



# Spending: Where Does the Money Go?

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**A Delta Data Update  
2000–2010**



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A Delta Data Update, 2000–2010

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This is one in a series of data briefs developed by the Delta Cost Project at AIR using data from the *IPEDS Analytics: Delta Cost Project Database 1987–2010*, which was released on August 14, 2012, by the U.S. Department of Education, National Center for Education Statistics. The intent of these briefs is to update key tables and figures from *Trends in College Spending: Where does the money come from? Where does it go? What does it buy?*<sup>1</sup>

This data brief focuses on institutional spending between 2000 and 2010, with particular attention paid to changes between 2009 and 2010. To understand how spending patterns may have shifted, this brief looks at the following spending metrics:

- Total spending by standard expense categories
- Spending aggregated into three different snapshots: total expenditures from all revenue sources and activities; education and general (E&G) spending, which is a subset that excludes auxiliary activities and hospitals; and education and related (E&R) spending, which is a subset that focuses solely on the educational mission of colleges and universities
- Spending within E&R or the proportion allocated to instruction, student services, and support/maintenance

All of the Delta measures are reported in 2010 constant dollars and adjusted for changes in enrollments by dividing expenditures per full-time equivalent (FTE) student enrollment. A table presenting FTE enrollment changes is included in the supplemental table section of this update.

## Primary Findings on Spending, 2000–2010

Figure 1 provides a look at spending in each of the standard expense categories between 2000 and 2010.

- **All types of colleges and universities appeared to be deferring maintenance on their facilities.** In both public and private institutions, spending on plant operation and maintenance declined considerably between 2009 and 2010. In the public colleges and universities, this decline ranged from 15 percent in community colleges to 21 percent in public bachelor's institutions. Among private institutions, operation and maintenance dropped by 4 to 8 percent.
- All categories of colleges and universities showed declines in spending for institutional support, which includes spending for many of the administrative functions of the institutions.
- Spending on instruction among public four-year institutions essentially remained flat between 2009 and 2010. This was not the case for community colleges, which saw a decline of 7 percent or \$354 per student.
- Community colleges saw declines across the board in spending between 2009 and 2010.
  - The declines in instruction were met with declines that support instruction: academic support, which fell 8 percent or \$80 per FTE, and student services, which fell approximately 7 percent or \$86 per FTE.
  - Institutional support, which includes general administrative services, declined by about 9 percent or \$173 per FTE student.
  - Declines in spending were driven in large part by a 9 percent increase in enrollments in community colleges, the largest of any public or private, not-for-profit institution.

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<sup>1</sup> See [http://deltacostproject.org/resources/pdf/Trends2011\\_Final\\_090711.pdf](http://deltacostproject.org/resources/pdf/Trends2011_Final_090711.pdf).

- Spending on instruction declined somewhat between 2009 and 2010 in all private institutions, between 1 and 2 percent. In terms of dollar amounts, these declines ranged from \$64 per FTE student in private master's institutions to \$396 per FTE student in private research universities.

**Figure 1**  
Spending on operation and maintenance fell across all institutions.

Spending per FTE student by standard expense categories, AY 2000–2010 (in 2010 dollars)

	2000	2005	2009	2010	10-year change		2009–2010 change	
					\$	%	\$	%
<b>Public research</b>								
Instruction	\$9,354	\$9,389	\$10,080	\$10,139	\$785	8.4%	\$59	0.6%
Research	\$5,090	\$5,715	\$5,854	\$6,130	\$1,040	20.4%	\$275	4.7%
Student services	\$1,193	\$1,249	\$1,378	\$1,395	\$202	16.9%	\$17	1.2%
Public service	\$1,867	\$1,982	\$1,993	\$2,052	\$185	9.9%	\$59	2.9%
Academic support	\$2,626	\$2,448	\$2,872	\$2,943	\$317	12.1%	\$71	2.5%
Institutional support	\$2,236	\$2,202	\$2,518	\$2,508	\$272	12.1%	-\$10	-0.4%
Operation and maintenance	\$1,812	\$2,059	\$2,154	\$1,804	-\$9	-0.5%	-\$351	-16.3%
<b>Public master's</b>								
Instruction	\$6,068	\$5,948	\$6,344	\$6,355	\$286	4.7%	\$10	0.2%
Research	\$381	\$404	\$405	\$418	\$37	9.7%	\$13	3.2%
Student services	\$1,262	\$1,270	\$1,422	\$1,442	\$180	14.3%	\$20	1.4%
Public service	\$615	\$629	\$623	\$609	-\$6	-1.0%	-\$14	-2.3%
Academic support	\$1,504	\$1,421	\$1,557	\$1,541	\$37	2.5%	-\$15	-1.0%
Institutional support	\$2,004	\$1,921	\$2,054	\$2,048	\$44	2.2%	-\$6	-0.3%
Operation and maintenance	\$1,402	\$1,547	\$1,674	\$1,372	-\$30	-2.2%	-\$301	-18.0%
<b>Public bachelor's</b>								
Instruction	\$5,688	\$5,531	\$6,061	\$6,166	\$477	8.4%	\$105	1.7%
Research	\$335	\$448	\$383	\$455	\$120	35.9%	\$72	18.7%
Student services	\$1,579	\$1,501	\$1,619	\$1,659	\$80	5.1%	\$40	2.5%
Public service	\$737	\$638	\$514	\$503	-\$234	-31.7%	-\$11	-2.1%
Academic support	\$1,444	\$1,285	\$1,407	\$1,442	-\$2	-0.1%	\$35	2.5%
Institutional support	\$2,264	\$2,130	\$2,413	\$2,361	\$98	4.3%	-\$51	-2.1%
Operation and maintenance	\$1,575	\$1,797	\$1,956	\$1,555	-\$20	-1.3%	-\$401	-20.5%
<b>Public community colleges</b>								
Instruction	\$5,381	\$4,900	\$5,158	\$4,805	-\$576	-10.7%	-\$354	-6.9%
Research	\$57	\$53	\$73	\$63	\$6	9.7%	-\$10	-13.8%
Student services	\$1,245	\$1,181	\$1,270	\$1,184	-\$61	-4.9%	-\$86	-6.7%
Public service	\$418	\$366	\$350	\$323	-\$95	-22.7%	-\$26	-7.5%
Academic support	\$1,063	\$936	\$999	\$919	-\$144	-13.6%	-\$80	-8.0%
Institutional support	\$1,835	\$1,707	\$1,856	\$1,684	-\$151	-8.2%	-\$173	-9.3%
Operation and maintenance	\$1,131	\$1,123	\$1,232	\$1,042	-\$89	-7.9%	-\$190	-15.4%

**Figure 1****Spending on operation and maintenance fell across all institutions.**

Spending per FTE student by standard expense categories, AY 2000–2010 (in 2010 dollars)

Private research	2000	2005	2009	2010	10-year change		2009–2010 change	
					\$	%	\$	%
Instruction	\$16,707	\$19,138	\$20,428	\$20,032	\$3,325	19.9%	-\$396	-1.9%
Research	\$9,016	\$11,714	\$11,371	\$11,420	\$2,404	26.7%	\$48	0.4%
Student services	\$2,559	\$3,008	\$3,423	\$3,432	\$873	34.1%	\$9	0.3%
Public service	\$1,177	\$1,443	\$1,318	\$1,286	\$109	9.2%	-\$32	-2.4%
Academic support	\$4,385	\$4,986	\$5,798	\$5,663	\$1,278	29.1%	-\$135	-2.3%
Institutional support	\$5,643	\$6,334	\$7,106	\$6,857	\$1,215	21.5%	-\$249	-3.5%
Operation and maintenance	\$2,962	\$3,536	\$4,311	\$4,020	\$1,058	35.7%	-\$292	-6.8%

Private master's	2000	2005	2009	2010	10-year change		2009–2010 change	
					\$	%	\$	%
Instruction	\$6,584	\$6,969	\$7,295	\$7,232	\$648	9.8%	-\$64	-0.9%
Research	\$713	\$712	\$552	\$563	-\$150	-21.1%	\$11	2.0%
Student services	\$2,264	\$2,497	\$2,805	\$2,820	\$556	24.5%	\$15	0.5%
Public service	\$543	\$494	\$444	\$423	-\$120	-22.1%	-\$21	-4.6%
Academic support	\$1,547	\$1,679	\$1,765	\$1,738	\$191	12.3%	-\$27	-1.5%
Institutional support	\$3,444	\$3,737	\$3,970	\$3,862	\$418	12.1%	-\$108	-2.7%
Operation and maintenance	\$1,347	\$1,456	\$1,481	\$1,421	\$74	5.5%	-\$60	-4.1%

Private bachelor's	2000	2005	2009	2010	10-year change		2009–2010 change	
					\$	%	\$	%
Instruction	\$7,603	\$8,221	\$8,597	\$8,423	\$820	10.8%	-\$174	-2.0%
Research	\$689	\$771	\$732	\$756	\$67	9.8%	\$24	3.2%
Student services	\$3,083	\$3,565	\$3,994	\$3,919	\$836	27.1%	-\$75	-1.9%
Public service	\$652	\$649	\$628	\$615	-\$37	-5.7%	-\$14	-2.2%
Academic support	\$1,844	\$2,022	\$2,145	\$2,099	\$255	13.9%	-\$45	-2.1%
Institutional support	\$4,826	\$4,923	\$5,212	\$5,024	\$198	4.1%	-\$188	-3.6%
Operation and maintenance	\$1,918	\$2,191	\$2,271	\$2,095	\$177	9.2%	-\$176	-7.7%

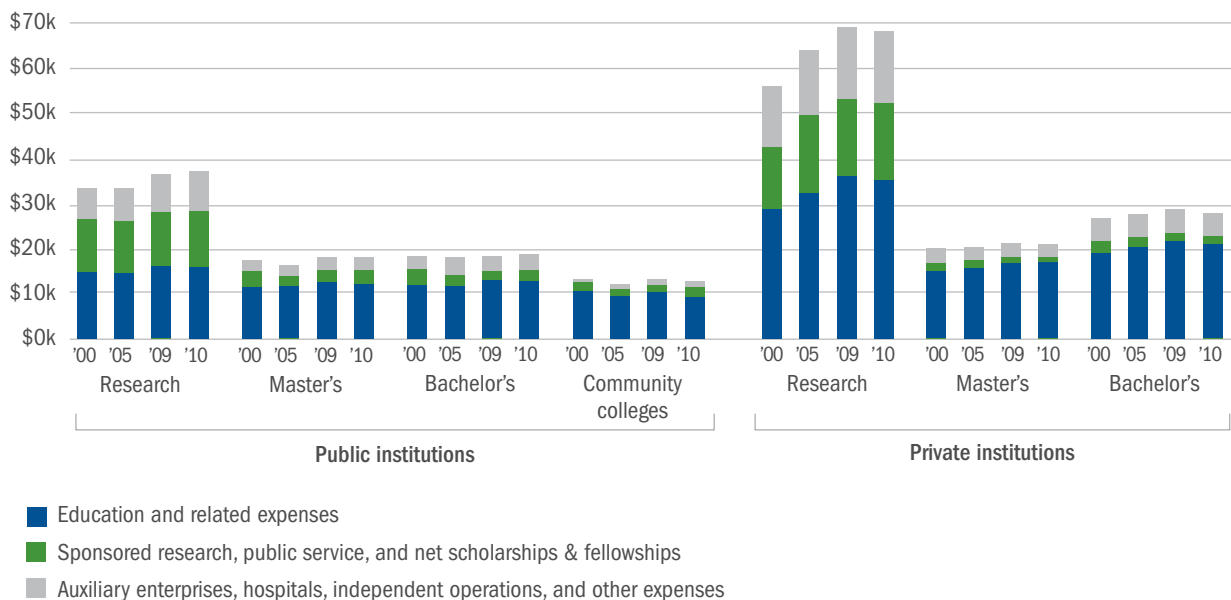
Source. IPEDS Analytics: Delta Cost Project Database 1987-2010, 11-year matched set.

Figure 2 provides a way of comparing changes in E&R spending, which focuses on the educational mission of higher education institutions, to spending on other institutional functions.

- As noted in previous reports, **community colleges, which enroll the largest number of students and the students with the greatest educational needs, spend considerably less per student than any other type of college or university.**
- Across the public institutions between 2009 and 2010, E&R spending declined between 1 and 2 percent, while spending in the other two categories increased. As a result, spending on E&R as a proportion of total spending declined somewhat in this time period.
- Like public colleges and universities, E&R spending in private institutions declined, but spending on the other two functions tended to decline as well. Thus, E&R spending as a proportion of total spending remained relatively flat between 2009 and 2010.
- Although a relatively small proportion of total spending in most institutional groups, spending on auxiliary enterprises increased by double digits between 2000 and 2010 in all four public sector institutions as well as private research universities. Spending in this area declined in private master's and bachelor's institutions over this time period.
- Over this 10-year period, E&R spending increased by double digits in all private institution groups. E&R spending increased between 4 and 8 percent across the public 4-year institutions but declined 9 percent in community colleges.

**Figure 2**  
**Spending at private non-profit institutions began to level off in 2010.**

Total expenditures per FTE student by grouped categories, AY 2000-2010 (in 2010 dollars)



Source: IPEDS Analytics: Delta Cost Project Database 1987-2010, 11-year matched set.



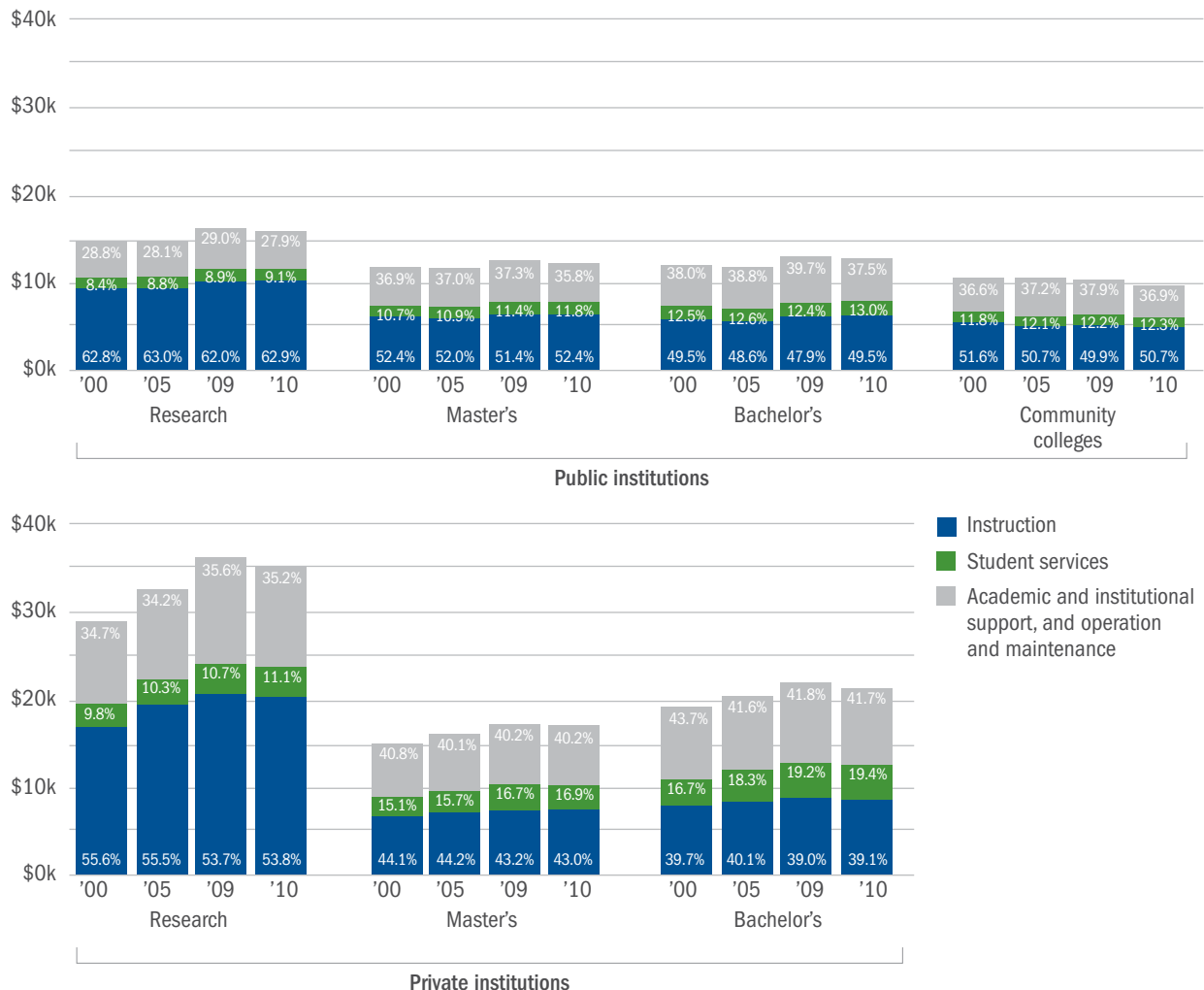
Figure 3 breaks down the components of E&R spending and provides a way to compare changes in spending on instruction, student services, and administrative support and maintenance.

- As previously noted, **E&R spending declined slightly between 2009 and 2010**. This is largely the result of declines in spending on academic and institutional support plus operation and maintenance. This suggests that colleges and universities were attempting to hold down their administrative and overhead spending.
- In all four types of public institutions, the proportion of E&R spending devoted to instruction increased by roughly 1 percentage point between 2009 and 2010. In private institutions, the proportion remained relatively unchanged, although the actual dollar amounts have declined.
- Among public colleges and universities, there was relatively little change in the instructional share of E&R spending over the 10-year period between 2000 and 2010. Private institutions saw a slight decline in E&R spending during this time.
- The proportion of spending on student services remained relatively stable between 2009 and 2010.

**Figure 3**

**Colleges and universities continued to cut spending on administration and maintenance.**

Average education and related spending per FTE student by component, AY 2000–2010 (in 2010 dollars)



Source: IPEDS Analytics: Delta Cost Project Database 1987–2010, 11-year matched set.

## Where the Money Goes: Standard Expense Categories

- **Instruction.** Activities directly related to instruction, including faculty salaries and benefits, office supplies, the administration of academic departments, and the proportion of faculty salaries going to departmental research and public service.
- **Research.** Sponsored or organized research, including research centers and project research. These costs are typically budgeted separately from other institutional spending, through special revenues restricted to these purposes.
- **Public service.** Activities established to provide noninstructional services to external groups. These costs are also budgeted separately and include conferences, reference bureaus, cooperative extension services, and public broadcasting.
- **Student services.** Noninstructional, student-related activities, such as admissions, registrar services, career counseling, financial aid administration, student organizations, and intramural athletics. Costs of recruitment, for example, are typically embedded within student services.
- **Academic support.** Activities that support instruction, research, and public service, including libraries, academic computing, museums, central academic administration (dean's offices), and central personnel for curriculum and course development.
- **Institutional support.** General administrative services, executive management, legal and fiscal operations, public relations, and central operations for physical operation.
- **Scholarships and fellowships net of allowances.** Institutional spending on scholarships and fellowships net of allowances. Does not include federal aid, tuition waivers, or tuition discounts (which since 1998 have been reported as waivers). It is a residual measure that captures any remaining aid after it is applied to tuition and auxiliaries.
- **Plant operation and maintenance.** Service and maintenance of the physical plant, grounds and buildings maintenance, utilities, property insurance, and similar items.
- **Auxiliary enterprises, hospitals and clinics, and independent and other operations.** User fee activities that do not receive general support. Auxiliary enterprises include dormitories, bookstores, and meal services.

## Supplemental Tables

**Figure S1**

FTE enrollment, AY 2000-2010

	2000	2005	2009	2010	10-year change	1-year change
Public research	2,996,782	3,346,624	3,561,280	3,669,834	22.5%	3.0%
Public master's	1,722,723	1,950,242	2,092,926	2,163,384	25.6%	3.4%
Public bachelor's	237,245	274,466	290,398	307,902	29.8%	6.0%
Public community colleges	2,843,154	3,496,802	3,801,306	4,251,990	49.6%	11.9%
Private research	837,277	924,412	977,558	1,003,533	19.9%	2.7%
Private master's	790,952	942,520	1,027,568	1,056,664	33.6%	2.8%
Private bachelor's	595,317	664,245	695,177	716,384	20.3%	3.1%

Source. IPEDS Analytics: Delta Cost Project Database 1987–2010, 11-year matched set.

**Figure S2**

Average expenditures per FTE student, AY 2000–2010 (in 2010 dollars)

Public research institutions	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Instruction	\$9,354	\$9,569	\$9,476	\$9,297	\$9,194	\$9,389	\$9,507	\$9,750	\$9,985	\$10,080	\$10,139
Research	\$5,090	\$5,238	\$5,261	\$5,416	\$5,549	\$5,715	\$5,629	\$5,638	\$5,708	\$5,854	\$6,130
Student services	\$1,193	\$1,215	\$1,242	\$1,223	\$1,235	\$1,249	\$1,277	\$1,310	\$1,347	\$1,378	\$1,395
Public service	\$1,867	\$1,945	\$1,955	\$1,919	\$1,968	\$1,982	\$1,934	\$1,963	\$2,015	\$1,993	\$2,052
Academic support	\$2,626	\$2,696	\$2,435	\$2,386	\$2,399	\$2,448	\$2,522	\$2,591	\$2,842	\$2,872	\$2,943
Institutional support	\$2,236	\$2,206	\$2,197	\$2,169	\$2,146	\$2,202	\$2,305	\$2,406	\$2,526	\$2,518	\$2,508
Operations and maintenance	\$1,812	\$1,895	\$2,004	\$1,894	\$1,957	\$2,059	\$2,192	\$2,238	\$2,213	\$2,154	\$1,804
Net scholarships and fellowships	\$2,194	\$2,299	\$1,177	\$1,088	\$1,031	\$1,081	\$1,079	\$1,110	\$1,124	\$1,188	\$1,396
Education and general	\$26,373	\$27,051	\$25,735	\$25,366	\$25,454	\$26,098	\$26,418	\$26,971	\$27,726	\$28,002	\$28,325
Auxiliary enterprises, hospitals, independent and other operations	\$6,836	\$7,151	\$6,961	\$6,865	\$7,095	\$7,321	\$7,537	\$7,745	\$8,397	\$8,588	\$8,800
<b>Total operating expenditures</b>	<b>\$33,208</b>	<b>\$34,201</b>	<b>\$32,695</b>	<b>\$32,231</b>	<b>\$32,548</b>	<b>\$33,419</b>	<b>\$33,955</b>	<b>\$34,716</b>	<b>\$36,123</b>	<b>\$36,590</b>	<b>\$37,125</b>
Education and related	\$14,756	\$15,053	\$14,860	\$14,490	\$14,392	\$14,712	\$15,095	\$15,531	\$16,011	\$16,106	\$15,951
Research and related	\$6,905	\$7,100	\$7,094	\$7,257	\$7,433	\$7,675	\$7,645	\$7,690	\$7,861	\$8,034	\$8,271
Public service and related	\$2,517	\$2,616	\$2,620	\$2,562	\$2,629	\$2,662	\$2,631	\$2,680	\$2,769	\$2,715	\$2,753
Net scholarships and fellowships	\$2,194	\$2,299	\$1,177	\$1,088	\$1,031	\$1,081	\$1,079	\$1,110	\$1,124	\$1,188	\$1,396
Education and general	\$26,373	\$27,051	\$25,735	\$25,366	\$25,454	\$26,098	\$26,418	\$26,971	\$27,726	\$28,002	\$28,325
Auxiliary enterprises, hospitals, independent and other operations	\$6,836	\$7,151	\$6,961	\$6,865	\$7,095	\$7,321	\$7,537	\$7,745	\$8,397	\$8,588	\$8,800
<b>Total operating expenditures</b>	<b>\$33,208</b>	<b>\$34,201</b>	<b>\$32,695</b>	<b>\$32,231</b>	<b>\$32,548</b>	<b>\$33,419</b>	<b>\$33,955</b>	<b>\$34,716</b>	<b>\$36,123</b>	<b>\$36,590</b>	<b>\$37,125</b>

**Figure S2**

Average expenditures per FTE student, AY 2000–2010 (in 2010 dollars)

Public master's institutions	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Instruction	\$6,068	\$6,113	\$6,088	\$6,003	\$5,945	\$5,948	\$6,003	\$6,150	\$6,335	\$6,344	\$6,355
Research	\$381	\$405	\$408	\$381	\$381	\$404	\$404	\$412	\$418	\$405	\$418
Student services	\$1,262	\$1,281	\$1,274	\$1,239	\$1,236	\$1,270	\$1,279	\$1,330	\$1,391	\$1,422	\$1,442
Public service	\$615	\$646	\$647	\$640	\$640	\$629	\$634	\$646	\$635	\$623	\$609
Academic support	\$1,504	\$1,540	\$1,432	\$1,405	\$1,398	\$1,421	\$1,436	\$1,463	\$1,518	\$1,557	\$1,541
Institutional support	\$2,004	\$2,040	\$2,015	\$2,010	\$2,002	\$1,921	\$1,948	\$2,010	\$2,078	\$2,054	\$2,048
Operations and maintenance	\$1,402	\$1,440	\$1,533	\$1,456	\$1,442	\$1,547	\$1,636	\$1,643	\$1,687	\$1,674	\$1,372
Net scholarships and fellowships	\$1,950	\$2,119	\$1,180	\$1,033	\$971	\$920	\$890	\$903	\$957	\$1,042	\$1,307
Education and general	\$15,137	\$15,534	\$14,508	\$14,098	\$13,939	\$13,991	\$14,162	\$14,487	\$14,931	\$15,035	\$15,036
Auxiliary enterprises, hospitals, independent and other operations	\$2,573	\$2,511	\$2,455	\$2,491	\$2,421	\$2,443	\$2,474	\$2,534	\$2,796	\$2,923	\$3,018
<b>Total operating expenditures</b>	<b>\$17,710</b>	<b>\$18,045</b>	<b>\$16,963</b>	<b>\$16,589</b>	<b>\$16,360</b>	<b>\$16,434</b>	<b>\$16,636</b>	<b>\$17,021</b>	<b>\$17,727</b>	<b>\$17,958</b>	<b>\$18,054</b>
Education and related	\$11,723	\$11,859	\$11,777	\$11,576	\$11,487	\$11,571	\$11,760	\$12,045	\$12,446	\$12,496	\$12,240
Research and related	\$591	\$632	\$647	\$594	\$592	\$633	\$635	\$652	\$656	\$636	\$642
Public service and related	\$949	\$1,003	\$1,003	\$988	\$991	\$969	\$975	\$989	\$978	\$961	\$927
Net scholarships and fellowships	\$1,950	\$2,119	\$1,180	\$1,033	\$971	\$920	\$890	\$903	\$957	\$1,042	\$1,307
Education and general	\$15,137	\$15,534	\$14,508	\$14,098	\$13,939	\$13,991	\$14,162	\$14,487	\$14,931	\$15,035	\$15,036
Auxiliary enterprises, hospitals, independent and other operations	\$2,573	\$2,511	\$2,455	\$2,491	\$2,421	\$2,443	\$2,474	\$2,534	\$2,796	\$2,923	\$3,018
<b>Total operating expenditures</b>	<b>\$17,710</b>	<b>\$18,045</b>	<b>\$16,963</b>	<b>\$16,589</b>	<b>\$16,360</b>	<b>\$16,434</b>	<b>\$16,636</b>	<b>\$17,021</b>	<b>\$17,727</b>	<b>\$17,958</b>	<b>\$18,054</b>

**Figure S2**

Average expenditures per FTE student, AY 2000–2010 (in 2010 dollars)

Public bachelor's institutions	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Instruction	\$5,688	\$5,805	\$5,725	\$5,604	\$5,522	\$5,531	\$5,576	\$5,858	\$6,040	\$6,061	\$6,166
Research	\$335	\$332	\$348	\$469	\$419	\$448	\$421	\$385	\$371	\$383	\$455
Student services	\$1,579	\$1,634	\$1,589	\$1,559	\$1,513	\$1,501	\$1,536	\$1,563	\$1,655	\$1,619	\$1,659
Public service	\$737	\$761	\$679	\$747	\$593	\$638	\$694	\$554	\$532	\$514	\$503
Academic support	\$1,444	\$1,521	\$1,373	\$1,312	\$1,292	\$1,285	\$1,301	\$1,350	\$1,402	\$1,407	\$1,442
Institutional support	\$2,264	\$2,306	\$2,163	\$2,177	\$2,146	\$2,130	\$2,217	\$2,287	\$2,398	\$2,413	\$2,361
Operations and maintenance	\$1,575	\$1,682	\$1,660	\$1,655	\$1,704	\$1,797	\$1,909	\$1,935	\$1,960	\$1,956	\$1,555
Net scholarships and fellowships	\$2,096	\$2,231	\$1,166	\$1,051	\$1,064	\$996	\$946	\$953	\$986	\$970	\$1,254
Education and general	\$15,504	\$16,079	\$14,509	\$14,314	\$14,052	\$14,089	\$14,386	\$14,719	\$15,196	\$15,174	\$15,216
Auxiliary enterprises, hospitals, independent and other operations	\$2,758	\$2,848	\$2,924	\$2,707	\$2,680	\$2,775	\$2,781	\$2,939	\$3,405	\$3,159	\$3,419
<b>Total operating expenditures</b>	<b>\$18,165</b>	<b>\$18,828</b>	<b>\$17,399</b>	<b>\$16,990</b>	<b>\$16,732</b>	<b>\$16,832</b>	<b>\$17,135</b>	<b>\$17,658</b>	<b>\$18,600</b>	<b>\$18,333</b>	<b>\$18,635</b>
Education and related	\$11,980	\$12,345	\$11,994	\$11,759	\$11,688	\$11,745	\$12,000	\$12,509	\$12,987	\$12,983	\$12,740
Research and related	\$540	\$548	\$552	\$709	\$648	\$693	\$650	\$608	\$581	\$616	\$690
Public service and related	\$1,204	\$1,275	\$1,099	\$1,190	\$967	\$1,028	\$1,130	\$906	\$869	\$837	\$798
Net scholarships and fellowships	\$2,096	\$2,231	\$1,166	\$1,051	\$1,064	\$996	\$946	\$953	\$986	\$970	\$1,254
Education and general	\$15,504	\$16,079	\$14,509	\$14,314	\$14,052	\$14,089	\$14,386	\$14,719	\$15,196	\$15,174	\$15,216
Auxiliary enterprises, hospitals, independent and other operations	\$2,758	\$2,848	\$2,924	\$2,707	\$2,680	\$2,775	\$2,781	\$2,939	\$3,405	\$3,159	\$3,419
<b>Total operating expenditures</b>	<b>\$18,165</b>	<b>\$18,828</b>	<b>\$17,399</b>	<b>\$16,990</b>	<b>\$16,732</b>	<b>\$16,832</b>	<b>\$17,135</b>	<b>\$17,658</b>	<b>\$18,600</b>	<b>\$18,333</b>	<b>\$18,635</b>

**Figure S2**

Average expenditures per FTE student, AY 2000–2010 (in 2010 dollars)

Public community colleges	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Instruction	\$5,381	\$5,418	\$5,167	\$4,915	\$4,885	\$4,900	\$5,032	\$5,222	\$5,310	\$5,158	\$4,805
Research	\$57	\$40	\$64	\$56	\$41	\$53	\$70	\$53	\$50	\$73	\$63
Student services	\$1,245	\$1,232	\$1,208	\$1,185	\$1,165	\$1,181	\$1,213	\$1,268	\$1,273	\$1,270	\$1,184
Public service	\$418	\$439	\$409	\$395	\$370	\$366	\$370	\$354	\$365	\$350	\$323
Academic support	\$1,063	\$1,091	\$1,039	\$950	\$930	\$936	\$969	\$996	\$1,027	\$999	\$919
Institutional support	\$1,835	\$1,866	\$1,782	\$1,685	\$1,725	\$1,707	\$1,768	\$1,841	\$1,908	\$1,856	\$1,684
Operations and maintenance	\$1,131	\$1,169	\$1,170	\$1,119	\$1,102	\$1,123	\$1,209	\$1,244	\$1,256	\$1,232	\$1,042
Net scholarships and fellowships	\$1,552	\$1,702	\$1,380	\$1,218	\$1,129	\$1,038	\$962	\$929	\$1,015	\$1,171	\$1,622
Education and general	\$12,481	\$12,766	\$12,009	\$11,266	\$11,102	\$11,055	\$11,341	\$11,683	\$11,956	\$11,834	\$11,373
Auxiliary enterprises, hospitals, independent and other operations	\$894	\$911	\$1,179	\$1,022	\$1,097	\$1,084	\$1,074	\$1,154	\$1,253	\$1,351	\$1,365
<b>Total operating expenditures</b>	<b>\$13,285</b>	<b>\$13,589</b>	<b>\$13,099</b>	<b>\$12,221</b>	<b>\$12,140</b>	<b>\$12,085</b>	<b>\$12,356</b>	<b>\$12,769</b>	<b>\$13,146</b>	<b>\$13,117</b>	<b>\$12,667</b>
Education and related	\$10,484	\$10,598	\$10,194	\$9,700	\$9,654	\$9,699	\$10,037	\$10,430	\$10,616	\$10,357	\$9,501
Research and related	\$91	\$63	\$98	\$87	\$65	\$88	\$113	\$82	\$78	\$112	\$96
Public service and related	\$650	\$690	\$650	\$619	\$585	\$575	\$589	\$562	\$581	\$557	\$504
Net scholarships and fellowships	\$1,552	\$1,702	\$1,380	\$1,218	\$1,129	\$1,038	\$962	\$929	\$1,015	\$1,171	\$1,622
Education and general	\$12,481	\$12,766	\$12,009	\$11,266	\$11,102	\$11,055	\$11,341	\$11,683	\$11,956	\$11,834	\$11,373
Auxiliary enterprises, hospitals, independent and other operations	\$894	\$911	\$1,179	\$1,022	\$1,097	\$1,084	\$1,074	\$1,154	\$1,253	\$1,351	\$1,365
<b>Total operating expenditures</b>	<b>\$13,285</b>	<b>\$13,589</b>	<b>\$13,099</b>	<b>\$12,221</b>	<b>\$12,140</b>	<b>\$12,085</b>	<b>\$12,356</b>	<b>\$12,769</b>	<b>\$13,146</b>	<b>\$13,117</b>	<b>\$12,667</b>

**Figure S2**

Average expenditures per FTE student, AY 2000–2010 (in 2010 dollars)

Private research institutions	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Instruction	\$16,707	\$16,862	\$17,823	\$18,433	\$18,627	\$19,138	\$19,092	\$19,904	\$19,981	\$20,428	\$20,032
Research	\$9,016	\$9,316	\$10,223	\$10,933	\$11,379	\$11,714	\$11,458	\$11,242	\$11,059	\$11,371	\$11,420
Student services	\$2,559	\$2,651	\$2,795	\$2,813	\$2,859	\$3,008	\$3,164	\$3,256	\$3,265	\$3,423	\$3,432
Public service	\$1,177	\$1,104	\$1,420	\$1,492	\$1,417	\$1,443	\$1,301	\$1,289	\$1,315	\$1,318	\$1,286
Academic support	\$4,385	\$4,719	\$4,873	\$4,901	\$4,930	\$4,986	\$5,194	\$5,367	\$5,636	\$5,798	\$5,663
Institutional support	\$5,643	\$5,703	\$5,914	\$6,107	\$6,255	\$6,334	\$6,433	\$6,658	\$6,991	\$7,106	\$6,857
Operations and maintenance	\$2,962	\$2,979	\$3,152	\$3,086	\$3,388	\$3,536	\$3,859	\$3,788	\$4,083	\$4,311	\$4,020
Net scholarships and fellowships	\$1,234	\$1,394	\$1,298	\$1,416	\$1,527	\$1,584	\$1,216	\$1,258	\$1,281	\$1,397	\$1,390
Education and general	\$40,824	\$41,796	\$44,354	\$45,817	\$46,692	\$48,026	\$48,246	\$49,495	\$50,464	\$51,749	\$50,919
Auxiliary enterprises, hospitals, independent and other operations	\$13,601	\$13,723	\$13,963	\$14,111	\$14,178	\$14,411	\$14,619	\$14,823	\$15,102	\$15,800	\$16,103
<b>Total operating expenditures</b>	<b>\$54,425</b>	<b>\$55,381</b>	<b>\$58,176</b>	<b>\$59,785</b>	<b>\$60,584</b>	<b>\$62,146</b>	<b>\$62,570</b>	<b>\$64,169</b>	<b>\$65,261</b>	<b>\$67,390</b>	<b>\$66,860</b>
Education and related	\$28,676	\$29,131	\$30,540	\$31,172	\$31,451	\$32,385	\$32,934	\$34,304	\$35,025	\$35,940	\$35,068
Research and related	\$12,888	\$13,422	\$14,533	\$15,390	\$15,937	\$16,362	\$16,337	\$15,975	\$16,055	\$16,633	\$16,544
Public service and related	\$1,724	\$1,629	\$2,035	\$2,144	\$2,038	\$2,082	\$1,898	\$1,911	\$1,962	\$1,962	\$1,894
Net scholarships and fellowships	\$1,234	\$1,394	\$1,298	\$1,416	\$1,527	\$1,584	\$1,216	\$1,258	\$1,281	\$1,397	\$1,390
Education and general	\$40,824	\$41,796	\$44,354	\$45,817	\$46,692	\$48,026	\$48,246	\$49,495	\$50,464	\$51,749	\$50,919
Auxiliary enterprises, hospitals, independent and other operations	\$13,601	\$13,723	\$13,963	\$14,111	\$14,178	\$14,411	\$14,619	\$14,823	\$15,102	\$15,800	\$16,103
<b>Total operating expenditures</b>	<b>\$54,425</b>	<b>\$55,381</b>	<b>\$58,176</b>	<b>\$59,785</b>	<b>\$60,584</b>	<b>\$62,146</b>	<b>\$62,570</b>	<b>\$64,169</b>	<b>\$65,261</b>	<b>\$67,390</b>	<b>\$66,860</b>

**Figure S2**

Average expenditures per FTE student, AY 2000–2010 (in 2010 dollars)

Private bachelor's institutions	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Instruction	\$7,603	\$7,823	\$7,883	\$8,090	\$8,175	\$8,221	\$8,189	\$8,347	\$8,466	\$8,597	\$8,423
Research	\$689	\$746	\$741	\$738	\$778	\$771	\$762	\$760	\$736	\$732	\$756
Student services	\$3,083	\$3,221	\$3,283	\$3,411	\$3,482	\$3,565	\$3,668	\$3,802	\$3,878	\$3,994	\$3,919
Public service	\$652	\$673	\$696	\$740	\$658	\$649	\$635	\$671	\$604	\$628	\$615
Academic support	\$1,844	\$1,937	\$1,972	\$1,976	\$2,022	\$2,022	\$2,040	\$2,089	\$2,096	\$2,145	\$2,099
Institutional support	\$4,826	\$5,059	\$4,946	\$4,965	\$5,015	\$4,923	\$4,978	\$5,085	\$5,221	\$5,212	\$5,024
Operations and maintenance	\$1,918	\$1,971	\$1,975	\$2,004	\$2,172	\$2,191	\$2,204	\$2,251	\$2,273	\$2,271	\$2,095
Net scholarships and fellowships	\$2,957	\$3,164	\$2,965	\$2,767	\$2,799	\$2,783	\$1,705	\$1,543	\$1,585	\$1,788	\$1,734
Education and general	\$20,596	\$21,355	\$21,283	\$21,577	\$21,661	\$21,657	\$21,510	\$21,952	\$22,307	\$22,649	\$22,121
Auxiliary enterprises, hospitals, independent and other operations	\$5,167	\$5,380	\$5,270	\$5,064	\$5,179	\$5,075	\$5,204	\$5,269	\$5,302	\$5,200	\$4,952
<b>Total operating expenditures</b>	<b>\$25,685</b>	<b>\$26,678</b>	<b>\$26,508</b>	<b>\$26,588</b>	<b>\$26,784</b>	<b>\$26,655</b>	<b>\$26,636</b>	<b>\$27,130</b>	<b>\$27,529</b>	<b>\$27,771</b>	<b>\$27,031</b>
Education and related	\$18,941	\$19,670	\$19,709	\$20,084	\$20,129	\$20,243	\$20,413	\$20,908	\$21,331	\$21,632	\$21,126
Research and related	\$1,188	\$1,278	\$1,262	\$1,265	\$1,336	\$1,313	\$1,295	\$1,303	\$1,250	\$1,249	\$1,275
Public service and related	\$1,141	\$1,194	\$1,246	\$1,300	\$1,134	\$1,092	\$1,063	\$1,108	\$995	\$1,045	\$1,027
Net scholarships and fellowships	\$2,957	\$3,164	\$2,965	\$2,767	\$2,799	\$2,783	\$1,705	\$1,543	\$1,585	\$1,788	\$1,734
Education and general	\$20,596	\$21,355	\$21,283	\$21,577	\$21,661	\$21,657	\$21,510	\$21,952	\$22,307	\$22,649	\$22,121
Auxiliary enterprises, hospitals, independent and other operations	\$5,167	\$5,380	\$5,270	\$5,064	\$5,179	\$5,075	\$5,204	\$5,269	\$5,302	\$5,200	\$4,952
<b>Total operating expenditures</b>	<b>\$25,685</b>	<b>\$26,678</b>	<b>\$26,508</b>	<b>\$26,588</b>	<b>\$26,784</b>	<b>\$26,655</b>	<b>\$26,636</b>	<b>\$27,130</b>	<b>\$27,529</b>	<b>\$27,771</b>	<b>\$27,031</b>

Source: IPEDS Analytics: Delta Cost Project Database 1987-2010, 11-year matched set.





## About the Delta Cost Project

The Delta Cost Project at American Institutes for Research provides data and tools to help higher education administrators and policymakers improve college affordability by controlling institutional costs and increasing productivity. The work is animated by the belief that college costs can be contained without sacrificing access or educational quality through better use of data to inform strategic decision making. For more information about the Delta Cost Project, visit [www.deltacostproject.org](http://www.deltacostproject.org).

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