

Guide to Online Trends in College Spending

To improve public transparency about college and university spending, the Delta Cost Project has developed [TCS Online](http://www.tcs-online.org) (“Trends in College Spending Online”), a searchable web-based tool that provides easy public access to institutional-level data on revenue and spending patterns in higher education. [TCS Online](http://www.tcs-online.org) organizes public data (reported to the federal government by higher education institutions) into analytic formats that put spending patterns in context by showing changes over time, and by allowing comparisons across different types of institutions. Data are available for fiscal years 2002 - 2008 (the latest year for which spending data are available) and are adjusted to show average spending per FTE student enrolled. Users may choose to look at a single year, or across several years, and may further adjust spending for inflation using several options for inflation measures. Spending measures are presented in the following formats:

- Revenues per FTE student, by the primary sources of operating revenues;
- Spending by FTE student, by conventional spending categories and by grouped categories developed by the Delta project;
- Cost/price/subsidy per FTE student: the average educational cost per student, and the student tuition share of costs;
- Spending per degree or certificate attained;
- Sticker prices compared to net tuition revenue and spending per FTE student;
- And changes in enrollment against changes in spending per student.

The following is a step-by-step guide for users on how to access the information. More detailed information about the system, including definitions of terms and FAQs about the metrics, can be found at the TCS Online home page or in the “help” area.

BASIC GUIDE TO USING TCS ONLINE

<http://www.tcs-online.org>

From the home page, select the “TCS Data” tab to enter the data application.

Step 1: Choosing Type of Report Using the Selection Menu

Users can select whether to look at one institution, compare multiple institutions, or view national averages by Carnegie group. (Users who want state-level information should choose the "multiple institutions" tab, and in Step 3, select the public institutions within a state.)

Version 1.6



DELTA PROJECT
on Postsecondary Education Costs,
Productivity, and Accountability

TCS Online
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Selection Menu

Step 1:
Choose Report Type

Institution Comparison (multiple institutions)

Institution Snapshot (single institution)

US by Carnegie Group

Step 2: Choosing Areas of Analysis

After selecting the type of institutional report, users can choose to view one of six primary data metrics, and then select from the sub-reports within that metric. Once the sub-report has been selected, users determine whether they would like to view just one year of data, or multiple years.

Step 2:
Choose Report

[View/Collapse All](#)

- [-] Revenue: Where Does the Money Come From?
 - [+] Total Revenues By Source
- [-] Expenditures: Where Does the Money Go?
 - [+] Total Expenditures by Grouped Categories
 - [+] Education and General (E&G) Spending by Standard Categories
 - [+] Spending within Education and Related (E&R) by Component and Share
- [-] Cost/Price/Subsidy: What's the Student Share of Costs?
 - [+] Cost/Price/Subsidy
- [-] Performance: Spending and Outcomes
 - [+] Degrees and Completions per 100FTE and Graduation Rates
 - [+] Total Degrees, Completions and Spending per Outcome
- [-] Spending Comparisons: Enrollment and Prices vs. Spending
 - [+] Enrollment vs. Spending Comparison
 - [+] Price vs. Spending Comparison
- [-] Enrollment: Where Do Students Go?
 - [+] Enrollment by Undergraduate/Graduate Level
 - [+] Enrollment by Full-time/Part-time Status
 - [+] Enrollment by Race/Ethnicity

Step 3: Selecting Additional Criteria or Filters

In Step 3, users filter the information by selecting the year(s) of interest, whether to adjust for inflation, and the institution(s) to be examined.

- Year: data are available for all academic years from 2002 through 2008
- Inflationary adjustment: data can be shown in current dollars, or adjusted for inflation (put into 2008 dollars) using one of three indices: the Consumer Price Index (CPI-U), the Higher Education Price Index (HEPI), and the Higher Education Cost Adjustment (HECA). If no choice is made the default is to adjust for inflation using the CPI-U, and the data will be presented per FTE in 2008 constant dollars.
- Institution(s): Users may either type the name of the institution into the “Institution Name Keyboard” slot, or search for an institution either by name, state, sector or Carnegie Classification. Press the “FILTER” button to process the filter selections.

Step 3:
Make Filter Choices

Select Year

2008 ▾

Select Inflation Adjustment Index (in 2008 dollars)

- None
- CPI (Consumer Price Index, Urban Consumers)
- HEPI (Higher Education Price Index)
- HECA (Higher Education Cost Adjustment)

Select Institution(s)

Select institution(s) for report. You can filter the list by institution name keyword, starting letter of institution, state, Carnegie sector, and/or institution level.

Institution List Filters

Institution Name Keyword

Starting Letter
None A B C D E F G H I J K L M N O P Q R S T U V W X Y Z

State All
Carnegie Group All
Institutional Sector All

To place an institution in the selected institution list highlight the institution name and then click the '>>>' button. To select more than one institution at a time, hold down the control button on your computer as you highlight. To delete an institution from your selected list, click the '<<<' button.

Institutions		Selected Institution(s)
Abilene Christian University		
Abraham Baldwin Agricultural College		
Adams State College		
Adelphi University		
Adirondack Community College		
Adrian College		
Agnes Scott College	>>>	
Aiken Technical College		
Aims Community College	<<<	
Alabama A & M University		
Alabama Southern Community College		
Alabama State University		
Alamance Community College		
Alaska Pacific University		
Albany State University		

Step 4: Generating a Report

After all the search features have been selected, click “generate report” to view the results. Once the report has been generated it can be exported to an Excel sheet or to a PDF, by going to the top left hand corner of the report to “select a format” and then clicking “export.” Users may also easily go back to the prior page and change search options using the “selection menu” arrow at the top of the report (using this button preserves the institutions previously selected).

Step 4:
Generate Report

GETTING THE MOST OUT OF TCS ONLINE

To use the new online resource to its fullest potential, users should explore a broad range of metrics tracked by Delta Cost Project in its national trends report. The following section highlights three of the most prominent measures, walks the user through examples of how to make sense of the data, and suggests questions to ask:

1. Education and Related Spending, and the share of E&R spending going to pay for instruction.

[TCS Online](#) organizes spending information in analytical formats to help make sense of changes in spending over time. The most prominent is the E&R (education and related) measure, which is the average spent per FTE student for education and related operating expenses. The measure includes spending for instruction and student services, and an estimate of the average costs per student for shared overhead (including academic and institutional support, and operations and maintenance). Looking at changes in E&R spending over time, and the share of E&R spending going to pay for instruction and student services against overhead, shows whether spending increases are going to pay for investments in the academic program most likely to be beneficial to students.

The E&R measure is the best measure for putting cost information into context, either as a way to compare spending for postsecondary education to other areas, or to look at shifts in spending within E&R in a single institution. Looking at spending within E&R shows whether there are shifts over time away from spending on faculty and other direct costs of instruction toward general administrative and academic support. Both measures are relevant to measures of costs, and to where costs are increasing or decreasing.

The displays below show two different reports generated from the E&R menu; the first compares major public and private national research universities in E&R spending by component for the 2008 academic year; the second shows how E&R elements changed over the 2002 - 2008 period for two of these institutions, one private and the other public.

Spending within Education and Related (E&R) by Component and Share (One Year)

Year: 2008 All dollars are reported per FTE Student, in 2008 dollars (CPI adjusted).

Institution	Carnegie	Instruction (a)	Student Services (b)	Admin/Support and Maintenance (c)	Total Education and Related (E&R) (d)=(a+b+c)	Instruction Share of E&R (e)=(a/d)	Student Services Share of E&R (f)=(b/d)	Admin Support Share of E&R (g)=(c/d)
Duke University	Private Research	\$46,520	\$2,791	\$23,491	\$72,802	63.9 %	3.8 %	32.3 %
Harvard University*	Private Research	\$38,770	\$5,577	\$41,891	\$86,239	45.0 %	6.5 %	48.6 %
Stanford University	Private Research	\$58,058	\$6,439	\$20,818	\$85,115	68.2 %	7.6 %	24.2 %
The University of Texas*	Public Research	\$14,664	\$1,138	\$5,034	\$20,837	70.4 %	5.5 %	24.2 %
University of California-Berkeley	Public Research	\$16,098	\$3,467	\$5,500	\$25,065	64.2 %	13.8 %	21.9 %
University of Michigan-Ann Arbor	Public Research	\$19,261	\$1,854	\$8,156	\$29,271	65.8 %	6.3 %	27.9 %
Selected Comparison Group	Median	\$29,016	\$3,129	\$14,387	\$51,037	65.0 %	6.4 %	26.0 %
Selected Comparison Group	Mean	\$32,229	\$3,544	\$17,448	\$53,222	62.9 %	7.2 %	29.8 %

Note: Data presented may differ from that reported by institutions, some data were adjusted to account for changes in financial reporting standards or data collection surveys over time. Data in italics were imputed.

N/A - Not Applicable

Source: Delta Cost Project (PEDS Database, 1987-2008 generated by TCS Online

* Institution is part of a "grouped institution." The data presented also includes data for other schools or campuses (usually in the same system) which reported some or all data together.

The Grouped institution list (under the "Help" tab) shows which institutions were grouped.

All dollar amounts are reported in 2005 dollars (CPI adjusted).

Spending within Education and Related (E&R) by Component and Share (Multiple Years)

All dollars are reported per FTE Student, in 2008 dollars (CPI adjusted).

		2002	2003	2004	2005	2006	2007	2008	Average Annual Percent Change (2002 - 2007)	Percent Change (2007 - 2008)
Instruction										
Harvard University*	Private Research	\$29,632	\$33,140	\$33,702	\$34,361	\$34,872	\$37,469	\$38,770	4.8 %	3.5 %
University of California-Berkeley	Public Research	\$16,016	\$15,786	\$15,286	\$15,545	\$15,919	\$15,858	\$16,098	-0.2 %	1.5 %
Selected Comparison Group - Median		\$22,824	\$24,463	\$24,494	\$24,953	\$25,395	\$26,663	\$27,434	3.2 %	2.9 %
Selected Comparison Group - Mean		\$22,824	\$24,463	\$24,494	\$24,953	\$25,395	\$26,663	\$27,434	3.2 %	2.9 %

Student Services

Harvard University*	Private Research	\$5,054	\$5,145	\$5,918	\$5,299	\$4,837	\$5,148	\$5,577	0.4 %	8.3 %
University of California-Berkeley	Public Research	\$3,433	\$3,622	\$3,492	\$3,644	\$3,546	\$3,135	\$3,467	-1.8 %	10.6 %
Selected Comparison Group - Median		\$4,243	\$4,383	\$4,705	\$4,471	\$4,192	\$4,141	\$4,522	-0.5 %	9.2 %
Selected Comparison Group - Mean		\$4,243	\$4,383	\$4,705	\$4,471	\$4,192	\$4,141	\$4,522	-0.5 %	9.2 %

Admin / Support and Maintenance

Harvard University*	Private Research	\$22,566	\$26,046	\$26,358	\$28,011	\$35,764	\$36,888	\$41,891	10.3 %	13.6 %
University of California-Berkeley	Public Research	\$5,047	\$5,013	\$4,785	\$4,838	\$5,070	\$5,281	\$5,500	0.9 %	4.1 %
Selected Comparison Group - Median		\$13,807	\$15,529	\$15,572	\$16,424	\$20,417	\$21,085	\$23,696	8.8 %	12.4 %
Selected Comparison Group - Mean		\$13,807	\$15,529	\$15,572	\$16,424	\$20,417	\$21,085	\$23,696	8.8 %	12.4 %

Total Education and Related (E&R)

Harvard University*	Private Research	\$57,252	\$64,331	\$65,979	\$67,671	\$75,473	\$79,505	\$86,239	6.8 %	8.5 %
University of California-Berkeley	Public Research	\$24,496	\$24,421	\$23,563	\$24,028	\$24,534	\$24,273	\$25,065	-0.2 %	3.3 %
Selected Comparison Group - Median		\$40,874	\$44,376	\$44,771	\$45,849	\$50,004	\$51,889	\$55,652	4.9 %	7.3 %
Selected Comparison Group - Mean		\$40,874	\$44,376	\$44,771	\$45,849	\$50,004	\$51,889	\$55,652	4.9 %	7.3 %

Instruction Share of E&R

Harvard University*	Private Research	51.8 %	51.5 %	51.1 %	50.8 %	46.2 %	47.1 %	45.0 %	-0.9 %	-2.2 %
University of California-Berkeley	Public Research	65.4 %	64.6 %	64.9 %	64.7 %	64.9 %	65.3 %	64.2 %	0.0 %	-1.1 %
Selected Comparison Group - Median		58.6 %	58.1 %	58.0 %	57.7 %	55.5 %	56.2 %	54.6 %	-0.5 %	-1.6 %
Selected Comparison Group - Mean		58.6 %	58.1 %	58.0 %	57.7 %	55.5 %	56.2 %	54.6 %	-0.5 %	-1.6 %

Student Services Share of E&R

Harvard University*	Private Research	8.8 %	8.0 %	9.0 %	7.8 %	6.4 %	6.5 %	6.5 %	-0.5 %	0.0 %
University of California-Berkeley	Public Research	14.0 %	14.0 %	14.8 %	15.2 %	14.5 %	12.9 %	13.8 %	-0.2 %	0.9 %
Selected Comparison Group - Median		11.4 %	11.4 %	11.9 %	11.5 %	10.4 %	9.7 %	10.1 %	-0.3 %	0.5 %
Selected Comparison Group - Mean		11.4 %	11.4 %	11.9 %	11.5 %	10.4 %	9.7 %	10.1 %	-0.3 %	0.5 %

Admin Support Share of E&R

Harvard University*	Private Research	39.4 %	40.5 %	39.9 %	41.4 %	47.4 %	46.4 %	48.6 %	1.4 %	2.2 %
University of California-Berkeley	Public Research	20.6 %	20.5 %	20.3 %	20.1 %	20.7 %	21.8 %	21.9 %	0.2 %	0.2 %
Selected Comparison Group - Median		30.0 %	30.5 %	30.1 %	30.8 %	34.0 %	34.1 %	35.3 %	0.8 %	1.2 %
Selected Comparison Group - Mean		30.0 %	30.5 %	30.1 %	30.8 %	34.0 %	34.1 %	35.3 %	0.8 %	1.2 %

Note: Data presented may differ from that reported by institutions; some data were adjusted to account for changes in financial reporting standards or data collection surveys over time. Data in italics were imputed.

N/A - Not Applicable

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[The Grouped Institution List \(under the "Help" tab\) shows which institutions were grouped.](#)

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It is important to note the E&R measure is an average across all types of students and programs. So while the measure is good for comparisons over time and other areas, it is not granular enough for institutional decision makers to use in making judgments about internal institutional cost drivers, or about the relative cost-effectiveness of different academic or administrative functions.

Examples of questions to ask using the E&R measure:

- 1) Has the proportion of spending going to pay for instruction decreased over time? What is the explanation for this?
- 2) If spending for administrative overhead has increased disproportionately to spending on instruction and student services, does the institution plan to take steps to turn that around?
- 3) For institutions with intercollegiate athletics, how do trends in spending for E&R compare to spending per student athlete?
- 4) 2008 may well turn out to be a high water mark in spending. What cuts has the institution made since that time, and where are they being taken?

2. Spending, Subsidies and Tuitions

In public and non-profit private colleges and universities, revenues from student tuition and fees do not cover the full cost of educating students; the difference comes from a general institutional subsidy. In public institutions, the subsidy is basically paid by the state. In private institutions, it can come from endowments, or private gifts, or investment returns.

Using the TCS Online "Cost/Price/Subsidy" report, three different snapshots of changes in cost/subsidy/student share are presented below: one showing changes in the subsidy/student share of costs over time for a single public institution; a second showing comparisons of subsidy/student share structures for three types of public institutions within a single state, and the third showing changes in cost/price/subsidy patterns for three regional private universities.

Example 1: In this example, from the University of Maryland at College Park, average E&R spending per student declined an average of 1.2% per year over the 2002 to 2007 period, and an additional 1.9% in 2008. The subsidy share of costs (e.g., revenue from state and local appropriations) declined from an average of \$11,628 per student in 2002 to \$7,392 per student in 2008. Tuition revenues per student increased, by an average of more than 5% per year over the

2002 to 2007 period, and an additional 10% in 2008. The student share of costs increased from 36% in 2002 to 56% in 2008.

Cost/Price/Subsidy Institution Snapshot

Institution: University of Maryland-College Park

Carnegie Sector: Public Research

All dollars are reported per FTE Student, in 2008 dollars (CPI adjusted).

	2002	2003	2004	2005	2006	2007	2008	Average Annual Percent Change (2002 - 2007)	Percent Change (2007 - 2008)
Education and Related	\$18,200	\$16,707	\$16,209	\$16,529	\$17,052	\$17,128	\$16,802	-1.2 %	-1.9 %
Net Tuition Revenue	\$6,573	\$6,919	\$7,928	\$8,313	\$8,467	\$8,548	\$9,410	5.4 %	10.1 %
Average Subsidy	\$11,628	\$9,789	\$8,281	\$8,215	\$8,585	\$8,580	\$7,392	-5.9 %	-13.8 %
Student Share of Costs	36.1 %	41.4 %	48.9 %	50.3 %	49.7 %	49.9 %	56.0 %	2.8 %	6.1 %
Subsidy Share of Costs	63.9 %	58.6 %	51.1 %	49.7 %	50.3 %	50.1 %	44.0 %	-2.8 %	-6.1 %

Note: Data presented may differ from that reported by institutions; some data were adjusted to account for changes in financial reporting standards or data collection surveys over time. Data in italics were imputed.

N/A - Not Applicable

Source: Delta Cost Project IPEDS Database, 1987-2008 generated by TCS Online.

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Example 2: In the second example, a snapshot of cost/price/subsidy structures is shown for three public institutions in California for the 2008 academic year: the University of California-Berkeley, San Francisco State University, and City College of San Francisco. This comparison shows that the subsidies are highest in the University of California-Berkeley, at \$16,165 almost twice that of the subsidy of \$8,268 in the City College of San Francisco, which again is higher than the average \$6,598 subsidy going to San Francisco State University. The student share of costs is highest in the SF State University, at 44% of costs compared to 36% at the University of California-Berkeley, and just 19% at City College of SF.

Cost/Price/Subsidy (One Year)

Year: 2008 All dollars are reported per FTE Student, in 2008 dollars (CPI adjusted).

Institution	Carnegie	Education and Related (a)	Net Tuition Revenue (b)	Average Subsidy (c)=(a-b)	Student Share of Costs (d)=(b/a)
City College of San Francisco*	Public Associate's	\$10,236	\$1,968	\$8,268	19.2 %
San Francisco State University	Public Master's	\$11,786	\$5,187	\$6,598	44.0 %
University of California-Berkeley	Public Research	\$25,065	\$8,900	\$16,165	35.5 %
Selected Comparison Group	Median	\$11,786	\$5,187	\$8,268	35.5 %
Selected Comparison Group	Mean	\$15,696	\$5,352	\$10,344	32.9 %

Note: Data presented may differ from that reported by institutions; some data were adjusted to account for changes in financial reporting standards or data collection surveys over time. Data in italics were imputed.

N/A - Not Applicable

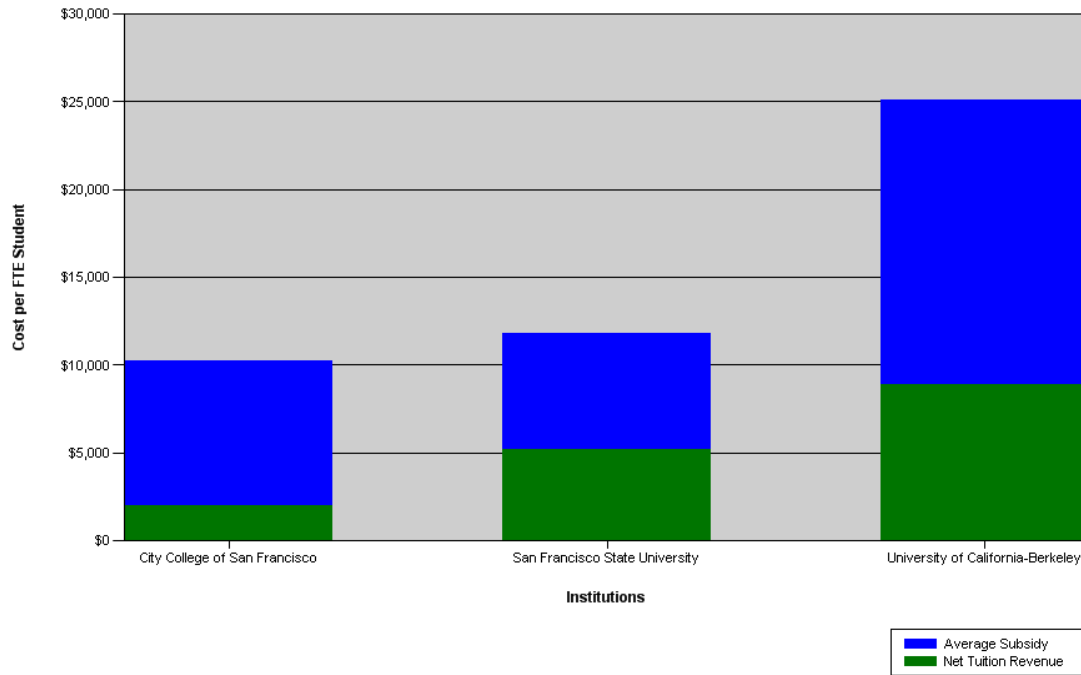
Source: Delta Cost Project IPEDS Database, 1987-2008 generated by TCS Online.

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All dollar amounts are reported in 2008 dollars (CPI adjusted).

Cost/Price/Subsidy (One Year)



Source: Delta Cost Project IPEDS Database, 1987-2008 generated by TCS Online.

Example 3: In the third example, changes in the cost/price/subsidy relationships are shown for three private, non-profit “master’s” institutions. The institutions were selected because they are roughly comparable in the proportion of low-income students served as measured by Pell grant recipients (selected using the Education Trust “College Results Online” web tool). The presentation shows different interactions between spending and net tuition revenues. Mercer and Seattle Universities spend roughly similar amounts on E&R, but the student share of cost is much higher at Seattle University. The average subsidies provided by Drury University and Mercer University are similar, but Drury’s E&R spending is lower by about half, and as a result their student share of cost is significantly lower.

Cost/Price/Subsidy (Multiple Years)

All dollars are reported per FTE Student, in 2008 dollars (CPI adjusted).

		2002	2003	2004	2005	2006	2007	2008	Average Annual Percent Change (2002 - 2007)	Percent Change (2007 - 2008)
Education And Related										
Drury University	Private Master's	\$10,861	\$10,643	\$10,259	\$10,427	\$10,741	\$11,300	\$12,017	0.8 %	6.3 %
Mercer University*	Private Master's	\$21,097	\$20,597	\$20,585	\$20,372	\$21,458	\$20,549	\$19,989	-0.5 %	-2.7 %
Seattle University	Private Master's	\$21,475	\$21,028	\$21,306	\$21,581	\$20,022	\$22,723	\$24,143	1.1 %	6.3 %
Selected Comparison Group - Median		\$21,097	\$20,597	\$20,585	\$20,372	\$20,022	\$20,549	\$19,989	-0.5 %	-2.7 %
Selected Comparison Group - Mean		\$17,811	\$17,423	\$17,383	\$17,460	\$17,407	\$18,191	\$18,716	0.4 %	2.9 %

Net Tuition Revenue

Drury University	Private Master's	\$5,531	\$5,166	\$5,546	\$5,473	\$6,165	\$6,165	\$6,612	2.2 %	7.3 %
Mercer University*	Private Master's	\$13,957	\$14,417	\$14,252	\$14,389	\$14,353	\$15,719	\$15,647	2.4 %	-0.5 %
Seattle University	Private Master's	\$18,827	\$19,231	\$19,465	\$19,905	\$18,748	\$21,177	\$20,637	2.4 %	-2.5 %
Selected Comparison Group - Median		\$13,957	\$14,417	\$14,252	\$14,389	\$14,353	\$15,719	\$15,647	2.4 %	-0.5 %
Selected Comparison Group - Mean		\$12,772	\$12,938	\$13,088	\$13,256	\$13,089	\$14,354	\$14,299	2.4 %	-0.4 %

Average Subsidy

Drury University	Private Master's	\$5,330	\$5,477	\$4,713	\$4,954	\$4,576	\$5,135	\$5,404	-0.7 %	5.2 %
Mercer University*	Private Master's	\$7,140	\$6,180	\$6,333	\$5,984	\$7,105	\$4,830	\$4,341	-7.5 %	-10.1 %
Seattle University	Private Master's	\$2,649	\$1,797	\$1,841	\$1,676	\$1,274	\$1,546	\$3,507	-10.2 %	126.8 %
Selected Comparison Group - Median		\$5,330	\$5,477	\$4,713	\$4,954	\$4,576	\$4,830	\$4,341	-2.0 %	-10.1 %
Selected Comparison Group - Mean		\$5,039	\$4,485	\$4,296	\$4,205	\$4,318	\$3,837	\$4,417	-5.3 %	15.1 %

Student Share of Costs

Drury University	Private Master's	50.9 %	48.5 %	54.1 %	52.5 %	57.4 %	54.6 %	55.0 %	0.7 %	0.5 %
Mercer University*	Private Master's	66.2 %	70.0 %	69.2 %	70.6 %	66.9 %	76.5 %	78.3 %	2.1 %	1.8 %
Seattle University	Private Master's	87.7 %	91.5 %	91.4 %	92.2 %	93.6 %	93.2 %	85.5 %	1.1 %	-7.7 %
Selected Comparison Group - Median		66.2 %	70.0 %	69.2 %	70.6 %	66.9 %	76.5 %	78.3 %	2.1 %	1.8 %
Selected Comparison Group - Mean		68.3 %	70.0 %	71.6 %	71.8 %	72.6 %	74.7 %	72.9 %	1.3 %	-1.8 %

Subsidy Share of Costs

Drury University	Private Master's	49.1 %	51.5 %	45.9 %	47.5 %	42.6 %	45.4 %	45.0 %	-0.7 %	-0.5 %
Mercer University*	Private Master's	33.8 %	30.0 %	30.8 %	29.4 %	33.1 %	23.5 %	21.7 %	-2.1 %	-1.8 %
Seattle University	Private Master's	12.3 %	8.5 %	8.6 %	7.8 %	6.4 %	6.8 %	14.5 %	-1.1 %	7.7 %
Selected Comparison Group - Median		33.8 %	30.0 %	30.8 %	29.4 %	33.1 %	23.5 %	21.7 %	-2.1 %	-1.8 %
Selected Comparison Group - Mean		31.7 %	30.0 %	28.4 %	28.2 %	27.4 %	25.3 %	27.1 %	-1.3 %	1.8 %

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Examples of questions to ask about Cost/Price/Subsidy:

1. For public institutions, are state subsidies targeted most efficiently, toward students and functions that are public priorities? Does the balance between public subsidies and tuition shares of costs reflect conscious policy about the types of students and functions that should be receiving funding?
2. Revenues have probably gone down since 2008. For public institutions, have the distribution of subsidies across sectors changed as a result?
3. How does the state target need-based aid in a way that complements subsidy and tuition policies?
4. For public institutions, how do trends in the subsidy share of costs compare to changes in state spending for other major spending areas, such as K-12 schools, the state share of Medicaid, or corrections?
5. In private schools, does the institution have plans to contain spending so as to take pressure off tuition in the future?

3. Spending and results

The final example is of calculations of spending against degrees and certificates produced. This is a crude measure of spending against one measure of output, and as such is an important counterpoint to the more typical measure of funding per FTE student enrolled. Since the measure is an average against all types of degrees and certificates, it doesn't tell the user much about the cost structures within the institutions. It is, however, a good way to look at changes over time and to answer questions about whether institutions are becoming more or less productive in translating resources to outputs. To understand costs against degrees/completions, users are encouraged to first look at completions measured per 100 students enrolled, and then to compare that figure into spending per degree produced. The example of how to do this below uses data for three public research universities in Florida: Florida State University, the University of Florida, and the University of South Florida.

This example shows that between 2002 and 2008, all three of the Florida public universities improved degree productivity, as measured by degrees and completions per 100 FTE students enrolled, as well as in improved cohort graduation rates. E&R spending against degrees went down slightly at each institution, as well.

Degrees and Completions per 100FTE and Graduation Rates (Multiple Years)

		2002	2003	2004	2005	2006	2007	2008	Average Annual Percent Change (2002 - 2007)	Percent Change (2007 - 2008)
Total Degrees per 100 FTE students enrolled										
Florida State University	Public Research	26.1	26.6	26.4	27.0	27.3	27.9	29.0	1.3 %	4.2 %
University of Florida	Public Research	29.2	29.6	30.7	30.2	29.1	29.9	30.6	0.5 %	2.3 %
University of South Florida	Public Research	26.0	25.1	25.3	25.6	26.1	27.6	28.1	1.2 %	1.8 %
Selected Comparison Group - Median		26.1	26.6	26.4	27.0	27.3	27.9	29.0	1.3 %	4.2 %
Selected Comparison Group - Mean		27.1	27.1	27.5	27.6	27.5	28.5	29.3	1.0 %	2.8 %

Total Completions per 100 FTE students enrolled

Florida State University	Public Research	26.4	26.7	26.6	27.1	27.4	28.0	29.2	1.2 %	4.3 %
University of Florida	Public Research	29.4	29.8	30.8	30.4	29.3	30.1	30.7	0.5 %	2.3 %
University of South Florida	Public Research	26.0	25.1	25.4	25.6	26.2	27.7	28.1	1.2 %	1.8 %
Selected Comparison Group - Median		26.4	26.7	26.6	27.1	27.4	28.0	29.2	1.2 %	4.3 %
Selected Comparison Group - Mean		27.3	27.2	27.6	27.7	27.6	28.6	29.4	0.9 %	2.8 %

% Cohort Graduation Rate

Florida State University	Public Research	63.3 %	62.9 %	65.5 %	66.4 %	68.3 %	68.7 %	69.5 %	1.1 %	0.8 %
University of Florida	Public Research	76.7 %	76.9 %	78.4 %	79.3 %	79.4 %	81.0 %	81.6 %	0.9 %	0.6 %
University of South Florida	Public Research	45.9 %	49.2 %	46.7 %	47.5 %	48.7 %	49.3 %	48.1 %	0.7 %	-1.2 %
Selected Comparison Group - Median		63.3 %	62.9 %	65.5 %	66.4 %	68.3 %	68.7 %	69.5 %	1.1 %	0.8 %
Selected Comparison Group - Mean		61.9 %	63.0 %	63.5 %	64.4 %	65.4 %	66.3 %	66.4 %	0.9 %	0.1 %

Note: Data presented may differ from that reported by institutions; some data were adjusted to account for changes in financial reporting standards or data collection surveys over time. Data in italics were imputed.
 N/A - Not Applicable
 Source: Delta Cost Project IPEDS Database, 1987-2008 generated by TCS Online.

Total Degrees, Completions and Spending per Outcome (Multiple Years)

All dollars are reported per FTE Student, in 2008 dollars (CPI adjusted).

		2002	2003	2004	2005	2006	2007	2008	Average Annual Percent Change (2002 - 2007)	Percent Change (2007 - 2008)
Education and Related spending per degree completed										
Florida State University	Public Research	\$37,742	\$37,290	\$37,302	\$36,523	\$37,926	\$38,933	\$36,334	0.6 %	-6.7 %
University of Florida	Public Research	\$53,495	\$54,367	\$51,229	\$54,796	\$56,929	\$54,506	\$51,595	0.4 %	-5.3 %
University of South Florida	Public Research	\$55,880	\$56,942	\$50,723	\$47,164	\$47,291	\$43,645	\$40,614	-4.8 %	-6.9 %
Selected Comparison Group - Median		\$53,495	\$54,367	\$50,723	\$47,164	\$47,291	\$43,645	\$40,614	-4.0 %	-6.9 %
Selected Comparison Group - Mean		\$49,039	\$49,533	\$46,418	\$46,161	\$47,382	\$45,695	\$42,848	-1.4 %	-6.2 %

Examples of questions to ask on spending and completions:

1. What plans does the institution have to increase completion and reduce attrition, to lower the cost/degree without cutting costs?
2. Are there some subject areas or degree levels that are relatively more productive than others?
3. How does the institutional governing board look at spending and degree production?

Additional Information

To access TCS Online, visit <http://www.tcs-online.org> . For more information or questions about TCS Online, please contact TCS_Help@deltacostproject.org.

The online tool relies on data from the federal government's Integrated Postsecondary Education Data System (IPEDS) database, which is information in the public domain reported by institutions themselves. Because of the way the federal government mandates how institutions report their expenditures, data are limited by the categories in which they are collected; their timeliness (the most recent data available is from 2008); and by the fact that some institutions report their information as part of larger systems and not as an individual campus. [TCS Online](#) reports data for nearly 2,300 public and private, non-profit U.S. postsecondary institutions classified in the Carnegie 2005 classification as research, master's, bachelor's or public community colleges.