



STATE OF ILLINOIS
**OFFICE OF THE
 AUDITOR GENERAL**

William G. Holland, Auditor General

SUMMARY REPORT DIGEST

ILLINOIS PUBLIC UNIVERSITIES
Management Structure, Expenditures, and Salaries

MANAGEMENT AUDIT

Release Date: May 2013

SYNOPSIS

Legislative Audit Commission Resolution Number 143 requested a management audit of the State’s nine public universities to **compare** their management structure and costs, operating expenses, administrative to faculty salaries, and selected administrative expenditures. This report also includes a **separate** Supplement on each university. The audit reported the following information on universities for fiscal year 2011:

1. **Revenues.** Total revenue for the nine public universities was \$8 billion and expenditures were \$7.5 billion.
2. **Structure.** Management structure of the universities varied due to different missions, funding, and programs.
3. **Expenditures.** Operating expenditures per Full-Time Equivalent (FTE) student ranged from \$20,000 at NEIU to \$59,000 at University of Illinois, with an average of \$40,500. SIU was second highest at \$34,600.
4. **Faculty.** Universities employed 10,750 full-time faculty who were paid \$910 million and 5,050 part-time faculty who were paid \$98 million: (a) U of I had 4,300 full-time faculty paid \$425 million; (b) SIU had 2,200 full-time faculty paid \$180 million; and (c) ISU had 950 full-time faculty paid over \$70 million.
5. **Administrators.** Universities had over 4,000 administrators (including 100 part-time) paid over \$365 million.
 - U of I 2,549 administrators (63% of 4,024).....paid \$224 million (61% of \$365 million).
 - SIU 312 administrators (8% of 4,024).....paid \$37 million (10% of \$365 million).
 - CSU 308 administrators (8% of 4,024).....paid \$20 million (5% of \$365 million).
6. **Average Compensation.** The average pay of *full-time* administrators was \$91,650 and faculty was \$84,775.
 - NIU 179 administrators, average pay \$122,900894 faculty, average pay \$75,700.
 - SIU 308 administrators, average pay \$119,8002,217 faculty, average pay \$81,400.
 - U of I 2,459 administrators, average pay \$88,7504,301 faculty, average pay \$98,900.
7. **Compensation Ratio.** Universities spent 27 percent on administrators and 73 percent on faculty:
 - CSU spent 45 percent on administrators 55 percent on faculty.
 - U of I spent 31 percent on administrators 69 percent on faculty.
 - GSU spent 28 percent on administrators 72 percent on faculty.
8. **\$100,000 (full-time).** Universities paid 1,233 administrators (31%) and 2,793 faculty (26%) at least \$100,000.
 - NIU paid at least \$100,000 to..... 120 of 179 administrators (67%)..... 162 of 894 faculty (18%).
 - SIU paid at least \$100,000 to..... 188 of 308 administrators (61%)..... 534 of 2,217 faculty (24%).
 - ISU paid at least \$100,000 to..... 100 of 209 administrators (48%)..... 152 of 954 faculty (16%).
9. **FTE/Administrator.** Universities had an average of 45 FTE students/administrator (cost: \$2,025 per FTE):
 - CSU 18 FTE students per administrator cost: \$3,610 per FTE students.
 - U of I 30 FTE students per administrator cost: \$2,960 per FTE students.
 - GSU 39 FTE students per administrator cost: \$2,350 per FTE students.
10. **Administrative Expenditures.** University of Illinois paid \$350,000 for its president’s residences (over 50% of all universities’ housing cost of \$650,000) and \$680,000 for its administrators’ entertainment expenses (nearly 60% of all universities’ entertainment expenses of \$1.15 million).

INTRODUCTION

Legislative Audit Commission Resolution Number 143 directed the Auditor General to conduct a management audit of the State’s nine public universities to **compare** the following:

1. Management structure and related costs;
2. Operating expenses by function;
3. Administrative salaries to faculty salaries; and
4. Selected administrative expenditures.

These comparisons were made and are summarized in this Report Digest. In addition, this report includes a **separate** volume (Supplement) which has a detailed report on each individual university. The time period covered for this audit was fiscal year 2011.

FULL-TIME EQUIVALENT

In higher education, student enrollment is generally presented in terms of Full-Time Equivalent (FTE) students, which is a way to combine full-time and part-time students. One FTE is 15 semester hours for undergraduates, 12 hours for graduates.

OVERVIEW

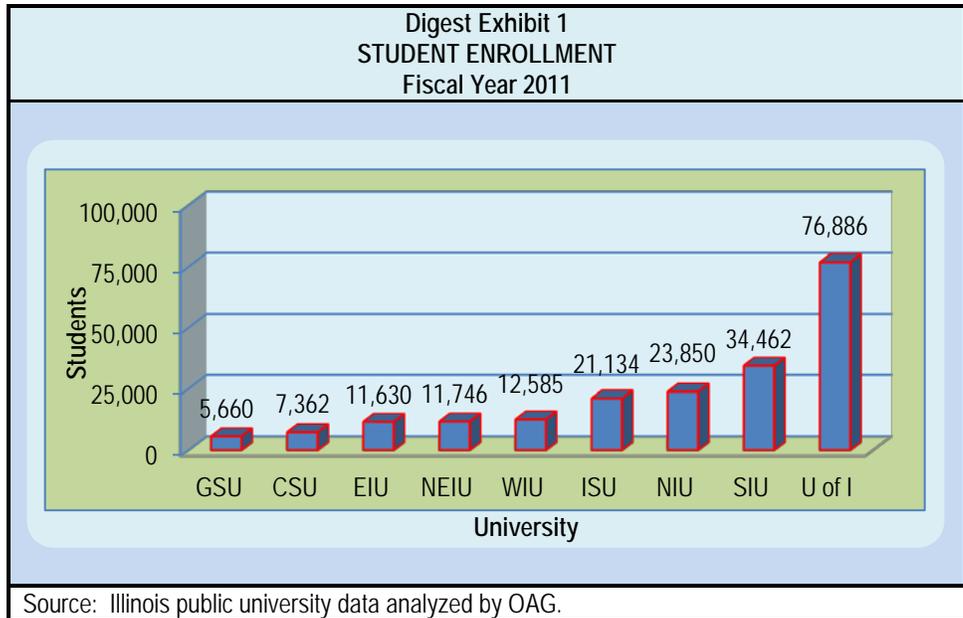
The State of Illinois has 9 public universities which have 12 campuses, along with a number of other satellite facilities located in different parts of the State from Chicago in the north, to Champaign and Charleston in the middle, to Carbondale in the south. The management structure of the universities varied due to different missions, funding, and programs.

In fiscal year 2011, the total revenue for the public universities was \$8 billion and total expenditures were \$7.5 billion. Universities received one-third (34%) of the revenues from the State of Illinois, 22 percent from tuition and fees, and the remainder from other sources, such as federal funds, sales & service, hospital, bookstore, investments, etc.

ACRONYMS	
CSU	Chicago State University
EIU	Eastern Illinois University
GSU	Governors State University
ISU	Illinois State University
NEIU	Northeastern Illinois University
NIU	Northern Illinois University
SIUC	Southern Illinois University-Carbondale
SIUE	Southern Illinois University-Edwardsville
SIU SOM	SIU School of Medicine
UIC	University of Illinois at Chicago
UIS	University of Illinois at Springfield
UIUC	University of Illinois at Urbana/Champaign
WIU	Western Illinois University
URO	University Related Organization

Student Enrollment

The Illinois public universities had more than 205,000 students enrolled in Fall 2010 (fiscal year 2011). Over 162,000 were full-time students (80%) while the remaining 43,000 were part-time students. More than 150,000 students (75%) were undergraduates, while the remaining 25 percent were graduate students, as shown in Digest Exhibit 1.



Tuition and Fees

The total cost for in-State undergraduate education at an Illinois public university, which includes tuition, fees, room, and board, ranged from a low of \$16,200 at SIUE to over \$22,500 at the UIUC and UIC in fiscal year 2011 (GSU and NEIU do not have dormitories and were, therefore, not considered).

**TUITION, FEES,
ROOM, & BOARD**
FY 2011

Range:

- **Highest: UIC and UIUC \$22,600**
- **Lowest: SIUE \$16,200**

- **Undergraduate** tuition and fees ranged from \$8,400 per year at SIUE to \$13,500 at UIUC. Room and board ranged from \$7,800 at SIUE to over \$9,600 at UIC and NIU.
- **Graduate** tuition and fees ranged from approximately \$7,500 at NEIU and GSU to \$13,500 at UIUC and over \$35,000 at the University of Illinois' College of Medicine. (pages 8-13)

DEFINITIONS
<ul style="list-style-type: none"> • Compensation is base salary plus additional compensation, such as for overload courses (generally used interchangeably with salary). • Management structure cost is compensation for administrators. • Faculty includes instructors.

1. MANAGEMENT STRUCTURE AND COST

The management structure of the universities varied as they have different missions, goals, and objectives; funding and tuition; enrollment and academic programs; number of campuses; competitiveness and ranking; and sports and extracurricular activities.

Two of the universities operated medical and dental schools (SIU & U of I), two did not have dormitories (GSU & NEIU), one operated a hospital (U of I), and one operated an upper division university only (GSU).

ADMINISTRATOR
Employees with executive, administrative, and managerial assignments within the university. These assignments involve planning, organizing, managing, and directing the university and its subunits.

Most of the universities had between three and five operating **divisions** (such as academics, business/finance, student affairs) with a range of administrators from 87 at GSU to over 1,000 at UIC and UIUC. There were up to 25 direct reporting **offices**.

The operating expenditures of the University of Illinois were more than all expenditures of the other eight universities combined (nearly \$4.5 billion vs. less than \$3 billion).

- The University of Illinois paid \$224 million to its administrators (i.e., management), which was 61 percent of universities' administrative compensation of over \$365 million (approximately \$2,950 per FTE student).
- SIU paid the second highest amount of \$37 million, or 10 percent of universities' administrative compensation (approximately \$1,300 per FTE student).
- EIU paid the lowest compensation to administrators per FTE student at \$872 per FTE.

Number of Administrators

The nine Illinois public universities employed approximately 4,000 administrators. The university that reported the most administrators was the University of Illinois (2,549), followed by SIU (312) and CSU (308).

OPERATING EXPENDITURES

FY 2011

University of Illinois' operating expenditures (\$4.5 billion) were greater than all the other eight universities combined (\$3 billion).

CSU had the most administrators per student at 1 administrator for every 18 students, followed by the University of Illinois which had 1 administrator for every 30 students, and GSU which had 1 administrator for every 39 students. The average for all the universities was approximately 1 administrator for 45 students, as shown in Digest Exhibit 2.

CSU reported the third most administrators of any public university (308) and included lower level positions, such as coordinators and specialists. We informed CSU of this difference in December 2012 but it did not want any change: “. . . the administrator salaries should remain as reported at 308 persons for \$19.7 million.”

Digest Exhibit 2 FTE STUDENTS PER ADMINISTRATOR Fiscal Year 2011			
1	2	3	4
Institution	FTE Students	Administrators	FTE per Administrator ¹ (column 2 ÷ 3 = 4)
1. Chicago State University ²	5,463	308	17.7
2. University of Illinois – Total ³	75,665	2,549	29.7
• U of I Administration	75,665	301	251.4
• UIUC	45,062	1,059	42.6
• UIS	3,620	102	35.5
• UIC	26,983	1,087	24.8
3. Governors State University	3,351	87	38.5
4. Northeastern Illinois University	7,758	114	68.1
5. Western Illinois University	11,019	159	69.3
6. Illinois State University	18,532	210	88.2
7. Southern Illinois University – Total ³	28,977	312	92.9
• SIU System	28,977	17	1,704.5
• SIUE	12,003	102	117.7
• SIUC	16,682	151	110.5
• SIU School of Medicine	292	42	7.0
8. Eastern Illinois University	10,248	104	98.5
9. Northern Illinois University	19,592	181	108.2
Total	180,605	4,024	44.9
Notes: ¹ Administrators per FTE for SIU System and U of I Administration were calculated by dividing the total number of students at all the university campuses. ² CSU reported 308 administrators which included lower level positions unlike other universities, such as coordinators and specialists; we informed CSU of this in December 2012 which did not want a change. ³ Rows shaded in green aggregate numbers for all campuses at SIU or U of I. Source: Illinois public university data analyzed by OAG.			

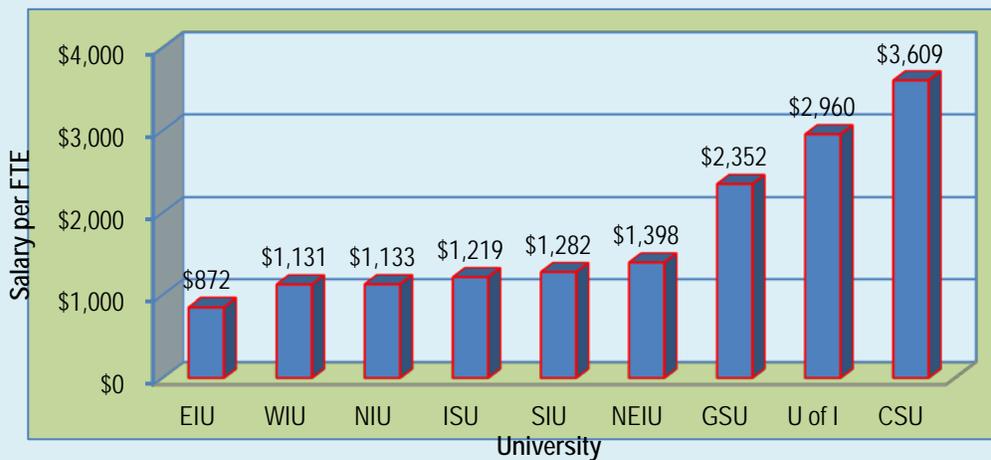
Cost of University Administration

The nine public universities reported paying over \$365 million in fiscal year 2011 to its administrators: nearly \$360 million (average of \$91,500) was paid to 3,921 full-time administrators and nearly \$6.5 million was paid to another 103 part-time administrators (average of \$62,500). Digest Exhibit 3 shows the cost for administrators per student, which ranged from \$872 at EIU to \$3,609 at CSU (which counted many lower level positions as being administrators - e.g., coordinators, specialists).

Digest Exhibit 3 TOTAL COST OF ADMINISTRATORS PER STUDENT Fiscal Year 2011				
1	2	3	4	5
University	Administrators	Administrative Compensation	FTE Students	Cost of Administrators per Student (column 3 ÷ 4 = 5)
1. Chicago State University ¹	308	\$19,716,210	5,463	\$3,609
2. University of Illinois	2,549	\$223,989,193	75,665	\$2,960
3. Governors State University	87	\$7,880,633	3,351	\$2,352
4. Northeastern Illinois University	114	\$10,844,930	7,758	\$1,398
5. Southern Illinois University	312	\$37,149,568	28,977	\$1,282
6. Illinois State University	210	\$22,593,653	18,532	\$1,219
7. Northern Illinois University	181	\$22,197,549	19,592	\$1,133
8. Western Illinois University	159	\$12,464,514	11,019	\$1,131
9. Eastern Illinois University	104	\$8,938,255	10,248	\$872
Total	4,024	\$365,774,505	180,605	\$2,025

Yellow shading shows numbers in descending order from high to low.

¹ CSU included lower level positions unlike other universities, such as coordinators and specialists; we informed CSU of this in December 2012 which did not want a change.



Source: Illinois public university data analyzed by OAG.

- **Presidents.** Each university was headed by a president and the nine university presidents were paid a combined total of approximately \$3 million in fiscal year 2011, as shown in Digest Exhibit 4.
 - The University of Illinois had the highest paid president in fiscal year 2011 at \$620,000.
 - ISU had the second highest paid president at \$369,000.
 - NIU had the third highest paid president at \$328,834.

Digest Exhibit 4 TOTAL ADMINISTRATOR COMPENSATION BY POSITION Fiscal Year 2011			
1	2	3	4
Positions	Number	Total Paid	Average
1. Presidents	9	\$2,940,173	\$326,686
2. Chancellors	6	\$1,867,376	\$311,229
3. Senior/Executive Vice Presidents	3	\$735,427	\$245,142
4. Senior Associate Vice Presidents	2	\$482,265	\$241,133
5. Vice Chancellors	17	\$3,975,072	\$233,828
6. Provosts	11	\$2,272,536	\$206,594
7. Vice Presidents	31	\$5,642,099	\$182,003
8. Deans	108	\$18,835,882	\$174,406
9. Vice Provosts	13	\$2,078,027	\$159,848
10. Associate Provosts	23	\$3,511,739	\$152,684
11. Associate Vice Presidents	32	\$4,698,817	\$146,838
12. Associate Vice Chancellors	22	\$3,037,219	\$138,055
13. Associate Chancellors	12	\$1,534,668	\$127,889
14. Assistant Chancellors	2	\$253,285	\$126,643
15. Assistant Vice Presidents	41	\$5,124,249	\$124,982
16. Executive Directors	77	\$9,284,250	\$120,575
17. Assistant Vice Chancellors	10	\$1,123,750	\$112,375
18. Assistant Provosts	8	\$790,697	\$98,837
19. Directors	1,380	\$123,560,569	\$89,537
20. Other Administrators	2,217	\$174,026,405	\$78,496
Total	4,024	\$365,774,505	\$90,898
<i>Yellow shading of a column signifies that numbers are in descending order.</i>			
Source: Illinois public university data analyzed by OAG.			

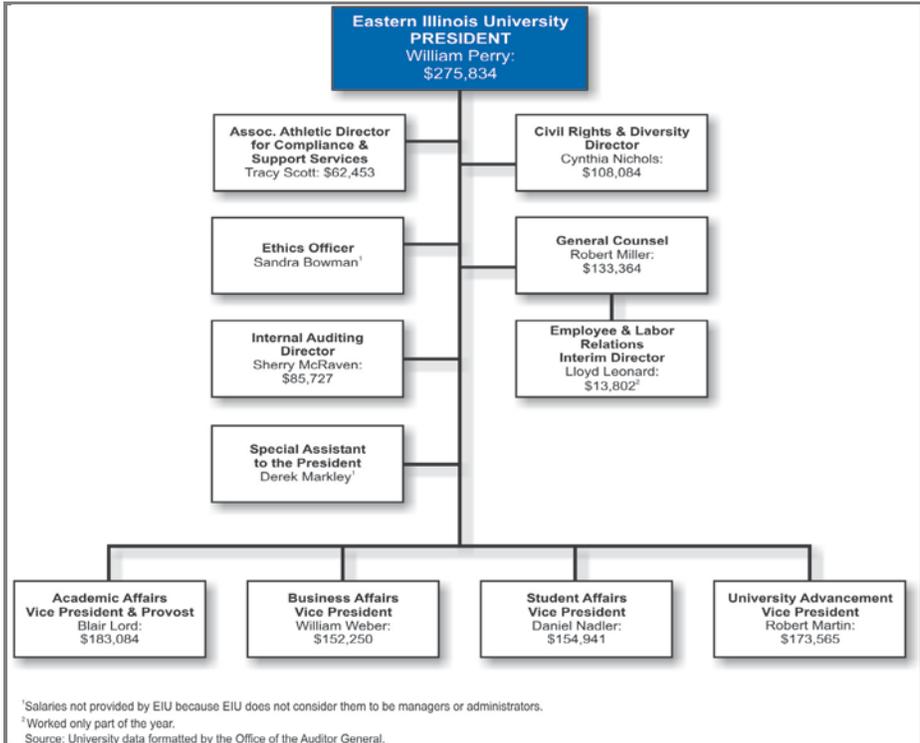
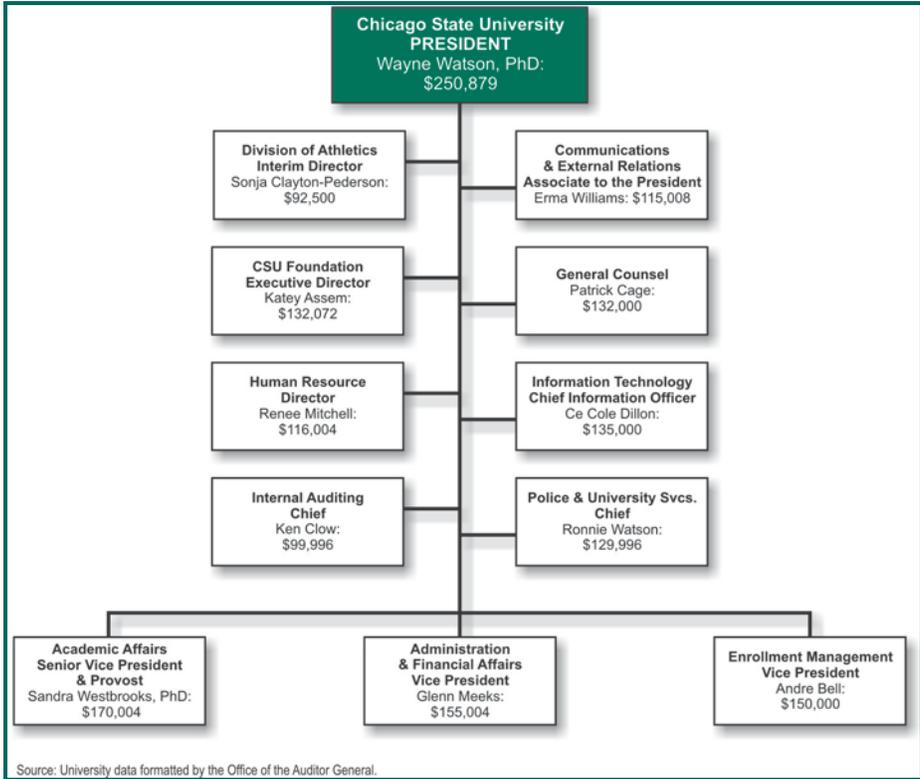
Digest Exhibit 5 shows the \$365 million in compensation that was paid to administrators at all of the nine Illinois public universities in fiscal year 2011.

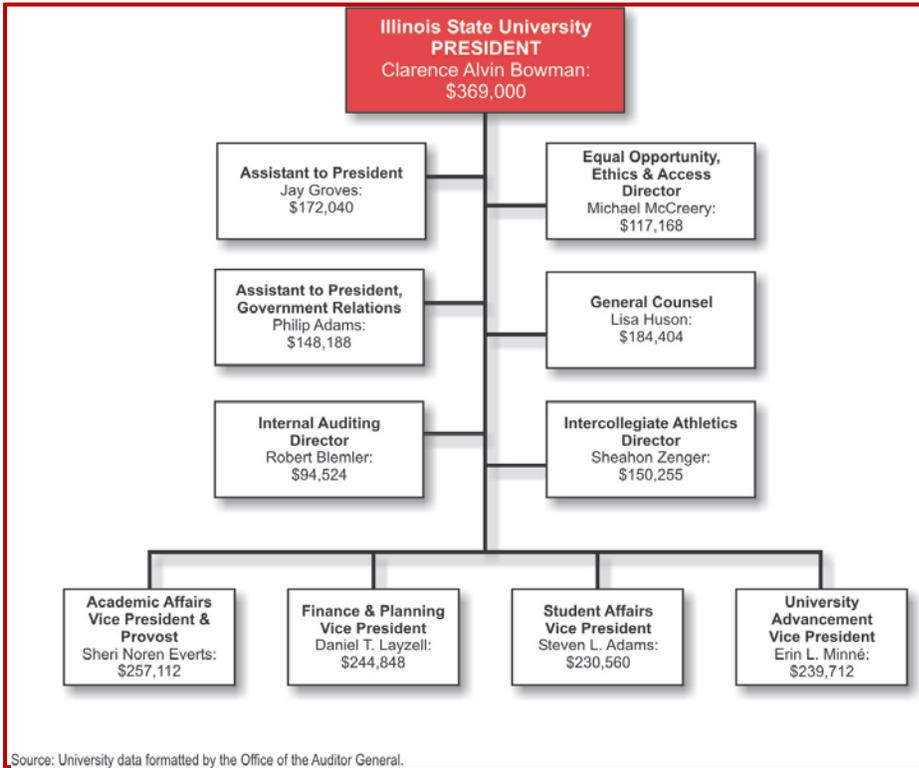
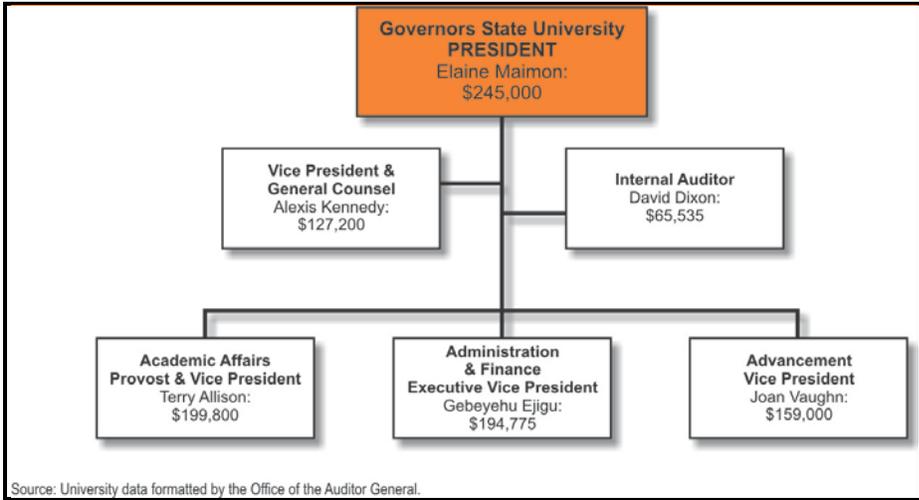
Digest Exhibit 5 ADMINISTRATORS' COMPENSATION AT ALL UNIVERSITIES Fiscal Year 2011										
1	2	3	4	5	6	7	8	9	10	11
Position	CSU	EIU	GSU	ISU	NEIU	NIU	SIU	U of I	WIU	TOTAL
1. President	\$250,879	\$275,834	\$245,000	\$369,000	\$261,000	\$328,834	\$320,376	\$620,000	\$269,250	\$2,940,173
2. Chancellor	\$0	\$0	\$0	\$0	\$0	\$0	\$618,277	\$1,249,099	\$0	\$1,867,376
3. Senior/Executive Vice President	\$0	\$0	\$194,775	\$0	\$0	\$305,911	\$234,741	\$0	\$0	\$735,427
4. Senior Associate Vice President	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$482,265	\$0	\$482,265
5. Vice Chancellor	\$0	\$0	\$0	\$0	\$0	\$0	\$1,410,954	\$2,564,118	\$0	\$3,975,072
6. Provost	\$170,004	\$183,084	\$219,640	\$257,112	\$0	\$268,721	\$710,796	\$265,000	\$198,180	\$2,272,536
7. Vice President	\$305,004	\$480,756	\$159,000	\$715,120	\$657,600	\$1,431,348	\$388,948	\$850,988	\$653,336	\$5,642,099
8. Dean	\$1,147,358	\$1,027,751	\$984,620	\$1,433,087	\$908,954	\$1,859,391	\$3,104,954	\$7,599,117	\$770,651	\$18,835,882
9. Vice Provost	\$0	\$0	\$95,490	\$0	\$137,425	\$518,012	\$0	\$1,327,100	\$0	\$2,078,027
10. Associate Provost	\$0	\$0	\$0	\$841,842	\$127,738	\$127,052	\$1,045,967	\$1,079,340	\$289,800	\$3,511,739
11. Associate Vice President	\$227,556	\$124,686	\$759,509	\$514,968	\$407,637	\$1,454,870	\$0	\$907,715	\$301,878	\$4,698,817
12. Associate Vice Chancellor	\$0	\$0	\$0	\$0	\$0	\$0	\$842,633	\$2,194,586	\$0	\$3,037,219
13. Associate Chancellor	\$0	\$0	\$0	\$0	\$0	\$0	\$115,008	\$1,419,660	\$0	\$1,534,668
14. Assistant Chancellor	\$0	\$0	\$0	\$0	\$0	\$0	\$104,085	\$149,200	\$0	\$253,285
15. Assistant Vice President	\$113,052	\$530,447	\$212,966	\$760,386	\$88,705	\$782,154	\$227,688	\$1,883,389	\$525,463	\$5,124,249
16. Executive Director	\$579,090	\$144,506	\$356,373	\$778,236	\$461,884	\$289,130	\$1,203,641	\$5,369,833	\$101,556	\$9,284,250
17. Assistant Vice Chancellor	\$0	\$0	\$0	\$0	\$0	\$0	\$556,264	\$567,486	\$0	\$1,123,750
18. Assistant Provost	\$0	\$0	\$0	\$0	\$83,410	\$0	\$366,744	\$340,543	\$0	\$790,697
19. Director	\$5,307,114	\$3,994,666	\$2,135,042	\$5,608,879	\$4,216,950	\$7,167,431	\$13,022,385	\$76,498,538	\$5,609,564	\$123,560,569
20. Other Management	\$11,616,153	\$2,176,526	\$2,518,218	\$11,315,023	\$3,493,629	\$7,664,697	\$12,876,108	\$118,621,216	\$3,744,835	\$174,026,405
Total	\$19,716,210	\$8,938,255	\$7,880,633	\$22,593,653	\$10,844,930	\$22,197,549	\$37,149,568	\$223,989,193	\$12,464,514	\$365,774,505
<i>Totals may not add due to rounding. Dark blue shading shows the highest numbers.</i>										
Source: Illinois public university data analyzed by OAG.										

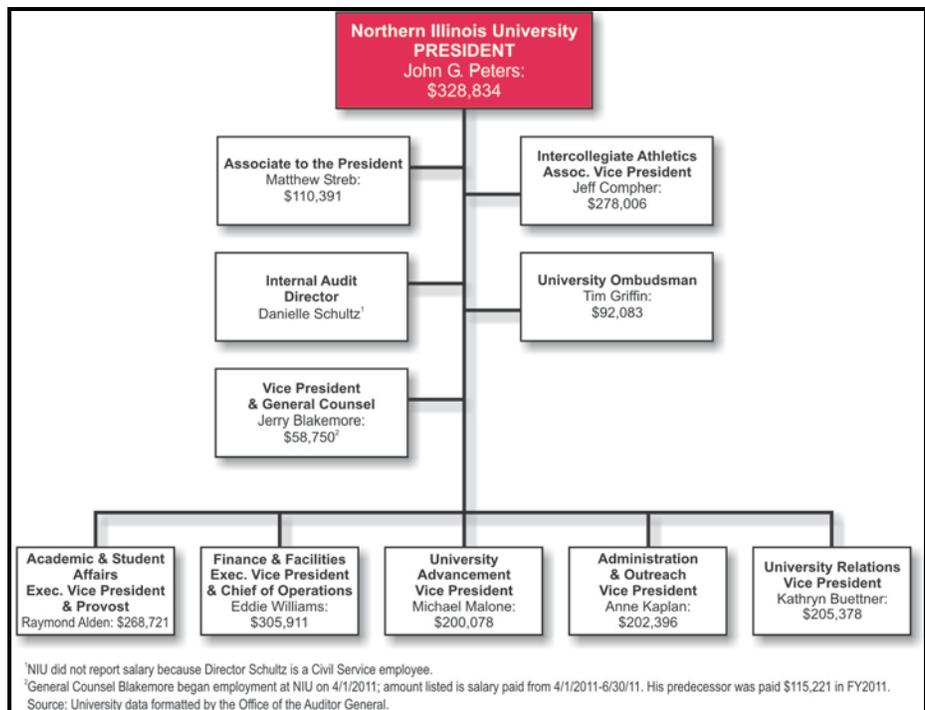
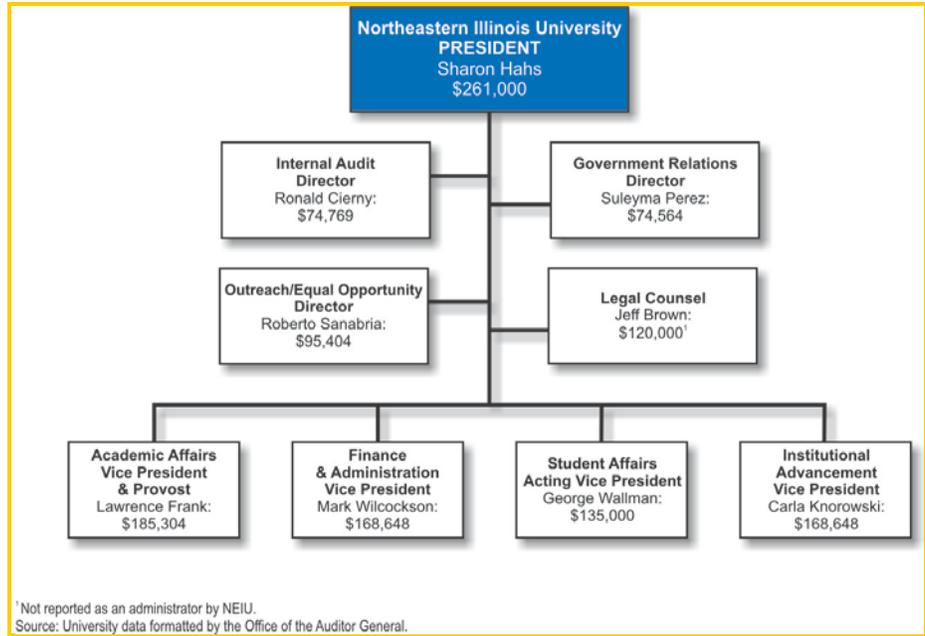
Universities' Organizational Charts

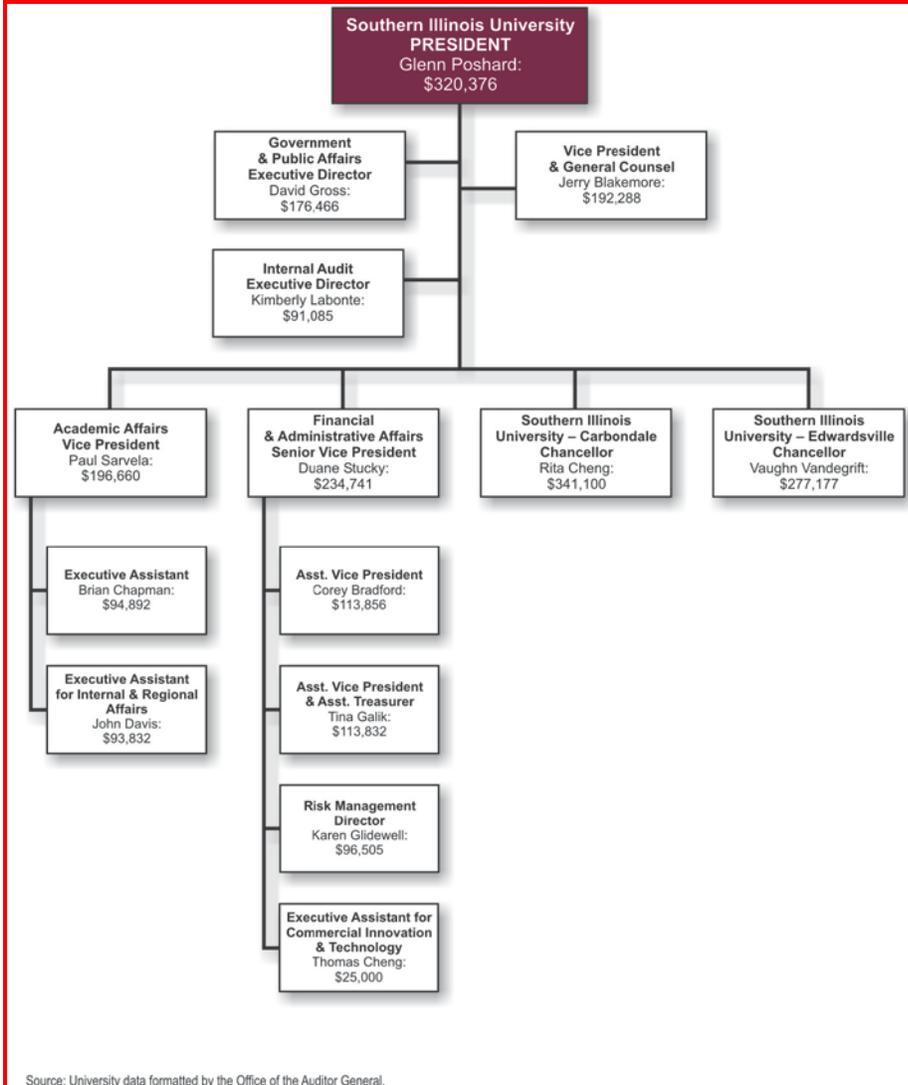
To visually depict the uppermost organizational structure of universities, this section shows the first page of the organizational chart for the nine public universities which has the university president, any chancellors, and vice presidents, along with their annual salaries for fiscal year 2011. The Supplement shows more extensive organizational charts for each university. [University colors are used to the extent possible.] (pages 19-41)

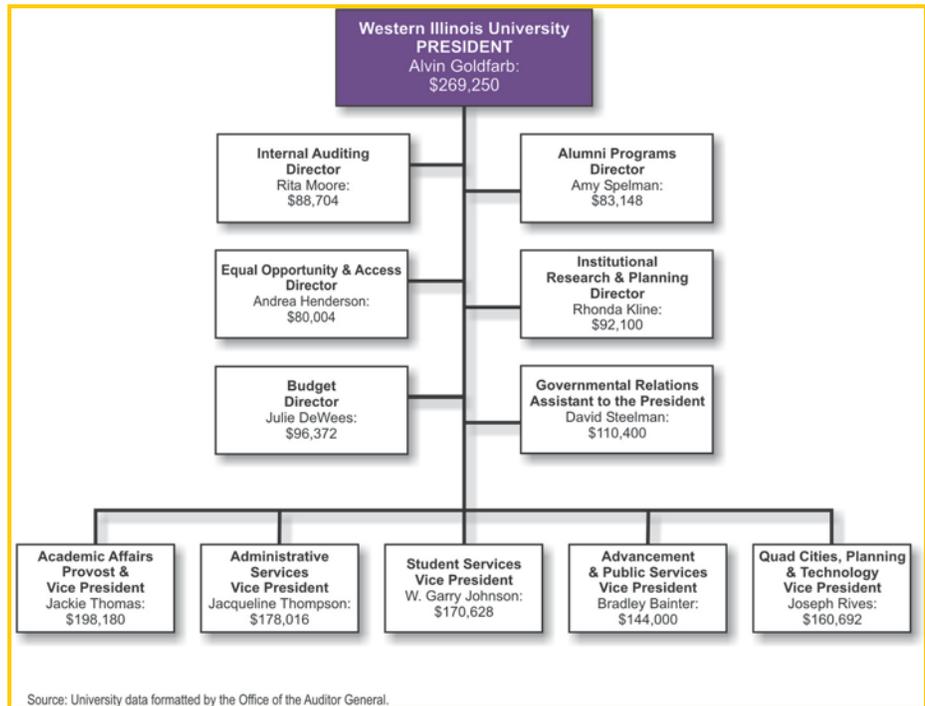
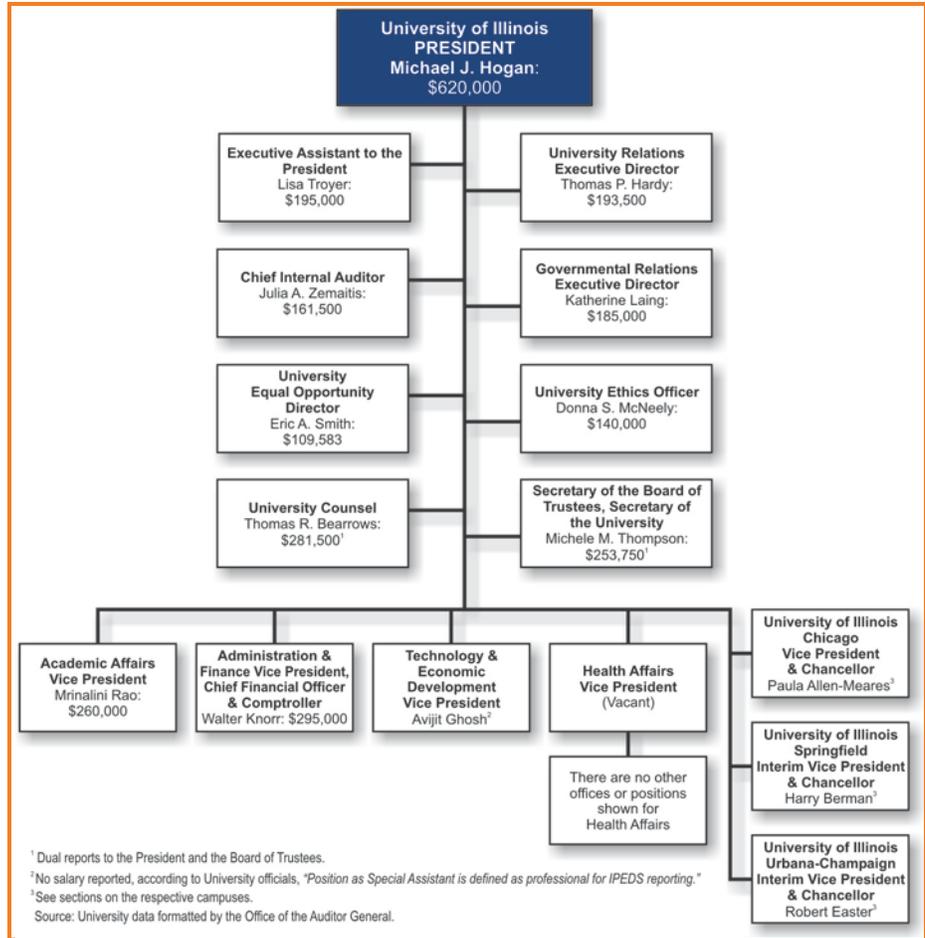
Digest Exhibit 6
ORGANIZATIONAL CHARTS OF UNIVERSITIES
Fiscal Year 2011











2. OPERATING EXPENDITURES

In fiscal year 2011, the revenues for the nine Illinois public universities were \$8 billion and expenditures were \$7.5 billion. Most of these expenditures, \$7.3 billion, were for operations (as opposed to capital expenditures) and are categorized into the eight functional areas reported in the OAG financial audits, as shown in Digest Exhibit 7.

Digest Exhibit 7 OPERATING EXPENDITURES BY FUNCTION Fiscal Year 2011 (\$ in millions)									
1	2	3	4	5	6	7	8	9	10
University	Instruction	Organized Research	Public Service	Academic Support	Student Services	Institutional Support	O & M Physical Plant	Other ¹	Total ²
1. U of I	\$1,006.2	\$680.7	\$387.5	\$349.1	\$131.8	\$209.8	\$287.8	\$1,412.6	\$4,465.5
2. SIU	\$317.2	\$63.7	\$62.7	\$161.9	\$69.0	\$70.1	\$84.2	\$174.9	\$1,003.6
3. NIU	\$129.2	\$16.7	\$27.1	\$31.2	\$13.8	\$35.2	\$27.8	\$230.6	\$511.5
4. ISU	\$114.0	\$14.0	\$15.7	\$18.1	\$35.7	\$29.5	\$24.2	\$204.5	\$455.9
5. WIU	\$61.2	\$3.1	\$10.6	\$17.3	\$20.0	\$12.8	\$15.5	\$121.6	\$262.0
6. EIU	\$94.2	\$1.1	\$7.9	\$15.7	\$20.9	\$20.1	\$14.6	\$59.2	\$233.7
7. NEIU	\$70.7	\$0.8	\$13.4	\$9.6	\$11.6	\$13.4	\$14.0	\$19.9	\$153.5
8. CSU	\$41.8	\$3.5	\$5.6	\$6.3	\$14.7	\$9.6	\$10.8	\$48.1	\$140.4
9. GSU	\$41.8	\$1.1	\$13.9	\$2.2	\$6.2	\$15.0	\$7.0	\$4.7	\$91.9
Total²	\$1,876.2	\$ 784.7	\$ 544.3	\$ 611.4	\$ 323.8	\$ 415.4	\$ 486.0	\$ 2,276.1	\$7,318.0
1. U of I	22.5%	15.2%	8.7%	7.8%	3.0%	4.7%	6.4%	31.6%	100%
2. SIU	31.6%	6.3%	6.2%	16.1%	6.9%	7.0%	8.4%	17.4%	100%
3. NIU	25.3%	3.3%	5.3%	6.1%	2.7%	6.9%	5.4%	45.1%	100%
4. ISU	25.0%	3.1%	3.4%	4.0%	7.8%	6.5%	5.3%	44.9%	100%
5. WIU	23.3%	1.2%	4.0%	6.6%	7.6%	4.9%	5.9%	46.4%	100%
6. EIU	40.3%	0.5%	3.4%	6.7%	8.9%	8.6%	6.2%	25.3%	100%
7. NEIU	46.1%	0.5%	8.7%	6.3%	7.6%	8.7%	9.1%	13.0%	100%
8. CSU	29.8%	2.5%	4.0%	4.5%	10.5%	6.8%	7.7%	34.3%	100%
9. GSU	45.5%	1.2%	15.1%	2.4%	6.8%	16.3%	7.6%	5.1%	100%
Total²	25.6%	10.7%	7.4%	8.4%	4.4%	5.7%	6.6%	31.1%	100%

Yellow shading shows numbers in descending order from high to low.

Notes:
¹ Other includes depreciation, scholarships, independent operations, on behalf payments (retirement, medical insurance), etc.
² Totals may not add due to rounding.

Source: OAG financial audit data.

- In terms of percentages, operating expenditures for all universities were over 25 percent for instruction, 10 percent for research, 8 percent for academic support, and 7 percent for public service.

OPERATING EXPENDITURES

FY 2011

Instruction..... over 25%
 Research over 10%

- The University of Illinois had the highest operating expenditures of approximately \$4.5 billion out of \$7.3 billion (61%) for all nine Illinois public universities, followed by SIU which had over \$1 billion in operating expenditures out of \$7.3 billion (14%) for all universities.
- The highest operating expenditure per FTE student was also at the University of Illinois at \$59,000, with SIU being over \$34,600, and all the remaining universities being less than \$27,500. The average for all universities was approximately \$40,500 as shown in Digest Exhibit 8. (pages 43-54)

OPERATING EXPENDITURES

Per FTE Student in FY 2011

U of I..... \$59,000
SIU..... \$34,600
Others under \$27,500

Digest Exhibit 8 OPERATING EXPENDITURES PER FTE STUDENT Fiscal Year 2011			
1	2	3	4
University	Amount	FTE Students	Per FTE
1. U of I	\$4,465,371,000	75,665	\$59,015
2. SIU	\$1,003,604,416	28,977	\$34,635
3. GSU	\$91,911,254	3,351	\$27,428
4. NIU	\$511,516,000	19,592	\$26,108
5. CSU	\$140,409,492	5,463	\$25,702
6. ISU	\$455,896,018	18,532	\$24,600
7. WIU	\$262,048,789	11,019	\$23,782
8. EIU	\$233,707,568	10,248	\$22,805
9. NEIU	\$153,500,409	7,758	\$19,786
Total	\$7,317,964,946	180,605	\$40,519
Totals may not add due to rounding. <i>Yellow shading shows numbers in descending order.</i>			
Source: OAG financial audit data.			

3. COMPARISON OF SALARIES

The total amount of compensation (i.e., base salary plus additional compensation, such as for overload courses) paid to all faculty and administrators in fiscal year 2011 was \$1.375 billion: over \$365 million (27%) to administrators and over \$1 billion to faculty (73%), as shown in Digest Exhibit 9.

Digest Exhibit 9 TOTAL ADMINISTRATIVE vs. FACULTY COMPENSATION Fiscal Year 2011					
1	2	3	4	5	6
University	Administration		Faculty		Total Compensation (column 2 + 4)
	Compensation	Percent of Total (column 2 ÷ 6)	Compensation	Percent of Total (column 4 ÷ 6)	
1. EIU	\$8,898,911	16%	\$48,019,695	84%	\$56,957,950
2. SIU	\$37,149,568	17%	\$186,866,734	83%	\$224,016,302
3. WIU	\$12,464,514	19%	\$52,475,435	81%	\$64,939,949
4. ISU	\$22,593,653	23%	\$75,261,090	77%	\$97,854,743
5. NIU	\$22,197,549	24%	\$72,127,422	76%	\$94,324,971
6. NEIU	\$10,844,930	26%	\$30,835,900	74%	\$41,680,830
7. GSU	\$7,880,633	28%	\$20,470,598	72%	\$28,351,231
8. U of I	\$223,989,193	31%	\$498,360,950	69%	\$722,350,143
9. CSU ¹	\$19,716,210	45%	\$24,206,908	55%	\$43,923,118
Total	\$365,774,505	27%	\$1,008,624,732	73%	\$1,374,399,237

Dark blue shading shows the highest numbers while light blue shading shows the lowest numbers.

Notes:
¹ CSU reported the third most administrators of any public university (308) and included lower level positions, such as coordinators and specialists.

Source: Illinois public university data analyzed by OAG.

The **average full-time** compensation was approximately \$91,650 for administrators and \$84,775 for faculty. Faculty members are paid based on a 9-month contract and administrators are paid based on a 12-month contract which, according to SIU, is a reason for the higher compensation for administrators.

- The University of Illinois paid the highest compensation to all faculty (nearly \$500 million) and administrators (nearly \$225 million) for a total of approximately \$725 million.
- GSU paid the lowest dollar compensation to faculty (\$20 million) and administrators (nearly \$8 million) for a total of approximately \$28 million.

■ **Administrators**

The nine public universities employed approximately 4,000 total administrators whose total compensation was over \$365 million in fiscal year 2011. These included 3,921 full-time administrators who were paid nearly \$360 million and 103 part-time administrators who were paid more than \$6 million, as shown in the inset.

- Compensation.**
 The average compensation for full-time administrators was over \$91,600. The average compensation for part-time administrators was over \$62,500. The highest administrative compensation was paid to the president of the University of Illinois at \$620,000.

University	Compensation	Full-Time # ¹	Average Comp.
1. NIU	\$22,005,915	179	\$122,938
2. SIU	\$36,896,569	308	\$119,794
3. ISU	\$22,535,980	209	\$107,828
4. NEIU	\$10,812,050	113	\$95,682
5. GSU	\$7,776,331	84	\$92,575
6. U of I	\$218,258,329	2,459	\$88,759
7. EIU	\$8,898,911	103	\$86,397
8. WIU	\$12,434,952	158	\$78,702
9. CSU	\$19,716,210	308	\$64,014
Total	\$359,335,248	3,921	\$91,644

Yellow shading shows numbers in descending order.

Notes:
¹ Universities also employed 103 part-time administrators for a total of 4,024 administrators; their compensation was \$6,439,257 (average of \$62,517 each) for a total of \$365,774,505.

Source: OAG analysis of university data.

**ADMINISTRATORS
PAID \$100,000**
FY 2011

31% of the full-time administrators were paid at least \$100,000.

- \$100,000.** Nearly one-third (31%) of the full-time administrators (1,233 of 3,921) were paid at least \$100,000 in fiscal year 2011, as shown below:

1. NIU120 administrators..... 67%
2. SIU188 administrators..... 61%
3. ISU100 administrators..... 48%
4. GSU.....28 administrators..... 33%
5. EIU33 administrators..... 32%

■ **Faculty**

The nine public universities employed nearly 16,000 faculty whose total compensation was over \$1 billion (\$1,008,624,732) in fiscal year 2011. These included nearly 10,750 full-time faculty who were paid over \$900 million and 5,050 part-time faculty who were paid approximately \$100 million, as shown in the inset.

• **Compensation.**

The average compensation for the full-time faculty was under \$85,000. The average compensation for part-time faculty was over \$19,000. The University of Illinois paid the highest average compensation to faculty at nearly \$99,000, followed by SIU at over \$81,000 and NIU at over \$75,000.

FULL-TIME FACULTY COMPENSATION Fiscal Year 2011			
University	Compensation	Full-Time # ¹	Average Comp.
1. U of I	\$425,463,252	4,301	\$98,922
2. SIU	\$180,443,592	2,217	\$81,391
3. NIU	\$67,680,559	894	\$75,705
4. ISU	\$70,592,046	954	\$73,996
5. WIU	\$51,321,219	695	\$73,843
6. GSU	\$17,976,333	247	\$72,779
7. EIU	\$46,900,088	665	\$70,526
8. CSU	\$23,609,483	350	\$67,456
9. NEIU	\$27,090,037	423	\$64,043
Total ²	\$911,076,610	10,746	\$84,783

Yellow shading shows numbers in descending order.

Notes:
¹ Universities also employed 5,051 part-time faculty for a total of 15,797 faculty; their compensation was \$97,548,123 (average of \$19,313 each) for a total of \$1,008,624,732.
² Totals may not add due to rounding.

Source: OAG analysis of university data.

- **\$100,000.** One-quarter (26%) of the full-time faculty (2,793 of 10,746) were paid at least \$100,000 in fiscal year 2011, as shown below:

1. U of I.....	1,606 faculty.....	37%
2. SIU	534 faculty.....	24%
3. NIU	162 faculty.....	18%
4. EIU.....	115 faculty.....	17%
5. WIU.....	117 faculty.....	17%

**FACULTY
PAID \$100,000**
FY 2011

**26% of full-time faculty
were paid at least \$100,000**

Faculty vs. Administrative Salaries

The nine public universities employed nearly 10,750 full-time faculty and over 3,900 full-time administrators and reported their total compensation (salaries plus additional compensation) at approximately \$1.25 billion in fiscal year 2011: \$911 million for faculty and nearly \$360 million for administrators. Total compensation including part-time faculty and administrators was \$1.375 billion.

**AVERAGE
COMPENSATION**
FY 2011

The nine public universities paid an average of approximately \$84,775 to faculty and \$91,650 to administrators. SIU School of Medicine had the highest average compensation for faculty at \$133,000, followed by UIC at over \$104,500, while the lowest were NEIU and UIS at over \$64,000 (see Digest Exhibit 10).

- Faculty \$84,775
- Administrators \$91,650

Digest Exhibit 10 FULL-TIME FACULTY AND ADMINISTRATOR SALARY ¹ Fiscal Year 2011				
1	2	3	4	5
	ADMINISTRATORS		FACULTY	
Institution	Number	Average Compensation	Number	Average Compensation
1. NIU	179	\$122,938	894	\$75,705
2. SIU - Total ²	308	\$119,794	2,217	\$81,391
• SIU System	17	\$136,592	0	\$0
• SIUC	147	\$123,460	1,087	\$72,124
• SIU SOM	42	\$119,630	374	\$132,959
• SIUE	102	\$111,779	756	\$69,203
3. ISU	209	\$107,828	954	\$73,996
4. NEIU	113	\$95,682	423	\$64,043
5. GSU	84	\$92,575	247	\$72,779
6. U of I - Total ²	2,459	\$88,759	4,301	\$98,922
• U of I Hosp.	123	\$112,822	0	\$0
• UI Admin	299	\$106,388	2	\$119,400
• UIC	913	\$85,910	1,923	\$104,590
• UIUC	1,025	\$84,758	2,189	\$96,885
• UIS	99	\$73,319	187	\$64,264
7. EIU	103	\$86,397	665	\$70,526
8. WIU	158	\$78,702	695	\$73,843
9. CSU	308	\$64,014	350	\$67,456
Total ³	3,921	\$91,644	10,746	\$84,783

Yellow shading shows numbers in descending order.

Notes:
¹ The universities also employed approximately 5,000 part-time faculty who were paid nearly \$100 million (average of \$20,000) and approximately 100 part-time administrators who were paid about \$6 million (average of \$60,000).
² Rows shaded in green aggregate numbers for all campuses at SIU or U of I.
³ Totals may not add due to rounding.

Source: OAG analysis of Illinois public universities' data.

The highest average compensation for administrators was paid by the SIU System Office at over \$136,000 per year (total expenditure: over \$2.25 million).

- The campus with the highest compensation was SIUC at over \$123,000 per year (total expenditure: over \$18 million), followed by NIU at nearly \$123,000 per year (expenditure \$22 million).
- The lowest average compensation for administrators was \$64,000 per year at CSU (total expenditure: nearly \$20 million) followed by UIS at over \$73,000 per year (total expenditure: \$7.25 million).

Highest Paid Administrators

The University of Illinois paid the highest salaries to 15 of 20 administrative positions in fiscal year 2011 (see Digest Exhibit 11).

- The highest paid administrator was the University of Illinois President at \$620,000, followed by the UIUC Athletic Director at \$600,000, the UIC Vice Chancellor for Research at \$560,000, and the UIC HealthCare CEO at over \$445,000.
- NIU paid the highest salaries to 3 of the 20 positions: Senior Executive Vice President (nearly \$306,000), Associate Vice President (\$278,000), and Provost (nearly \$269,000).
- SIU paid the highest salaries to the remaining 2 of 20 positions: Associate Provost (\$201,500) and Assistant Provost (over \$140,500).

HIGHEST PAID ADMINISTRATORS

FY 2011

- **U of I President \$620,000**
- **UIUC Athletic Director \$600,000**
- **UIC Vice Chancellor \$560,000**

Digest Exhibit 11 HIGHEST PAID ADMINISTRATORS Fiscal Year 2011									
1	2	3	4	5	6	7	8	9	10
Position	CSU	EIU	GSU	ISU	NEIU	NIU	SIU	U of I	WIU
1. President	\$250,879	\$275,834	\$245,000	\$369,000	\$261,000	\$328,834	\$320,376	\$620,000	\$269,250
2. Chancellor	\$0	\$0	\$0	\$0	\$0	\$0	\$341,100	\$409,345	\$0
3. Sr. Ex. V.P.	\$0	\$0	\$194,775	\$0	\$0	\$305,911	\$234,741	\$0	\$0
4. Sr. AVP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$246,015	\$0
5. Vice Chan.	\$0	\$0	\$0	\$0	\$0	\$0	\$384,600	\$560,000	\$0
6. Provost	\$170,004	\$183,084	\$199,800	\$257,112	\$0	\$268,721	\$249,097	\$265,000	\$198,180
7. VP	\$155,004	\$173,565	\$159,000	\$244,848	\$185,304	\$235,000	\$196,660	\$295,988	\$178,016
8. Dean	\$215,862	\$142,099	\$193,371	\$205,008	\$157,729	\$277,656	\$246,588	\$340,000	\$168,000
9. Vice Provost	\$0	\$0	\$95,490	\$0	\$137,425	\$158,011	\$0	\$293,450	\$0
10. Assoc Provo	\$0	\$0	\$0	\$196,920	\$127,739	\$127,052	\$201,510	\$184,800	\$144,900
11. Assoc. V.P.	\$117,996	\$124,686	\$133,560	\$181,620	\$151,409	\$278,006	\$0	\$267,615	\$126,120
12. Assoc. V.C.	\$0	\$0	\$0	\$0	\$0	\$0	\$166,029	\$228,340	\$0
13. Assoc Chan	\$0	\$0	\$0	\$0	\$0	\$0	\$115,008	\$202,200	\$0
14. Assist Chan	\$0	\$0	\$0	\$0	\$0	\$0	\$104,085	\$149,200	\$0
15. Assist. V.P.	\$113,052	\$109,696	\$121,852	\$168,516	\$88,705	\$143,723	\$113,856	\$204,624	\$126,336
16. Exec. Dir.	\$132,072	\$80,654	\$90,000	\$139,884	\$131,136	\$107,523	\$176,466	\$445,740	\$101,556
17. Assist. V.C.	\$0	\$0	\$0	\$0	\$0	\$0	\$128,562	\$152,856	\$0
18. Ast. Provost	\$0	\$0	\$0	\$0	\$83,410	\$0	\$140,619	\$98,000	\$0
19. Director	\$116,004	\$155,345	\$129,032	\$168,144	\$132,955	\$167,683	\$180,324	\$600,000	\$139,260
20. Other Mgmt.	\$140,144	\$133,364	\$129,295	\$189,600	\$182,646	\$286,775	\$229,500	\$386,000	\$136,752

Dark blue shading shows the highest numbers while light blue shading shows the lowest numbers.

Source: OAG analysis of Illinois public universities' data.

Nearly one-third (31%) of the full-time administrators and over one-quarter (26%) of the full-time faculty at the nine public universities were paid at least \$100,000 in fiscal year 2011.

Digest Exhibit 12 shows the salaries of the top 40 university employees paid with public funds. Most receiving additional compensation taught additional classes (e.g., physicians at UIC hospital) or had additional responsibilities according to the University of Illinois.

Digest Exhibit 12 SALARIES OF TOP ADMINISTRATORS AND FACULTY ¹ Fiscal Year 2011					
1	2	3	4	5	6
Institution	Name ²	Title	Annual Salary	Additional Compensation	Total
1. UI Admin	Michael Hogan	President	\$620,000	\$0	\$620,000
2. SIU SOM	Russell Yang	Professor	\$600,000	\$0	\$600,000
3. UIUC	Ronald Guenther	Athletics Director	\$600,000	\$0	\$600,000
4. SIU SOM	Khaled Saleh	Professor	\$600,000	\$0	\$600,000
5. UIC	Joe Garcia	Vice Chancellor	\$510,000	\$50,000	\$560,000
6. SIU SOM	Jeffrey Cozzens	Associate Professor	\$550,000	\$0	\$550,000
7. SIU SOM	Gary Dunnington	Professor	\$532,027	\$0	\$532,027
8. UIC	Enrico Benedetti	Professor	\$321,000	\$205,250	\$526,250
9. SIU SOM	Ricardo Loret de Mola	Associate Professor	\$513,000	\$0	\$513,000
10. UIC	Dimitri Azar	Professor	\$307,500	\$203,125	\$510,625
11. UIC	Jasti Rao	Professor	\$365,584	\$126,562	\$492,146
12. SIU SOM	Laurent Brard	Associate Professor	\$490,196	\$0	\$490,196
13. SIU SOM	Robert Abrams	Assistant Professor	\$460,400	\$0	\$460,400
14. SIU SOM	Daniel Batton	Professor	\$425,000	\$26,548	\$451,548
15. UI Hosp	John Denardo	CEO, Healthcare Systems	\$445,740	\$0	\$445,740
16. SIU SOM	Gary Johnson	Professor	\$435,000	\$0	\$435,000
17. UIC	J. Regan Thomas	Professor	\$329,090	\$102,019	\$431,109
18. UIC	Masoud Hemmati	Professor	\$328,825	\$101,250	\$430,075
19. SIU SOM	Gurpreet Mander	Assistant Professor	\$390,000	\$35,000	\$425,000
20. SIU SOM	K. Thomas Robbins	Professor	\$424,318	\$123	\$424,441
21. SIU SOM	Andre Bieniarz	Professor	\$410,400	\$0	\$410,400
22. UIC	Paula Allen-Mearns	Vice President/Chancellor	\$375,000	\$34,345	\$409,345
23. UIC	Howard Ozer	Visiting Professor	\$304,200	\$105,000	\$409,200
24. SIU SOM	Reinaldo Acosta	Assistant Professor	\$400,000	\$0	\$400,000
25. SIU SOM	Gwyneth Thompson	Assistant Professor	\$400,000	\$0	\$400,000
26. UIC	Victor Aletich	Professor	\$400,000	\$0	\$400,000
27. UIC	Martin Borhani	Visiting Associate Professor	\$400,000	\$0	\$400,000
28. UIC	Uretz Oliphant	Head	\$386,000	\$0	\$386,000
29. UIC	Anand Kumar	Professor	\$310,000	\$75,000	\$385,000
30. SIU SOM	John Kevin Dorsey	Dean/Provost	\$384,600	\$0	\$384,600
31. UIUC	Ira Solomon	Professor	\$284,000	\$91,832	\$375,832
32. SIU SOM	Andreas Meier	Associate Professor	\$370,000	\$0	\$370,000
33. ISU	Clarence Al Bowman	President	\$369,000	\$0	\$369,000
34. SIU SOM	John Godwin	Professor	\$367,718	\$0	\$367,718
35. SIU SOM	Michael Neumeister	Professor	\$364,130	\$319	\$364,449
36. UIC	Verna Baughman	Professor	\$360,000	\$0	\$360,000
37. UIC	Fady Charbel	Professor	\$255,225	\$104,333	\$359,558
38. UI Hosp	Timothy McDonald	Chief Safety and Risk Off.	\$358,850	\$0	\$358,850
39. UIUC	Robert Easter	Interim VP & Chancellor	\$355,000	\$0	\$355,000
40. SIU SOM	Devin Amin	Assistant Professor	\$350,000	\$0	\$350,000
Total			\$16,451,804	\$1,260,705	\$17,712,509
<i>Yellow shading of column shows numbers in descending order. Totals may not add due to rounding.</i>					
Notes: ¹ Includes only faculty and administrators (e.g., does not include coaches). ² Some individuals may no longer be employed in the same position (e.g., former U of I President Michael Hogan).					
Source: Illinois public universities data.					

In fiscal year 2011, 1,233 of 3,921 **full-time** administrators (31%) were paid at least \$100,000 by the public universities, as shown in Digest Exhibit 13. They were paid \$180 million of the nearly \$360 million that universities paid to administrators (50%).

Digest Exhibit 13 ADMINISTRATORS PAID AT LEAST \$100,000 (Full-Time) Fiscal Year 2011					
1	2	3	4	5	6
Institution	Admin. Paid \$100,000+	Total	% ¹	Highest Paid Administrator	Comp.
1. NIU	120	179	67%	President	\$328,834
2. SIU - Total ²	188	308	61%	Dean/Provost	\$384,600
• SIU System	12	17	71%	President	\$320,376
• SIU SOM	21	42	50%	Dean/Provost	\$384,600
• SIUC	101	147	69%	Chancellor	\$341,100
• SIUE	54	102	53%	Chancellor	\$277,177
3. ISU	100	209	48%	President	\$369,000
4. GSU	28	84	33%	President	\$245,000
5. NEIU	37	113	33%	President	\$261,000
6. EIU	33	103	32%	President	\$275,834
7. U of I - Total ²	656	2,459	27%	President	\$620,000
• U of I Admin	130	299	43%	President	\$620,000
• U of I Hosp	61	123	50%	CEO System	\$445,740
• UIC	211	913	23%	VC Research	\$560,000
• UIS	18	99	18%	Chancellor Emeritus	\$273,500
• UIUC	236	1,025	23%	Dir. Athletics	\$600,000
8. WIU	36	158	23%	President	\$269,250
9. CSU	35	308	11%	President	\$250,879
Total ³	1,233	3,921	31%		
Notes:					
¹ Yellow shading of column shows numbers in descending order.					
² Rows shaded in green aggregate numbers for all campuses at SIU or U of I.					
³ Totals may not add due to rounding.					
Source: OAG analysis of Illinois public universities' data.					

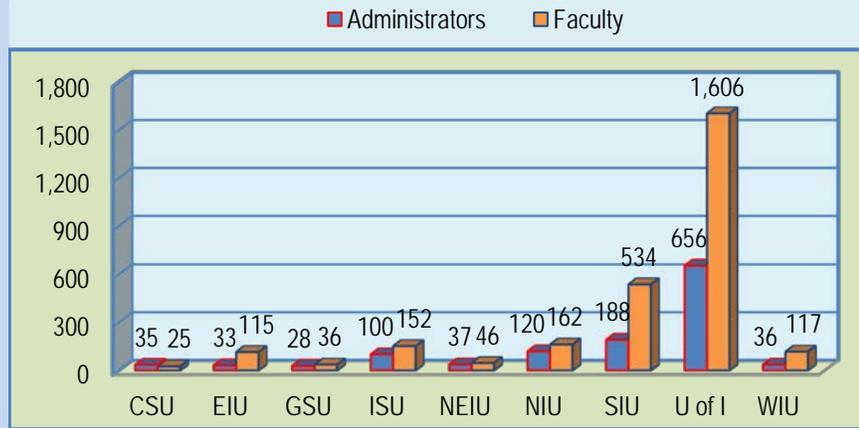
As shown in Digest Exhibit 14, approximately 2,800 of 10,750 full-time faculty (26%) were paid at least \$100,000. Their total pay was approximately \$400 million of the more than \$910 million that was paid to faculty (44%).

Digest Exhibit 14 FACULTY PAID AT LEAST \$100,000 (Full-Time) Fiscal Year 2011					
1	2	3	4	5	6
Institution	Faculty Paid \$100,000+	Total	% ¹	Highest Paid Faculty	Compensation
1. U of I - Total²	1,606	4,301	37%	Professor	\$526,250
• U of I Admin	2	2	100%	Professor	\$125,000
• UIC	784	1,923	41%	Professor	\$526,250
• UIS	19	187	10%	Asst. Professor	\$121,618
• UIUC	801	2,189	37%	Professor	\$375,832
2. SIU - Total²	534	2,217	24%	Prof. Medicine	\$600,000
• SIU SOM	199	374	53%	Prof. Medicine	\$600,000
• SIUC	196	1,087	18%	Professor	\$258,927
• SIUE	139	756	18%	Director	\$245,347
3. NIU	162	894	18%	Professor	\$232,559
4. EIU	115	665	17%	Asst. Professor	\$205,894
5. WIU	117	695	17%	Dir. Engineering	\$150,072
6. ISU	152	954	16%	Professor	\$218,646
7. GSU	36	247	15%	Professor	\$179,629
8. NEIU	46	423	11%	Professor	\$166,838
9. CSU	25	350	7%	Professor	\$146,519
Total	2,793	10,746	26%		

Notes:

¹ Yellow shading of column shows numbers in descending order.

² Rows shaded in green aggregate numbers for all campuses at SIU or U of I.



Source: Illinois public university data analyzed by OAG.

We compared the fiscal year 2011, 2012, and 2013 base salaries of the presidents and chancellors versus their starting salaries, as shown in Digest Exhibit 15 below. (pages 55-72)

Digest Exhibit 15 PRESIDENTIAL AND CHANCELLOR BASE SALARIES Fiscal Year 2011						
1	2	3	4	5	6	7
Institution	Name	Start Date	Initial Salary	FY 2011	FY 2012	FY 2013
1. U of I	Michael Hogan	July 2010	\$620,000	\$620,000	\$651,000	n/a
2. UIC	Paula Allen-Meares ¹	January 2009	\$375,000	\$375,000	\$401,709	\$411,752
3. ISU	Clarence Alvin Bowman	March 2004	\$230,000	\$369,000	\$384,000	\$400,000
4. UIUC	Robert Easter ²	November 2009	\$355,000	\$355,000	n/a	n/a
5. SIUC	Rita Cheng ³	June 2010	\$341,000	\$341,100	\$342,810	\$347,976
6. NIU	John Peters ⁴	June 2000	\$215,000	\$328,834	\$331,687	\$337,491
7. SIU	Glenn Poshard ³	January 2006	\$291,764	\$320,376	\$321,978	\$326,820
8. SIUE	Vaughn Vandegrift	July 2004	\$205,000	\$277,177	\$292,630	n/a
9. EIU	William Perry	July 2007	\$260,000	\$275,834	\$279,282	\$290,001
10. UIS	Richard Ringeisen ⁵	April 2001	\$225,000	\$273,500	n/a	n/a
11. WIU	Al Goldfarb	July 2002	\$210,000	\$269,250	n/a	n/a
12. NEIU	Sharon Hahs	February 2007	\$220,000	\$261,000	\$261,000	\$261,000
13. CSU	Wayne Watson ¹	October 2009	\$250,000	\$250,000	\$250,000	\$250,000
14. GSU	Elaine Maimon ⁶	July 2007	\$227,000	\$245,000	\$265,000 ⁶	\$275,000

n/a = Not employed by the university during the fiscal year.
Yellow shading shows numbers in descending order.

Notes:
¹ Additional compensation of \$879 was paid to CSU President and \$34,345 to UIC Chancellor.
² Robert Easter served as chancellor in an interim capacity.
³ The SIUC salaries for FY 2012 and FY 2013 reflect furlough days taken and are lower than the contracted amounts.
⁴ NIU gives raises effective January 1, the FY 2012 salary is for January 1, 2011-December 31, 2011 and the FY 2013 salary is for January 1, 2012-December 31, 2012.
⁵ Richard Ringeisen is listed as Chancellor Emeritus for FY 2011.
⁶ GSU President's salary was reported as \$308,131 to the IBHE for FY 2012, which included other compensation like housing allowance, and vehicle usage.

Source: Illinois public university data analyzed by OAG.

4. ADMINISTRATIVE EXPENDITURES

The total expenditures for the top 86 administrators sampled were approximately \$21 million in fiscal year 2011 with 85 percent being for salary (\$17.75 million), followed by 5.5 percent for entertainment (\$1.15 million). We reviewed expenditures paid by university funds (i.e., State appropriations, tuition, or gift funds) and excluded expenditures paid by University Related Organizations (URO), such as foundations or alumni associations.

Details about these expenditures are in the main report; however, Digest Exhibit 16 shows the expenditures for the expenses reviewed: salary, additional retirement, housing, vehicle, memberships, travel, entertainment, and other expenditures.

Digest Exhibit 16 ADMINISTRATIVE EXPENDITURES BY UNIVERSITY AND TYPE Fiscal Year 2011										
1	2	3	4	5	6	7	8	9	10	11
Institution	Positions	Salary	Retire- ment	Housing	Vehicle	Member- ships	Travel	Enter- tainment	Other	Total ³
1. CSU	4	\$725,008	\$0	\$20,568	\$26,411	\$0	\$6,989	\$0	\$673	\$779,649
2. EIU	5	\$939,674	\$0	\$32,289	\$3,317	URO ¹	\$20,825	\$61,860	\$2,063	\$1,060,027
3. GSU	5	\$925,775	\$68,757	\$35,000	\$8,133	\$3,945	\$14,205	\$1,774	\$0	\$1,057,589
4. ISU	5	\$1,341,232	\$36,044	\$16,687	\$3,144	URO ¹	\$20,199	\$302,974	\$2,921	\$1,723,199
5. NEIU	5	\$782,108	\$0	\$35,000	\$4,678	\$270	\$7,855	\$54,518	\$46,259	\$930,688
6. NIU	12	\$2,334,813	\$84,958	\$12,359	\$2,051	\$60	\$28,377	\$790	\$11,379	\$2,474,787
7. SIU - Total ²	18	\$3,448,727	\$101,389	\$82,504	\$12,781	\$0	\$74,522	\$10,925	\$42,655	\$3,773,503
• SIU System	3	\$736,148	\$55,066	\$27,500	\$7,957	\$0	\$15,754	\$0	\$1,920	\$844,345
• SIUC	8	\$1,158,312	\$19,600	\$27,500	\$1,787	\$0	\$34,588	\$1,541	\$3,698	\$1,247,027
• SIUE	6	\$1,169,667	\$26,723	\$27,504	\$3,037	URO ¹	\$21,243	\$9,384	\$36,732	\$1,294,290
• SIU SOM	1	\$384,600	\$0	\$0	\$0	URO ¹	\$2,936	\$0	\$305	\$387,841
8. U of I - Total ²	26	\$6,116,548	\$0	\$407,278	\$98,458	\$2,383	\$170,213	\$679,546	\$133,596	\$7,608,022
• U of I Admin	6	\$1,600,338	\$0	\$349,828	\$91,675	\$477	\$35,754	\$140,773	\$62,394	\$2,281,239
• UIUC	6	\$1,693,465	\$0	\$0	\$0	\$500	\$75,995	\$283,229	\$12,793	\$2,065,981
• UIC	9	\$2,140,126	\$0	\$53,450	\$6,783	\$871	\$19,180	\$201,489	\$51,307	\$2,473,206
• UIS	5	\$682,620	\$0	\$4,000	\$0	\$536	\$39,283	\$54,055	\$7,101	\$787,596
9. WIU	6	\$1,120,766	\$0	\$13,117	\$17,915	\$305	\$31,573	\$42,335	\$263,725	\$1,489,736
Total ³	86	\$17,734,651	\$291,147	\$654,802	\$176,889	\$6,963	\$374,758	\$1,154,722	\$503,269	\$20,897,201

Notes:
¹ URO means it was paid by a University Related Organization.
² Rows shaded in green aggregate expenditures for all campuses at SIU or University of Illinois.
³ Totals may not add due to rounding.

Source: Illinois public university data.

- **Salary.** The nine Illinois public universities paid approximately \$17.75 million to its top 86 administrators sampled.
 - University of Illinois paid the most - over \$6 million to 26 administrators.

- SIU paid nearly \$3.5 million to 18 administrators.
- NIU paid \$2.3 million to 12 administrators.
- **Additional Retirement.** Universities paid nearly \$300,000 for additional retirement benefits (beyond the State Universities Retirement System) for eight administrators sampled.
 - Pursuant to their contracts, SIU paid over \$100,000 for three administrators (including \$55,000 for the SIU President who was not in SURS).
 - NIU paid nearly \$85,000 for its President (who paid his own contributions to SURS).
- **Housing.** Universities paid approximately \$650,000 for housing benefits to 13 of 86 administrators sampled.
 - University of Illinois paid the most for housing - over \$400,000 for three administrators, primarily for President’s residences (house and condominium) at \$350,000. This was over 50 percent of the combined total for the universities.
 - GSU and NEIU paid \$35,000 for housing allowances to their presidents.
- **Vehicle.** Universities paid over \$175,000 for vehicle expenditures of 18 of 86 administrators sampled. The University of Illinois had the highest expenditure for vehicles at \$98,000 for five administrators, or 56 percent of the total for universities (including driver \$52,800), followed by CSU at \$26,000 (driver \$8,500).
- **Memberships.** Universities paid approximately \$7,000 for membership fees of 26 of 86 administrators sampled. GSU paid the most; approximately \$4,000 for three administrators, followed by the University of Illinois at \$2,400.
- **Travel.** Universities paid approximately \$375,000 for travel expenses by 76 of 86 administrators sampled. The University of Illinois paid the most for travel - approximately \$170,000 for 22 administrators, followed by SIU at \$75,000 for 15 administrators.
- **Entertainment.** Universities paid over \$1.15 million for entertainment expenses by 53 of 86 administrators sampled. These expenses were for hosting events at the university or at private facilities/residences, such as for catering, meals, party supplies, flowers, tickets provided by the university, etc. The University of Illinois paid the most -- approximately \$680,000 for 26 administrators, followed by ISU which paid \$300,000 for its administrators. ISU said the amount of expenses reported varies between universities as some, like ISU, account for it centrally

**ADMINISTRATIVE
EXPENDITURES**

FY 2011

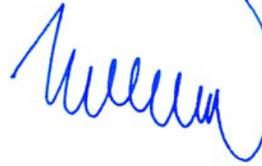
- NIU paid nearly \$85,000 for its President’s retirement plan.
- U of I spent \$350,000 for its President’s residences (more than 50% of all universities’ housing expenses).
- U of I spent \$680,000 for the entertainment expenses of its top 26 administrators.

within senior administrative departments while others account for it in a decentralized manner throughout various departments.

- **Other Expenditures.** Universities spent approximately \$500,000 on other benefits provided to 46 of 86 administrators sampled.
 - WIU paid the most at over \$260,000 for five administrators' expenses, such as for sick/vacation time (\$257,000), cell phones, internet, and retirement gifts.
 - University of Illinois paid approximately \$130,000 for 14 administrators, including for a bonus (\$45,000 to the President for coming to Illinois), moving expenses, cell phones, and parking. (pages 73-92)

CONCLUSION

Legislative Audit Commission Resolution Number 143 called for a management audit to **compare** the nine public universities of Illinois. This report makes the comparisons and presents the results in both the report and a Supplement which contains a report on each university. A draft of this report was provided to the nine public universities.



WILLIAM G. HOLLAND
Auditor General

WGH:mad

This audit was conducted by the staff of the Office of the Auditor General.