakdown of SCH production, Macomb is responsible for roughly 92% of SCH production with the QC campus responsible for roughly 8% of the SCH production. Further, the fact that we calculate enrollment numbers differently from SCH production complicates the ability for someone to fully understand the budget.**

Just consider if you looked at the headcount enrollment numbers (often the only thing the WIU admin makes public statements about) for each campus from the Fall of 2018, the QC campus: Macomb (6296), Macomb Extension (939), QC (792), and QC extension (475).

Macomb produces 85% of the headcount (74% and 11% on campus and extension) and the QC produces 15% (roughly 9.5% and 5.5% on campus and extension). So headcount enrollment numbers make the QC appear to be far more productive than its SCH numbers bear out. This is why Trustee Lester and other thought the QC campus was more productive than it actually is. For example the FTE of the QC campus in person was 473!

### **III. The WIU Budget, Revenue and Expense Reports by campus for Trustee Lester**

Chairperson Pynes submitted a FOIA request for the report that was submitted to Trustee Lester by Letisha Trepac. He learned of the report only after obtaining the “Board Tracking Document” via a FOIA request that stemmed from the release of the closed session verbatim recordings from the 28 June 2018 BOT closed session meeting. Prior to this, Chairperson Pynes and ExCo were told by Interim Provost Neumann on several occasions that the report was being created and had not been given to Trustee Lester.

University Attorney Liz Duvall asked Chairperson Pynes to not make the “incomplete” draft report publicly available because the report was never completed. So ExCo will honor that request. ExCo does, however, feel that a report that broadly summarizes the conclusions to be drawn from the 20 December 2018 meeting should be made available to the Faculty

Senate to contribute to the current discussion of WIU's budget issues. We will include three summary pages of data from the report given to Trustee Lester and ExCO.

Furthermore, ExCo believes this is an argument for the administration to hasten its cost analysis. What is being shared in this document is a small part of the report that is relevant to any discussion of budget allocations going forward. We encourage the administration to complete the report and release the results to ExCo and relevant constituencies as soon as feasible, especially given the goal of Spring 2019 expenditure reductions of \$5 million and planned budget reductions of \$21 million in AY 19-20.

***Budget Assumptions:***

The WIU appropriated budget has never been split into a Quad Cities appropriation and a Macomb appropriation. Letisha Trepac, Angela Bonifas, and Trustee Lester independently of each other and with separate methods each determined that 8% of the state appropriated dollars should be applied to the QC with the other 92% being applied to the Macomb campus. This is one of the budget assumptions that governs the attached figures.

***Budget Analysis:***

There are three pots of money that are factored into the analysis: (a) state appropriated, (b) university income fund, and (c) non-appropriated funds. There are also related costs with each of those funds. So the expenses are divided out in the most relevant way the budget director could. There are also cost shifts from the Macomb to the QC campus for a variety of costs. The budget director has undertaken a new method of placing costs in the relevant place and apportioning costs appropriately. This will be the new standard practice. ExCo has seen some of how that works in part. (See attached budget sheets, both a one-page summary and a three-page summary.)

**Macomb FY 2018:**

Taking (a) and (b) together with expenses, Macomb campus deficit spent: \$1,711,354.  
Taking all of (a), (b), and (c) with expenses, Macomb campus had a surplus of: \$274,729.

**Quad Cities FY 2018:**

Taking (a) and (b) together with expenses, the QC campus deficit spent: \$1,818,353.  
Taking all of (a), (b), and (c) with expenses, the QC campus deficit spent: \$1,457,469.

**WIU FY 2018:**

Taking (a) and (b) together with expenses, WIU deficit spent: \$3,529,707.  
Taking all of (a), (b), and (c) with expenses, WIU deficit spent: \$1,182,741.

***Two ways to look at the numbers:***

***Way 1: Tuition and State Appropriations Only***

If you look at just (a) and (b) with relevant expenses, then:  
Macomb lost, \$1,711,354 and  
The QC lost, \$1,818,353.

But if you realize that the QC is only 8% of the SCH production at WIU, that means the Quad Cities campus is losing money at a rate 12 times that of the Macomb campus.

**Way 2: Tuition, State Appropriations, and Non-appropriated funds**

If you consider all income and expenses (a), (b), and (c), then:  
Macomb had a surplus of, \$274,729, and  
The Quad Cities had a deficit of, \$1,457,469.

For way 2, the QC Campus is responsible for 123% of the WIU Deficit.

#### **IV. Thinking Like the BOT?**

Trustee Lester should be lauded for his demanding of the income and expense reports by campuses. This is something faculty members have been asking for since at least Fall 2015. But as startling as the QC losing money 12 times as fast as the Macomb campus and being responsible for 123% of WIU's total losses is, that the QC campus hasn't been evaluated in the same way as other programs, which is curious. Here is a simple SCH analysis that can be done thanks to this FY 2018 chart from IRP. It's not perfect because we know that the Quad Cities is responsible for about 23% of the extension classes, but a simple SCH analysis should bring into focus the 8% number that has been elusive to determine.

This is the FY 2018 SCH production table from IRP: [http://wiu.edu/IRP/sch/SCH\\_FY18.pdf](http://wiu.edu/IRP/sch/SCH_FY18.pdf)

#### **The QC in-person SCH production was: 14,644 hours**

Two departments have more SCH production in Macomb than the entire QC campus<sup>2</sup>:

LEJA Macomb: 19,673

Mathematics and Philosophy Macomb: 15,315

Three colleges have online SCH production very close to what the QC campus in-person is:

CAS: 12,795

CBT: 13,966

COEHS: 12,372

For example, a **Third Way** to evaluate these programs in a simple way, ignoring cost shift and just looking at the magnitude of the income against budget expenses, one could easily generate a common SCH income figure by taking total tuition income and dividing by total SCH.

WIU tuition income: \$70,843,574

WIU SCH production: \$242,091

For an average SCH income is: \$292.63

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<sup>2</sup> Note that according to the appropriated budget, found here:

[http://www.wiu.edu/Budget/budget\\_pdfs/FY19%20Appropriated%20IB.pdf](http://www.wiu.edu/Budget/budget_pdfs/FY19%20Appropriated%20IB.pdf), LEJA had a total budget of 1,757,624 (16,189 operating and the balance personal services). This is significantly lower than the totals for the QC Campus under both evaluations.

LEJA had 19,673 Macomb SCH for: \$5,756,909 against a 1,757,624 total budget line. The QC in person SCH was 14, 644 for: \$4,285,273 of income on \$11,044,020.

ExCo could continue to generate these analyses, but at this point, we won't. We can only imagine what would happen to a single department if it were losing money at the rate the QC is (12x) or if it were responsible for 123% of the total campus losses. There is no APER committee for campuses, but we suggest that we think of the QC Campus as its own program, and it must be evaluated properly. This is a first step in the right direction.

## **V. Conclusion**

The Macomb campus has been subsidizing the Quad Cities campus for the past decade. Such a diversion of funds may have been a worthwhile venture in better times, but at this point, it is imperative the WIU administration evaluate the extent to which the Quad Cities enterprise is undermining the long-term viability of Western Illinois University.

ExCo concludes that the QC Campus **MUST** be evaluated. The State of Illinois built the QC campus but has never provided funding to grow, support, and maintain it.<sup>3</sup> Instead the WIU administration has taken from the Macomb campus to support a campus (dare we say program) that has thus far not lived up to expectations and is threatening the long-term viability of WIU. If there are going to be program eliminations at WIU, then the QC is one that has to be considered at the top of the list as failing due to lack of support from the State of Illinois. Its failure and the lack of recognizing the failure has to rest on the shoulders of the WIU Administration, particularly, Drs. Thomas, Rives, Neumann and former budget director Matt Bierman.

Finally, ExCo would like to thank the fine work of Letisha Trepac and Angela Bonifas for producing reports that get to the heart of the financial health of WIU. We also appreciate Trustee Lester for taking the time to meet with ExCo to discuss these delicate matters.

## **Appendices:**

Page 8-9: IRP\_Enrollment Reporting Rules - 4 bucket rules 2015.pdf

Page 10-11: SCH 3 way by departments FY2018.pdf

Page 12: All Funds Mac QC WIU 1-pager.pdf

Page 13-15: All Funds Mac QC WIU 1-pager

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<sup>3</sup> In essence, the guiding principle behind WIU-QC is reminiscent of the 1989 film *Field of Dreams* in which an Iowa farmer is driven to build a baseball diamond in the middle of a cornfield after a mystical voice convinces him, "if you build it he will come." This same fantastical "logic" has been used to justify the development of WIU's Riverfront campus. Literally. As Janet Mathis, Executive Director of Renew Moline, explained to reporters following the grand opening of the Phase II complex in September 2014: "You know how it is: build it, and they will come. We've got it built now. We're getting to the 'they will come' part of it." -- Scott W. Palmer (Former WIU Professor of History). 9 February 2015 and given to Provost Neumann, Faculty Senate, and the BOT. "WIU Riverfront Campus Sparks Economic Development." WQAD 8: Quad Cities. September 24, 2014. <<http://wqad.com/2014/09/24/wiu-riverfront-campus-sparks-economic-development/>> Last accessed 8 February 2015.

**Enrollment Reporting “Rules” – Four Bucket System  
updated Spring 2015**

1. If a student only has Macomb hours then student is Macomb On Campus.
2. If a student only has Quad Cities hours then student is Quad Cities On Campus.
3. If a student has Macomb and QC On Campus hours only (no Extension), majority rules for On Campus determination and ties go to Macomb.
4. If a student has Macomb On Campus and Extension hours (no QC), majority wins and if the majority is Extension then enrollment is determined based on Extension Rules noted below; otherwise student would be Macomb On Campus.
5. If a student has QC On Campus and Extension hours (no Macomb), majority wins and if the majority is Extension then enrollment is determined based on Extension Rules noted below; otherwise student would be QC On Campus.
6. If the student has Macomb, QC, and Extension hours, majority of hours determines the campus location based on Extension Rules noted below.
7. If the student has Extension hours exclusively, then enrollment is determined based on Extension Rules noted below.

Extension Rules:

For students enrolled in Extension hours (i.e. Type Hours = 5 Sponsored Credit or 6 Extension), beginning Spring 2014 semester, the criteria listed in #1 and #2 below will be used to determine each student’s Macomb or Quad Cities campus. Once the Extension enrollment is distributed to a campus for the student, the majority hour enrollment campus (i.e. On Campus vs. Extension) is calculated.

1. For new students with no WIU hours: Use undergraduate or graduate primary campus indicator from their application. This value will be an “M” or “Q”.
2. WIUQC flag (50% rule). This will be set to “Y” (Yes, a WIUQC student) if a student’s cumulative face-to-face WIUQC hours attempted are greater than 50.0% of all face-to-face WIU hours attempted. This flag excludes Extension hours from the calculation, and is updated on a continual basis.

Tie Rules:

Macomb vs. QC - Ties go to Macomb

On Campus vs. Extension - Ties go to On Campus



#### Extension Examples:

1. New student currently enrolled in 3 Extension hours, with 0 cumulative WIU hours attempted and Quad Cities Campus indicated from application will be counted as Quad Cities Extension.
2. Student currently enrolled in 3 Extension hours and 3 Macomb On Campus hours will be counted as Macomb On Campus, due to tie rule.
3. Student currently enrolled in 6 Quad Cities On Campus hours and 3 Extension hours will be counted as Quad Cities On Campus.
4. Student currently enrolled in 6 Extension hours and 3 Macomb On Campus hours with WIUQC flag set to "Y" will be counted as Quad Cities Extension.
5. Student currently enrolled in 3 Quad Cities On Campus hours, 2 Extension hours, and 1 Macomb On Campus hour with the WIUQC flag set to "N" will be counted as Macomb Extension. Reason: The Extension hours would be grouped with Macomb in order to determine if majority hours are Macomb or Quad Cities (ties go to Macomb), then, since Extension hours are greater than Macomb On Campus hours, the student is counted as Macomb Extension.
6. Student currently enrolled in 3 Quad Cities On Campus hours, 3 Extension hours, and 3 Macomb On Campus hours with the WIUQC flag set to "Y" will be counted QC On Campus. Reason: The Extension hours are added to the Quad Cities hours to determine if majority hours are Macomb or Quad Cities. Quad Cities hours are greater. Since QC On Campus hours equal QC Extension hours and On Campus wins a tie, the student is counted as QC On Campus.

Note: Student credit hour production will follow the location of the course. If a student is enrolled in 3 hours Macomb On Campus, 3 hours Quad Cities On Campus and 3 hours Quad Cities Extension, the credit hours will flow to all three of these enrollment locations. A student's total Extension hours will be in one Extension location (not split between Macomb Extension/Quad Cities Extension), depending upon the campus they are counted for their current academic career/degree.

TABLE 1. COMPARISON OF TOTAL STUDENT CREDIT HOUR PRODUCTION, FY2017/FY2018

| COLLEGE AND DEPARTMENT                             | FY2017  |             |           |         | FY2018  |             |           |         | % CHANGE 2017-2018 |
|--|---------|-------------|-----------|---------|---------|-------------|-----------|---------|--------------------|
|  | MACOMB  | QUAD CITIES | EXTENSION | TOTAL   | MACOMB  | QUAD CITIES | EXTENSION | TOTAL   |                    |
| <b>ARTS AND SCIENCES</b>                           | 85,641  | 3,133       | 12,616    | 101,390 | 76,043  | 2,695       | 12,795    | 91,533  | (9.72)             |
| African-American Studies**                         | 1,533   | -           | 219       | 1,752   | -       | -           | -         | -       | -                  |
| Biological Sciences                                | 10,589  | 318         | 145       | 11,052  | 10,021  | 256         | 149       | 10,426  | (5.66)             |
| Chemistry  | 6,006   | -           | 78        | 6,084   | 5,743   | -           | 21        | 5,764   | (5.26)             |
| English  | 10,092  | 931         | 1,083     | 12,106  | 9,604   | 749         | 1,104     | 11,457  | (5.36)             |
| Foreign Language & Literature                      | 2,137   | 24          | 593       | 2,754   | 1,946   | 39          | 263       | 2,248   | (18.37)            |
| Geography, GIS & Meteorology                       | 2,848   | 141         | 1,898     | 4,887   | 2,258   | 148         | 2,195     | 4,601   | (5.85)             |
| Geology  | 2,174   | -           | 411       | 2,585   | 1,682   | -           | 318       | 2,000   | (22.63)            |
| History  | 3,297   | 99          | 1,083     | 4,479   | 2,799   | 99          | 669       | 3,567   | (20.36)            |
| Liberal Arts and Sciences**                        | -       | -           | -         | -       | 2,527   | 102         | 1,578     | 4,207   | -                  |
| Mathematics and Philosophy**                       | 15,486  | 439         | 147       | 16,072  | 15,315  | 454         | 513       | 16,282  | 1.31               |
| School of Nursing                                  | 1,745   | -           | 434       | 2,179   | 1,686   | -           | 384       | 2,070   | (5.00)             |
| Philosophy & Religious Studies**                   | 2,741   | 15          | 607       | 3,363   | -       | -           | -         | -       | -                  |
| Physics  | 3,385   | 161         | 297       | 3,843   | 2,834   | 170         | 270       | 3,274   | (14.81)            |
| Political Science                                  | 3,807   | -           | 899       | 4,696   | 3,104   | 39          | 765       | 3,908   | (16.78)            |
| Psychology   | 9,950   | 483         | 2,320     | 12,753  | 9,593   | 303         | 2,571     | 12,467  | (2.24)             |
| Sociology & Anthropology                           | 8,597   | 465         | 1,724     | 10,786  | 6,931   | 336         | 1,995     | 9,262   | (14.13)            |
| Women's Studies**                                  | 1,254   | 57          | 688       | 1,999   | -       | -           | -         | -       | -                  |
| <b>BUSINESS &amp; TECHNOLOGY</b>                   | 37,202  | 6,768       | 14,970    | 58,940  | 33,903  | 5,504       | 13,966    | 53,373  | (9.45)             |
| Accounting & Finance                               | 5,388   | 1,344       | 2,377     | 9,109   | 5,033   | 1,119       | 2,564     | 8,716   | (4.31)             |
| School of Agriculture                              | 6,220   | -           | 150       | 6,370   | 5,743   | -           | 102       | 5,845   | (8.24)             |
| School of Computer Sciences                        | 7,939   | 366         | 4,110     | 12,415  | 7,277   | 375         | 3,579     | 11,231  | (9.54)             |
| Economics & Decision Sciences                      | 4,203   | 426         | 2,553     | 7,182   | 3,397   | 288         | 2,409     | 6,094   | (15.15)            |
| School of Engineering                              | 51      | 1,392       | -         | 1,443   | -       | 1,082       | -         | 1,100   | (23.77)            |
| Engineering Technology*                            | 5,109   | 327         | 1,131     | 6,567   | 4,491   | 444         | 1,153     | 6,088   | (7.29)             |
| Management & Marketing                             | 8,292   | 2,913       | 4,649     | 15,854  | 7,944   | 2,196       | 4,159     | 14,299  | (9.81)             |
| <b>EDUCATION &amp; HUMAN SERVICES</b>              | 56,437  | 4,904       | 12,215    | 73,556  | 51,080  | 4,851       | 12,372    | 68,303  | (7.14)             |
| Counselor Education                                | -       | 804         | 401       | 1,205   | -       | 729         | 483       | 1,212   | 0.58               |
| Curriculum & Instruction                           | 2,377   | 546         | 2,531     | 5,454   | 2,283   | 631         | 1,978     | 4,892   | (10.30)            |
| Dietetics, Fashion Merchandising & Hospitality     | 4,514   | 12          | 1,713     | 6,239   | 3,820   | 9           | 1,343     | 5,272   | (15.50)            |
| Educational Studies                                | 4,330   | 1,851       | 2,541     | 8,722   | 4,255   | 1,969       | 2,320     | 8,544   | (2.04)             |
| Health Sciences & Social Work                      | 8,728   | 134         | 1,366     | 10,228  | 7,805   | 162         | 1,485     | 9,452   | (7.59)             |
| Instructional Design & Technology*                 | -       | -           | -         | -       | -       | -           | -         | -       | -                  |
| Kinesiology  | 10,015  | 15          | 254       | 10,284  | 8,675   | -           | 215       | 8,890   | (13.56)            |
| School of Law Enforcement & Justice Administration | 21,067  | 861         | 1,926     | 23,854  | 19,673  | 756         | 3,130     | 23,559  | (1.24)             |
| Military Science^                                  | 614     | -           | -         | 614     | 510     | -           | -         | 510     | (16.94)            |
| Recreation, Park & Tourism Administration          | 5,406   | 681         | 1,483     | 7,570   | 4,469   | 595         | 1,418     | 6,482   | (14.37)            |
| <b>FINE ARTS &amp; COMMUNICATION</b>               | 27,663  | 1,530       | 2,975     | 32,168  | 24,405  | 1,594       | 2,883     | 28,882  | (10.22)            |
| Art  | 3,496   | 93          | 735       | 4,324   | 3,379   | 69          | 804       | 4,252   | (1.67)             |
| Broadcasting & Journalism                          | 3,222   | -           | 381       | 3,603   | 3,072   | -           | 411       | 3,483   | (3.33)             |
| Communication                                      | 7,251   | 906         | 1,410     | 9,567   | 6,890   | 909         | 1,233     | 9,032   | (5.59)             |
| Communication Sciences & Disorders                 | 2,359   | -           | -         | 2,359   | 1,952   | -           | -         | 1,952   | (17.25)            |
| Museum Studies                                     | -       | 486         | 15        | 501     | -       | 571         | 12        | 583     | 16.37              |
| School of Music                                    | 6,568   | 45          | 381       | 6,994   | 5,898   | 45          | 423       | 6,366   | (8.98)             |
| Theatre and Dance                                  | 4,767   | -           | 53        | 4,820   | 3,214   | -           | -         | 3,214   | (33.32)            |
| <b>TOTALS</b>                                      | 206,943 | 16,335      | 42,776    | 266,054 | 185,431 | 14,644      | 42,016    | 242,091 | (9.01)             |

\*Student Credit Hour data reported but not included in totals.

NOTE: Percentages may not add to total due to rounding.

Excludes Sponsored credit courses:

Summer 2016: 147 in Educational Studies. Total = 147  
 Summer 2017: 141 in Educational Studies; Total = 141  
 Fall 2016: 126 in EIS; 145 in EDL. Total = 271  
 Fall 2017: 108 in Educational Studies. Total = 108  
 Spring 2017: 218 in Educational Studies. Total = 218  
 Spring 2018: 108 in Educational Studies

University 100 Courses Redisciplined:  
 Health Sciences (4520 Dept, 131307 CIP)  
 FCS: (5130 Dept, 190100 CIP)  
 Kinesiology: (7472 Dept, 310505 CIP)  
 RPTA: (8875 Dept, 310300 CIP)

\*Department changes: FY17 - IDT moved from COEHS to ET in CBT. \*\*FY18 - Af Am St, Relig St, Women's St merged under LAS; Philosophy merged with Math.

TABLE 2. COMPARISON OF STUDENT CREDIT HOURS PRODUCED BY STUDENT LEVEL, FISCAL YEARS 2017 AND 2018

| COLLEGE AND DEPARTMENT                             | LOWER DIVISION |        |                       | UPPER DIVISION |         |                       | GRAD I |        |                       | GRAD II |       |                       | GRAND TOTAL |         |                       |
|--|----------------|--------|-----------------------|----------------|---------|-----------------------|--------|--------|-----------------------|---------|-------|-----------------------|-------------|---------|-----------------------|
|  | 2017           | 2018   | % Change<br>2017-2018 | 2017           | 2018    | % Change<br>2017-2018 | 2017   | 2018   | % Change<br>2017-2018 | 2017    | 2018  | % Change<br>2017-2018 | 2017        | 2018    | % Change<br>2017-2018 |
| <b>ARTS &amp; SCIENCES</b>                         | 54,089         | 45,590 | (15.71)               | 41,147         | 40,186  | (2.34)                | 6,024  | 5,649  | (6.23)                | 130     | 108   | (16.92)               | 101,390     | 91,533  | (9.72)                |
| African-American Studies**                         | 1,011          | -      | -                     | 732            | -       | -                     | 9      | -      | -                     | -       | -     | -                     | 1,752       | -       | (100.00)              |
| Biological Sciences                                | 5,741          | 4,943  | (13.90)               | 3,981          | 4,306   | 8.16                  | 1,224  | 1,069  | (12.66)               | 106     | 108   | 1.89                  | 11,052      | 10,426  | (5.66)                |
| Chemistry  | 2,720          | 2,471  | (9.15)                | 2,542          | 2,604   | 2.44                  | 822    | 689    | (16.18)               | -       | -     | -                     | 6,084       | 5,764   | (5.26)                |
| English  | 8,768          | 8,456  | (3.56)                | 2,848          | 2,523   | (11.41)               | 490    | 478    | (2.45)                | -       | -     | -                     | 12,106      | 11,457  | (5.36)                |
| Foreign Language & Literature                      | 1,449          | 984    | (32.09)               | 1,264          | 1,252   | (0.95)                | 41     | 12     | (70.73)               | -       | -     | -                     | 2,754       | 2,248   | (18.37)               |
| Geography, GIS & Meteorology                       | 2,431          | 1,895  | (22.05)               | 2,112          | 2,274   | 7.67                  | 320    | 432    | 35.00                 | 24      | -     | (100.00)              | 4,887       | 4,601   | (5.85)                |
| Geology  | 1,155          | 829    | (28.23)               | 1,423          | 1,167   | (17.99)               | 7      | 4      | (42.86)               | -       | -     | -                     | 2,585       | 2,000   | (22.63)               |
| History  | 2,183          | 1,693  | (22.45)               | 1,995          | 1,678   | (15.89)               | 301    | 196    | (34.88)               | -       | -     | -                     | 4,479       | 3,567   | (20.36)               |
| Liberal Arts and Sciences**                        | -              | 1,914  | -                     | -              | 2,215   | -                     | -      | 78     | -                     | -       | -     | -                     | -           | 4,207   | -                     |
| Mathematics and Philosophy**                       | 11,397         | 11,100 | (2.61)                | 4,298          | 4,695   | 9.24                  | 377    | 487    | 29.18                 | -       | -     | -                     | 16,072      | 16,282  | 1.31                  |
| School of Nursing                                  | 17             | -      | (100.00)              | 2,158          | 2,070   | (4.08)                | 4      | -      | (100.00)              | -       | -     | -                     | 2,179       | 2,070   | (5.00)                |
| Philosophy & Religious Studies**                   | 2,068          | -      | -                     | 1,271          | -       | -                     | 24     | -      | (100.00)              | -       | -     | -                     | 3,363       | -       | (100.00)              |
| Physics  | 1,502          | 1,124  | (25.17)               | 1,760          | 1,651   | (6.19)                | 581    | 499    | (14.11)               | -       | -     | -                     | 3,843       | 3,274   | (14.81)               |
| Political Science                                  | 2,122          | 1,678  | (20.92)               | 2,297          | 1,934   | (15.80)               | 277    | 296    | 6.86                  | -       | -     | -                     | 4,696       | 3,908   | (16.78)               |
| Psychology   | 4,737          | 4,271  | (9.84)                | 6,845          | 7,046   | 2.94                  | 1,171  | 1,150  | (1.79)                | -       | -     | -                     | 12,753      | 12,467  | (2.24)                |
| Sociology & Anthropology                           | 5,882          | 4,232  | (28.05)               | 4,609          | 4,771   | 3.51                  | 295    | 259    | (12.20)               | -       | -     | -                     | 10,786      | 9,262   | (14.13)               |
| Women's Studies**                                  | 906            | -      | -                     | 1,012          | -       | -                     | 81     | -      | -                     | -       | -     | -                     | 1,999       | -       | (100.00)              |
| <b>BUSINESS &amp; TECHNOLOGY</b>                   | 11,463         | 9,770  | (14.77)               | 40,041         | 35,648  | (10.97)               | 7,433  | 7,955  | 7.02                  | 3       | -     | -                     | 58,940      | 53,373  | (9.45)                |
| Accountancy & Finance                              | 1,974          | 1,844  | (6.59)                | 6,346          | 5,964   | (6.02)                | 789    | 908    | 15.08                 | -       | -     | -                     | 9,109       | 8,716   | (4.31)                |
| School of Agriculture                              | 1,222          | 1,026  | (16.04)               | 5,145          | 4,808   | (6.55)                | -      | 11     | -                     | 3       | -     | -                     | 6,370       | 5,845   | (8.24)                |
| School of Computer Sciences                        | 2,520          | 2,109  | (16.31)               | 6,550          | 5,792   | (11.57)               | 3,345  | 3,330  | (0.45)                | -       | -     | -                     | 12,415      | 11,231  | (9.54)                |
| Economics & Decision Sciences                      | 2,628          | 2,014  | (23.36)               | 3,419          | 2,677   | (21.70)               | 1,135  | 1,403  | 23.61                 | -       | -     | -                     | 7,182       | 6,094   | (15.15)               |
| School of Engineering                              | 153            | 123    | (19.61)               | 1,290          | 977     | (24.26)               | -      | -      | -                     | -       | -     | -                     | 1,443       | 1,100   | (23.77)               |
| Engineering Technology*                            | 1,382          | 1,162  | (15.92)               | 3,876          | 3,595   | (7.25)                | 1,309  | 1,331  | 1.68                  | -       | -     | -                     | 6,567       | 6,088   | (7.29)                |
| Management & Marketing                             | 1,584          | 1,492  | (5.81)                | 13,415         | 11,835  | (11.78)               | 855    | 972    | 13.68                 | -       | -     | -                     | 15,854      | 14,299  | (9.81)                |
| <b>EDUCATION &amp; HUMAN SERVICES</b>              | 15,974         | 13,714 | (14.15)               | 44,534         | 41,120  | (7.67)                | 12,051 | 12,318 | 2.22                  | 997     | 1,151 | 15.45                 | 73,556      | 68,303  | (7.14)                |
| Counselor Education                                | -              | -      | -                     | 1              | 34      | 3300.00               | 1,204  | 1,178  | (2.16)                | -       | -     | -                     | 1,205       | 1,212   | 0.58                  |
| Curriculum & Instruction                           | 531            | 572    | 7.72                  | 2,794          | 2,519   | (9.84)                | 2,112  | 1,788  | (15.34)               | 17      | 13    | (23.53)               | 5,454       | 4,892   | (10.30)               |
| Dietetics, Fashion Merchandising & Hospitality     | 2,281          | 1,969  | (13.68)               | 3,934          | 3,277   | (16.70)               | 24     | 26     | 8.33                  | -       | -     | -                     | 6,239       | 5,272   | (15.50)               |
| Educational Studies                                | 435            | 501    | 15.17                 | 2,958          | 2,642   | (10.68)               | 4,352  | 4,263  | (2.05)                | 977     | 1,138 | 16.48                 | 8,722       | 8,544   | (2.04)                |
| Health Sciences & Social Work                      | 2,571          | 2,223  | (13.54)               | 6,708          | 6,031   | (10.09)               | 946    | 1,198  | 26.64                 | 3       | -     | -                     | 10,228      | 9,452   | (7.59)                |
| Kinesiology  | 3,024          | 2,341  | (22.59)               | 5,347          | 4,444   | (16.89)               | 1,913  | 2,105  | 10.04                 | -       | -     | -                     | 10,284      | 8,890   | (13.56)               |
| School of Law Enforcement & Justice Administration | 5,683          | 4,923  | (13.37)               | 17,463         | 17,556  | 0.53                  | 708    | 1,080  | 52.54                 | -       | -     | -                     | 23,854      | 23,559  | (1.24)                |
| Military Science*                                  | 345            | 279    | (19.13)               | 269            | 231     | (14.13)               | -      | -      | -                     | -       | -     | -                     | 614         | 510     | (16.94)               |
| Recreation, Park & Tourism Administration          | 1,449          | 1,185  | (18.22)               | 5,329          | 4,617   | (13.36)               | 792    | 680    | (14.14)               | -       | -     | -                     | 7,570       | 6,482   | (14.37)               |
| <b>FINE ARTS &amp; COMMUNICATION</b>               | 13,536         | 10,770 | (20.43)               | 15,664         | 15,026  | (4.07)                | 2,968  | 3,086  | 3.98                  | -       | -     | -                     | 32,168      | 28,882  | (10.22)               |
| Art  | 1,956          | 1,782  | (8.90)                | 2,220          | 2,357   | 6.17                  | 148    | 113    | (23.65)               | -       | -     | -                     | 4,324       | 4,252   | (1.67)                |
| Broadcasting & Journalism                          | 1,288          | 1,161  | (9.86)                | 2,306          | 2,316   | 0.43                  | 9      | 6      | (33.33)               | -       | -     | -                     | 3,603       | 3,483   | (3.33)                |
| Communication                                      | 3,390          | 3,194  | (5.78)                | 5,936          | 5,470   | (7.85)                | 241    | 368    | 52.70                 | -       | -     | -                     | 9,567       | 9,032   | (5.59)                |
| Communication Sciences & Disorders                 | 333            | 243    | (27.03)               | 915            | 574     | (37.27)               | 1,111  | 1,135  | 2.16                  | -       | -     | -                     | 2,359       | 1,952   | (17.25)               |
| Museum Studies                                     | -              | -      | -                     | -              | -       | -                     | 501    | 583    | 16.37                 | -       | -     | -                     | 501         | 583     | 16.37                 |
| School of Music                                    | 3,723          | 2,772  | (25.54)               | 2,719          | 3,015   | 10.89                 | 552    | 579    | 4.89                  | -       | -     | -                     | 6,994       | 6,366   | (8.98)                |
| Theatre & Dance                                    | 2,846          | 1,618  | (43.15)               | 1,568          | 1,294   | (17.47)               | 406    | 302    | (25.62)               | -       | -     | -                     | 4,820       | 3,214   | (33.32)               |
| <b>TOTALS</b>                                      | 95,062         | 79,844 | (16.01)               | 141,386        | 131,980 | (6.65)                | 28,476 | 29,008 | 1.87                  | 1,130   | 1,259 | 11.42                 | 266,054     | 242,091 | (9.01)                |

\*Student Credit Hour data reported but not included in totals.

NOTE: Percentages may not add to total due to rounding.

Excludes Sponsored credit courses:

Summer 2016: 147 in Educational Studies. Total = 147  
 Summer 2017: 141 in Educational Studies. Total = 141  
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University 100 Courses Redisciplined:  
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\*Department changes: FY17 - IDT moved from COEHS to ET in CBT. \*\*FY18 - Af Am St, Relig St, Women's St merged under LAS; Philosophy merged with Math.

**FY18 Revenue & Expense  
(Excluding Lapse Period Spending)**

|                               | <u>Macomb Campus</u>  |                                    |                   |
|-------------------------------|-----------------------|------------------------------------|-------------------|
|                               | GRF & Income<br>Funds | Other<br>Non-Appropriated<br>Funds | Total             |
| Revenue                       | \$ 100,846,204        | \$ 108,405,472                     | \$ 209,251,676    |
| Expense                       |                       |                                    |                   |
| Personal Services             | \$ 80,590,022         | \$ 12,897,163                      | 93,487,185        |
| Operating                     | 21,967,535            | 93,522,226                         | 115,489,761       |
| Total FY2018 Operating Budget | \$ 102,557,558        | \$ 106,419,388                     | \$ 208,976,946    |
| <b>Net Gain/Loss</b>          | <b>\$ (1,711,354)</b> | <b>\$ 1,986,084</b>                | <b>\$ 274,730</b> |

|                               | <u>Quad Cities Campus</u> |                                    |                       |
|-------------------------------|---------------------------|------------------------------------|-----------------------|
|                               | GRF & Income<br>Funds     | Other<br>Non-Appropriated<br>Funds | Total                 |
| Revenue                       | \$ 9,225,667              | \$ 5,446,326                       | \$ 14,671,993         |
| Expense                       |                           |                                    |                       |
| Personal Services             | 9,087,639                 | 1,558,860                          | 10,646,499            |
| Operating                     | 1,956,381                 | 3,526,583                          | \$ 5,482,964          |
| Total FY2018 Operating Budget | \$ 11,044,020             | \$ 5,085,443                       | \$ 16,129,463         |
| <b>Net Gain/Loss</b>          | <b>\$ (1,818,353)</b>     | <b>\$ 360,883</b>                  | <b>\$ (1,457,470)</b> |

|                               | <u>University</u>     |                                    |                       |
|-------------------------------|-----------------------|------------------------------------|-----------------------|
|                               | GRF & Income<br>Funds | Other<br>Non-Appropriated<br>Funds | Total                 |
| Revenue                       | \$ 110,071,871        | \$ 113,851,798                     | \$ 223,923,669        |
| Expense                       |                       |                                    |                       |
| Personal Services             | \$ 89,677,661         | 14,456,023                         | 104,133,684           |
| Operating                     | 23,923,917            | 97,048,809                         | 120,972,725           |
| Total FY2018 Operating Budget | \$ 113,601,578        | \$ 111,504,832                     | \$ 225,106,409        |
| <b>Net Gain/Loss</b>          | <b>\$ (3,529,707)</b> | <b>\$ 2,346,966</b>                | <b>\$ (1,182,741)</b> |

**FY18 Revenue & Expense**  
(Excluding Lapse-Period Spending)

**Macomb Campus**

|                                    | State<br>Appropriated<br>Funds | University<br>Income<br>Funds | Other Non-<br>Appropriated<br>Funds | Total                 |
|------------------------------------|--------------------------------|-------------------------------|-------------------------------------|-----------------------|
| <b>Revenue</b>                     |                                |                               |                                     |                       |
| State Appropriations               | \$ 42,596,644                  |                               | -                                   | \$ 42,596,644         |
| Tuition                            |                                | 65,137,811                    | -                                   | \$ 65,137,811         |
| Waivers                            |                                | (7,328,999)                   | -                                   | \$ (7,328,999)        |
| Write-Offs                         |                                | (2,860,856)                   | -                                   | \$ (2,860,856)        |
| Distance Ed Charge, net            |                                | 1,732,192                     | -                                   | \$ 1,732,192          |
| Interest                           |                                | 208,996                       | 150,819                             | \$ 359,815            |
| Student Fees, net                  |                                |                               | 12,825,646                          | \$ 12,825,646         |
| Other                              |                                | 1,360,417                     | 95,429,006                          | \$ 96,789,423         |
| <b>Total</b>                       | <b>42,596,644</b>              | <b>58,249,560</b>             | <b>108,405,471</b>                  | <b>209,251,675</b>    |
| <b>Expense</b>                     |                                |                               |                                     |                       |
| Personal Services                  | 40,294,136                     | 41,063,243                    | 12,897,163                          | 94,254,541            |
| Medicare                           | 719,590                        | 360,017                       | -                                   | 1,079,607             |
| Contractual Services               | -                              | 9,003,005                     | 12,677,071                          | 21,680,076            |
| Travel                             | -                              | 292,567                       | 517,698                             | 810,265               |
| Commodities                        | -                              | 807,822                       | 1,925,334                           | 2,733,155             |
| Equipment                          | -                              | 1,650,556                     | 968,449                             | 2,619,006             |
| Awards & Grants and Matching Funds | -                              | 7,264,594                     | 75,053,859                          | 82,318,454            |
| Telecommunication Services         | -                              | 287,998                       | 454,880                             | 742,878               |
| Operation of Automotive Equipment  | -                              | 129,299                       | 256,134                             | 385,433               |
| Permanent Improvements             | -                              | 20,594                        | 23,025                              | 43,619                |
| CMS Health Insurance               | 1,582,918                      | -                             |                                     | 1,582,918             |
| Other                              |                                |                               | 1,645,776                           | 1,645,776             |
| Cost Shift - QC Overhead           | -                              | (918,780)                     |                                     | (918,780)             |
| <b>Total</b>                       | <b>\$ 42,596,644</b>           | <b>\$ 59,960,914</b>          | <b>\$ 106,419,389</b>               | <b>\$ 208,976,946</b> |
| <b>Net Gain/Loss</b>               | <b>-</b>                       | <b>\$ (1,711,354)</b>         | <b>\$ 1,986,082</b>                 | <b>\$ 274,729</b>     |

**FY18 Revenue & Expense**  
(Excluding Lapse-Period Spending)

State Appropriation QC Allocation: 8.00%  
92.00%

**Quad Cities Campus**

|                                    | State<br>Appropriated<br>Funds | University<br>Income<br>Funds | Other Non-<br>Appropriated<br>Funds | Total                 |
|------------------------------------|--------------------------------|-------------------------------|-------------------------------------|-----------------------|
| <b>Revenue</b>                     |                                |                               |                                     |                       |
| State Appropriations               | 3,704,056.00                   |                               |                                     | 3,704,056.00          |
| Tuition                            |                                | 5,705,763                     |                                     | 5,705,762.95          |
| Tuition Waivers                    |                                | (296,597)                     |                                     | (296,596.99)          |
| Write-Offs                         |                                | (207,731)                     |                                     | (207,730.85)          |
| Distance Ed Charge, net            |                                | 232,628                       |                                     | 232,628.17            |
| Interest                           |                                | 19,811                        | 5,880                               | 25,691.25             |
| Student Fees, net                  |                                |                               | 105,970                             | 105,970.29            |
| Other                              |                                | 67,736                        | 5,334,477                           | 5,402,213.07          |
| <b>Total</b>                       | <b>3,704,056</b>               | <b>5,521,611</b>              | <b>5,446,327</b>                    | <b>14,671,994</b>     |
| <b>Expense</b>                     |                                |                               |                                     |                       |
| Personal Services                  | \$ 3,431,764                   | \$ 4,888,518                  | \$ 1,558,860                        | \$ 9,879,143          |
| Medicare                           | 110,410                        | -                             | -                                   | \$ 110,410            |
| Contractual Services               | -                              | 973,236                       | 1,113,861                           | \$ 2,087,097          |
| Travel                             | -                              | 55,983                        | 46,547                              | \$ 102,530            |
| Commodities                        | -                              | 130,480                       | 128,798                             | \$ 259,278            |
| Equipment                          | -                              | 86,505                        | 220,171                             | \$ 306,676            |
| Awards & Grants and Matching Funds | -                              | 243,159                       | 1,992,236                           | \$ 2,235,395          |
| Telecommunication Services         |                                | 28,904                        | 2,993                               | \$ 31,897             |
| Operation of Automotive Equipment  |                                | 4,249                         | 21,977                              | \$ 26,225             |
| Permanent Improvements             |                                | 10,150                        | -                                   | \$ 10,150             |
| CMS Health Insurance               | 161,882.33                     | -                             | -                                   | \$ 161,882            |
| Other                              |                                |                               |                                     | \$ -                  |
| Macomb Instruction & Travel        |                                | 592,317                       | -                                   | \$ 592,317            |
| Macomb Administrative Dept Support |                                | 326,463                       | -                                   | \$ 326,463            |
| <b>Total</b>                       | <b>\$ 3,704,056</b>            | <b>\$ 7,339,964</b>           | <b>\$ 5,085,443</b>                 | <b>\$ 16,129,463</b>  |
| <b>Net Gain/Loss</b>               | <b>\$ -</b>                    | <b>\$ (1,818,353)</b>         | <b>\$ 360,884</b>                   | <b>\$ (1,457,469)</b> |

**FY18 Revenue & Expense**  
(Excluding Lapse-Period Spending)

**University**

|                                    | State<br>Appropriated<br>Funds | University<br>Income<br>Funds | Other Non-<br>Appropriated<br>Funds | Total                 |
|------------------------------------|--------------------------------|-------------------------------|-------------------------------------|-----------------------|
| Revenue                            |                                |                               |                                     |                       |
| State Appropriations               | 46,300,700                     |                               |                                     | 46,300,700            |
| Tuition                            |                                | 70,843,574                    |                                     | 70,843,574            |
| Waivers                            |                                | (7,625,596)                   |                                     | (7,625,596)           |
| Write-Offs                         |                                | (3,068,587)                   |                                     | (3,068,587)           |
| Distance Ed Charge, net            |                                | 1,964,820                     |                                     | 1,964,820             |
| Interest                           |                                | 228,808                       | 156,699                             | 385,507               |
| Fees                               |                                |                               | 12,931,616                          | 12,931,616            |
| Other                              |                                | 1,428,153                     | 100,763,483                         | 102,191,636           |
| Total                              | 46,300,700                     | 63,771,171                    | 113,851,798                         | 223,923,669           |
| Expense                            |                                |                               |                                     |                       |
| Personal Services                  | \$ 43,725,900                  | \$ 45,951,761                 | \$ 14,456,023                       | \$ 104,133,684        |
| Medicare                           | 830,000                        | 360,017                       |                                     | \$ 1,190,017          |
| Contractual Services               | -                              | 9,976,241                     | 13,790,933                          | \$ 23,767,173         |
| Travel                             | -                              | 348,550                       | 564,245                             | \$ 912,794            |
| Commodities                        | -                              | 938,301                       | 2,054,132                           | \$ 2,992,433          |
| Equipment                          | -                              | 1,737,061                     | 1,188,620                           | \$ 2,925,682          |
| Awards & Grants and Matching Funds | -                              | 7,507,753                     | 77,046,095                          | \$ 84,553,848         |
| Telecommunication Services         | -                              | 316,902                       | 457,873                             | \$ 774,775            |
| Operation of Automotive Equipment  | -                              | 133,548                       | 278,110                             | \$ 411,658            |
| Permanent Improvements             | -                              | 30,744                        | 23,025                              | \$ 53,769             |
| CMS Health Insurance               | 1,744,800                      | -                             |                                     | \$ 1,744,800          |
| Other                              | -                              | -                             | 1,645,776                           | \$ 1,645,776          |
| Total                              | \$ 46,300,700                  | \$ 67,300,878                 | \$ 111,504,832                      | \$ 225,106,409        |
| <b>Net Gain/Loss</b>               | -                              | <b>\$ (3,529,707)</b>         | <b>\$ 2,346,966</b>                 | <b>\$ (1,182,741)</b> |



Hamm, Annette &lt;ae-hamm@wiu.edu&gt;

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## additional cost expenditures info/corrections

1 message

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**Pynes, Christopher** <ca-pynes@wiu.edu>  
To: Christopher Pynes <ca-pynes@wiu.edu>  
Cc: Annette E Hamm <AE-Hamm@wiu.edu>  
Bcc: AE-Hamm@wiu.edu

Wed, Feb 13, 2019 at 7:12 PM

Dear Senators,

First, let me thank those of you who can make the meeting tomorrow, and remind you that we only have the room until 5:30. Second, I want to make clear that the const expenditure report is not a report that was created to pit faculty against faculty on this campus or between campuses. We are ONE university with two campus locations. The main goal is to help make clear the income and expenditures of the university as a whole. There are many reason this information is important, and it's one reason Trustee Lester asked for this kind of cost accounting. He is charged with a fiduciary responsibility for the university in his decision making, and he rightly wanted to include this accounting as part of his decision making processes. I for one hope that the BTC will take the lead on these projects in the future for the good of us all.

### Some explanations and minor corrections to the report.

(1) Some people have objected that ExCo gave the report out on a Monday for a Tuesday meeting. This is true, but it was an effort to put newly obtained information into the report. We also made it electronically accessible to Senators on both campuses when we realized that mail wouldn't make it to the QC in any kind of a timely fashion. The delay was just an artifact of trying to get the most information we could into the report and try to meet the Friday deadline for distribution. Finally, this report has no action item associated with it, and as such, the delay didn't affect any voting decisions.

(2) Bottom of page 4. "The Four Bucket System Enrollment Rules" were actually implemented on August 19, 2009. The 2014 date refers to the elimination of IQ sections for those of you who remember those. And the rules for the four bucket system were updated in 2015 according to the document. I don't know what rules were changed or how it affected enrollment calculations.

(3) Several gimlet-eyed folks have pointed out that page 4, the 602 AIMS chart has a typo: the 24,269 should be 242,619, which should be obvious from the line above. Thank you all for telling me.

(4) Right under the 602 chart, there is a paragraph that states "...Macomb is responsible for roughly 92% of SCH..." A more accurate way to express this is to say that Macomb is responsible for 92% of tuition dollars collected. ExCo was a bit slopping in working here.

(5) Finally, there is some debate about how extension/online SCH production should be divided. One way, the 602 AIMS report is calculated by assigning all extension SCH by the student's campus. The note at the end of the Enrollment Reporting Rules is extremely important in understanding this. It reads: "[A student's total Extension hours will be in one Extension location \(not split between Macomb Extension/Quad Cities Extension\), depending upon the campus they are counted for their current academic career/degree.](#)"

What this means is that all QC students get their extension hours counted to the QC no matter where the faculty member who teaches that class is based. This is different than if a QC student came to Macomb and took a class. That would be credited to Macomb. This rule makes it so that QC designated students and students in QC programs have all their extension SCH hours credited to the QC.

There are at least three other ways to look at this extension data: %of extension classes offered by the instructor campus, % of SCH by instructor campus, and % of salary cost for direct instruction by instructor campus. Those percentages are in order: 84/16, 85/15, and 82/18 respectively. (NOTE: I am also under the impression that these percentages do not include military or extension site course, which would bring the Macomb percentage up because they teach the vast majority of those courses.)

Here is an image of the chart, provided by IRP, that doesn't copy well into email reflecting those percentages.



| Fall 2016 Extension Courses | Number<br>of<br>Sections | % of Sections by<br>Instructor Campus | SCH           | % of Extension SCH by<br>Instructor Campus | Cost                | % of Salary Cost for<br>Direct Instruction by<br>Instructor Campus |
|-----------------------------|--------------------------|---------------------------------------|---------------|--|---------------------|--|
| <b>Total</b>                | <b>225</b>               |                                       | <b>15,538</b> |  | <b>\$ 2,059,354</b> |  |
| Total Instructor Macomb     | 188                      | 84%                                   | 13,255        | 85%  | \$ 1,694,471        | 82%  |
| Total Instructor QC         | 37                       | 16%                                   | 2,283         | 15%  | \$ 364,883          | 18%  |

I look forward to seeing you all tomorrow.

Best,  
Christopher

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Do You Philosophize!?!