

The Economic Management of Summer Session:

Fiscal Practices at Research Universities

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Introduction

It would be hard to exaggerate the growing importance of budget and finance in higher education. Like it or not, economics governs just about every aspect of our academic enterprise, and summer session is no exception. Summer session administrators wrestle constantly with the issues and problems of finance—where will our funding come from? will it be enough? how should it be spent and who will decide? should “profits” be shared with the academic units? what happens to unspent balances or deficits? how should instructional salaries be calculated, and how do our salaries compare with peer institutions?

These kinds of questions are central to our work and seldom far from our attention. Unfortunately, we must often come up with the answers in an information vacuum. As a general rule, there is little readily available data about the fiscal policies, procedures, and budgets at other institutions, even though summer session administrators are usually quite good about sharing information and ideas with one another. While the financial practices of other institutions aren’t necessarily relevant to our own situations, knowledge about what goes on elsewhere can be instructive and occasionally very helpful—especially if financial considerations consume an ever greater share of our energies.

•• *The Economic Management of Summer Session* ••

It is in this spirit that the present article is written: to summarize current fiscal practices within a representative group of research universities.

Data for This Study

The data presented comes from the Association of University Summer Sessions (AUSS). This organization represents 47 doctoral granting research universities—19 private and 28 public—with strong, active summer sessions. Founded in 1917, it has long published standardized, comparative data for its members. Five years ago, institutional profiles covering members' budget and financial policies were added to the already extensive information collected on enrollments, credit hours, calendar, courses, etc. The financial profiles are updated every other year and the results summarized here are drawn from the 1998 profiles (AUSS, 1998a).

Forty-two institutions (89.4 percent of AUSS membership) responded to the 1998 financial survey (Appendix A), which was mailed out in July 1998. Follow-ups and reminders were sent to non-responders, and all responders had an opportunity in October 1998 to correct an initial draft version of their own, edited one-page financial profile. Participating institutions are listed in Appendix B.

Results

Profile results are reported in three broad categories: (1) Characteristics of operating budgets; (2) Fiscal Year and Fund Balance Policies; (3) Faculty Salaries. A fourth category reported in this paper, Fiscal Obligations, uses data taken from a different AUSS report (AUSS, 1998-b).

1. Characteristics of Operating Budgets

Predominant funding source. University summer sessions generally operate under one of two basic funding models. In an *Allocation Model*, summer session receives an expense allocation and tuition revenues go into a separate income fund (typically the university's general fund) that is not controlled by the summer session director. As a general rule, there is a cap on how much may be spent, regardless of the income generated. In a *Self-generated Income Model*, summer session keeps—and spends—the tuition income it generates. Expenditures can increase so long as tuition revenue can cover it.

Respondents were asked to identify the model that most closely described the situation at their university. If their operating budget included both allocated and self-generated funds, they were instructed

•• Jack K. Johnson ••

to indicate the source that accounted for the majority of their funds, excluding special programs. Results showed that most AUSS institutions used the Allocation Model.

<u>Predominant Model Used</u>	<u>N</u>	
Allocation	24	(57.1%)
Self-generated Income	16	(38.1%)
Decentralized	<u>2</u>	(4.8%)
Total	42	

Two public Midwestern universities utilize a decentralized budget model in which tuition revenue goes directly to the school or college responsible for generating it. Generically referred to as “Responsibility Centered Management” the college, in turn, decides what to offer and the college pays its own instructional costs.¹

Of those on an Allocation Model, the allocation is most often set by a senior academic officer in central administration, such as an academic vice president, vice chancellor, or provost:

<u>Allocation set by</u>	<u>N</u>	
Senior academic officer	13	(54.2%)
College dean	4	(16.7%)
Senior financial officer	2	(8.3%)
Senior financial officer and senior academic officer	2	(8.3%)
Deans and senior academic officer	2	(8.3%)
Budget advisory committee and senior academic officer	<u>1</u>	(4.1%)
	24	

The four institutions for which a college dean determines the allocation have summer sessions grounded in a single college of arts and science.

For those on an allocation, how is the level renewed? Nearly all (91.7 percent) use some form of recurring base budgeting, with additions or deletions in each new fiscal year. Only two universities (8.3 percent) use zero-based budgeting, with budgets built from the ground up each cycle.

Disposition of tuition collected. What happens to the tuition collected? Of the 24 universities on an Allocation Model, at 21 (87.5 percent) the money goes into the university’s general fund. In two instances, the money goes to the general fund of the college of arts and science, and in one it all goes to the university’s general fund unless it comes from visiting students and/or noncredit instruction, in which case it goes into a summer session account.

The disposition of revenue in the 16 Income Model universities varies greatly, but they use two basic approaches:

u *Full attribution.* In this rather simple, straightforward approach, all tuition revenues go directly to the summer session, from which the

•• *The Economic Management of Summer Session* ••

summer session director authorizes expenditures. Five universities follow this model.

u *Partial attribution.* In this approach, summer session takes the first piece of the revenue pie to cover its costs. Whatever is left is distributed to other funds and academic units. In some cases, central administration also takes a share, and in some cases a share goes to a summer session revenue account or covers a university overhead assessment. A public west coast university exemplifies one such variation. There, summer session tuition dollars are used first to pay summer instructional expenses, including an overhead assessment. Any residual money goes to a summer session reserve account from which a “dividend” is distributed back to the academic units. A southwestern university exemplifies another variation in which a pre-set percentage of the tuition goes to designated offices and campus support units (the library gets 1 percent, the provost 2.5 percent, etc.). Eleven universities use some form of the partial attribution approach.

The approach varies somewhat at the two RCM universities. As previously noted, under RCM all tuition income is attributed directly to the colleges and the colleges use these funds to pay their instructional expenses. At one, 100 percent goes to the college of instruction (the college offering the course and paying the cost). At the other, 75 percent goes to the college of instruction and 25 percent to the college of admission (the college to which a student is admitted), but the procedure at this second institution links the actual available amount to income growth or decline in relation to a base year (1997 summer session).

Authority to set instructional budgets. More often than not, it is the summer session director who determines the distribution of most instructional funds. At about a fourth of the institutions it is a matter of negotiation between the summer session director and the deans and/or chairs of instructional units. The summer session director is essentially excluded from such budgetary authority in five institutions.

<u>Functional Authority for Distribution of Most Instructional Funds</u>		
	<u>N</u>	
Summer session director	23	(54.6%)
Summer session director negotiates with deans/chairs	10	(23.8%)
Deans/chairs of instructional units	3	(7.1%)
Summer session director in consultation with central administration	2	(4.8%)
Central administration	2	(4.8%)
Summer session director allocates a block amount to each college; colleges then set the allocation for their departments	1	(2.4%)
Simple formula	1	(2.4%)

Size and domain of summer budgets. There is a wide variation in the size and scope of summer session budgets. Instructional costs (faculty salaries and fringe benefits, classroom materials, lab expenses, etc.) typically account for a lion's share of the summer session budget, yet as noted above, at some universities the summer session director has no role in the assignment of instructional budgets. At the other end of the continuum, the summer session office in six universities has at least some budget authority for instruction in all the institution's colleges and schools. Usually, however, at least one or more of the professional schools are not in the summer session director's budget.

Schools Not Funded in a Central Summer Session Budget

Medical sciences	17
Law	11
Business	5
Social Work	2
Engineering	1
Graduate education	1
Agriculture	1
Public Health	1
Journalism	1
Architecture	1

Institutions were asked to report the approximate size of their expenditure budget—all costs, assessments, and distributions for instruction, administration, and promotion—and to report the total revenue (tuition and fees) generated by those expenditures. Results show an extremely wide range in expenditure and revenue budgets for this group of universities.²

Expenditure Budgets

Range	\$700,000 to \$9.70 million
Mean	\$3.32 million
SD ³	\$2.20 million

Revenue Generated by These Expenditures

Range	\$1.2 million to \$16.46 million
Mean	\$6.38 million
SD	\$4.38 million

Thus, on average, revenues exceeded expenditures by about \$3.06 million for these universities. At the high end, one private university reported a positive net balance of \$13 million for its summer session, while at the other end, another private university reported a net loss of \$100,000 (this was the only university reporting a loss). The expense to revenue comparison, reporting expense as a percentage of income, is reflected in the following table.

•• *The Economic Management of Summer Session* ••

<u>Expense as a Percent of Revenue</u>	
Range	17.7% to 100.8%
Mean	58.44%
SD	23.2%

This suggests that most summer session operations are successful financially. Such a conclusion would be risky, however, given the rudimentary nature of the available data.

Institutions were asked to simply report (1) the size of their all-costs expenditures budget and (2) the amount of revenue generated by that budget. Yet it is fairly certain that not all costs were accounted for in the same ways. An assessment for overhead, for example, might be included routinely as a budget line item at some universities, but not at others. Such items as fringe benefits or “profit share” distributions to academic units, may be accounted for differently as well. Hence, the notion of “profitability” needs to be examined carefully on a case-by-case basis.

Budgeted reserves and contingency funds. Budgeted reserves can offer reassurance and an added measure of independence, but they are usually not authorized for the summer session. Fewer than half (42.8 percent) of these universities have a budgeted summer session reserve or contingency fund, although it is more common at public institutions than private ones (46.4 percent compared to 26.3 percent). Some universities specify how these funds can be used. At one public university a reserve fund is available only for new program initiatives, while at another it is used as a contingency for instructional salaries in the following year. Some set it as a percent of revenue while at a few others the summer session reserve fund is capped at a specific dollar amount.

II. Fiscal Year and Fund Balances

Fiscal year (FY). Budgets are configured around seven different FY arrangements, with July 1-June 30 as the predominant model.

<u>Fiscal year</u>	<u>N</u>
July 1-June 30	30
Jan. 1-Dec. 31	5
Sept. 1-Aug. 31	2
Nov. 1-Oct. 31	2
April 1-Mar. 31	1
May 1-April 1	1
June 1-May 31	1

In the 30 universities where summer straddles two FYs (July 1-June 30), summer session revenues and expenditures are eventually assigned to the new FY at 15 (50 percent). One university (3.3 percent) assigns all

summer session to the old fiscal year, and the remaining 14 (46.7 percent) assign income and expense to both FYs. When both, summer session accounts reflect the month in which they are actually paid or received, without moving or deferring funds across FY boundaries. This latter accounting practice simplifies year-end bookkeeping to some extent, but the financial picture of a given summer can be muddled when it is not encompassed by a single FY.

Year-end carryover policies. Are unspent year-end balances usually carried over to the new FY? What about deficits? Carryover provisions might be viewed as a means to encourage fiscal accountability and careful spending, but at about half the universities, carryovers are typically not authorized for the summer session.

<u>Carryover Policies</u>	<u>N</u>	
Neither balances nor deficits are carried over to new FY	23	(54.8%)
Both balances and deficits are carried over to the new FY	11	(26.2%)
Deficits are carried over but unspent balances are not	5	(11.9%)
Unspent balances are carried over but deficits are not	3	(7.1%)

As might be expected, there are exceptions within these broad categories. A few universities report that some of their colleges or programs are normally allowed to keep year-end balances, while the majority cannot (these universities presumably practice the 'some colleges are more equal than others' theory of management). Sometimes summer session is allowed to keep a pre-set percentage of its year-end balance or, as is more customary, it is allowed to negotiate on a year-by-year basis to keep some share for specific purposes.

Year-end "profit sharing" plans. Many universities that do not authorize carryover balances have, instead, developed year-end profit share arrangements that distribute unused or "net earnings" back to the academic units. Seventeen institutions have such arrangements.

<u>Established Revenue Sharing Plan</u>	<u>N</u>	
No plan	20	(47.6%)
A plan is in place and being used.	17	(40.5%)
No plan, but a plan is under consideration.	3	(7.1%)
Not applicable (RCM budgeting)	2	(4.8%)

Each of the 17 plans is different, but they fall into one of three broad categories:

<u>Type of plan</u>	<u>N</u>	
Percentage of "net"	10	(58.8%)
Excess over target	4	(23.5%)
Full distribution of "net"	3	(17.6%)

•• *The Economic Management of Summer Session* ••

In the first type, an academic unit receives a pre-determined percentage of net (revenue minus expense). The amounts for this group of institutions vary from 2 percent to 60 percent of the net it is responsible for generating. At a west coast private university, the bonus is 5 percent of net, but with a maximum and minimum dollar amount.

In the second type, an academic unit receives a percentage of the revenue it generates over a budget target (at a private southern university, for example) or a specific dollar amount for each student credit hour (SCH) it generates over its SCH target (a public eastern university).

In the third type, used at three schools, the entire net is distributed back to the academic unit responsible for generating it. An example is a public eastern university, where the college gets the full net amount. The college then distributes it to the departments, but after the dean's office takes a share.

III. Faculty Salaries

It would be difficult to carry out an analysis of summer session finance without touching upon teaching salaries. Summer session directors usually have little discretion over how faculty are paid, but salaries comprise such a large portion of summer session budgets that they are inevitably a matter of interest and concern.

Method of calculation. Each respondent was asked to identify the most common method of calculation used within their institution. Results show that about three-fourths base their summer pay on a faculty member's earnings during the nine-month academic year, either as a fixed percent per credit or per course. Most of the remaining schools pay a flat amount based on academic rank.

<u>Most Common Method of Calculation</u>	<u>N</u>	
Fixed percent of academic year salary, per credit	16	(38.1%)
Fixed percent of academic year salary, per course	15	(35.7%)
Flat amount per credit or course, with step increases for academic rank	9	(21.4%)
Other	2	(4.8%)

As an example under "other," a private Midwestern university pays 7 percent of a faculty member's academic year salary plus a half percent per week of instruction. Thus, for teaching a six week course, an instructor receives 10 percent of his or her academic year salary.

For those using fixed percent method, the percent ranges from 2.5 percent per credit to 4.17 percent per credit. With courses and credits standardized to semester credits:

•• Jack K. Johnson ••

<u>Percent per credit</u>	<u>N</u>	<u>Percent per Credit</u>	<u>N</u>
2.50	3	3.33	3
2.66	1	3.37	2
2.75	1	3.67	3
2.78	2	3.70	5
2.80	1	3.75	2
3.00	2	3.85	1
3.18	2	3.89	1
3.25	1	4.17	1
		Mean	3.307%
		SD	.464%

There is probably a rationale for each of these percentages, sometimes logical and sometimes idiosyncratic to the institution. The figure used most often, 3.70 percent per credit, is derived by assuming that teaching a course in summer is equivalent to 1/9 of the academic year salary or 11.11 percent. If a typical course is 3 credits, the payment per credit becomes 11.11 divided by 3, which equals 3.7 percent. On the idiosyncratic side, this comment from a summer session director is probably not atypical: "No one remembers why we use the figure we use, and no one has pressed us to change it." It should also be noted that the methods cited represent the usual or standard method within an institution. Exceptions can, and are, made—sometimes for entire programs or colleges.

Limits. Nearly every university places some kind of income limitation on faculty who teach in the summer session, such as salary cap or a maximum allowable teaching load.

<u>Maximum Number of Credits</u>	<u>N</u>
No limit	23
Six credits per term	7
Twelve credits for summer	4
Eight credits for summer	3
Other	5
<u>Maximum Number of Courses</u>	<u>N</u>
No limit	21
Two courses	12
Three courses	3
Four courses (two per term)	2
One per summer	1

Several universities noted that exceptions are not uncommon. At an eastern public university, for example, while two courses is considered the normal limit per summer, three can be taught under certain circum-

•• *The Economic Management of Summer Session* ••

stances. At one public midwestern university, the course limit can extend over a two year period.

<u>Maximum Number of Terms per Summer</u>	<u>N</u>
No limit	36
Two terms	5
Three terms	1
<u>Income Caps</u>	<u>N</u>
1/3 of academic year salary from all sources	10
No limit or cap	8
2/9 of academic year salary	4
Other	20

It would be impossible to summarize all the variations that come under “other.” Several cite specific dollar amounts, some cite a specific percentage of academic year salary, and some use a combination (e.g., \$6,550 per course up to 27 percent of academic year salary). Perhaps the most significant thing to note is that only eight universities (19 percent) place no restrictions on the amount of income that can be earned in a summer.

Hypothetical salary example. The final question of the survey offered a real-world reality check:

At your institution, what would the summer session salary be for the following: an associate professor of English (academic year salary of \$50,000) teaching a non-lab 4 semester credit (6 quarter credit) course, without help from a TA.

The result reveals a range and variation that was unexpectedly wide. Nearly \$5,700 separates the lowest salary from the highest salary in this scenario.

<u>Salary That Would Be Paid</u>	
Range	\$2,642 to \$8,340
Mean	\$5,702
SD	\$1,162

Lower summer session salary levels tend to be associated with private universities. Fifty-eight percent of the private universities in this sample would have paid less than the mean salary of \$5,702, whereas 39 percent of the public universities would have paid below the mean.

IV. Overall Fiscal Obligations

As traditionally understood, summer sessions are categorized as self-supporting or state-supported, with gradations in between. State-supported programs are ostensibly funded by dollars appropriated from

a state legislature, but this conception sometimes downplays, or discounts entirely, summer tuition income if the tuition dollars go into a general fund. The picture can also become complicated by legalistic definitions, characteristic of many publicly subsidized institutions, which decree by law that student tuition dollars shall only support instruction (and not administration, student support, infrastructure, etc.), in spite of the fact that summer tuition dollars may exceed budgeted instructional costs. It is important, in other words, to ask the right question when looking at financial self-sufficiency. A public university can conduct a summer session that is technically state-supported while being actually self-supporting. Another way to ask the question is, "Does the summer tuition you generate equal or exceed your instructional costs...?" When viewed from this perspective, we see that nearly all public universities cover at least their instructional costs with tuition dollars, and most go well beyond it (AUSS, 1998b). Private universities, however, tend to stretch their dollars farther—covering a larger share of instructional, administrative, and overhead costs than their public, state-supported counterparts. The difference is easily recognized in Figures 1 and 2.

Figure 1
Fiscal Obligations of Summer Sessions in Private Universities

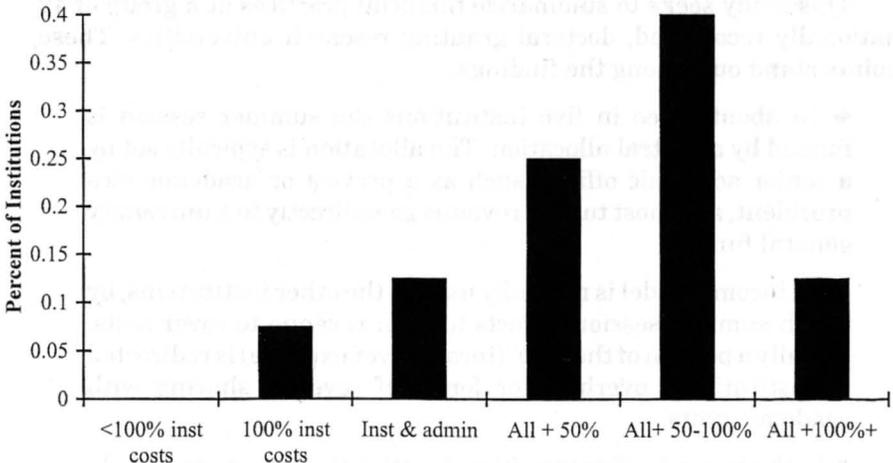
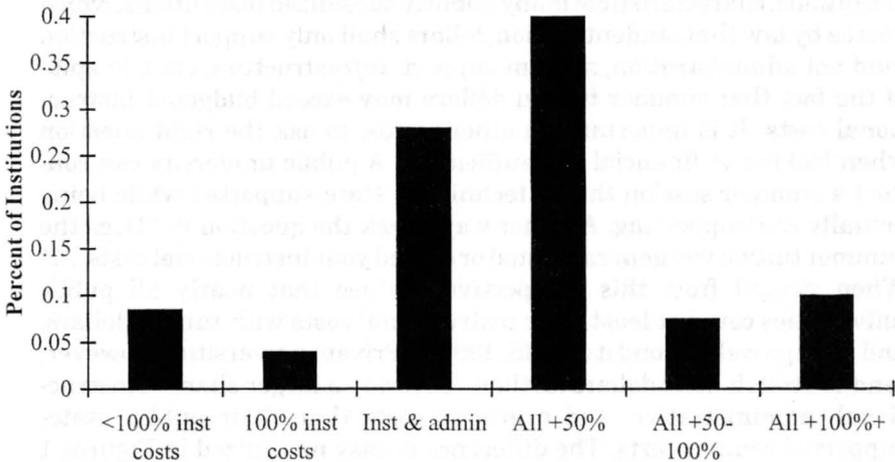


Figure 1

Fiscal Obligations of Summer Sessions in Public Universities



Summary and Conclusions

This study seeks to summarize financial practices at a group of 42 nationally recognized, doctoral granting research universities. These points stand out among the findings:

- ◆ In about three in five institutions the summer session is funded by a central allocation. The allocation is typically set by a senior academic officer, such as a provost or academic vice president, and most tuition revenue goes directly to a university general fund.
- ◆ An income model is normally used at the other institutions, by which summer session collects its own revenue to cover costs. Usually a portion of the “net” (income over expense) is redirected to institutional overhead or forms of revenue sharing with academic units.
- ◆ In the majority of universities, functional authority to distribute instructional funds rests with the summer session director, although it is not unusual for professional schools to fall outside this realm.

u The mean expenditure budget for these universities is \$3.3 million and the mean revenue generated by these expenditures is \$6.4 million. Expressed as a percent of revenue, the mean is 58 percent, but in all these categories, the standard deviation is large, indicating wide variations within the population.

u Budgeted reserves or contingency funds are authorized for 42 percent of the summer sessions, with public institutions more likely to have them.

u Seven different fiscal years are used among the institutions in this group, although July 1-June 30 is, by far, the most common. For the July 1-June 30 universities, roughly half defer accounts so as to assign all revenues and expenses to the new fiscal year, while others usually assign to both, thereby splitting the accounting for a single summer session between two fiscal years. At 55 percent of the universities, neither balances nor deficits can be carried over to a new fiscal year. Various carryover policies apply to the remaining 45 percent.

u Somewhat fewer than half the universities have “profit sharing” arrangements that distribute a portion of year-end net earnings back to the academic units, usually as a pre-set percentage.

u Most (74 percent) calculate summer teaching salaries as a fixed percent of a faculty member’s academic year salary. About one in five universities pay flat amounts, with increases for each academic rank. When paid as a percent of academic year salary, it averages about 3.3 percent per semester credit. Nearly all universities impose as least some restrictions on the amount of money that can be earned in the summer and/or on the amount of teaching one can undertake. Private universities tend to pay lower summer salaries than public ones.

u Nearly all the universities generate enough tuition revenue to cover their instructional costs, and most exceed it. In fact, on average, revenue is about twice the size of the expenditure budget. As a general rule, private universities cover a larger share of non-instructional costs than public universities.

In conclusion, it is surprising—and quite remarkable—to find such diverse financial policies and practices among a group of institutions with so much in common. If the roads to riches and ruin are many and varied, it is noteworthy that these universities all appear to have successful summer sessions (including “profitability,” however loosely

•• *The Economic Management of Summer Session* ••

defined). Even on such a straightforward issue as teaching salaries there is every kind of formula. But if there are no readily apparent “best practices” for economic management, neither is there chaos and confusion. There are discernible patterns here, and some commonalities that point to rational standards. These can lend insight as we examine our own operations and, making choices, progress into the future.

Notes

1. A third public midwestern university was scheduled to also go on this system beginning with the 1999 summer session.
2. The figures reported are for the 1998 summer session in nearly all instances.
3. The standard deviation (SD) is the average amount of deviation from the mean. The relatively large SD found here is evidence of wide budget variations.

References

- AUSS, *Profiles of Summer Sessions, 1998 Supplement: Budget and Financial Policies*. Biennial survey for the Association of University Summer Sessions, Jack K. Johnson (ed.), 1998-a.
- AUSS, *1998 Summary of Reports of the Association of University Summer Sessions*. Annual survey prepared by the Office of Summer Sessions and Special Programs, Indiana University, 1998-b, 47-48.

Appendices

Appendix A

Questions for 1998 AUSS Institutional Profiles Summer Session Budgets and Financial Policies

I. Summer Session Operating Budget

1. Predominant funding source. What is the funding source that best describes your situation? If your operating budget includes both allocated and self-generated funds, indicate the source that accounts for *most* of your funds. Exclude special programs. Check one.
 - a. ___Allocation. Summer Session is allocated a set amount of money and tuition revenues go into an income fund that is not controlled by Summer Session. As a general rule, there is a cap on how much can be spent, regardless of income generated.
 - b. ___Self-generated income. Summer Session is permitted to keep—and spend—the tuition income it generates. Expenditures can increase so long as tuition revenue can cover it.
 - c. ___Other. Describe briefly.

•• Jack K. Johnson ••

Answer questions 2 and 3 if you checked “a” above. If you checked “b” or “c,” go to question 4.

2. Who determines the allocation?

3. How is your allocation level renewed? Check the response that best describes your situation.

a. ___ Allocation base amount is recurring, with additions or deletions in each new cycle.

b. ___ Allocation is zero-based, with budgets built from the ground up for each new cycle.

c. ___ Other. Describe briefly.

4. Tuition. What happens to the summer tuition collected? What portion, if any, are you permitted to keep and spend? Describe briefly.

5. Distribution of most instructional funds. For all practical purposes, who determines the distribution of most Summer Session *instructional* funds? Check a response that most closely locates the functional authority in your institution.

a. ___ Summer Session director.

b. ___ Summer Session director negotiates with deans/chairs of instructional units.

c. ___ Deans/chairs of instructional units.

d. ___ Other. Who?

6. Size of expenditure budget. Approximately, how large is your Summer Session expenditure budget? Include all costs, assessments, and distributions—for instruction, administration, and promotion—assignable to your operation and for which you have budgetary responsibility.

_____ \$ amount _____ for what year/time period?

7. Revenue generated. Approximately, what is the total revenue (Summer Session tuition and related fees) generated by the expenditures cited in “6” above.

_____ \$ amount

8. Scope of budgetary responsibility. Are there schools and colleges for which you have little or no budgetary responsibility (e.g., Medical School)?

9. Budgeted reserves/contingency fund. Do you have a budgeted reserve or contingency fund?

a. ___ Yes

b. ___ No

II. Fiscal Year and Fund Balances

10. Fiscal year. What are the start and end dates (ddmm) of your fiscal year (FY)?

FY begins _____ Ends _____

11. If your Summer Session straddles two FY’s, where are revenues and expenses eventually assigned?

a. ___ Old FY b. ___ New FY c. ___ Both. Accounts reflect month in which actually paid or received.

12. Carryover policy. Are unspent year-end balances usually carried over to the new FY?

a. ___ Yes b. ___ No

•• *The Economic Management of Summer Session* ••

13. Are deficits normally carried over to the new FY?
a. Yes b. No
14. Revenue sharing. Do you have an established, year-end revenue or “profit” sharing plan that can serve as a financial incentive for instructional units? (Example: Unspent balances or “net earnings” are distributed back to instructional departments or colleges at the end of the fiscal year or summer session.) Please describe briefly.

III. Faculty Salaries

To standardize reporting for questions 15-17, please use semester credit hours. One semester credit equals 1.5 quarter credits. To convert quarter credits to semester credits, multiply quarter credits by .667 (example: 5 quarter credits multiplied by .667 equals 3.34 semester credits). If you pay by the course, please convert your course unit into semester credits. Your Registrar knows the conversion for your university if you are unfamiliar with it (a course, for example, commonly equals 3-4 semester credits). For example, if your standard course equals 4 semester credits, and you pay a fixed 15 percent of academic year salary per course, divide 15 percent by 4 to arrive at the percent per semester credit hour (15 divided by 4 equals 3.75 percent per semester).

15. Salary calculation. What is the *most common* method used in your institution to calculate summer teaching salaries for full-time regular faculty?
- a. Fixed percent of academic year salary, per semester credit hour taught.
What percent? _____
- b. Fixed percent of academic year salary, per course. (Please equate to semester credits; see instructions above.)
What percent, equated to semester credit hours? _____
- c. Flat amount per credit hour taught.
- d. Flat amount per credit hour taught, with step increases by academic rank.
- e. Flat amount per course.
- f. Flat amount per summer term.
- g. Negotiated on an individual basis.
- h. Other. Describe briefly.

16. Note limits, if any, placed on faculty who teach in the summer session:
- Number of credits _____
- Number of courses _____
- Number of sessions _____
- Amount of income (caps or maximum) _____
- Other _____

17. Hypothetical salary example. At your institution, what would the summer session salary be for the following: an associate professor of English (academic salary of \$50,000) teaching a non-lab 4 semester credit (6 quarter credit) course, without help from a TA?

18. (Optional) Briefly note on an attached sheet any important explanations or clarification.

Appendix B

AUSS Institutions Participating in the Financial Survey

Arizona, University of
Boston University
British Columbia, University of
Brown University
California, Berkeley, University of
California, Los Angeles, University of
California, San Diego, University of
Chicago, University of
Clemson University
Colorado, University of
Columbia University
Cornell University
Duke University
George Washington University
Hampton University
Hawai'i at Manoa, University of
Illinois, University of
Indiana University
Iowa, University of
Johns Hopkins University
Lehigh University
Maine, University of
Miami, University of
Minnesota, University of
Mississippi, University of
Nebraska, University of
Nevada, Reno, University
North Carolina, University of
Northwestern University
Notre Dame, University of
Oregon, University of
Pennsylvania State University
Rutgers University
Stanford University
Toronto, University of
Tufts University
Tulane University
Vanderbilt University
Virginia, University of
Washington University
Washington, University of
Wisconsin, University of

•• *The Economic Management of Summer Session* ••

Non-participating universities:

Harvard University
University of Maryland-College Park
New York University
Syracuse University
University of Vermont.

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