

2002-2003 Marginal Cost of Instruction Calculation Methodology

2001/02 Components Program Areas	2001/02 CSU Budget	Average Cost per FTES (305,854 FTES)	Marginal Percentage Discount	Marginal Cost per FTES
Instruction				
Faculty Salary (Step III) (18.9:1 Student/Faculty Ratio)	\$44,798	\$2,370		\$2,370
Faculty Benefits (18.9:1 Student/Faculty Ratio)	\$12,318	652		652
Teaching Assistants Annual Salary & Benefits (48.37% of faculty salary and benefits)	\$27,627	258		258
Instructional Equipment	\$42,340,108	138		138
Instructional Support	\$345,911,942	1,131	-10%	1,018
Instructional Faculty	1,117,490,143			
Research	2,032,265			
Public Service	10,725,267			
Academic Support	459,133,182	1,501	-15%	1,276
Student Services	340,028,198	1,112	-20%	890
Institutional Support	523,152,220	1,710	-35%	1,112
Operation and Maintenance of Plant	389,311,260			
Scholarships & Fellowships	161,758,709			
Reimbursed Activities	155,365,415			
Provisions for Allocation	36,037,813			
Totals	\$3,540,946,414	\$8,872		\$7,714
		Total Marginal Cost		\$7,714
		Less: Fee Revenue		<u>(\$1,227)</u>
		General Fund Support		\$6,487