

UNIVERSITY OF ILLINOIS

AT SPRINGFIELD

# **Budget & Planning Priorities Report**

(Formerly known as the Goals and Objectives Report or GOR)

**Presented to**

**Campus Senate & UIS Administration**

**April 6, 2010**

*Prepared by the*

***CAMPUS PLANNING AND BUDGET COMMITTEE 2009-2010***

## ***FACULTY:***

\*Baker Siddiquee (**Chair**) – B&M (2009-12)  
Sviatoslav Braynov – LAS (2009-10)  
Adriana Crocker –PAA (2009-12)  
Eric Hadley-Ives – LAS (2009-11)  
Neil Headman – EHS (2009-11)  
Christine Ross – LIB (2009-10)

## ***ACADEMIC PROFESSIONAL:***

Donna Haynes - Academic Professional (2009-10)

## ***CIVIL SERVICE:***

Jamie Voyles - Civil Service (2009-10)

## ***STUDENTS:***

Charles L. Olivier (2009-10)

## ***EX-OFFICIO:***

Harry Berman – Provost/Vice Chancellor of Academic Affairs

## ***RESOURCE PERSON:***

Aaron Shures, Associate Provost

**I. Introduction**

**II. Functions of CPBC**

**UIS Bylaws governing CPBC**

**III. Budget and Planning Priorities for UIS**

**A. Sources of Information**

**B. Recommended Budget and Planning Priorities for UIS**

**IV. APPENDIX**

**APPENDIX A: Campus Budget Survey December 2009 - Instrument**

**APPENDIX B: Campus Budget Survey December 2009 – Summary Report**

**APPENDIX C: CPBC Past Goals and Objective Reports—Top Priorities**

## **I. Introduction**

Each year the Campus Planning and Budget Committee (CPBC) develops “the budget and planning priorities and issues” of the campus for the next fiscal year under consideration. This report formerly known as the Goals and Objectives Report (GOR) is presented to the Campus Senate and the UIS administration and is used to develop the University of Illinois budget, including the UIS campus budget. Although this report presents the campus planning and budget priorities and issues for the fiscal year 2011-12 (FY12), it also gives direction to our current efforts for FY11. The committee is cognizant of the current difficult budget situation facing the campus due to the State’s fiscal crisis and understands the limitation it may impose on budget allocations.

## **II. Functions of the CPBC**

**UIS Bylaws governing CPBC:** The UIS Senate bylaws under Article VI.2. E (amended Sept 11, 2009) defines the memberships and duties of CPBC as follows:

### ***E. Campus Planning and Budget Committee***

#### ***1) Membership, Terms, and Selection of Chair.***

*The Committee shall consist of six faculty members appointed by the Senate, two from the College of Liberal Arts and Sciences, one from each of the remaining Colleges and the library; one student in good academic standing appointed by the Student Government Association; one civil service staff member and one academic professional appointed by their representative bodies. Ex-officio is the Provost. Faculty shall serve three-year staggered terms; all other voting members shall serve one-year terms. Each spring semester the committee shall elect a chair from the ranks of faculty whose term will begin in the summer session.*

#### ***2) Duties***

*The Campus Planning and Budget Committee responsibilities shall be to (1) provide for campus-wide input into the campus budgeting and planning priorities by developing a short list of budget priorities for consideration by the Campus administration; (2) review budget allocations and progress in relation to meeting CPBC priorities and the goals in the campus strategic plan; (3) recommend changes in planning priorities to the Senate and to the Vice Chancellor for Academic Affairs; and (4) to submit an annual draft in the early spring to the Senate regarding budgeting and planning priorities and issues. The committee is not expected to become involved in detailed and comprehensive investigations in developing budget and planning priorities.*

### III. Budget and Planning Priorities for UIS

#### 1. Preamble

##### Limitations:

- State budget problems
- Secular decline of higher education funding and UIS' share
- Demographic changes in Illinois college age population

##### Core goals must be upheld:

- Maintain *core* academic programs, initiatives, and activities
- Sustain competitive salaries for faculty and staff
- Manage financial aid programs to maintain a diverse and academically talented student population
- Ensure that all operations, facilities, and activities support UIS' core instructional mission

#### Sources of Information

The committee met every other week during the academic year and the meetings are open to public. All meeting dates are posted on the Campus Senate website and all committee records are posted under CPBC Blackboard accessible to all members of the committee.

In preparing its recommendations of budget and planning priorities and issues for UIS, the committee consulted the following sources:

- *Campus Budget Survey* December 2009 — Top Priorities (Campus wide survey conducted during December 2009; Survey instrument in Appendix A; Summary Report of Survey in Appendix B)
- Campus Unit Heads —Top Priorities (collected by CPBC members)
- UIS Budget Documents (FY2010 *Budget Summary for Operations* and FY2011 *Budget Request for Operating and Capital Fund* – Provided to CPBC members )
- CPBC Past Goals and Objective Reports —Top Priorities (Appendix C)
- UIS Strategic Plan Priorities (Available on UIS Website)

## 2. Recommended Top Budget Priorities for UIS

The committee recognizes that the core mission of the campus must be upheld. For all current and future budget allocation, after reviewing the sources mentioned above and extensive deliberation, the committee recommends that the campus adopt the following three top priorities (un-ranked):

- **Strengthen Student Recruitment, Retention, and Services:** Increase efficiency of current allocation and vigorously recruit quality students nationally and internationally – both on-campus and on-line; increase student retention rate; and enhance campus life.
- **Enhance Educational Quality:** Increase funding for faculty development and research and professional activities; enhance course/degree offerings and quality, and technology integration.
- **Enhance Salary Competitiveness.** Devote more of campus funding to increase salary of faculty, AP, and staff from its current level to improve retention and employee morale and productivity; campus must invest in its most important resource – its dedicated employees. The current practice of not meeting at least the annual cost of living adjustment in salary program is unacceptable. At a minimum the annual salaries must be adjusted to reflect the appropriate cost of living index to keep real income constant. In addition, real salary increase reflecting performance and productivity advancement should be considered annually.

**Overall Recommendations for Future Budget Allocations:** The committee further recommends that the campus conduct the following *three* studies to improve budget allocation.

1. **Study of *composition* and *growth* of current budget allocations:** To ensure an optimum funding allocation to the top three budget priorities identified above, the committee recommends **conducting a study** to determine both the *composition* and *growth* of administrative versus “instructional” (direct education, advising and library expenses) salaries and expenditures. A clear definition of “instructional” salaries and expenditures is needed in this regard. The committee **recommends** a proper funding allocation be maintained consistent with UIS peer group. The committee recognizes that UIS’ productivity gains over the years resulted from joint efforts by dedicated faculty, academic professionals, staff, and

administrators. The committee further **recommends** that the overall growth of administrative salaries must not exceed the growth of “instructional” salaries.

2. **Changes in current budget practice:** Current “fixed budget” or “base budget” approach where the spending of any additional revenues generated by higher than expected enrollment is left to the discretion of the administrators who control the budget. A “flexible budget” process based on “capitalization tests” for each of the four colleges is an option worth exploring. This will allow the campus to avoid excessive spending if revenue turns out to be less than expected. The committee **recommends** examining ways to allocate resources by recognizing enrollment growth.
  
3. **Changes in current budget reporting:** To achieve greater efficiency in budget allocation a few cost related metrics that are not calculable from the official fiscal year budgets ought to be reported on a regular basis. In particular, the committee recommends collection and dissemination of data in three specific areas: (a) direct costs of instruction per student credit hour; (b) revenue per student credit hour from tuition and from the unrestricted general revenue allocation from the state; (c) total cost of direct “front-line” instructional and core student service costs. Appendix D provides a description of these metrics and how they might be used by the campus community. In this regard, the committee acknowledges the good work already done by the *Instructional Resource Management Task Force* in developing a small number of easily understandable metrics relating to some of the same points raised here.

#### **IV. APPENDIX**

**APPENDIX A: Campus Budget Survey December 2009 - Instrument**

**APPENDIX B: Campus Budget Survey December 2009 – Summary Report**

Weighted scores for the priorities: <https://edocs.uis.edu/Departments/LIS/UIS/Priorities.html>

**APPENDIX C: CPBC Past Goals and Objective Reports—Top Priorities 2005-10**

**APPENDIX D: Description of Cost Related Statistics**

**Appendix A**  
**CPBC Budget Survey Final – Dec 1**

**DATE:** December 1, 2009  
**TO:** All Currently Employed UIS Faculty, Academic Professionals, and Civil Service Employees  
**FROM:** Campus Planning and Budget Committee  
**SUBJECT:** Faculty/AP/Staff Survey of Budget Priorities for the Campus

Greetings!

I am writing to you on behalf of the Campus Planning and Budget Committee (CPBC) to solicit your input as we formulate our recommendation of top budget priorities for the campus.

As you all know we are going through a tough budget situation. Nevertheless, as an academic institution, we must continue to perform our core functions with the greatest efficiency wherever possible, without jeopardizing the cohesiveness of the organization. The committee decided to solicit input from the campus community by conducting a short survey. The results from the survey will be a valuable piece of information as the Committee attempts to formulate its budget recommendations to the Campus Senate and Administration, early in the spring 2010. The survey is short and has only a few items on it (items are listed below to organize your thoughts before logging in to take the survey). Please let us know by **December 14, 2010**, your top budget priorities for the campus by following the link below. While completion of the survey does require you to log in through *Webtools*, the survey is confidential – and actually anonymous for UIS personnel who will analyze the results. (NOTE: U of I *Webtools* administrators are forbidden to release the identities of those who respond.) Once the results are summarized we will share it with you.

To give you an idea of the past budget recommendations and to help organize your thoughts, I have attached a list of top budget priorities recommended by CPBC over the past several years.

Thank you for your time.

Sincerely,

Baker Siddiquee, Chair, CPBC  
 Associate Professor, Department of Economics, UHB 4085  
 College of Business and Management  
 Phone: 206-7912; E-mail: [bsidd1@uis.edu](mailto:bsidd1@uis.edu)

**NOTE:** If you received this survey invitation by mistake, please accept our sincere apology and disregard the invitation.

---

**List of question topics in the survey:**

- A. Your top three budget priorities for the UIS campus – open-ended question.  
 (For your answer, you might find it useful to review the past CPBC recommendations.)
- B. Rating of how much of a priority each of these 3 priorities are to you on a 1 to 10 scale.
- C. Suggestions regarding how we can make the campus more financially sustainable in the long run:
  1. Ideas for better use of existing funds (how UIS can be more productive/efficient)
  2. Options for targeted cuts and/or reductions in services
  3. How we can generate more funds; alternative revenue sources
- D. Additional comments/suggestions on campus budget and planning issues

E. Type of UIS employee: Civil Service Staff, Academic Professional, or Faculty

---

**Attachment:** Past CPBC recommendations (please see attached *MS Word* file)

---

**LINK to take the Survey:** [www.budgetsurveyuis.edu](http://www.budgetsurveyuis.edu) (Please complete by December 14, 2010)



**Campus Planning and Budget Committee 2009-10**  
**UIS Survey: Top Budget Priorities for the campus**

**NOTE:** This survey is intended for ONLY currently employed UIS faculty, Academic Professionals and Civil Service Staff.

A. Please tell us your top three budget priorities for the campus in *rank-order*.

1<sup>ST</sup> in priority: \_\_\_\_\_

2<sup>ND</sup> in priority: \_\_\_\_\_

3<sup>RD</sup> in priority: \_\_\_\_\_

B. For each of your top three priorities in *question A* above, please indicate how much of a priority you think it is on a scale of 1 to 10, with 1 being lowest priority and 10 being highest priority.

1. Priority for Item #1: 1    2    3    4    5    6    7    8    9    10

2. Priority for Item #2: 1    2    3    4    5    6    7    8    9    10

3. Priority for Item #3: 1    2    3    4    5    6    7    8    9    10

C. Now, please tell us about possible ways we can make the campus *financially sustainable* in the long run.

1. Are there ways to better use the existing funds? Do you have ideas of how UIS can be more productive/efficient in its use of existing funds? If so, how and where? Please be as specific as possible.

\_\_\_\_\_

\_\_\_\_\_

2. Are there options for targeted cuts and/or reductions of existing services? Where? Please be as specific as possible.

\_\_\_\_\_

\_\_\_\_\_

3. How can we generate more funds and what are some alternative revenue sources? Please be as specific as possible.

\_\_\_\_\_

\_\_\_\_\_

- D. If you have additional comments/suggestions on campus budget and planning issues for the Committee, please feel free to write here (please limit to 150 words):

---

---

- E. Please circle the group you represent:      Civil Service Staff      Academic Professionals  
Faculty

**To forward your completed survey to CPBC please select:**

**[SEND]**

**Appendix B (eDocs)**

<https://edocs.uis.edu/Departments/LIS/UIS/Priorities.html>

## APPENDIX C

### **Campus Planning and Budget Committee**

#### **Planning and Budget Top Priorities for UIS**

#### **Summary of Goals and Objectives Reports 2005, 2006, 2008, 2009, and 2010**

#### **Goals and Objectives Report (GOR) FY2010 Top Priorities (Presented: April 2008):**

- Priority 1:**        **Academic Excellence in Teaching and Scholarship** (UIS Strategic Goal 1, ST 1, 2)
- Priority 2:**        **Student Recruitment, Advisement, and Retention Including Marketing and Branding** (Goal 5; Goal 4, ST 1, ST 4)
- Priority 3:**        **New Undergraduate Degree Programs** (Goal 5, ST 2, AP 23; Goal 2, ST 2)
- Priority 4:**        **Faculty, AP, and Staff Salary Equity** (Goal 1, ST 1; Goal 6, ST 2)
- Priority 5:**        **Infrastructure, especially library improvement** (Goal 6, ST 1; Goal 4, ST 4)

**Further, based on the *Gap Analysis* (Gap between UIS and the “peer” institutions),**

**A. UIS’ strengths** are in small class size, favorable student/faculty ratio, presence of sizable graduate programs, and comparable annual institutional expenses per student.

**B. Five areas for UIS with small gaps needing monitoring and continuous attention:**

- Increase the undergraduate enrollment
- Increase the percentage of full time faculty at UIS
- Increase the freshmen retention rate
- Increase the graduation rate
- Increase the Alumni giving rate

**C. Two areas for UIS with larger gaps needing immediate attention:**

- Improve the academic background of freshmen enrolled students.
- Increase the number of undergraduate degree offerings.

#### **GOR FY2009 Top Priorities:**

- Priority 1:**        Achieve greater academic excellence in teaching and learning by allocating 33 % of available resources, in particular to bring into reality the long overdue Faculty Institute for teaching excellence (UIS Strategic Plan Goal 1, Strategic Thrust 1)
- Priority 2:**        Achieve greater excellence in scholarship by allocating 16 % of additional resources (Goal 1, Strategic Thrust 2)
- Priority 3:**        Address the long standing needs of the campus, in particular, to continue to provide the faculty, academic professionals and civil service staff an appropriate adjustment for salary compression, equity and competitiveness by allocating 15 % of available resources (Goal 6, Strategic Thrust 2)
- Priority 4:**        Enroll a larger and more diverse student body by allocating 10 % of available resources (Goal 5, Strategic Thrust 2)
- Priority 5:**        Retain and graduate a larger and more diverse student body by allocating 7 % of available resources (Goal 5, Strategic Thrust 3)

The **next five priorities** identified by the committee are:

- Priority 6:**        Provide classroom and technology enhanced education
- Priority 8:**        Enrich individual lives on campus by promoting an intellectually rich campus environment (tied 7)
- Priority 8:**        Strengthen campus culture by creating a distinguished identity for UIS (tied 7)

Priority 8: Strengthen campus culture by enhancing the physical environment of the campus (tied 7)

Priority 10: Promote enrollment and retention by improving access and opportunity at UIS for all students.

In addition, the committee also reviewed the following list of **top ten** campus planning and budget **discussion items** identified in GOR09:

1. Bring to fruition the long needed **Faculty Institute for teaching excellence** for new and current faculty. Faculty Institute will be dedicated to faculty development in the area of teaching. It should promote excellence in teaching and provide faculty with resources, consultation, and assistance to achieve so.
2. **Comprehensive salary compression, equity and competitiveness adjustments** for faculty, academic professionals, and staff. Recent allocation for equity adjustments for some faculty was a good start but it also raised many questions. There is a need for more comprehensive look at salary compression, equity, and market adjustment at UIS.
3. Improvement and enhancement of **Campus Life** based on recommendations from recent Faculty, Staff, and Student Survey Reports.
4. Conduct campus **energy sustainability, conservation, and efficiency study** and initiate steps to seek alternative renewable energy source(s), in particular, funding the feasibility study for wind power generation at UIS.
5. Promote and actively seek ways to create a **Liberal Education/Arts campus** at UIS.
6. Maintain and enhance the **online education** and take full advantage of the proposed Global Campus initiative.
7. Engage vigorously in **enrollment, retention, and enrichment** of freshman class and to increase the quality of students.
8. Build a **Campus Town** at UIS.
9. Update the June 2000 **campus master plan** and develop a long term capital plan and funding strategies for the campus.
10. Initiate **revenue justification** for all budget requests from campus units beginning with next budget request cycle.

### **GOR FY2008 Top Priorities**

- Priority 1: Address Fully Long Standing Needs of the Campus, Particularly Recruitment and Retention of Faculty and Staff - Address salary compression, equity, and market adjustment (Goal 6, Strategic Thrust 2, Action Plan 1). Allocation: 28% of funds
- Priority 2: Achieving Excellence in Teaching and Learning (Goal 1, Strategic Thrust 1, Action Plans 1 - 5). Allocation: 23% of funds
- Priority 3: Achieving Excellence in Scholarship (Goal 1, Strategic Thrust 2, Action Plans 12, 13, 9, and 7). Allocation: 20% of funds
- Priority 4: Enroll a Larger and More Diverse Student Body (Goal 5, Strategic Thrusts 2, Action Plans 12, 13, 9, and 16). Allocation: 15% of funds
- Priority 5: Retain and Graduate a Larger and More Diverse Student Body (Goal 5, Strategic Thrust 3, Action Plans 25 – 29, 32). Allocation: 14% of funds

### **GOR FY2006 Top Priorities**

- Priority 1: Strengthen Faculty/Staff
- Priority 2: Salary Equity
- Priority 3: Quality of Student Life
- Priority 4: Improvements in Campus Physical Facilities
- Priority 5: Maintain Technological Edge
- Priority 6: Budget Process Improvements

**GOR FY2005 Top Priorities**

Priority 1	Increase Civil Service Salaries
Priority 2	Make Strategic Investments in Faculty Hires
Priority 3	Increase Support for Student and Faculty Scholarship
Priority 4	Launch the UIS Lower Division

---

**Reference Item: UIS Strategic Plan Goals:****Goal #1: Academic Excellence**

ST #1: Excellence in teaching and Learning

ST #2: Excellence in Scholarship

**Goal #2; Enriching Individual Lives**

ST #1: An Intellectually Rich Campus Environment

ST #2: A Culturally Rich Campus Environment

ST #3: A Culturally Diverse Campus Environment

ST #4: Providing Social/Personal Enrichment

ST #5: Enhance Intercollegiate Athletics

**Goal #3: Making a Difference in the World**

ST #1: Reflection

ST #2: Dialogue

ST #3: Action

**Goal #4: Strengthen Campus Culture**

ST #1: Create an Identity

ST #2: Responsiveness

ST #3: Build Community

ST #4: Enhance Physical Environment

ST #5: Promote Environmental Sustainability

**Goal #5: Enrollment & Retention**

ST #1: Improve Access and Opportunity

ST #2: Enroll a Larger/More Diverse Student Body

ST #3: Retain/Graduate a Larger &amp; More Diverse Student Body

ST #4: Provide Classroom &amp; Technology Enhanced Education

ST #5: Sustain a Thriving Learning Community &amp; University

**Goal #6: Infrastructure**

ST #1: Physical Resources

ST #2: Longstanding Needs

## APPENDIX D: Description of Cost Related Statistics

To achieve greater efficiency in budget allocation a few cost related metrics that are not calculable from the official fiscal year budgets ought to be reported on a regular basis. In particular, the Campus Planning and Budget Committee recommends collection and dissemination of data in three specific areas: (a) direct costs of instruction per student credit hour; (b) revenue per student credit hour from tuition and from the unrestricted general revenue allocation from the state; (c) total cost of direct “front-line” instructional and core student service costs. In this regard, the committee acknowledges the good work already done by the *Instructional Resource Management Task Force* in developing a small number of easily understandable metrics relating to some of the same points raised here.

**(a) Direct costs of instruction per student credit hour.** The direct costs of instruction should be calculated and presented to the campus community. This is a standard metric used in comparative analyses of efficiency on university campuses. There are a several ways to calculate this metric, and at least the following two methods ought to be used. First, the costs of instruction should be calculated by taking the costs of faculty salaries and faculty development funds, including full-time, part-time, and adjunct faculty, and dividing this cost by the total number of credit hours earned by students. Another way that uses a broader definition of instructional costs should be calculated by taking the total cost of the salary and faculty development funds available to faculty, the costs of graduate assistants, coordinators, and secretarial staff assigned to departments that teach courses, and the costs of materials used by departments that teach.

These direct costs of instruction can be calculated by semester or academic year, and might be calculated by department or college (with fair adjustments made for costs associated with faculty and staff who teach across colleges or departments). Costs of instruction must be examined in a context. Faculty productivity in scholarship and service to the campus may increase costs of instruction, and smaller faculty departments may suffer from a lack of economies of scale that could lower costs of instruction. Likewise, some types of departments rely on pedagogical methods that are appropriate for their disciplines that will cause their instructional costs to vary compared to campus-wide averages. Departments or faculty who teach more graduate students may also have higher costs of instruction. With due consideration to these contexts, the direct costs of instruction must be used thoughtfully to help faculty, departments, and colleges consider how they may make efficiency gains.

**(b) Revenue per student credit hour.** This is a statistic that must be generated in order to adjust efficiency metrics from the direct costs per credit hour taught. It will be useful to calculate revenue per credit hour taught in terms of both tuition alone and combinations of tuition, student fees, and

unrestricted general revenue allocated by the Illinois General Assembly through the State Board of Higher Education. This metric will help the campus know the actual average tuition revenue per student credit hour. It will also offer a quick way to compare income from courses that is derived from tuition, and compare this to the contribution from the taxpayers of Illinois. The statistic might also lead us to insights into how our student fees might be restructured more fairly so that part-time students and commuter students will have a better experience. Revenue per student credit hour is a standard statistic that combines tuition with scholarship data to give observers a more realistic idea of education costs apart from the sticker price.

**(c) Total cost of direct “front-line” instruction and core student services.** This would be a metric unique to UIS, and it would be for our own in-house budget priority considerations. It would be a supplement to more standardized metrics such as “instructional costs” that are more widely used. The Campus Planning and Budget Committee has tried to identify the core, critical budget categories of the University that would most appropriately take their funding from tuition and unrestricted general fund allocations from the state. These front line costs would include:

1. The salaries of all faculty who teach, including adjunct faculty.
2. The salaries of online coordinators and program coordinators who may advise students or help students make their way through their programs.
3. The salaries of graduate assistants who may help faculty with their courses or may help students with their work.
4. The salaries of program secretaries who work for departments or programs that teach courses.
5. The costs of the Center for Teaching and Learning.
6. The material costs (computers, paper, toner cartridges, laboratory equipment, tools, etc.) for the four teaching colleges.
7. The costs of the Capital Scholars Program.
8. The costs of Student Counseling services, Career Counseling services, and International studies and student services.
9. The costs of the library.
10. The costs of freshmen counseling and lower-division academic advising.

It appears to the Campus Planning and Budget Committee that the ten categories of front line costs listed above should certainly exceed 50% of the total revenue generated by student tuition and unrestricted allocations from the Illinois General Assembly. This is suggested as a reasonable allocation because in peer institutions approximately 50% of resources are allocated to instruction, and the list of “front-line” expenditures as we are defining them here include some non-instructional core expenditures such as the library and some forms of student advising, academic support (departmental secretaries), and so forth. Where does the 50% figure come from? In 2009 the Delta Project on Postsecondary Education Costs, productivity, and Accountability released their report *Trends in College Spending* that indicated that public master’s universities such as UIS typically allocate over 50% of expenditure to instruction. Reviews of the FY 2010 and FY 2011 UIS budgets are not showing

similar allocations of resources at UIS, but these analyses are undermined by the fact that the ten categories of spending we have defined as ‘front-line’ work are not clearly reported in the official UIS budgets. Possibly UIS does allocate a similar amount of tuition and general revenue to front line work. Until a metric of total allocations to front line work is reported, we cannot know.

The Committee’s suggestion is that the costs of administration, academic support, maintenance, infrastructure, auxiliary services, and various other costs should not take over half of tuition and general revenue funds, but should rather allow direct provision of teaching, library services, and critical student counseling and advising to take up at least half of that revenue. Of course all other support and operational costs may far exceed instructional costs if other funding sources are available. For example, student life expenses and athletic expenses can be largely supported by student fees or residence hall fees. Costs of the Center for State Policy and Leadership, which is a vital element of our university and directly related to our core mission, are already largely covered by soft funding such as grants or revenue from ticket sales (as with the Sangamon Auditorium). So, clearly some portion of revenue from tuition and unrestricted state dollars may go to support these various non-instructional expenses, but the fair proportion must be a matter of public and campus-wide consideration.

After the university reports the ten areas of front-line costs we have listed above, future Campus Planning and Budget Committees may be able to make helpful recommendations on how the university may make efficiency gains. Also, with the reported expenses presented to the campus community future surveys of the community asking for suggestions for efficiency gains will perhaps yield more informed opinions and analytical insights than are gained when few of us in the campus community understand how the university allocates resources.

**CPBC: GOR FY2012**