

TO: Fort Wayne Senate

FROM: Brian L. Fife, Chair, Budgetary Affairs Subcommittee

DATE: February 12, 2007

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 2004/05.

### **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, preparatory 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, 2001/02-2004/05**

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 2001/02-2004/05 (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 (2004/05), 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, 2005/06**

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 23, 2007). 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 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) for 2005/06 is delineated in Table 4. Total appropriation per FTE in 2005/06 is available in Table 5. Figures for 2006/07 are not available as of this writing.

[Tables 4 and 5 here]

IPFW is ranked twelfth of sixteen institutions in the operating appropriation per FTE and thirteenth in total appropriation per FTE. The vast differences among the publicly-supported institutions in operating appropriation per FTE, as well as total appropriation per FTE, are well documented, and the issue 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.

### **Summary**

This report is presented to the Fort Wayne Senate to comply with the letter and spirit of Senate Document SD 01-18. Covering a twenty-two year span of time (1983/84-2004/05), mean spending levels, and corresponding standard deviations, are presented in Table 6.

[Table 6 here]

In the major categories of spending in the academy (instruction, research, public service, academic support, student services, institutional support, physical plant, and scholarships/fellowships), comparing the average spending levels since 1983 to the most recent year of available data is illuminating. There is little difference (less than plus or minus 1 percent) in spending for research, public service, academic support, student services, or scholarships/fellowships. However, spending in three categories in 2004/05

was markedly different than the average over the past two decades. These categories include instruction, institutional support, and the physical plant. While the average spending allocation for instruction was almost 48 percent over this time period, the percentage allocated to instruction in 2004/05 was 10.6 percent less (37.3 percent). Spending on instruction also declined in whole terms from 2003/2004, though this is not unprecedented as it has occurred on two other occasions. Spending on institutional support in 2004/05 was 6 percent higher than the average (10.9 percent) over this time period. In fact, the proportional allocation for administration (institutional support) was the second highest in the state (behind only Purdue University-North Central). Meanwhile, physical plant expenditures averaged 9.6 percent for 22 years while the allocation rate in 2004/05 increased by almost 4 percent over this figure.

In short, spending levels have been very consistent in most budgetary categories since 1983. Recently, proportional spending for instruction has decreased while proportional spending for administration and the operation and maintenance of the physical plant have increased. An examination of IPEDS data cannot, once again, offer steadfast conclusions as to why this is the case. Consumers of this report must also remember that IPFW has historically lagged most other public universities when it comes to funding from the state. Thus, any discussion of budgetary issues at IPFW, including instruction, administration, and the plant, as well as the other categories in question, must account for these realities as well as local ecological factors. It is the hope of the members of the Budgetary Affairs Subcommittee that this report will facilitate a meaningful and substantive dialogue about spending at IPFW, one that requires all stakeholders to examine the institution's mission within the hierarchy of higher education in the state of Indiana.

## **Sources**

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- Fife, Brian L. and Joseph Losco. 2004. Reexamining Carnegie Research Institutions: Evidence from IPEDS Data. *Journal of Scholarship of Teaching and Learning*, 4:1, 1-13.
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- Losco, Joseph and Brian L. Fife. 2000. Higher Education Spending: Assessing Policy Priorities. In J. Losco and B.L. Fife (eds.), *Higher Education in Transition: The Challenges of the New Millennium*. Westport, CT: Bergin & Garvey, 51-81.
- U.S. Department of Education, National Center for Education Statistics. Retrieved on January 12, 2007. *Integrated Postsecondary Education Data System*. Available at <http://www.nces.ed.gov/ipeds/>.

Table 1  
Indiana University-Purdue University Fort Wayne (IPFW)

IPEDS Finance Survey, 1983/84-2000/01

|                                      | <b>1983/84</b>          | <b>1984/85</b>        | <b>1985/86</b>        | <b>1986/87</b>        | <b>1987/88</b>        |
|--------------------------------------|-------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>Instruction</b>                   | \$13,528,177<br>(54.2%) | 14,635,900<br>(56.5%) | 16,738,869<br>(55.3%) | 16,529,152<br>(49.5%) | 18,131,909<br>(50.1%) |
| <b>Research</b>                      | 422,831<br>(1.7%)       | 44,516<br>(0.2%)      | 88,075<br>(0.3%)      | 232,929<br>(0.7%)     | 413,703<br>(1.1%)     |
| <b>Public Service</b>                | 397,197<br>(1.6%)       | 537,260<br>(2.1%)     | 694,639<br>(2.3%)     | 711,593<br>(2.1%)     | 649,664<br>(1.8%)     |
| <b>Academic Support</b>              | 1,061,575<br>(4.3%)     | 1,028,133<br>(4.0%)   | 1,346,531<br>(4.5%)   | 1,673,388<br>(5.0%)   | 1,776,922<br>(4.9%)   |
| <b>Student Services</b>              | 1,255,301<br>(5.0%)     | 1,343,405<br>(5.2%)   | 1,426,485<br>(4.7%)   | 1,545,503<br>(4.6%)   | 1,709,729<br>(4.7%)   |
| <b>Institutional Support</b>         | 2,646,312<br>(10.6%)    | 2,716,891<br>(10.5%)  | 2,719,517<br>(9.0%)   | 3,258,686<br>(9.8%)   | 3,950,224<br>(10.9%)  |
| <b>Physical Plant</b>                | 2,631,053<br>(10.5%)    | 2,609,910<br>(10.1%)  | 3,110,959<br>(10.3%)  | 3,523,216<br>(10.6%)  | 3,481,236<br>(9.6%)   |
| <b>Scholarships/<br/>Fellowships</b> | 1,785,462<br>(7.2%)     | 1,791,063<br>(6.9%)   | 1,877,494<br>(6.2%)   | 1,701,162<br>(5.1%)   | 1,816,868<br>(5.0%)   |
| <b>Mandatory Transfers</b>           | 0                       | 0                     | 1,124,672<br>(3.7%)   | 1,842,791<br>(5.5%)   | 1,753,568<br>(4.8%)   |
| <b>Nonmandatory Transfers</b>        | 0                       | 0                     | 0                     | 1,228,613<br>(3.7%)   | 1,287,313<br>(3.6%)   |
| <b>Auxiliary Enterprises</b>         | 1,228,301<br>(4.9%)     | 1,189,889<br>(4.6%)   | 1,126,715<br>(3.7%)   | 1,126,607<br>(3.4%)   | 1,255,108<br>(3.5%)   |
| <b>Hospital</b>                      | 0                       | 0                     | 0                     | 0                     | 0                     |
| <b>Independent Operations</b>        | 0                       | 0                     | 0                     | 0                     | 0                     |
| <b>Total Expenditures</b>            | 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)



IPEDS Finance Survey, 1983/84-2000/01

|                                      | 1988/89                 | 1989/90               | 1990/91               | 1991/92               | 1992/93               |
|--------------------------------------|-------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>Instruction</b>                   | \$19,550,501<br>(49.3%) | 21,758,622<br>(49.7%) | 23,240,154<br>(50.0%) | 24,326,931<br>(47.1%) | 26,021,821<br>(41.1%) |
| <b>Research</b>                      | 911,801<br>(2.3%)       | 1,161,978<br>(2.7%)   | 423,248<br>(0.9%)     | 342,644<br>(0.7%)     | 336,934<br>(0.5%)     |
| <b>Public Service</b>                | 794,877<br>(2.0%)       | 1,000,208<br>(2.3%)   | 1,120,433<br>(2.4%)   | 1,154,655<br>(2.2%)   | 953,990<br>(1.5%)     |
| <b>Academic Support</b>              | 1,794,740<br>(4.5%)     | 2,023,964<br>(4.6%)   | 2,134,026<br>(4.6%)   | 2,532,530<br>(4.9%)   | 2,068,766<br>(3.3%)   |
| <b>Student Services</b>              | 1,923,652<br>(4.8%)     | 2,212,975<br>(5.1%)   | 2,470,770<br>(5.3%)   | 2,654,137<br>(5.1%)   | 2,773,000<br>(4.4%)   |
| <b>Institutional Support</b>         | 3,811,557<br>(9.6%)     | 4,243,835<br>(9.7%)   | 4,462,666<br>(9.6%)   | 5,186,873<br>(10.0%)  | 4,898,254<br>(7.7%)   |
| <b>Physical Plant</b>                | 3,337,355<br>(8.4%)     | 3,491,206<br>(8.0%)   | 4,054,344<br>(8.7%)   | 4,499,037<br>(8.7%)   | 4,995,047<br>(7.9%)   |
| <b>Scholarships/<br/>Fellowships</b> | 2,308,734<br>(5.8%)     | 2,567,613<br>(5.9%)   | 2,769,121<br>(6.0%)   | 3,608,333<br>(7.0%)   | 4,366,333<br>(6.9%)   |
| <b>Mandatory Transfers</b>           | 1,748,005<br>(4.4%)     | 1,796,067<br>(4.1%)   | 1,999,948<br>(4.3%)   | 2,912,583<br>(5.6%)   | 2,873,495<br>(4.5%)   |
| <b>Nonmandatory Transfers</b>        | 2,092,481<br>(5.3%)     | 1,937,339<br>(4.4%)   | 2,095,405<br>(4.5%)   | 2,430,019<br>(4.7%)   | 11,869,668<br>(18.8%) |
| <b>Auxiliary Enterprises</b>         | 1,410,573<br>(3.6%)     | 1,551,643<br>(3.5%)   | 1,754,011<br>(3.8%)   | 2,017,480<br>(3.9%)   | 2,080,386<br>(3.3%)   |
| <b>Hospital</b>                      | 0                       | 0                     | 0                     | 0                     | 0                     |
| <b>Independent Operations</b>        | 0                       | 26,923<br>(0.1%)      | 0                     | 0                     | 0                     |
| <b>Total Expenditures</b>            | 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)  
 IPEDS Finance Survey, 1983/84-2000/01

|                                      | 1993/94                 | 1994/95               | 1995/96               | 1996/97               | 1997/98               |
|--------------------------------------|-------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>Instruction</b>                   | \$25,841,001<br>(47.9%) | 26,898,522<br>(49.6%) | 27,459,874<br>(48.7%) | 28,920,240<br>(47.7%) | 30,323,645<br>(47.3%) |
| <b>Research</b>                      | 302,109<br>(0.6%)       | 469,918<br>(0.9%)     | 673,649<br>(1.2%)     | 410,369<br>(0.7%)     | 743,845<br>(1.2%)     |
| <b>Public Service</b>                | 1,199,793<br>(2.2%)     | 1,416,751<br>(2.6%)   | 1,259,513<br>(2.2%)   | 1,689,257<br>(2.8%)   | 1,621,831<br>(2.5%)   |
| <b>Academic Support</b>              | 2,055,844<br>(3.8%)     | 2,294,753<br>(4.2%)   | 2,061,513<br>(3.7%)   | 2,455,127<br>(4.1%)   | 3,065,009<br>(4.8%)   |
| <b>Student Services</b>              | 3,334,489<br>(6.2%)     | 3,090,691<br>(5.7%)   | 3,210,145<br>(5.7%)   | 3,476,690<br>(5.7%)   | 3,327,205<br>(5.2%)   |
| <b>Institutional Support</b>         | 5,699,630<br>(10.6%)    | 4,918,067<br>(9.1%)   | 5,503,133<br>(9.8%)   | 6,188,506<br>(10.2%)  | 6,600,200<br>(10.3%)  |
| <b>Physical Plant</b>                | 4,902,290<br>(9.1%)     | 5,132,048<br>(9.5%)   | 5,516,467<br>(9.8%)   | 5,807,247<br>(9.6%)   | 6,446,185<br>(10.1%)  |
| <b>Scholarships/<br/>Fellowships</b> | 3,702,821<br>(6.9%)     | 3,636,333<br>(6.7%)   | 3,473,011<br>(6.2%)   | 3,778,628<br>(6.2%)   | 4,031,259<br>(6.3%)   |
| <b>Mandatory Transfers</b>           | 3,432,089<br>(6.4%)     | 3,095,186<br>(5.7%)   | 3,230,808<br>(5.7%)   | 2,842,583<br>(4.7%)   | 2,927,870<br>(4.6%)   |
| <b>Nonmandatory Transfers</b>        | 1,403,585<br>(2.6%)     | 1,518,051<br>(2.8%)   | 1,394,454<br>(2.5%)   | 2,414,880<br>(4.0%)   | 2,274,873<br>(3.5%)   |
| <b>Auxiliary Enterprises</b>         | 2,094,598<br>(3.9%)     | 1,735,188<br>(3.2%)   | 2,600,445<br>(4.6%)   | 2,600,343<br>(4.3%)   | 2,738,245<br>(4.3%)   |
| <b>Hospital</b>                      | 0                       | 0                     | 0                     | 0                     | 0                     |
| <b>Independent Operations</b>        | 0                       | 0                     | 0                     | 0                     | 0                     |
| <b>Total Expenditures</b>            | 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)  
 IPEDS Finance Survey, 1983/84-2000/01

|                                      | <b>1998/99</b>          | <b>1999/00</b>        | <b>2000/01</b>        |
|--------------------------------------|-------------------------|-----------------------|-----------------------|
| <b>Instruction</b>                   | \$31,993,520<br>(46.8%) | 33,357,352<br>(45.0%) | 34,311,463<br>(44.7%) |
| <b>Research</b>                      | 599,338<br>(0.9%)       | 658,634<br>(0.9%)     | 529,315<br>(0.7%)     |
| <b>Public Service</b>                | 1,596,178<br>(2.3%)     | 2,056,827<br>(2.8%)   | 2,121,314<br>(2.8%)   |
| <b>Academic Support</b>              | 2,917,784<br>(4.3%)     | 3,118,919<br>(4.2%)   | 3,202,488<br>(4.2%)   |
| <b>Student Services</b>              | 3,636,192<br>(5.3%)     | 4,215,344<br>(5.7%)   | 4,553,613<br>(5.9%)   |
| <b>Institutional Support</b>         | 7,734,698<br>(11.3%)    | 8,251,735<br>(11.1%)  | 8,654,601<br>(11.3%)  |
| <b>Physical Plant</b>                | 7,239,476<br>(10.6%)    | 7,649,548<br>(10.3%)  | 7,571,370<br>(9.9%)   |
| <b>Scholarships/<br/>Fellowships</b> | 3,926,368<br>(5.7%)     | 4,634,578<br>(6.3%)   | 5,441,187<br>(7.1%)   |
| <b>Mandatory Transfers</b>           | 3,483,525<br>(5.1%)     | 3,502,188<br>(4.7%)   | 4,306,159<br>(5.6%)   |
| <b>Nonmandatory Transfers</b>        | 2,091,787<br>(3.1%)     | 2,775,665<br>(3.7%)   | 2,191,939<br>(2.9%)   |
| <b>Auxiliary Enterprises</b>         | 3,206,018<br>(4.7%)     | 3,853,578<br>(5.2%)   | 3,839,742<br>(5.0%)   |
| <b>Hospital</b>                      | 0                       | 0                     | 0                     |
| <b>Independent Operations</b>        | 0                       | 0                     | 0                     |
| <b>Total Expenditures</b>            | 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, 2001/02-2004/05

|                                    | <b>2001/02</b>       | <b>2002/03</b>     |
|------------------------------------|----------------------|--------------------|
| <b>Instruction</b>                 | \$35,194,322 (47.4%) | 36,670,904 (44.0%) |
| <b>Research</b>                    | 571,668 (0.7%)       | 673,713 (0.8%)     |
| <b>Public Service</b>              | 2,506,351 (3.4%)     | 3,417,175 (4.1%)   |
| <b>Academic Support</b>            | 3,304,102 (4.5%)     | 3,171,509 (3.8%)   |
| <b>Student Services</b>            | 4,313,491 (5.8%)     | 4,712,708 (5.7%)   |
| <b>Institutional Support</b>       | 8,745,386 (11.8%)    | 11,916,578 (14.3%) |
| <b>Physical Plant</b>              | 5,889,896 (7.9%)     | 7,252,626 (8.7%)   |
| <b>Depreciation</b>                | 4,433,818 (6.0%)     | 4,451,218 (5.3%)   |
| <b>Scholarships/Fellowships</b>    | 3,558,118 (4.8%)     | 3,690,707 (4.4%)   |
| <b>Auxiliary Enterprises</b>       | 2,993,730 (4.0%)     | 3,140,259 (3.8%)   |
| <b>Hospital</b>                    | 0                    | 0                  |
| <b>Independent Operations</b>      | 0                    | 0                  |
| <b>Other Expenses</b>              | 667,899 (0.9%)       | 90,544 (0.1%)      |
| <b>Interest</b>                    | 2,050,403 (2.8%)     | 2,075,370 (2.5%)   |
| <b>Other Nonoperating Expenses</b> | 0                    | 2,139,698 (2.6%)   |
| <b>Total Expenditures</b>          | 74,229,184           | 83,403,009         |

Table 2 (continued)  
 Indiana University-Purdue University Fort Wayne (IPFW)  
 IPEDS Finance Survey, 2001/02-2004/05

|                                    | <b>2003/04</b>       | <b>2004/05</b>      |
|------------------------------------|----------------------|---------------------|
| <b>Instruction</b>                 | \$40,087,986 (43.9%) | 39,493,023 (37.3% ) |
| <b>Research</b>                    | 576,992 (0.6%)       | 802,817 (0.8%)      |
| <b>Public Service</b>              | 3,335,392 (3.7%)     | 3,517,735 (3.3%)    |
| <b>Academic Support</b>            | 3,582,376 (3.9%)     | 3,745,095 (3.5%)    |
| <b>Student Services</b>            | 5,196,601 (5.7%)     | 5,517,440 (5.2%)    |
| <b>Institutional Support</b>       | 14,052,537 (15.4%)   | 17,917,857 (16.9%)  |
| <b>Physical Plant</b>              | 8,013,126 (8.8%)     | 14,132,791 (13.4%)  |
| <b>Depreciation</b>                | 4,462,809 (4.9%)     | 5,718,886 (5.4%)    |
| <b>Scholarships/Fellowships</b>    | 4,502,057 (4.9%)     | 6,112,685 (5.8%)    |
| <b>Auxiliary Enterprises</b>       | 4,098,035 (4.5%)     | 5,311,961 (5.0%)    |
| <b>Hospital</b>                    | 0                    | 0                   |
| <b>Independent Operations</b>      | 0                    | 0                   |
| <b>Other Expenses</b>              | 10,347 (.001%)       | 166,968 (0.2%)      |
| <b>Interest</b>                    | 2,692,932 (2.9%)     | 2,684,453 (2.5%)    |
| <b>Other Nonoperating Expenses</b> | 733,383 (0.8 %)      | 659,856 (0.6%)      |
| <b>Total Expenditures</b>          | 91,344,573           | 105,781,567         |

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, 2004/05  
 Public Baccalaureate Institutions in Indiana

|                                      | <b>Indiana Univ-<br/>Purdue Univ<br/>Fort Wayne</b> | <b>Ball State<br/>University</b> | <b>Indiana Univ-<br/>Purdue Univ<br/>Indianapolis</b> | <b>University of<br/>Southern<br/>Indiana</b> | <b>Indiana<br/>State<br/>University</b> |
|--------------------------------------|---|----------------------------------|---|---|---|
| <b>Instruction</b>                   | \$39,493,023<br>(37.3%)                             | 127,869,758<br>(38.9%)           | 277,830,173<br>(29.4%)                                | 28,929,118<br>(28.5%)                         | 64,510,401<br>(35.9%)                   |
| <b>Research</b>                      | 802,817<br>(0.8%)                                   | 17,231,606<br>(5.2%)             | 145,753,903<br>(15.4%)                                | 167,402<br>(0.2%)                             | 11,082,654<br>(6.2%)                    |
| <b>Public Service</b>                | 3,517,735<br>(3.3%)                                 | 7,177,883<br>(2.2%)              | 75,157,800<br>(7.9%)                                  | 1,692,147<br>(1.7%)                           | 1,249,962<br>(0.7%)                     |
| <b>Academic<br/>Support</b>          | 3,745,095<br>(3.5%)                                 | 38,940,849<br>(11.8%)            | 113,850,193<br>(12.0%)                                | 9,280,790<br>(9.1%)                           | 13,310,424<br>(7.4%)                    |
| <b>Student<br/>Services</b>          | 5,517,440<br>(5.2%)                                 | 15,427,256<br>(4.7%)             | 14,497,707<br>(1.5%)                                  | 5,769,447<br>(5.7%)                           | 9,045,814<br>(5.0%)                     |
| <b>Institutional<br/>Support</b>     | 17,917,857<br>(16.9%)                               | 25,323,407<br>(7.7%)             | 34,205,645<br>(3.6%)                                  | 10,643,332<br>(10.5%)                         | 17,116,949<br>(9.5%)                    |
| <b>Physical Plant</b>                | 14,132,791<br>(13.4%)                               | 27,747,252<br>(8.4%)             | 53,529,854<br>(5.7%)                                  | 8,238,904<br>(8.1%)                           | 21,106,260<br>(11.8%)                   |
| <b>Depreciation</b>                  | 5,718,886<br>(5.4%)                                 | 13,753,606<br>(4.2%)             | 39,353,495<br>(4.2%)                                  | 8,209,153<br>(8.1%)                           | 10,263,617<br>(5.7%)                    |
| <b>Scholarships/<br/>Fellowships</b> | 6,112,685<br>(5.8%)                                 | 1,907,551<br>(0.6%)              | 32,436,564<br>(3.4%)                                  | 5,560,843<br>(5.5%)                           | 5,258,253<br>(2.9%)                     |
| <b>Auxiliary<br/>Enterprises</b>     | 5,311,961<br>(5.0%)                                 | 48,867,306<br>(14.9%)            | 126,645,360<br>(13.4%)                                | 16,987,418<br>(16.7%)                         | 24,672,760<br>(13.7%)                   |
| <b>Hospital</b>                      | 0   | 0                                | 0   | 0   | 0                                       |
| <b>Ind Operations</b>                | 0   | 0                                | 0   | 0   | 0                                       |
| <b>Other<br/>Expenses</b>            | 166,968<br>(0.2%)                                   | 0                                | 0   | 321,819<br>(0.3%)                             | 0                                       |
| <b>Interest</b>                      | 2,684,453<br>(2.5%)                                 | 3,772,282<br>(1.1%)              | 13,609,020<br>(1.4%)                                  | 5,595,691<br>(5.5%)                           | 2,026,353<br>(1.1%)                     |
| <b>Other Non Exp</b>                 | 659,856<br>(0.6%)                                   | 746,605<br>(0.2%)                | 18,670,783<br>(2.0%)                                  | 217,569<br>(0.2%)                             | 0                                       |
| <b>Total Expend</b>                  | 105,781,567   | 328,765,361                      | 945,540,497   | 101,613,633                                   | 179,643,447                             |

Table 3 (continued)  
 IPEDS Finance Survey, 2004/05  
 Public Baccalaureate Institutions in Indiana

|                                      | <b>Indiana University-Kokomo</b> | <b>Indiana University-South Bend</b> | <b>Indiana University-Bloomington</b> | <b>Indiana University-Northwest</b> | <b>Indiana University-Southeast</b> |
|--------------------------------------|----------------------------------|--------------------------------------|---------------------------------------|-------------------------------------|-------------------------------------|
| <b>Instruction</b>                   | \$9,006,685<br>(35.2%)           | 27,280,327<br>(41.8%)                | 313,630,575<br>(33.3%)                | 18,373,470<br>(39.2%)               | 21,162,769<br>(40.2%)               |
| <b>Research</b>                      | 75,327<br>(0.3 %)                | 290,860<br>(0.4%)                    | 86,773,913<br>(9.2%)                  | 110,044<br>(0.2%)                   | 184,431<br>( 0.4%)                  |
| <b>Public Service</b>                | 670,272<br>(2.6%)                | 548,370<br>(0.8%)                    | 55,902,851<br>(5.9%)                  | 1,433,999<br>(3.1%)                 | 871,027<br>(1.7%)                   |
| <b>Academic Support</b>              | 1,727,181<br>(6.8%)              | 4,542,321<br>(7.0%)                  | 58,842,259<br>(6.2%)                  | 3,414,084<br>(7.3%)                 | 2,465,912<br>(4.7%)                 |
| <b>Student Services</b>              | 1,405,452<br>(5.5%)              | 2,291,019<br>(3.5%)                  | 39,433,826<br>(4.2%)                  | 2,570,632<br>(5.5%)                 | 2,697,993<br>(5.1%)                 |
| <b>Institutional Support</b>         | 3,373,433<br>(13.2%)             | 6,862,079<br>(10.5%)                 | 96,386,023<br>(10.2%)                 | 5,300,305<br>(11.3%)                | 6,999,881<br>(13.3%)                |
| <b>Physical Plant</b>                | 2,367,186<br>(9.3%)              | 4,357,761<br>(6.7%)                  | 56,585,863<br>(6.0%)                  | 4,235,800<br>(9.0%)                 | 3,431,295<br>(6.5%)                 |
| <b>Depreciation</b>                  | 1,733,127<br>(6.8%)              | 2,844,415<br>(4.4%)                  | 54,979,996<br>(5.8%)                  | 2,145,052<br>(4.6%)                 | 2,545,591<br>(4.8%)                 |
| <b>Scholarships/<br/>Fellowships</b> | 2,268,294<br>(8.9%)              | 5,974,632<br>(9.2%)                  | 20,402,632<br>(2.2%)                  | 4,832,428<br>(10.3%)                | 4,676,770<br>(8.9%)                 |
| <b>Auxiliary Enterprises</b>         | 1,555,028<br>(6.1%)              | 5,002,295<br>(7.7%)                  | 148,578,515<br>(15.8%)                | 2,656,270<br>(5.7%)                 | 3,488,738<br>(6.6%)                 |
| <b>Hospital</b>                      | 0                                | 0                                    | 0                                     | 0                                   | 0                                   |
| <b>Ind Operations</b>                | 0                                | 0                                    | 0                                     | 0                                   | 0                                   |
| <b>Other Expenses</b>                | 0                                | 0                                    | 0                                     | 0                                   | 0                                   |
| <b>Interest</b>                      | 746,085<br>(2.9%)                | 1,471,141<br>(2.3%)                  | 10,281,321<br>(1.1%)                  | 1,440,117<br>(3.1%)                 | 1,204,031<br>(2.3%)                 |
| <b>Other Non Exp</b>                 | 623,991<br>(2.4%)                | 3,804,793<br>(5.8%)                  | 0                                     | 377,441<br>(0.8%)                   | 2,920,117<br>(5.5%)                 |
| <b>Total Expend</b>                  | 25,552,061                       | 65,270,013                           | 941,797,774                           | 46,889,642                          | 52,648,555                          |

Table 3 (continued)  
 IPEDS Finance Survey, 2004/05  
 Public Baccalaureate Institutions in Indiana

|                                      | <b>Indiana<br/>University-<br/>East</b> | <b>Purdue<br/>University-<br/>Calumet</b> | <b>Purdue<br/>University-<br/>North Central</b> | <b>Purdue<br/>University-<br/>West Lafayette</b> |
|--------------------------------------|---|---|---|--|
| <b>Instruction</b>                   | \$7,640,501<br>(28.2%)                  | 34,125,234<br>(46.9%)                     | 12,150,096<br>(44.9%)                           | 389,620,261<br>(32.0%)                           |
| <b>Research</b>                      | 39,485<br>(0.1%)                        | 1,040,546<br>(1.4%)                       | 105,326<br>(0.4%)                               | 191,335,042<br>(15.7%)                           |
| <b>Public Service</b>                | 4,726,182<br>(17.4%)                    | 1,849,229<br>(2.5%)                       | 777,577<br>(2.9%)                               | 87,519,047<br>(7.2%)                             |
| <b>Academic<br/>Support</b>          | 1,205,410<br>(4.4%)                     | 2,514,373<br>(3.5%)                       | 510,429<br>(1.9%)                               | 42,540,332<br>(3.5%)                             |
| <b>Student Services</b>              | 2,129,871<br>(7.8%)                     | 4,502,840<br>(6.2%)                       | 1,447,327<br>(5.4%)                             | 24,571,911<br>(2.0%)                             |
| <b>Institutional<br/>Support</b>     | 2,536,454<br>(9.3%)                     | 9,773,561<br>(13.4%)                      | 4,795,855<br>(17.7%)                            | 85,429,863<br>(7.0%)                             |
| <b>Physical Plant</b>                | 1,491,742<br>(5.5%)                     | 7,046,618<br>(9.7%)                       | 3,733,903<br>(13.8%)                            | 69,230,343<br>(5.7%)                             |
| <b>Depreciation</b>                  | 1,098,622<br>(4.0%)                     | 3,800,138<br>(5.2%)                       | 1,215,118<br>(4.5%)                             | 72,892,154<br>(6.0%)                             |
| <b>Scholarships/<br/>Fellowships</b> | 3,129,180<br>(11.5%)                    | 3,397,141<br>(4.7%)                       | 1,312,373<br>(4.9%)                             | 18,440,047<br>(1.5%)                             |
| <b>Auxiliary<br/>Enterprises</b>     | 1,917,294<br>(7.1%)                     | 2,484,191<br>(3.4%)                       | 749,146<br>(2.8%)                               | 157,504,617<br>(12.9%)                           |
| <b>Hospital</b>                      | 0                                       | 0   | 0   | 0  |
| <b>Independent<br/>Operations</b>    | 0                                       | 0   | 0   | 0  |
| <b>Other Expenses</b>                | 0                                       | 96,463<br>(0.1%)                          | 7,431<br>(.03%)                                 | 3,513,546<br>(0.3%)                              |
| <b>Interest</b>                      | 906,738<br>(3.3%)                       | 1,245,273<br>(1.7%)                       | 19,921<br>(.07%)                                | 17,864,733<br>(1.5%)                             |
| <b>Other Non Exp</b>                 | 317,070<br>(1.2%)                       | 825,238<br>(1.1%)                         | 215,403<br>(0.8%)                               | 57,429,682<br>(4.7%)                             |
| <b>Total Expend</b>                  | 27,138,549                              | 72,700,845                                | 27,039,905                                      | 1,217,891,578                                    |

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, 2005/06  
 Public Institutions of Higher Education in Indiana

| Rank | Institution  | Appropriation per FTE |
|------|--|-----------------------|
| 1    | Indiana State University                                   | \$8,091               |
| 2    | Indiana University-Purdue<br>University Indianapolis       | 7,735                 |
| 3    | Ball State University                                      | 6,276                 |
| 4    | Purdue University-West Lafayette                           | 6,030                 |
| 5    | Indiana University-Bloomington                             | 5,213                 |
| 6    | Indiana University-Kokomo                                  | 4,993                 |
| 7    | Vincennes University                                       | 4,879                 |
| 8    | Indiana University-Northwest                               | 4,753                 |
| 9    | Indiana University-East                                    | 4,402                 |
| 10   | Indiana University-South Bend                              | 4,313                 |
| 11   | Indiana University-Southeast                               | 4,225                 |
| 12   | <b>Indiana University-Purdue<br/>University Fort Wayne</b> | 4,129                 |
| 13   | Purdue University-North Central                            | 4,045                 |
| 14   | University of Southern Indiana                             | 4,042                 |
| 15   | Purdue University-Calumet                                  | 3,984                 |
| 16   | Ivy Tech State College                                     | 3,229                 |

Mean=5021; standard deviation=1367.

Source: Indiana Commission for Higher Education. January 22, 2007. Correspondence with Jennifer Seaubaugh, Manager of Information and Research.

Table 5  
 University Total Appropriation per FTE, 2005/06  
 Public Institutions of Higher Education in Indiana

| Rank | Institution  | Total Appropriation per FTE |
|------|--|-----------------------------|
| 1    | Indiana State University                                   | \$9,019                     |
| 2    | Indiana University-Purdue<br>University Indianapolis       | 8,608                       |
| 3    | Ball State University                                      | 6,803                       |
| 4    | Purdue University-<br>West Lafayette                       | 6,659                       |
| 5    | Indiana University-Kokomo                                  | 6,065                       |
| 6    | Indiana University-Bloomington                             | 5,891                       |
| 7    | Indiana University-Northwest                               | 5,885                       |
| 8    | Indiana University-East                                    | 5,536                       |
| 9    | Vincennes University                                       | 5,442                       |
| 10   | Indiana University-South Bend                              | 5,392                       |
| 11   | Indiana University-Southeast                               | 5,355                       |
| 12   | University of Southern Indiana                             | 4,784                       |
| 13   | <b>Indiana University-Purdue<br/>University Fort Wayne</b> | 4,574                       |
| 14   | Purdue University-Calumet                                  | 4,343                       |
| 15   | Purdue University-North Central                            | 4,095                       |
| 16   | Ivy Tech State College                                     | 3,520                       |

Mean=5748; standard deviation=1491.

Source: Indiana Commission for Higher Education. January 22, 2007. Correspondence with Jennifer Seaubaugh, Manager of Information and Research.

Table 6  
 Mean Spending Levels by Selected Category  
 Indiana University-Purdue University Fort Wayne (IPFW)  
 1983/84-2004/05

|                          | <b>Mean</b> | <b>Standard Deviation</b> |
|--------------------------|-------------|---------------------------|
| Instruction              | 47.9        | 4.4                       |
| Research                 | 1.0         | 0.6                       |
| Public Service           | 2.5         | 0.7                       |
| Academic Support         | 4.3         | 0.5                       |
| Student Services         | 5.3         | 0.5                       |
| Institutional Support    | 10.9        | 2.1                       |
| Physical Plant           | 9.6         | 1.2                       |
| Scholarships/Fellowships | 6.1         | 0.8                       |