

MEMORANDUM

TO: Fort Wayne Senate Executive Committee

FROM: Jeff Malanson, Chair  
Budgetary Affairs Subcommittee

DATE: March 1, 2016

SUBJ: Budgetary Affairs Subcommittee Biennial Report on Staffing and Budget

DISP: For Information Only

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WHEREAS, Senate Document SD 01-18 requires the Budgetary Affairs Subcommittee (BAS) to “issue a biennial report to the Senate regarding the changes in staffing across the major categories of employment at IPFW”; and

WHEREAS, Senate Document SD 01-18 further requires BAS to “include in the biennial report to the Senate any notable changes in funds allocated across the major budgetary/administrative categories reflecting levels of faculty support, student services, physical facilities, and administrative activities”;

BE IT RESOLVED, That the Budgetary Affairs Subcommittee submits the attached report to the Senate for information only.

### **Budgetary Affairs Subcommittee Report on Staffing and Budget**

Senate Document SD 01-18 (see Appendix 1) requires the Budgetary Affairs Subcommittee (BAS) to report on “changes in staffing across the major categories of employment at IPFW” and to “include . . . notable changes in funds allocated across the major budgetary/administrative categories reflecting levels of faculty support, student services, physical facilities, and administrative activities.”

This report was last submitted to the Senate in April 2011 (see Senate Reference 10-19). Staffing data in the current report reflects the official university headcount as of each September from 2010 through 2015. Budget data has been obtained for each year from 2011-12 through 2015-16.

### **Staffing**

Data on “staffing across the major categories of employment at IPFW” was provided by Kirk Tolliver, Human Resources Information Manager, and includes an employee headcount and the number of full-time equivalencies (FTE) in the employee categories tracked by Human Resources. Complete headcount and FTE data for all years can be found in Appendix 2.

As is reflected in Table 1, both employee headcount and FTE are down in almost all categories of employment. From 2010 to 2015, IPFW has lost 38 tenure and tenure-track positions, for a loss of approximately 10.4% FTE. Non-tenure track clinical faculty FTE is up 51.9%, and continuing lecturer FTE is up 10%. Management (defined as non-faculty unit heads and upper administration) is down 0.1% FTE, and Administrative/Professional (defined as rank-and-file salaried staff, including athletics coaches) is down 0.3% FTE. The Clerical and Service categories have undergone the most significant declines, losing 22.2% FTE and 14.4% FTE, respectively.

In September 2010, tenure-line faculty comprised 31% of overall benefitted FTE at IPFW; in September 2015, tenure-line faculty comprised 29.9% of benefitted FTE. Other benefitted faculty increased from 8.4% to 10.4% of overall benefitted FTE. Administration (defined as Management and Administrative/Professional) increased from 25.4% to 27.2%, and all other benefitted employees decreased from 35.1% to 32.5% of overall benefitted FTE.

In terms of overall instructional FTE, including all benefitted instructional FTE and non-benefitted limited term lecturer FTE, tenure-line FTE comprised 55.6% of instructional FTE in September 2010, but decreased to 54.3% of instructional FTE by September 2015. Non-tenure track clinical faculty increased from 3.5% of instructional FTE in 2010 to 5.7% in 2015; continuing lecturers increased from 8.5% to 10.2%; visiting/emeriti faculty decreased from 3.1% to 3.0%; and limited term lecturers are decreased from 29.3% to 26.8% of overall instructional FTE. This data can be seen in Table 2.

**Table 1. Employee headcount and FTE across all employment categories, 2010-15.**

Employee Type	Sept. 2010		Sept. 2015		% Change 2010-15	
	Count	FTE	Count	FTE	Count	FTE
<b>Benefitted</b>						
Tenured/TT Faculty - Purdue Paid	296	291.33	276	275.17	-6.8%	-5.5%
Tenured/TT Faculty - IU Paid	38	38.00	20	20.00	-47.4%	-47.4%
Clinical/Non TT Faculty	23	20.55	33	31.21	43.5%	51.9%
Continuing Lecturer	57	50.43	59	55.48	3.5%	10.0%
Visiting/Emer Faculty	19	18.66	21	16.25	10.5%	-12.9%
Management	60	59.05	59	59.00	-1.7%	-0.1%
Administrative/Professional	213	210.70	212	210.05	-0.5%	-0.3%
Post Doc Intern Res	0	0.00	1	1.00		
Operations/Technical	40	37.25	46	46.00	15.0%	23.5%
Nonexempt Professional	3	2.79	1	1.00		
Clerical	189	176.03	144	137.01	-23.8%	-22.2%
Service	144	142.60	124	122.00	-13.9%	-14.4%
Police	14	14.00	14	14.00	0.0%	0.0%
<b>TOTAL BENEFITTED</b>	<b>1096</b>	<b>1061.39</b>	<b>1010</b>	<b>988.17</b>	<b>-7.8%</b>	<b>-6.9%</b>
<b>Non-Benefitted</b>						
Graduate Student	114	50.25	105	41.75	-7.9%	-16.9%
Limited Term Lecturer	407	173.51	378	145.8	-7.1%	-16.0%
Temporary Admin/Prof	1	n/a	1	n/a		
Student	785	n/a	693	n/a	-11.7%	
Temporary Cler/Serv	187	n/a	178	n/a	-4.8%	
<b>TOTAL NON-BENEFITTED</b>	<b>1494</b>	<b>223.76</b>	<b>1355</b>	<b>187.55</b>	<b>-9.3%</b>	<b>-16.2%</b>
<b>TOTAL</b>	<b>2590</b>	<b>1285.15</b>	<b>2365</b>	<b>1175.72</b>	<b>-8.7%</b>	<b>-8.5%</b>
<b>BENEFITTED COMPARISON</b>						
<b>%FTE Tenured/TT Faculty</b>	30.5%	31.0%	29.3%	29.9%	-3.8%	-3.7%
<b>%FTE Other Faculty</b>	9.0%	8.4%	11.2%	10.4%	23.9%	23.3%
<b>%FTE Administration</b>	24.9%	25.4%	26.8%	27.2%	7.7%	7.1%
<b>%FTE Other Benefitted</b>	35.6%	35.1%	32.7%	32.5%	-8.2%	-7.5%

**Notes:**

Count = the number of employees in each category

FTE = the number of Full Time Equivalencies in each category

Management = non-faculty unit leads and upper administration

Administrative/Professional = rank-and-file salaried staff and athletics coaches

**Table 2. Instructional headcount and FTE, 2010-15.**

Employee Type	Sept. 2010		Sept. 2015		% Change 2010-15	
	Count	FTE	Count	FTE	Count	FTE
Tenured/TT Faculty - Purdue Paid	296	291.33	276	275.17	-6.8%	-5.5%
Tenured/TT Faculty - IU Paid	38	38.00	20	20.00	-47.4%	-47.4%
Clinical/Non TT Faculty	23	20.55	33	31.21	43.5%	51.9%
Continuing Lecturer	57	50.43	59	55.48	3.5%	10.0%
Visiting/Emer Faculty	19	18.66	21	16.25	10.5%	-12.9%
Limited Term Lecturer	407	173.51	378	145.80	-7.1%	-16.0%
<b>TOTAL</b>	<b>840</b>	<b>592.48</b>	<b>787</b>	<b>543.91</b>	<b>-6.3%</b>	<b>-8.2%</b>
<b>%FTE Tenured</b>	<b>39.8%</b>	<b>55.6%</b>	<b>37.6%</b>	<b>54.3%</b>	<b>-5.4%</b>	<b>-2.4%</b>
<b>%FTE Clinical/Non TT</b>	<b>2.7%</b>	<b>3.5%</b>	<b>4.2%</b>	<b>5.7%</b>	<b>53.1%</b>	<b>65.4%</b>
<b>%FTE CL</b>	<b>6.8%</b>	<b>8.5%</b>	<b>7.5%</b>	<b>10.2%</b>	<b>10.5%</b>	<b>19.8%</b>
<b>%FTE Visiting/Emeriti</b>	<b>2.3%</b>	<b>3.1%</b>	<b>2.7%</b>	<b>3.0%</b>	<b>18.0%</b>	<b>-5.1%</b>
<b>%FTE LTL</b>	<b>48.5%</b>	<b>29.3%</b>	<b>48.0%</b>	<b>26.8%</b>	<b>-0.9%</b>	<b>-8.5%</b>

### Budget

This analysis covers the years 2011-12 through 2015-16. It is important to note that the Purdue system changed its budget reporting templates for 2015-16. This was a wholesale redesign of the budget reporting process; many budget categories have been reassigned to different parts of the budget, which makes comparisons across budget models extremely difficult. The most significant change is that employee benefits, which were previously reported as a single line item for the whole university under “Unavoidables,” have now been redistributed to appear within each unit. It makes far more sense for the benefits associated with faculty and staff in a particular unit to be reflected in that unit’s budget, but it means that the budget for every line item that includes benefited employees has changed quite substantially from previous budget years.

Further complicating efforts to make specific comparisons between prior year budgets and the current year budget is that the Office of Budget and Planning is still in the process of developing a public budget template that contains a comparable amount of information to historical budget summary documents.

One final note. While this new budget template has made it more difficult for BAS to make specific line-item comparisons across budget years, we believe that the new template is a positive development for the university. The new budget template is both a more accurate and a more transparent reflection of IPFW’s budget. The two most important demonstrations of this are that Athletics appears in the new budget as an explicit line item, making clear what the university’s financial subsidy is to run its Division I Athletics program; and revenues and expenses associated with the Division of Continuing Studies are more clearly documented.

Table 3 includes all data discussed in the following section; Table 4 includes budget data for 2015-16. Both tables reference “Expenditures,” which is short for “Budgeted Expenditures.”

### Analysis, 2011-12 – 2014-15

Data on “notable changes in funds allocated across the major budgetary/administrative categories reflecting levels of faculty support, student services, physical facilities, and administrative activities” are taken from annual budget summary documents provided by the Office of Budget and Planning, which are summarized in Table 3. In an effort to provide meaningful and useful data without overwhelming the report with useful but ultimately unnecessary information, “faculty support” has been expanded to include budget information for each of the Academic Areas identified in the budget summary documents. “Student services” and “physical facilities” have individual line items in the budget summary documents. “Administrative activities” has been expanded to include all of the other major categories of expense under the broad budget category of Support Areas. Finally, in order to provide a more accurate accounting of this data in the context of the entire university budget, the remaining major budget categories of Auxiliary Funds, Unavoidables, and Student Aid have also been included.

Those interested in a breakdown of expenditures by General Funds and Restricted Funds, or a more thorough breakdown of the allocation of funds within these broad categories are encouraged to review the Budget Summary documents in their entirety. They are available on the Office of Budget and Planning’s website: <http://www.ipfw.edu/budget-planning/>.

To allow for more ready comparisons across budget years, the report indicates both specific monetary expenditures, as well as the percent of each expenditure out of the total budget. As Senate Document SD 01-18 does not define what constitutes “notable changes” in allocated funds, BAS has chosen to highlight all changes of 0.5% or more of the total budget; funding increases exceeding the 0.5% threshold are highlighted in green, decreases are highlighted in red.

Table 3 is on the next page. Beginning on page 7, there is a brief explanation of each highlighted line item focusing only on the most significant changes within each category.

Table 3. Budget data for 2011-12 through 2014-15.

	2011-2012		2012-2013		2013-2014		2014-2015	
	Expenditures	Percent	Expenditures	Percent	Expenditures	Percent	Expenditures	Percent
<b>ACADEMIC AREAS</b>								
Academic Reserves	\$3,579,825	1.9%	\$2,659,467	1.4%	\$3,027,992	1.7%	\$3,996,049	2.2%
COAS	\$14,529,179	7.6%	\$14,614,850	7.8%	\$14,401,349	7.9%	\$14,120,748	7.8%
CEPP	\$3,430,196	1.8%	\$3,494,411	1.9%	\$3,137,635	1.7%	\$3,105,061	1.7%
ETCS	\$6,214,001	3.3%	\$6,081,471	3.2%	\$6,347,067	3.5%	\$6,224,922	3.4%
HHS	\$4,606,471	2.4%	\$4,576,347	2.4%	\$3,796,369	2.1%	\$4,385,611	2.4%
VPA	\$3,307,687	1.7%	\$3,361,029	1.8%	\$3,056,881	1.7%	\$3,189,413	1.8%
DCS	\$12,867,978	6.7%	\$10,768,885	5.8%	\$10,690,680	5.8%	\$10,277,866	5.7%
IUMed	\$469,217	0.2%	\$469,217	0.3%	\$450,000	0.2%	\$625,000	0.3%
Library	\$1,717,301	0.9%	\$1,852,549	1.0%	\$1,819,511	1.0%	\$1,893,807	1.0%
DSB	\$3,419,846	1.8%	\$3,282,429	1.8%	\$3,154,111	1.7%	\$3,206,107	1.8%
<b>TOTAL ACADEMIC</b>	<b>\$54,141,701</b>	<b>28.4%</b>	<b>\$51,160,655</b>	<b>27.3%</b>	<b>\$49,881,595</b>	<b>27.2%</b>	<b>\$51,024,584</b>	<b>28.1%</b>
<b>SUPPORT AREAS</b>								
Advancement	\$1,592,883	0.8%	\$1,727,199	0.9%	\$1,686,929	0.9%	\$2,515,329	1.4%
Engagement	\$137,266	0.1%	\$139,177	0.1%	\$183,322	0.1%	\$133,912	0.1%
General Administration	\$12,641,693	6.6%	\$11,200,326	6.0%	\$14,095,271	7.7%	\$12,963,692	7.1%
Information Technology	\$4,425,217	2.3%	\$4,633,354	2.5%	\$4,706,251	2.6%	\$4,251,249	2.3%
Physical Facilities	\$7,914,768	4.1%	\$7,988,082	4.3%	\$7,641,708	4.2%	\$7,266,075	4.0%
Student Services	\$7,171,619	3.8%	\$7,141,062	3.8%	\$6,535,426	3.6%	\$6,368,412	3.5%
Technology Reserve	\$2,208,052	1.2%	\$2,142,006	1.1%	\$2,086,404	1.1%	\$2,002,934	1.1%
<b>TOTAL SUPPORT</b>	<b>\$36,091,498</b>	<b>18.9%</b>	<b>\$34,971,206</b>	<b>18.7%</b>	<b>\$36,935,311</b>	<b>20.2%</b>	<b>\$35,501,603</b>	<b>19.6%</b>
<b>Auxiliary Funds</b>	<b>\$16,073,262</b>	<b>8.4%</b>	<b>\$16,134,184</b>	<b>8.6%</b>	<b>\$16,741,138</b>	<b>9.1%</b>	<b>\$17,037,649</b>	<b>9.4%</b>
<b>Unavoidables</b>	<b>\$41,073,917</b>	<b>21.5%</b>	<b>\$43,036,776</b>	<b>23.0%</b>	<b>\$42,053,039</b>	<b>22.9%</b>	<b>\$40,315,954</b>	<b>22.2%</b>
<b>Student Aid</b>	<b>\$43,365,574</b>	<b>22.7%</b>	<b>\$41,836,715</b>	<b>22.4%</b>	<b>\$37,628,908</b>	<b>20.5%</b>	<b>\$37,578,155</b>	<b>20.7%</b>
<b>TOTAL</b>	<b>\$190,745,952</b>		<b>\$187,139,536</b>		<b>\$183,239,991</b>		<b>\$181,457,945</b>	

2011-12 – 2012-13

Academic Reserves—decrease of 0.5% from prior year—\$3,579,825 (1.9%) to \$2,659,467 (1.4%)

Division of Continuing Studies—decrease of 0.9% from prior year—\$12,867,978 (6.7%) to \$10,768,885 (5.8%)

- Restricted Funds Salaries and Wages (S&W)
  - 2011-12       \$7,432,202
  - 2012-13       \$6,288,709
- Restricted Funds Supplies and Expenses (S&E)
  - 2011-12       \$5,249,374
  - 2012-13       \$4,291,491

General Administration—decrease of 0.6% from prior year—\$12,641,693 (6.6%) to \$11,200,326 (6.0%)

- General Fund S&E
  - 2011-12       \$5,167,902
  - 2012-13       \$3,364,005
- Restricted Funds General Administration—increase from prior year
  - 2011-12       \$1,966,774
    - \$1,750,000 of S&E marked for Chancellor
    - \$ 216,774 for Leadership Fort Wayne
  - 2012-13       \$2,488,795
    - \$2,250,000 of S&E marked Chancellor
    - \$ 233,795 for Leadership Fort Wayne

Unavoidables—increase of 1.5% from prior year—\$41,073,917 (21.5%) to \$43,036,776 (23.0%)

- Staff Benefits
  - 2011-12       \$22,736,003
  - 2012-13       \$24,076,985

2012-13 – 2013-14

General Administration—increase of 1.7% from prior year—\$11,200,326 (6.0%) to \$14,095,271 (7.7%)

- General Fund S&E
  - 2012-13       \$3,364,005
  - 2013-14       \$4,245,360
- Restricted Funds General Administration
  - 2012-13       \$2,488,795
    - \$2,250,000 of S&E marked Chancellor
    - \$ 233,795 for Leadership Fort Wayne
  - 2013-14       \$4,529,200
    - \$2,250,000 of S&E marked Chancellor
    - \$2,279,200 of S&E marked VCAA

Auxiliary Funds—increase of 0.5% from prior year—\$16,134,184 (8.6%) to \$16,741,138 (9.1%)

- Parking
  - 2012-13           \$1,686,030
  - 2013-14           \$2,453,901

#### 2013-14 – 2014-15

Academic Reserves—increase of 0.5% from prior year—\$3,027,992 (1.7%) to \$3,996,049 (2.2%)

Advancement—increase of 0.5% from prior year—\$1,686,929 (0.9%) to \$2,515,329 (1.4%)

- This is primarily the result of the creation of the Vice Chancellor of Advancement position and the establishment of a VCA reserve fund

General Administration—decrease of 0.6% from prior year—\$14,095,271 (7.7%) to \$12,963,692 (7.1%)

- General Funds S&E
  - 2013-14           \$4,245,360
  - 2014-15           \$3,754,952
- Restricted Funds General Administration
  - 2013-14           \$4,529,200
    - \$2,250,000 of S&E marked Chancellor
    - \$2,279,200 of S&E marked VCAA
  - 2014-15           \$3,779,200
    - \$3,500,000 of S&E marked Chancellor
    - \$ 279,200 of S&E marked VCFA

Unavoidables—decrease of 0.7% from prior year—\$42,053,039 (22.9%) to \$40,315,954 (22.2%)

- Staff Benefits
  - 2013-14           \$23,727,483
  - 2014-15           \$22,167,531

#### General Discussion

SD 01-18 requires analysis in the areas of faculty support, student services, physical facilities, and administrative activities. As a percentage of the overall budget, budgeted expenditures in the first three of these areas has remained remarkably stable over the period of this study. Most increases or decreases that met the 0.5% threshold occurred in the broad administrative activities category, but even here many of the major changes seemed focused on budgeting for one-time expenses or replacing funds that had been reallocated in previous budget cycles. The main exception to this is in the area of General Administration Restricted Funds, where in 2011-12 there was \$1.75 million budgeted for S&E marked Chancellor, which increased to \$3.5 million by 2014-15.



**Table 4. Budget data for 2015-16, under new budget reporting template, including all fund types.**

	2015-2016	
	Expenditures	Percent
<b>ACADEMIC AREAS AND STUDENT SUPPORT</b>		
Academic Reserves/Vice Chancellor Initiatives	\$4,692,323	2.5%
COAS	\$19,080,620	10.0%
CEPP	\$3,810,234	2.0%
ETCS	\$8,211,853	4.3%
HHS	\$6,032,487	3.2%
VPA	\$4,025,600	2.1%
DCS	\$15,770,807	8.3%
Medical Education	\$1,256,605	0.7%
Library	\$2,849,407	1.5%
DSB	\$4,175,764	2.2%
<b>TOTAL ACADEMIC AREAS</b>	<b>\$69,905,700</b>	<b>36.8%</b>
Enrollment Management	\$2,769,428	1.5%
Student Life	\$6,420,680	3.4%
University Residences	\$5,788,555	3.0%
Student Aid	\$39,017,443	20.5%
<b>TOTAL STUDENT SUPPORT</b>	<b>\$53,996,106</b>	<b>28.4%</b>
<b>TOTAL A.A. AND S.S.</b>	<b>\$123,901,806</b>	<b>65.2%</b>
<b>SUPPORT AREAS AND INFRASTRUCTURE</b>		
General Administration	\$30,906,167	16.3%
Information Technology	\$8,182,725	4.3%
Athletics	\$8,155,867	4.3%
Physical Facilities	\$7,806,711	4.1%
Debt Service	\$5,310,600	2.8%
Fuel and Utilities	\$3,839,689	2.0%
Repair and Rehabilitation	\$1,899,503	1.0%
<b>TOTAL S.A. AND INFRASTRUCTURE</b>	<b>\$66,101,262</b>	<b>34.8%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$190,003,068</b>	

**Note:** \$4,557,658 is double counted in the budget, once as part of General Funds under General Administration, and a second time under Auxiliary Funds for Athletics. General Funds and Auxiliary Funds are not differentiated in the above table.

**Appendix 1: Senate Document SD 01-18**

(Approved, 4/8/2002)

TO: The Senate

FROM: Michael Nusbaumer

DATE: 14 March 2002

SUBJ: Budgetary Affairs Subcommittee biennial report to the Senate

DISPOSITION: To the Presiding Officer for implementation

Whereas, the faculty is currently experiencing a decline in state resources and in increasing workload through enrollment increases; and

Whereas, the distribution of scarce resources is a key element in faculty performance and development; and

Whereas, a similar practice has been voluntarily undertaken in the past;

Be it resolved, That the Budgetary Affairs Subcommittee issue a biennial report to the Senate regarding the changes in staffing across the major categories of employment at IPFW; and

Be it further resolved, That the Budgetary Affairs Subcommittee include in the biennial report to the Senate any notable changes in funds allocated across the major budgetary/administrative categories reflecting levels of faculty support, student services, physical facilities, and administrative activities.

**Appendix 2. Headcount and FTE across all employment categories, for all years, 2010-15.**

Employee Type	Sept. 2010		Sept. 2011		Sept. 2012		Sept. 2013		Sept. 2014		Sept. 2015		% Change 2010-15	
	Count	FTE	Count	FTE	Count	FTE	Count	FTE	Count	FTE	Count	FTE	Count	FTE
<b>Benefitted</b>														
Tenured/TT Faculty - Purdue Paid	296	291.33	289	284.47	284	281.17	276	273.17	273	269.42	276	275.17	-6.8%	-5.5%
Tenured/TT Faculty - IU Paid	38	38.00	34	34.00	32	32.00	29	29.00	25	26.00	20	20.00	-47.4%	-47.4%
Clinical/Non TT Faculty	23	20.55	23	20.55	20	18.45	20	18.95	20	19.25	33	31.21	43.5%	51.9%
Continuing Lecturer	57	50.43	63	57.28	63	57.68	61	56.48	58	53.48	59	55.48	3.5%	10.0%
Visiting/Emer Faculty	19	18.66	22	20.25	30	25.85	31	26.42	32	29.00	21	16.25	10.5%	-12.9%
Management	60	59.05	64	63.75	61	60.75	58	57.50	59	59.00	59	59.00	-1.7%	-0.1%
Administrative/Professional	213	210.70	225	221.20	218	215.50	205	203.05	203	200.02	212	210.05	-0.5%	-0.3%
Post Doc Intern Res	0	0.00	1	1.00	0	0.00	0	0.00	0	0.00	1	1.00		
Operations/Technical	40	37.25	46	43.00	44	42.75	47	46.00	41	40.50	46	46.00	15.0%	23.5%
Nonexempt Professional	3	2.79	3	2.79	3	2.79	2	1.79	1	1.00	1	1.00		
Clerical	189	176.03	192	179.19	176	165.44	165	155.49	155	147.37	144	137.01	-23.8%	-22.2%
Service	144	142.60	144	141.95	153	151.25	137	135.25	129	127.25	124	122.00	-13.9%	-14.4%
Police	14	14.00	14	14.00	17	17.00	15	15.00	13	13.00	14	14.00	0.0%	0.0%
<b>TOTAL BENEFITTED</b>	<b>1096</b>	<b>1061.39</b>	<b>1120</b>	<b>1083.43</b>	<b>1101</b>	<b>1070.63</b>	<b>1046</b>	<b>1018.10</b>	<b>1009</b>	<b>985.29</b>	<b>1010</b>	<b>988.17</b>	<b>-7.8%</b>	<b>-6.9%</b>
<b>Non-Benefitted</b>														
Graduate Student	114	50.25	109	46.25	94	39.75	77	33.25	86	34.75	105	41.75	-7.9%	-16.9%
Limited Term Lecturer	407	173.51	457	191.65	434	182.07	413	164.37	387	150.71	378	145.8	-7.1%	-16.0%
Temporary Admin/Prof	1	n/a	1	n/a	2	n/a	2	n/a	1	n/a	1	n/a		
Student	785	n/a	809	n/a	759	n/a	709	n/a	727	n/a	693	n/a	-11.7%	
Temporary Cler/Serv	187	n/a	171	n/a	198	n/a	158	n/a	172	n/a	178	n/a	-4.8%	
<b>TOTAL NON-BENEFITTED</b>	<b>1494</b>	<b>223.76</b>	<b>1547</b>	<b>237.9</b>	<b>1487</b>	<b>221.82</b>	<b>1359</b>	<b>197.62</b>	<b>1373</b>	<b>185.46</b>	<b>1355</b>	<b>187.55</b>	<b>-9.3%</b>	<b>-16.2%</b>
<b>TOTAL</b>	<b>2590</b>	<b>1285.15</b>	<b>2667</b>	<b>1321.33</b>	<b>2588</b>	<b>1292.45</b>	<b>2405</b>	<b>1215.72</b>	<b>2382</b>	<b>1170.75</b>	<b>2365</b>	<b>1175.72</b>	<b>-8.7%</b>	<b>-8.5%</b>