



## About the Delta Cost Project IPEDS Database

The Delta Cost Project IPEDS Database is a longitudinal database that includes institutional data on postsecondary finance, enrollment, staffing, completions and student aid for academic years 1986-87 through 2009-10. The project relies entirely on data already in the public domain, which are subsequently translated into analytical formats to make them conducive to longitudinal analyses of trends in higher education revenues and spending.

The Delta database is comprised primarily of data reported to the federal government through its series of annual IPEDS (Integrated Postsecondary Education Data System) surveys, though it has some information from the Financial Institution Shared Assessment Program (FISAP) database beginning in 1994. The database includes information on more than 6,000 public, private not-for profit, and private for-profit institutions, and contains more than 500 variables—including original IPEDS variables, numerous derived variables, panel analysis variables, and several inflation indices. It is the sole public data set in the United States yielding reports of trends in finances for both public and private (for profit and not-for-profit) institutions.

Effective January 1, 2012, the Delta Cost Project transitioned the database portion of the work to the National Center for Education Statistics (NCES) as an ongoing facet of the IPEDS data collection and communication work. NCES is responsible for the annual update of the Delta database, including the longitudinal matched-sets and derived variables developed by the Delta Cost Project (available at <http://nces.ed.gov/ipeds/deltacostproject/>). At the same time, the Delta Cost Project shifted on-going responsibility for the public analysis and communication about the revenue and spending trends to the American Institutes for Research (AIR).

### The Delta Cost Metrics

- **Revenue: Where Does the Money Come From?**
  - *Total operating revenues, by primary sources of operating revenues* (i.e., net tuition revenues; state and local appropriations; private and affiliated gifts, investment returns, and endowment income; federal appropriations, and federal, state, and local grants and contracts; and auxiliary enterprises, hospitals, independent operations, and other sources)
  
- **Spending: Where Does the Money Go?**
  - *Education and related (E&R) spending*—spending primarily related to the educational mission of the institution (instruction, student services, and a portion of academic support, institutional support, and operations and maintenance)
  - *Total operating expenditures, by grouped categories* (i.e., E&R; sponsored research, public service, and net scholarships, and fellowships; and auxiliary enterprises, hospitals, independent operations, and other expenses)
  - *Total operating expenditures, by standard expenditure categories* (i.e., instruction; research; student services; public service; academic support; institutional support; operations and maintenance; net scholarships and fellowships; and auxiliary enterprises, hospitals, independent operations, and other expenses)



- **Subsidies: What Are Tuitions Paying For?**
  - *Subsidy and tuition share of E&R costs, or the percentage of E&R expenses that are covered by institutional resources—primarily state funding at public institutions—and that are paid from net tuition revenues, respectively.*
  
- **Outcomes: What Does the Money Buy?**
  - *E&R spending per the total number of degrees or completions awarded*

### **Panels**

To perform trend analyses that are not influenced by compositional changes in the number of institutions in operation in any given year, three panels of data—or “matched sets”—are constructed for each new dataset released annually. These panels include only degree-granting, public and private nonprofit institutions in the 50 states and D.C. that consistently reported data on three variables for *each* of the years in the selected time period: instructional expenditures (instruction01), full-time equivalent enrollment (fte\_count), and total completions (totalcompletions).

**Number of Institutions in Panel Sets, by Institutional Grouping<sup>a</sup>**

	<b>6-year panel (2005-2010)</b>	<b>11-year panel (2000-2010)</b>	<b>24-year panel (1987-2010)</b>
Public research	152	152	151
Public masters	230	230	228
Public bachelors	89	86	83
Public community colleges	833	819	703
Private research	100	99	97
Private masters	313	311	304
Private bachelors	470	466	440

<sup>a</sup> For-profit institutions excluded from the table, as Delta analyses have not included these institutions.