

TO: Fort Wayne Senate

FROM: Brian L. Fife, Co-chair, Budgetary Affairs Subcommittee

DATE: February 21, 2005

SUBJECT: Budgetary Affairs Subcommittee Biennial Report to the Senate

DISPOSITION: To the Presiding Officer for Implementation

Whereas, Senate Document SD 01-18 requires that the Budgetary Affairs Subcommittee submit a biennial report to the Fort Wayne Senate; and

Whereas, the allocation of scarce resources is a paramount issue at IPFW;

Be it resolved, that the members of the Fort Wayne Senate receive this report for information only.

Introduction

Pursuant to Senate Document SD 01-18 (approved April 8, 2002), the following report is presented to the Fort Wayne Senate. The availability of data encompassing the various issues raised in SD 01-18 is limited. However, as of this writing, one centralized source exists in the federal government that documents institutional expenditures every year from 1983/84 through 2002/03.

Integrated Postsecondary Education Data System (IPEDS)

Finance Survey, 1983/84-2000/01

The Integrated Postsecondary Education Data System includes several different surveys that are forwarded by higher education officials to the U.S. Department of Education, National Center for Education Statistics, on an annual basis. The finance survey delineates all institutional expenditures by categories, and the variables are consistent from 1983/84 through 2000/01. There are fourteen variables included in the IPEDS finance survey during this time period: total current expenditures; instruction; research; public service; academic support; student services; institutional support; operation and maintenance of the physical plant; scholarships and fellowships; mandatory transfers; nonmandatory transfers; auxiliary enterprises; hospitals; and independent operations. The categories are defined in the following manner:

1. Total expenditures: costs incurred for goods and services used for the purpose of operating the institution. This includes the acquisition cost of capital assets, such as equipment and library books, to the extent that current funds are budgeted for and used by operating departments for such purposes. This includes the following: instruction, research, public service, academic support, student services, institutional support, operation and maintenance of the physical plant, scholarships and fellowships, auxiliary enterprises, hospitals, and independent operations. Auxiliary expenditures are essentially self-supporting operations of the institution that exist to provide a service to faculty, students, or staff, that charge a fee that is directly related to, although not necessarily equivalent to, the cost of the service. Examples include college stores, student-health services, residence halls, and food services. Hospital

expenditures are associated with operational costs, including nursing expenses, other professional services, general services, administrative services, fiscal services, and charges for physical plant operations. Independent expenditures are funds utilized for operations that are independent of or unrelated to the primary mission of the institution (i.e., instruction, research, and public service), although they may contribute indirectly to the enhancement of these programs. This category is typically limited to expenditures of a major federally funded research-and-development center.

2. Instruction: this includes expenditures of the colleges, schools, departments, and other instructional divisions of the institution and expenditures for departmental research and public service that are not separately budgeted. This figure includes expenditures for credit and noncredit activities and excludes expenditures for academic administration where the primary function is administration (e.g., academic deans). It also includes general academic instruction, occupational and vocational instruction, special-session instruction, community education, prepatory and adult basic education, and remedial and tutorial instruction conducted by the teaching faculty for the institution's students.

3. Research: this category includes funds expended for activities specifically organized to produce research outcomes and commissioned by an agency either external to the institution or separately budgeted by a unit within the institution.

4. Public Service: this entails funds budgeted specifically for public service and expended for activities designed to provide noninstructional services that are beneficial to groups external to the institution. Examples include seminars and projects provided to the community and expenditures for community services and cooperative extension services.

5. Academic Support: this includes expenditures for the support services that are an integral part of the institution's primary mission of instruction, research, and public service. Included in this category are expenditures for libraries, museums, audio-visual services, academic-computing support, ancillary support, academic administration, personnel development, and course and curriculum development. It also includes expenditures for veterinary and dental clinics if their primary purpose is to support the institutional program.

6. Student Services: this category includes expenditures for admissions, registrar activities, and activities whose primary purpose is to contribute to students' emotional and physical well-being and to their intellectual, cultural, and social development outside the context of the formal instructional program. Examples include career guidance, counseling, financial-aid administration, and student-health services.

7. Institutional Support: expenditures for day-to-day operational support of the institution are included, such as expenditures for general administrative services, executive direction and planning, public

relations and development, and legal and fiscal operations. This category does not include expenditures for physical plant operations.

8. Physical Plant: this entails the operation and maintenance of the physical plant and includes expenditures for operations established to provide service and maintenance related to campus grounds and facilities used for educational and general purposes.

9. Scholarships and Fellowships: these are expenditures made in the form of outright grants-in-aid, tuition and fee waivers, prizes, and stipends to students enrolled in undergraduate or graduate course work. Pell Grants are included in this category. College work-study expenses and remissions that are granted because of faculty or staff status are not included.

10. Mandatory Transfers: these include transfers that must be made to fulfill a binding legal obligation of the institution, and include debt-service provisions relating to academic and administrative buildings, including funds set aside for debt retirement and interest, required provisions for renewal and replacements to the extent not financed from other sources, and the institutional matching portion for Perkins Loans, when the source of funds is current revenue.

11. Nonmandatory Transfers: these include transfers from current funds to other fund groups made at the executive discretion of the governing board to serve a variety of objectives (e.g., additions to loan funds, funds functioning as endowment, general or specific plant additions, voluntary renewals and replacement of plant, and prepayments on debt principal).

12. Auxiliary Enterprises: expenditures for essentially self-supporting operations of the institution that exist to furnish a service to students, faculty, or staff are included in this category. A fee is charged that is directly related to, although not necessarily equal to, the cost of the service (e.g., residence halls, food services, student-health services, college stores, and barber shops).

13. Hospitals: expenditures associated with the operation of a hospital are included in this category (e.g., nursing services, other professional services, general services, administrative services, fiscal services, and charges for physical plant operations).

14. Independent Operations: these are funds expended for operations that are independent of or unrelated to the primary missions of the institution (e.g., instruction, research, and public service), although they may contribute indirectly to the enhancement of these programs. This category is generally limited to expenditures of a major federally funded research and development center (Losco and Fife, 2000, 74-76).

Revenue in higher education is generated from a variety of sources including tuition and fees; government (federal, state, and/or local) appropriations; government grants and contracts; private gifts, grants, and contracts; endowment income; sales and services of educational activities; auxiliary enterprises; hospitals; and independent operations. The focus of this report is not where revenues are obtained, but where funds are allocated. The IPEDS finance survey contains useful information for higher education stakeholders and advocates as it can be used to measure policy commitment to each of the categories in the survey. Not surprisingly, institutional missions have a direct bearing on policy commitment (Fife and Losco, 2004; Fife, 2000). Total appropriations for Indiana University-Purdue University Fort Wayne (IPFW), as well as the percentage of total expenditures allocated in each category, for 1983/84-2000/01 are presented in Table 1.

[Table 1 here]

Finance Survey, 2001/02-2002/03

Officials at the National Center for Education Statistics altered the IPEDS finance survey slightly in 2001/02 and incorporated some different variables:

Operating Expenses

The following category definitions have not changed from the previous finance survey:

1. Instruction
2. Research
3. Public Service
4. Academic Support
5. Student Services
6. Institutional Support
7. Physical Plant
8. Scholarships and Fellowships

9. Auxiliary Enterprises

10. Hospitals

11. Independent Operations

The following were included in the new finance survey:

12. Depreciation: includes the current year's depreciation expense on capital assets.

13. Other Expenses and Deductions: these amounts are automatically generated by taking the totals from line 14 (total operating expenses) and subtracting the total of lines 01-12.

Nonoperating Expenses and Deductions

The following were included in the new finance survey:

14. Interest: the total of interest expense for the year.

15. Other Nonoperating Expenses and Deductions: these amounts are automatically generated by taking the amounts on line 18 and deducting the amounts on line 15 (for a more detailed discussion of the survey, see <http://www.nces.ed.gov/ipeds/>).

Total appropriations, as well the percentage of total expenditures allocated in each category, for 2001/02-2002/03 (the most recent year of available data), are presented in Table 2.

[Table 2 here]

Comparing IPFW with other Baccalaureate Institutions in Indiana

A meaningful basis of comparison is essential to determine how IPFW compares with other peer institutions in the state. Using the most recent year of available data (2002/03), IPFW is compared with the other thirteen public universities which confer baccalaureate degrees in Indiana: Ball State University, Indiana University-Purdue University Indianapolis (IUPUI), University of Southern Indiana, Indiana State University, Indiana University-Kokomo, Indiana University-South Bend, Indiana University-Bloomington, Indiana University-Northwest, Indiana University-Southeast, Indiana University-East, Purdue University-Calumet, Purdue University-North Central, and Purdue University-West Lafayette. The results are presented in Table 3.

[Table 3 here]

To reiterate, the IPEDS finance survey has utility in that it provides a measure of policy commitment over time. In interpreting the data, it would be prudent to consider such realities as institutional mission as well as local ecological factors. If anything, a review of IPFW's finance survey over time may prompt more questions than steadfast conclusions. A dialogue about the institution's primary mission (instruction, research, and public service) can only prove fruitful. Such a discussion must include an understanding of funding differentials across the public institutions of higher education in Indiana.

Appropriation per FTE, 2004/05

Full-time equivalent (FTE) student enrollment is calculated by dividing credit hours taken by undergraduate and professional students by fifteen and by dividing credit hours taken by graduate students by twelve and summing the two quotients. The figure that is generated expresses instructional activity in terms that allow for institutional comparisons (Indiana University, January 27, 2005). In Indiana, a significant portion of revenue for the public institutions of higher education is appropriated by the Indiana General Assembly in its biennial budget. The current (2004/05) operating appropriation per FTE for all public institutions in Indiana (including the fourteen institutions in Table 3 along with Vincennes University and Ivy Tech State College) is delineated in Table 4.

[Table 4 here]

The vast difference in operating appropriation per FTE in the current academic year is well-documented, and has been a focal point in the Fort Wayne Senate for a considerable period of time (see, e.g., Senate Document SD 96-7, amended and approved on December, 9, 1996). State funding for IPFW has consistently been below the average and has even lagged most other regional campuses in the state. Arguably, IPFW could invest more in its primary mission (instruction, research, and public service) if funding formulas employed by the state legislature resulted in more equitable outcomes.

Implications

This report is presented to the Fort Wayne Senate to comply with the letter and spirit of Senate Document SD 01-18. Interpretations of the data and perspectives about spending patterns are likely to vary. Firm conclusions and/or recommendations concerning institutional spending are not provided, for it is incumbent upon members of the IPFW community to engage in substantive deliberations about these compelling issues and render their own judgments accordingly.

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Table 1

Indiana University-Purdue University Fort Wayne (IPFW)

IPEDS Finance Survey, 1983/84-2000/01

	1983/84	1984/85	1985/86	1986/87	1987/88
Instruction	\$13,528,177 (54.2%)	14,635,900 (56.5%)	16,738,869 (55.3%)	16,529,152 (49.5%)	18,131,909 (50.1%)
Research	422,831 (1.7%)	44,516 (0.2%)	88,075 (0.3%)	232,929 (0.7%)	413,703 (1.1%)
Public Service	397,197 (1.6%)	537,260 (2.1%)	694,639 (2.3%)	711,593 (2.1%)	649,664 (1.8%)
Academic Support	1,061,575 (4.3%)	1,028,133 (4.0%)	1,346,531 (4.5%)	1,673,388 (5.0%)	1,776,922 (4.9%)
Student Services	1,255,301 (5.0%)	1,343,405 (5.2%)	1,426,485 (4.7%)	1,545,503 (4.6%)	1,709,729 (4.7%)
Institutional Support	2,646,312 (10.6%)	2,716,891 (10.5%)	2,719,517 (9.0%)	3,258,686 (9.8%)	3,950,224 (10.9%)
Physical Plant	2,631,053 (10.5%)	2,609,910 (10.1%)	3,110,959 (10.3%)	3,523,216 (10.6%)	3,481,236 (9.6%)

Scholarships/ Fellowships	1,785,462 (7.2%)	1,791,063 (6.9%)	1,877,494 (6.2%)	1,701,162 (5.1%)	1,816,868 (5.0%)
Mandatory Transfers	0	0	1,124,672 (3.7%)	1,842,791 (5.5%)	1,753,568 (4.8%)
Nonmandatory Transfers	0	0	0	1,228,613 (3.7%)	1,287,313 (3.6%)
Auxiliary Enterprises	1,228,301 (4.9%)	1,189,889 (4.6%)	1,126,715 (3.7%)	1,126,607 (3.4%)	1,255,108 (3.5%)
Hospital	0	0	0	0	0
Independent Operations	0	0	0	0	0
Total Expenditures	24,956,209	25,896,967	30,253,956	33,373,640	36,226,244

Table 1 (continued)

Indiana University-Purdue University Fort Wayne (IPFW)

	1988/89	1989/90	1990/91	1991/92	1992/93
Instruction	\$19,550,501 (49.3%)	21,758,622 (49.7%)	23,240,154 (50.0%)	24,326,931 (47.1%)	26,021,821 (41.1%)
Research	911,801 (2.3%)	1,161,978 (2.7%)	423,248 (0.9%)	342,644 (0.7%)	336,934 (0.5%)
Public Service	794,877 (2.0%)	1,000,208 (2.3%)	1,120,433 (2.4%)	1,154,655 (2.2%)	953,990 (1.5%)
Academic Support	1,794,740 (4.5%)	2,023,964 (4.6%)	2,134,026 (4.6%)	2,532,530 (4.9%)	2,068,766 (3.3%)
Student Services	1,923,652 (4.8%)	2,212,975 (5.1%)	2,470,770 (5.3%)	2,654,137 (5.1%)	2,773,000 (4.4%)
Institutional	3,811,557	4,243,835	4,462,666	5,186,873	4,898,254

Support	(9.6%)	(9.7%)	(9.6%)	(10.0%)	(7.7%)
Physical Plant	3,337,355 (8.4%)	3,491,206 (8.0%)	4,054,344 (8.7%)	4,499,037 (8.7%)	4,995,047 (7.9%)
Scholarships/ Fellowships	2,308,734 (5.8%)	2,567,613 (5.9%)	2,769,121 (6.0%)	3,608,333 (7.0%)	4,366,333 (6.9%)
Mandatory Transfers	1,748,005 (4.4%)	1,796,067 (4.1%)	1,999,948 (4.3%)	2,912,583 (5.6%)	2,873,495 (4.5%)
Nonmandatory Transfers	2,092,481 (5.3%)	1,937,339 (4.4%)	2,095,405 (4.5%)	2,430,019 (4.7%)	11,869,668 (18.8%)
Auxiliary Enterprises	1,410,573 (3.6%)	1,551,643 (3.5%)	1,754,011 (3.8%)	2,017,480 (3.9%)	2,080,386 (3.3%)
Hospital	0	0	0	0	0
Independent Operations	0	26,923 (0.1%)	0	0	0
Total Expenditures	39,684,276	43,772,373	46,524,126	51,665,222	63,237,694

Table 1 (continued)

Indiana University-Purdue University Fort Wayne (IPFW)

	1993/94	1994/95	1995/96	1996/97	1997/98
Instruction	\$25,841,001 (47.9%)	26,898,522 (49.6%)	27,459,874 (48.7%)	28,920,240 (47.7%)	30,323,645 (47.3%)
Research	302,109 (0.6%)	469,918 (0.9%)	673,649 (1.2%)	410,369 (0.7%)	743,845 (1.2%)
Public Service	1,199,793 (2.2%)	1,416,751 (2.6%)	1,259,513 (2.2%)	1,689,257 (2.8%)	1,621,831 (2.5%)
Academic	2,055,844	2,294,753	2,061,513	2,455,127	3,065,009

Support	(3.8%)	(4.2%)	(3.7%)	(4.1%)	(4.8%)
Student Services	3,334,489 (6.2%)	3,090,691 (5.7%)	3,210,145 (5.7%)	3,476,690 (5.7%)	3,327,205 (5.2%)
Institutional Support	5,699,630 (10.6%)	4,918,067 (9.1%)	5,503,133 (9.8%)	6,188,506 (10.2%)	6,600,200 (10.3%)
Physical Plant	4,902,290 (9.1%)	5,132,048 (9.5%)	5,516,467 (9.8%)	5,807,247 (9.6%)	6,446,185 (10.1%)
Scholarships/ Fellowships	3,702,821 (6.9%)	3,636,333 (6.7%)	3,473,011 (6.2%)	3,778,628 (6.2%)	4,031,259 (6.3%)
Mandatory Transfers	3,432,089 (6.4%)	3,095,186 (5.7%)	3,230,808 (5.7%)	2,842,583 (4.7%)	2,927,870 (4.6%)
Nonmandatory Transfers	1,403,585 (2.6%)	1,518,051 (2.8%)	1,394,454 (2.5%)	2,414,880 (4.0%)	2,274,873 (3.5%)
Auxiliary Enterprises	2,094,598 (3.9%)	1,735,188 (3.2%)	2,600,445 (4.6%)	2,600,343 (4.3%)	2,738,245 (4.3%)
Hospital	0	0	0	0	0
Independent Operations	0	0	0	0	0
Total Expenditures	53,968,249	54,205,508	56,383,012	60,583,870	64,100,167

Table 1 (continued)

Indiana University-Purdue University Fort Wayne (IPFW)

	1998/99	1999/00	2000/01
Instruction	\$31,993,520 (46.8%)	33,357,352 (45.0%)	34,311,463 (44.7%)
Research	599,338	658,634	529,315

	(0.9%)	(0.9%)	(0.7%)
Public Service	1,596,178	2,056,827	2,121,314
	(2.3%)	(2.8%)	(2.8%)
Academic	2,917,784	3,118,919	3,202,488
Support	(4.3%)	(4.2%)	(4.2%)
Student	3,636,192	4,215,344	4,553,613
Services	(5.3%)	(5.7%)	(5.9%)
Institutional	7,734,698	8,251,735	8,654,601
Support	(11.3%)	(11.1%)	(11.3%)
Physical Plant	7,239,476	7,649,548	7,571,370
	(10.6%)	(10.3%)	(9.9%)
Scholarships/ Fellowships	3,926,368	4,634,578	5,441,187
	(5.7%)	(6.3%)	(7.1%)
Mandatory	3,483,525	3,502,188	4,306,159
Transfers	(5.1%)	(4.7%)	(5.6%)
Nonmandatory	2,091,787	2,775,665	2,191,939
Transfers	(3.1%)	(3.7%)	(2.9%)
Auxiliary	3,206,018	3,853,578	3,839,742
Enterprises	(4.7%)	(5.2%)	(5.0%)
Hospital	0	0	0

Independent Operations	0	0	0
Total Expenditures	68,424,884	74,074,368	76,723,191

Source: U.S. Department of Education, National Center for Education Statistics (Finance Survey). All surveys are available at <http://www.nces.ed.gov/ipeds/>. Percentages may not equal 100 due to rounding.

Table 2

Indiana University-Purdue University Fort Wayne (IPFW)

IPEDS Finance Survey, 2001/02-2002/03

	2001/02	2002/03
Instruction	\$35,194,322 (47.4%)	36,670,904 (44.0%)
Research	571,668 (0.7%)	673,713 (0.8%)
Public Service	2,506,351 (3.4%)	3,417,175 (4.1%)
Academic Support	3,304,102 (4.5%)	3,171,509 (3.8%)
Student Services	4,313,491 (5.8%)	4,712,708 (5.7%)

Institutional Support	8,745,386 (11.8%)	11,916,578 (14.3%)
Physical Plant	5,889,896 (7.9%)	7,252,626 (8.7%)
Depreciation	4,433,818 (6.0%)	4,451,218 (5.3%)
Scholarships/Fellowships	3,558,118 (4.8%)	3,690,707 (4.4%)
Auxiliary Enterprises	2,993,730 (4.0%)	3,140,259 (3.8%)
Hospital	0	0
Independent Operations	0	0
Other Expenses	667,899 (0.9%)	90,544 (0.1%)
Interest	2,050,403 (2.8%)	2,075,370 (2.5%)
Other Nonoperating Expenses	0	2,139,698 (2.6%)
Total Expenditures	74,229,184	83,403,009

Source: U.S. Department of Education, National Center for Education Statistics (Finance Survey). All surveys are available at <http://www.nces.ed.gov/ipeds/>. Percentages may not equal 100 due to rounding.

Table 3

IPEDS Finance Survey, 2002/03

Public Baccalaureate Institutions in Indiana

	Indiana Univ- Purdue Univ Fort Wayne	Ball State University	Indiana Univ- Purdue Univ Indianapolis	Univer sity of Southern Indiana	Indiana State University
Instruction	\$36,670,904 (44.0%)	112,671,755 (37.2%)	261,891,986 (31.0%)	25,937,752 (30.4%)	60,420,852 (34.3%)
Research	673,713 (0.8%)	19,792,799 (6.5%)	131,546,708 (15.6%)	223,972 (0.3%)	10,660,140 (6.0%)
Public Service	3,417,175 (4.1%)	7,790,889 (2.6%)	61,450,143 (7.3%)	1,505,594 (1.8%)	941,867 (0.5%)
Academic Support	3,171,509 (3.8%)	32,385,815 (10.7%)	91,322,072 (10.8%)	7,273,273 (8.5%)	13,422,294 (7.6%)
Student Services	4,712,708 (5.7%)	14,203,118 (4.7%)	13,360,608 (1.6%)	5,119,820 (6.0%)	7,627,210 (4.3%)
Institutional Support	11,916,578 (14.3%)	22,848,497 (7.5%)	55,295,962 (6.6%)	8,743,524 (10.3%)	17,863,153 (10.1%)
Physical Plant	7,252,626 (8.7%)	27,451,463 (9.1%)	50,336,839 (6.0%)	6,203,280 (7.3%)	24,852,895 (14.1%)
Depreciation					

	4,451,218 (5.3%)	13,151,125 (4.3%)	34,704,070 (4.1%)	6,562,814 (7.7%)	11,981,149 (6.8%)
Scholarships/ Fellowships	3,690,707 (4.4%)	2,708,823 (0.9%)	16,017,823 (1.9%)	4,243,058 (5.0%)	4,275,099 (2.4%)
Auxiliary Enterprises	3,140,259 (3.8%)	45,591,103 (15.0%)	116,238,698 (13.8%)	14,958,138 (17.6%)	24,247,857 (13.8%)
Hospital	0	0	0	0	0
Ind Operations	0	0	0	0	0
Other Expenses	90,544 (0.1%)	0	0	369,481 (0.4%)	0
Interest	2,075,370 (2.5%)	3,969,333 (1.3%)	11,483,198 (1.4%)	4,025,769 (4.7%)	0
Other Non Exp	2,139,698 (2.6%)	697,003 (0.2%)	0	33,847 (.04%)	0
Total Expend	83,403,009	303,261,723	843,648,107	85,200,322	176,292,516

Table 3-continued

IPEDS Finance Survey, 2002/03

Public Baccalaureate Institutions in Indiana

	Indiana University- Kokomo	Indiana University- South Bend	Indiana University- Bloomington	Indiana University- Northwest	Indiana University- Southeast
Instruction	\$8,748,092 (36.0%)	26,254,086 (45.8%)	273,165,537 (32.1%)	17,957,913 (42.6%)	20,619,624 (44.3%)
Research	260,146 (1.1%)	756,661 (1.3%)	67,880,426 (8.0%)	341,762 (0.8%)	441,731 (0.9%)
Public Service	629,578 (2.6%)	615,322 (1.1%)	55,184,765 (6.5%)	1,887,318 (4.5%)	586,822 (1.3%)
Academic Support	1,400,278 (5.8%)	3,827,620 (6.7%)	49,040,151 (5.8%)	2,603,267 (6.2%)	2,151,168 (4.6%)
Student Services	1,294,071 (5.3%)	1,536,598 (2.7%)	32,623,332 (3.8%)	2,123,834 (5.0%)	2,555,657 (5.5%)
Institutional Support	3,159,870 (13.0%)	6,368,458 (11.1%)	72,726,243 (8.5%)	4,027,894 (9.5%)	7,540,901 (16.2%)

Physical Plant	2,478,738 (10.2%)	4,328,236 (7.5%)	52,100,429 (6.1%)	3,931,971 (9.3%)	2,873,758 (6.2%)
Depreciation	1,804,293 (7.4%)	2,843,187 (5.0%)	56,260,757 (6.6%)	2,300,961 (5.5%)	2,166,758 (4.7%)
Scholarships/ Fellowships	1,088,325 (4.5%)	2,971,158 (5.2%)	42,496,610 (5.0%)	2,541,508 (6.0%)	2,531,519 (5.4%)
Auxiliary Enterprises	1,576,610 (6.5%)	5,026,443 (8.8%)	146,306,847 (17.2%)	2,604,537 (6.2%)	3,400,183 (7.3%)
Hospital	0	0	0	0	0
Ind Operations	0	0	0	0	0
Other Expenses	0	0	0	0	0
Interest	1,829,120 (7.5%)	2,811,694 (4.9%)	3,913,370 (0.5%)	1,874,038 (4.4%)	1,665,756 (3.6%)
Other Non Exp	0	0	0	0	0
Total Expend	24,269,121	57,339,463	851,698,467	42,195,003	46,533,877

Table 3-continued

IPEDS Finance Survey, 2002/03

Public Baccalaureate Institutions in Indiana

	Indiana University- East	Purdue University- Calumet	Purdue University- North Central	Purdue University- West Lafayette
Instruction	\$7,372,925 (28.2%)	33,440,496 (51.2%)	11,229,269 (36.4%)	332,311,809 (32.8%)
Research	235,586 (0.9%)	862,292 (1.3%)	149,503 (0.5%)	163,025,142 (16.1%)
Public Service	4,631,760 (17.7%)	2,212,330 (3.3%)	648,561 (2.1%)	79,160,479 (7.8%)
Academic Support	1,050,671 (4.0%)	2,352,554 (3.6%)	473,650 (1.5%)	38,486,510 (3.8%)
Student Services	2,060,345 (7.9%)	3,931,777 (6.0%)	1,203,930 (3.9%)	19,159,549 (1.9%)
Institutional Support	2,809,811 (10.7%)	5,817,644 (8.9%)	4,090,178 (13.3%)	80,636,655 (8.0%)

Physical Plant	1,527,710 (5.8%)	6,387,065 (9.8%)	2,893,040 (9.4%)	56,578,514 (5.6%)
Depreciation	1,228,053 (4.7%)	3,384,781 (5.2%)	1,286,942 (4.2%)	58,000,353 (5.7%)
Scholarships/ Fellowships	1,712,729 (6.5%)	2,919,536 (4.5%)	1,180,789 (3.8%)	20,011,578 (2.0%)
Auxiliary Enterprises	2,080,001 (8.0%)	2,121,843 (3.3%)	599,407 (1.9%)	139,961,275 (13.8%)
Hospital	0	0	0	0
Independent Operations	0	0	0	0
Other Expenses	0	131,457 (0.2%)	69,946 (0.2%)	9,670,531 (1.0%)
Interest	1,453,783 (5.6%)	842,958 (1.3%)	204,740 (0.6%)	15,291,981 (1.5%)
Other Non Exp	0	862,302 (1.3%)	6,783,556 (22.0%)	0
Total Expend	26,163,374	65,267,035	30,813,511	1,012,294,646

Source: U.S. Department of Education, National Center for Education Statistics (Finance Survey). All surveys are available at <http://www.nces.ed.gov/ipeds/>. Percentages may not equal 100 due to rounding.

Table 4

University Operating Appropriation per FTE, 2004-05

Public Institutions of Higher Education in Indiana

Rank	Institution	Appropriation per FTE
1	Indiana University-Purdue University Indianapolis (Health)	\$20,977
2	Purdue University-West Lafayette	10,649
3	Indiana State University	8,738
4	Indiana University-Bloomington	8,627
5	Ball State University	6,897
6	Vincennes University	5,576
7	Indiana University-Purdue University Indianapolis (General Academics)	5,038

8	Indiana University-Kokomo	4,985
9	Indiana University-South Bend	4,631
10	Indiana University-Northwest	4,609
11	Purdue University-Calumet	4,544
12	University of Southern Indiana	4,365
13	Indiana University-East	4,364
14	Indiana University-Purdue University Fort Wayne	4,228
15	Purdue University-North Central	4,215
16	Indiana University-Southeast	4,187
17	Ivy Tech State College	3,172

Mean=6459; standard deviation=4247.

Source: Indiana Commission for Higher Education. January 25, 2005. Correspondence with Jennifer Seabaugh, Manager of Information and Research.