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ABSTRACT

This document provides normative fiscal information to assist institutions in identification of emerging trends in the allocation of financial resources. These data do not represent minimums, but are composite perspectives of the operational characteristics of all institutions in the respective enrollment categories for each level. Tables cover: (1) distribution of member institutions by level, enrollment, and governance; (2) total educational and general expenditures per FTE student; (3 to 14) the percentage of total Educational and General (E & G) expended at each level of institution for each classification: instructional and departmental research, libraries, operating and maintenance of plant, organized activities related to educational department, sponsored research, other separately budgeted research, sponsored programs, extension and public service, student services, general administration, general institutional expense, and student aid; and (15 to 19) summaries for all E & G elements for a given level of institution. (Author/KE)

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Educational and General Expenditures of Member Colleges

U.S. DEPARTMENT OF HEALTH
EDUCATION & WELFARE
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COMMISSION ON COLLEGES
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FOREWORD

To the membership of the College Delegate Assembly:

A 1972 Commission on Colleges proposal directed that a study be made of institutional Educational and General (E & G) expenditures in order to bring the table of median E & G expenditures contained in Illustration 4 of Standard IV of the *Standards of the College Delegate Assembly* up to date. Acting on this direction, a representative committee of business officers was convened early in the spring of 1975. This committee made certain recommendations for changes in the text of Standard IV and also recommended that the table contained in Illustration 4 be removed and that a separate publication be developed to include up-to-date and expanded information.

This separate publication has been developed. It presents the compilation of "normative fiscal information" which the proposed revision of Standard IV references. It is felt that this information should be published on an annual basis for the benefit of the membership.

The staff of the Commission on Colleges has spent many hours in the analysis and preparation of the data contained in this publication. The Commission wishes to express thanks to the many institutions which have submitted information on a timely basis and have thereby made this publication possible. Special acknowledgement is given to the efforts of Dr. James Montgomery, Director of Institutional Research at Virginia Polytechnic Institute and State University, who provided assistance in the development of this publication.

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INTRODUCTION TO THE TABLES

It is the intent of this publication to provide normative fiscal information which will assist institutions in recognizing emerging trends in the allocation of financial resources. It is hoped that attention will be focused on *how* resources are allocated as well as on the *quantity* of resources, which, of course, must be sufficient to meet the needs of the institution.

Using the information contained in this publication, it is possible for an institution to determine how other institutions of the same size and level are allocating financial resources. In order for an individual institution to compare itself with the information contained in this publication, the institution need only express each of the various elements of its E & G expenditures as a percentage of total E & G budget (excluding Transfer Accounts and Auxiliary Enterprises) and compare these percentages with the appropriate table.

It is also probable that visiting and standing committees of the Commission on Colleges will find several applications for the data. A committee may wish to use the information contained in this publication as a guide in making judgments about institutions. For instance, if an institution falls below the 25th percentile in any expenditure category, a committee may wish to make specific inquiry as to the reasons why. It should be emphasized that *these data do not represent minimums*, but are composite perspectives of the operational characteristics of all institutions in the respective enrollment categories for each level. Care should be exercised that the setting, purpose, and history of an institution be taken into account when judgments based on these data are made.

For the past several years, in response to the statement in the *Standards of the College Delegate Assembly* which says that an institution's level of financial support shall be measured in terms of E & G expenditures per FTE student, the Commission has requested information from institutions in the form of an annual report that includes enrollment and fiscal data, as well as other information such as degree levels, number of programs, and library characteristics. This report is used for many purposes, including the calculation of institutional dues and the classification of institutions by level of offerings.

This report form, which the Commission refers to as the "Institutional Profile" (IP), is normally mailed to institutions in June. Institutions are requested to return the IP form by September. The IP requests confirmation of data currently on file on computer tapes and provides the opportunity for an institution to update and correct the basic information on file with the Commission. It is from this annual IP report that the fiscal information summarized in this publication has been gathered.

The reporting format contained in the Institutional Profile is essentially that suggested by the National Association of College and University Business Officers (NACUBO) and the Higher Education General Information Survey (HEGIS). The IP report, when sent to an institution, provides the fiscal data submitted by the institution for the two prior fiscal years and requests that necessary corrections be made. The report also requests that fiscal information for the most recently completed fiscal year be provided. The data classifications for fiscal information (Appendix A) are essentially in the form of the chart of accounts as recommended by NACUBO.

There is a possible limitation regarding accuracy of data which is imposed by budget classification of E & G expenditures (see Appendix A). There is obvious latitude in determining to which account a particular type of expenditure should be entered. There are, in all probability, situations where different accounts could have been used which would result in changing the proportion of a budget expended for a given category of expenditure.

Current fiscal information from 620 member institutions was incorporated into the tables which follow. Quartiles were selected as the descriptive statistics because of their relative simplicity and clarity of presentation and the characteristic of being unaffected by extreme values.

The first quartile (Q_1) is the 25th percentile or that point in the distribution below which 25% of the values fall. The second quartile (Q_2) is the 50th percentile (or median), i.e., that point in the distribution below which 50% of the values fall. The third quartile (Q_3) is the 75th percentile, i.e., that point in the distribution below which 75% of the values fall.

The Commission found it necessary to eliminate some of the data summarizations. In instances where there were a limited number of institutions, certain values are not presented because there were too few institutions to treat properly using quartiles or to protect the anonymity of institutions. Other conditions that led to the elimination of data summaries included characteristics of some highly specialized institutions or unusual circumstances affecting a class of institutions. Finally, some data were eliminated when there were apparent data anomalies that, in the subjective judgment of the staff, deserved additional study before presentation.

THE TABLES

TABLES I and II

Table I is a display of the membership by level, enrollment, and whether public or private. Table II displays the E & G expenditures per FTE student (in dollars) at the 25th, 50th, and 75th percentiles. Table II was constructed by dividing the total credit and non-credit FTE enrollments (see Appendix B) reported by an institution into the total E & G expenditures (excluding the Transfer Accounts and Auxiliary Enterprise Accounts) reported by that institution (see Appendix A). These institutions were then classified by level and enrollment category and arrayed from low to high dollar amounts within these classifications. From these arrays, the quartile values were determined.

LEGEND:

- Level I -- Associate degrees, certificates
- Level II -- Bachelor's degree only
- Level III -- Bachelor's and master's degrees (may include Specialist in Education)
- Level IV -- Bachelor's, master's, and doctor's degrees (may include Specialist in Education)
- Level V -- Graduate or professional degrees only

Q₁: First quartile = 25th percentile
Q₂: Second quartile = 50th percentile = *median*
Q₃: Third quartile = 75th percentile

N = Number reporting

* Indicates insufficient information available.

TABLE I
Distribution of Member Institutions
By Level, Enrollment, and Governance
1974-75

ENROLLMENT CATEGORIES	LEVEL I		LEVEL II		LEVEL III		LEVEL IV		LEVEL V		ALL LEVELS	
	Public	Private	Public	Private	Public	Private	Public	Private	Public	Private	Public	Private
	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total
001- 500	10	39	1	24	2	2	1	1	8	8	11	74
501- 1000	41	8	3	71	6	7	2	3	4	6	48	91
1001- 1500	48	5	4	34	10	11	1	1	1	1	54	50
1501- 2500	62	—	10	14	7	13	3	3	2	2	81	23
2501- 5000	40	—	5	—	11	45	1	3	—	—	80	14
5001-10000	19	—	—	—	—	24	11	5	—	—	54	5
10001-up	6	—	1	—	1	5	22	1	—	—	33	2
Public.....	226	52	24	143	70	37	38	13	3	14	361	259
Private.....												
Total.....		278		167		107		51		17		620

TABLE II
Total Educational and General
Expenditures per FTE Student
(Quartile figures are in dollars)
1974-75

ENROLLMENT CATEGORIES	LEVEL I		LEVEL II		LEVEL III		LEVEL IV		LEVEL V	
	Q ₁	Q ₂	Q ₁	Q ₂	Q ₁	Q ₂	Q ₁	Q ₂	Q ₁	Q ₂
	N	N	N	N	N	N	N	N	N	N
001- 500	1690	2130	2450	2790	2070	3060	2	*	3780	8040
501- 1000	1270	1550	2200	2770	2070	4170	7	*	8160	*
1001- 1500	1180	1510	2280	2690	2220	3550	11	*	*	*
1501- 2500	1020	1230	1910	2260	2220	3030	13	*	*	*
2501- 5000	920	1110	*	1620	1720	2140	45	3540	—	—
5001-10000	890	1130	—	—	1670	1960	24	2900	2900	5820
10001-up	860	1060	—	*	1670	2290	5	2090	2950	4140

TABLES III - XIV

Tables III through XIV contain information arranged by account classifications (E & G elements). Table III, for example, demonstrates the percentage of the E & G budget allocated for Instruction and Departmental Research for each institutional level and enrollment category. In the construction of Tables III-XIV, the dollar amounts reported for each element of the E & G expenditures were divided by the total E & G (excluding the Transfer Accounts and Auxiliary Enterprise Accounts) as reported by each institution. The results were then classified by element of E & G expenditure, by level and category of enrollment, and arrayed from low to high values within these classifications. From these arrays, the quartile values were determined. Not all institutions had expenditures in certain of the accounts and therefore the number of institutions varies from table to table.

LEGEND:

- Level I — Associate degrees, certificates
- Level II — Bachelor's degree only
- Level III — Bachelor's and master's degrees (may include Specialist in Education)
- Level IV — Bachelor's, master's, and doctor's degrees (may include Specialist in Education)
- Level V — Graduate or professional degrees only

Q₁: First quartile = 25th percentile
Q₂: Second quartile = 50th percentile = *median*
Q₃: Third quartile = 75th percentile

N = Number reporting

* Indicates insufficient information available

TABLE III
Expenditure for Instruction and Departmental Research
As a Percentage of Total Educational
And General Expenditure
1974-75

ENROLLMENT CATEGORIES	LEVEL I			LEVEL II			LEVEL III			LEVEL IV			LEVEL V		
	Q ₁	Q ₂	N	Q ₁	Q ₂	N	Q ₁	Q ₂	N	Q ₁	Q ₂	N	Q ₁	Q ₂	N
001- 500	28.2	34.9	47	33.9	37.9	25	*	25.4	2	*	*	1	27.3	32.5	8
501- 1000	40.1	47.5	49	32.8	38.8	74	40.7	43.3	7	*	51.5	3	29.2	37.6	6
1001- 1500	43.1	52.3	53	29.5	38.9	38	36.6	39.1	11	*	43.4	1	*	41.6	1
1501- 2500	44.8	50.1	61	37.1	44.4	24	34.7	46.6	13	*	52.2	3	*	57.8	2
2501- 5000	46.7	54.7	39	*	50.0	5	44.2	50.3	45	*	39.0	4	—	—	—
5001-10000	50.7	54.5	18	—	—	—	47.7	54.4	24	36.4	50.8	16	—	—	—
10001-up	47.2	53.6	6	*	*	—	*	65.2	5	42.1	51.6	23	—	—	—

TABLE IV
Expenditure for Libraries
As a Percentage of Total Educational
And General Expenditure
1974-75

ENROLLMENT CATEGORIES	LEVEL I			LEVEL II			LEVEL III			LEVEL IV			LEVEL V		
	Q ₁	Q ₂	N	Q ₁	Q ₂	N	Q ₁	Q ₂	N	Q ₁	Q ₂	N	Q ₁	Q ₂	N
001- 500	3.4	4.6	47	3.8	4.7	25	*	5.6	2	*	*	1	9.1	9.5	8
501- 1000	3.6	4.8	49	3.7	5.1	74	4.0	4.2	7	*	2.3	3	1.8	6.0	6
1001- 1500	4.0	4.8	53	3.7	4.4	38	3.8	5.1	11	*	2.7	1	*	1.2	1
1501- 2500	3.2	4.5	64	3.4	4.4	24	3.6	4.6	13	*	1.6	3	*	5.9	2
2501- 5000	3.3	4.9	39	*	5.8	5	4.7	5.9	45	*	4.3	4	—	—	—
5001-10000	3.4	4.2	19	—	—	—	4.0	5.3	24	3.6	4.8	16	—	—	—
10001-up	5.3	5.9	6	*	*	—	*	5.5	4	3.5	3.9	23	—	—	—

TABLE V
Expenditure for Operation and Maintenance of Plant
As a Percentage of Total Educational
And General Expenditure
1974-75

ENROLLMENT CATEGORIES	LEVEL I			LEVEL II			LEVEL III			LEVEL IV			LEVEL V			
	Q ₁	Q ₂	N	Q ₁	Q ₂	N	Q ₁	Q ₂	N	Q ₁	Q ₂	N	Q ₁	Q ₂	N	
	001- 500	10.7	14.4	22.3	48	8.5	14.0	16.7	25	19.6	•	•	2	•	•	1
501- 1000	10.1	14.0	15.9	49	10.2	12.4	16.4	73	10.6	12.3	14.1	7	•	9.4	•	3
1001- 1500	9.0	10.7	13.0	53	9.5	12.5	16.2	38	9.4	10.7	14.4	11	•	7.8	•	1
1501- 2500	7.8	10.1	13.4	62	9.5	11.5	14.0	24	8.7	11.1	18.0	13	•	11.2	•	3
2501- 5000	8.8	11.0	12.9	40	•	10.7	•	5	12.0	13.3	16.6	45	•	8.8	•	4
5001-10000	8.7	11.9	12.8	19	•	•	•	1	11.6	13.0	14.1	24	•	10.4	•	16
10001-up	9.6	10.3	14.4	6	•	•	•	1	•	12.6	•	4	•	9.9	•	23

TABLE VI
Expenditure for Organized Activities Related to Educational Departments
As a Percentage of Total Educational
And General Expenditure
1974-75

ENROLLMENT CATEGORIES	LEVEL I			LEVEL II			LEVEL III			LEVEL IV			LEVEL V			
	Q ₁	Q ₂	N	Q ₁	Q ₂	N	Q ₁	Q ₂	N	Q ₁	Q ₂	N	Q ₁	Q ₂	N	
	001- 500	.7	1.8	8.7	9	•	.9	•	3	•	1.7	•	2	•	12.6	•
501- 1000	.8	1.6	3.6	8	.6	2.3	6.0	21	.4	1.8	5.6	7	•	•	•	3
1001- 1500	.9	1.3	1.9	8	.3	.8	3.1	13	.3	.9	3.2	10	•	•	•	3
1501- 2500	1.0	2.2	6.6	11	.2	1.2	3.1	9	.3	.9	3.3	29	•	•	•	1
2501- 5000	.5	1.3	4.0	15	•	1.1	•	5	1.8	2.1	5.1	19	•	•	•	2
5001-10000	2.2	5.2	11.1	8	•	•	•	1	•	2.8	5.1	4	•	•	•	11
10001-up	•	•	•	•	•	•	•	•	1.2	2.5	•	4	•	1.5	3.7	16

TABLE VII
Expenditure for Sponsored Research
As a Percentage of Total Educational
And General Expenditure
1974-75

ENROLLMENT CATEGORIES	LEVEL I			LEVEL II			LEVEL III			LEVEL IV			LEVEL V		
	Q ₁	Q ₂	Q ₃	Q ₁	Q ₂	Q ₃	Q ₁	Q ₂	Q ₃	Q ₁	Q ₂	Q ₃	Q ₁	Q ₂	Q ₃
	N	N	N	N	N	N	N	N	N	N	N	N	N	N	N
001- 500	*	11.3	*	4	4.8	*	1	-	-	-	-	-	-	-	-
501-1000	*	.8	*	5	1.9	5.8	12	*	*	*	*	*	*	9.1	*
1001-1500	*	1.7	*	5	.3	1.0	7	*	1.6	*	1	*	*	.6	*
1501-2500	*	.5	*	4	3.7	*	5	*	2.9	*	5	*	*	8.3	*
2501-5000	.4	2.4	5.4	6	8.2	*	2	.6	.6	2.3	22	*	*	9.8	*
5001-10000	*	.6	*	2	-	-	17	.4	.4	2.4	17	3.2	4.5	9.9	14
10001-up	-	-	-	-	-	-	3	.7	.7	*	3	3.1	7.5	13.5	21

TABLE VIII
Expenditure for Other Separately Budgeted Research
As a Percentage of Total Educational
And General Expenditure
1974-75

ENROLLMENT CATEGORIES	LEVEL I			LEVEL II			LEVEL III			LEVEL IV			LEVEL V		
	Q ₁	Q ₂	Q ₃	Q ₁	Q ₂	Q ₃	Q ₁	Q ₂	Q ₃	Q ₁	Q ₂	Q ₃	Q ₁	Q ₂	Q ₃
	N	N	N	N	N	N	N	N	N	N	N	N	N	N	N
001- 500	*	7.7	*	1	-	-	2	-	-	-	-	-	-	-	-
501-1000	*	.2	-	2	.9	*	2	*	*	*	2	*	*	.2	*
1001-1500	-	-	-	3	.2	*	3	.2	*	*	3	*	*	.3	*
1501-2500	-	-	-	2	7.7	*	2	.4	*	*	2	*	*	1.4	*
2501-5000	*	1.3	*	1	1.6	*	2	.2	.5	5	10	*	*	2.2	*
5001-10000	*	1.5	*	2	-	-	9	.3	.6	.6	7	1.6	17.6	-	-
10001-up	-	-	-	-	-	-	3	.1	*	*	3	1.2	2.1	6.6	18

TABLE IX
Expenditure for Other Sponsored Programs
As a Percentage of Total Educational
And General Expenditure
1974-75

ENROLLMENT CATEGORIES	LEVEL I			LEVEL II			LEVEL III			LEVEL IV			LEVEL V		
	Q ₁	Q ₂	N	Q ₁	Q ₂	N	Q ₁	Q ₂	N	Q ₁	Q ₂	N	Q ₁	Q ₂	N
	001- 500	*	8.4	4	4.7	6.4	6	-	-	-	*	*	1	*	*
501- 1000	*	4.1	11	.8	2.8	20	*	.8	2	*	*	1	*	8.6	4
1001- 1500	3.6	5.1	15	1.8	8.0	13	*	8.4	4	*	*	1	*	8.9	1
1501- 2500	*	1.9	14	.2	5.7	7	*	12.2	4	*	10.4	2	*	6.9	1
2501- 5000	*	5.1	13	*	3.7	1	1.9	4.8	20	*	.6	3	-	-	-
5001-10000	*	.6	3	-	-	-	3.8	4.8	12	2.1	3.2	11	-	-	-
10001-up	*	4.8	4	-	-	-	*	3.4	3	1.6	3.4	15	-	-	-

TABLE X
Expenditure for Extension and Public Service
As a Percentage of Total Educational
And General Expenditure
1974-75

ENROLLMENT CATEGORIES	LEVEL I			LEVEL II			LEVEL III			LEVEL IV			LEVEL V		
	Q ₁	Q ₂	N	Q ₁	Q ₂	N	Q ₁	Q ₂	N	Q ₁	Q ₂	N	Q ₁	Q ₂	N
	001- 500	.6	1.3	10	*	4.5	3	-	-	-	-	-	-	*	*
501- 1000	1.8	2.4	20	.1	.6	18	*	2.5	2	*	.4	2	*	2.3	1
1001- 1500	.9	2.1	34	.8	1.7	39	*	1.1	5	*	*	3	*	.5	3
1501- 2500	1.5	5.6	43	.4	.9	6.7	2	.7	6	3.4	.9	3	*	.7	1
2501- 5000	.9	2.2	26	*	.3	3	.6	1.4	33	2.7	.9	2	*	-	-
5001-10000	.7	2.5	11	-	-	-	.3	1.3	19	1.9	2.0	13	-	-	-
10001-up	*	1.4	3	-	-	-	*	2.1	3	1.5	3.3	21	-	-	-

TABLE XI
Expenditure for Student Services
As a Percentage of Total Educational
And General Expenditure
1974-75

ENROLLMENT CATEGORIES	LEVEL I			LEVEL II			LEVEL III			LEVEL IV			LEVEL V			
	Q ₁	Q ₂	Q ₃	Q ₁	Q ₂	Q ₃	Q ₁	Q ₂	Q ₃	Q ₁	Q ₂	Q ₃	Q ₁	Q ₂	Q ₃	N
001- 500	4.0	7.0	11.9	5.1	8.6	11.8	22	2.1	*	2	*	*	*	5.4	*	4
501- 1000	5.2	7.0	8.9	7.4	9.3	11.4	69	8.7	10.2	6	4.4	*	*	3.1	*	5
1001- 1500	4.4	5.8	8.1	6.2	7.7	9.7	35	7.0	9.1	9	4.4	*	*	1.7	*	1
1501- 2500	5.0	6.4	7.6	4.1	6.2	9.4	22	4.9	6.6	12	5.6	*	*	2.1	*	1
2501- 5000	5.3	6.6	9.1	*	4.7	*	5	3.7	5.1	7.0	*	*	*	—	—	—
5001-10000	4.8	7.3	9.2	—	—	—	—	3.4	4.9	6.8	2.3	3.8	5.4	—	—	14
10001-up	*	6.7	*	*	*	*	—	*	4.1	*	2.0	3.3	4.9	—	—	21

TABLE XII
Expenditure for General Administration
As a Percentage of Total Educational
And General Expenditure
1974-75

ENROLLMENT CATEGORIES	LEVEL I			LEVEL II			LEVEL III			LEVEL IV			LEVEL V			
	Q ₁	Q ₂	Q ₃	Q ₁	Q ₂	Q ₃	Q ₁	Q ₂	Q ₃	Q ₁	Q ₂	Q ₃	Q ₁	Q ₂	Q ₃	N
001- 500	8.3	13.7	22.2	8.3	12.1	15.6	24	*	*	2	—	—	13.8	17.1	18.2	7
501- 1000	6.8	9.2	11.5	6.4	7.7	10.3	69	5.7	8.1	18.6	*	*	4.9	9.8	23.5	6
1001- 1500	5.7	7.2	9.0	6.3	7.4	11.9	35	6.1	7.4	11.1	*	*	*	4.4	*	1
1501- 2500	4.8	7.0	9.5	5.1	6.4	12.4	22	4.0	5.2	7.4	*	*	*	7.8	*	2
2501- 5000	4.5	6.0	12.5	*	6.6	*	5	5.0	6.0	7.0	*	*	—	—	—	4
5001-10000	3.6	5.2	7.9	—	—	—	—	3.6	5.7	8.4	2.2	3.7	6.2	—	—	14
10001-up	*	7.0	*	*	*	*	—	*	4.7	*	2.6	3.4	4.9	—	—	22

TABLE XIII
Expenditure for General Institutional Expense
As a Percentage of Total Educational
And General Expenditure
1974-75

ENROLLMENT CATEGORIES	LEVEL I			LEVEL II			LEVEL III			LEVEL IV			LEVEL V			
	Q ₁	Q ₂	N	Q ₁	Q ₂	N	Q ₁	Q ₂	N	Q ₁	Q ₂	N	Q ₁	Q ₂	N	
	001- 500	3.2	11.4	18.5	39	6.9	10.1	15.4	22	*	8.1	*	2	*	6.5	7.8
501- 1000	3.5	5.7	10.3	39	6.9	9.7	13.9	66	*	14.6	*	5	*	*	7.7	*
1001- 1500	2.2	6.7	9.6	48	9.1	11.2	13.2	34	5.9	10.8	17.6	9	*	1.5	6.0	*
1501- 2500	3.3	8.6	12.4	58	6.5	8.1	11.1	21	5.8	7.6	11.5	13	*	*	8.2	*
2501- 5000	2.1	3.7	9.2	34	*	5.7	*	4	3.2	7.5	10.4	42	*	*	*	*
5001-10000	3.4	9.1	13.3	19	*	*	*	1	1.7	3.3	6.1	19	2.5	4.9	6.5	*
10001-up	*	8.2	*	4	*	*	*	1	*	7.2	*	3	1.2	3.1	3.9	*

TABLE XIV
Expenditure for Student Aid
As a Percentage of Total Educational
And General Expenditure
1974-75

ENROLLMENT CATEGORIES	LEVEL I			LEVEL II			LEVEL III			LEVEL IV			LEVEL V			
	Q ₁	Q ₂	N	Q ₁	Q ₂	N	Q ₁	Q ₂	N	Q ₁	Q ₂	N	Q ₁	Q ₂	N	
	001- 500	2.0	7.8	13.8	35	6.5	9.7	14.2	23	*	7.3	*	2	*	2.9	8.9
501- 1000	1.3	4.1	9.5	43	5.9	9.2	15.1	70	5.5	11.2	*	7	*	*	1.3	*
1001- 1500	1.5	4.8	10.4	48	8.1	10.3	14.6	33	5.7	8.5	14.4	10	*	*	*	*
1501- 2500	1.1	3.3	6.4	54	4.2	9.2	15.7	21	6.8	8.5	13.8	10	*	*	*	*
2501- 5000	.8	2.4	6.0	29	*	5.6	*	5	2.2	4.2	8.8	39	*	*	*	*
5001-10000	.7	2.7	5.4	15	—	—	—	—	1.3	2/3	5.2	19	2.6	6.5	9.5	—
10001-up	*	4.0	*	3	—	—	—	—	*	3.1	*	5	2.0	2.8	4.5	—

TABLES XV - XIX

Tables XV through XIX contain the same type of information as found in Tables III through XIV, but arranged by level of institution. These tables display summaries for all E & G elements for a given level of institution on a single page. From this set of tables, it may also be determined that certain types and levels of institutions may not have any significant activity in some areas of expenditures. This is apparent, for instance, when Level I institutional expenditures for Other Separately Budgeted Research are compared with expenditures by Level III institutions for that category.

LEGEND:

- Level I - Associate degrees, certificates
- Level II - Bachelor's degree only
- Level III - Bachelor's and master's degrees (may include Specialist in Education)
- Level IV - Bachelor's, master's, and doctor's degrees (may include Specialist in Education)
- Level V - Graduate or professional degrees only

- Q₁: First quartile = 25th percentile
- Q₂: Second quartile = 50th percentile = *median*
- Q₃: Third quartile = 75th percentile

N = Number reporting

* Indicates insufficient information available

TABLE XV
LEVEL I
1974-75 Median Percentage E & G Expenditures
by Type of Expenditure and Enrollment

TYPE OF EXPENDITURE	ENROLLMENT CATEGORIES																	
	1-500		501-1000		1001-1500		1501-2500		2501-5000		5001-10000		10001-up					
	N	Median	N	Median	N	Median	N	Median	N	Median	N	Median	N	Median				
INSTRUCTION & DEPARTMENTAL RESEARCH	47	34.9	49	47.5	53	52.3	61	50.1	39	54.7	18	54.5	6	53.6				
LIBRARIES	47	4.6	49	4.8	53	4.8	62	4.5	39	4.9	19	4.2	6	5.9				
OPERATION & MAINTENANCE OF PLANT	48	14.4	49	14.0	53	10.7	62	10.1	40	11.0	19	11.9	6	10.3				
ORGANIZED ACTIVITIES RELATED TO EDUCATIONAL DEPARTMENTS	9	1.8	8	1.6	8	1.3	11	2.2	15	1.3	8	5.2	-	-				
SPONSORED RESEARCH	4	11.3	5	.8	5	1.7	4	.5	6	2.4	2	.6	-	-				
OTHER SEPARATELY BUDGETED RESEARCH	1	7.7	2	.2	-	-	-	-	1	1.3	2	1.5	-	-				
OTHER SPONSORED PROGRAMS	4	8.4	11	4.1	15	5.1	14	1.9	13	5.1	3	.6	4	4.8				
EXTENSION & PUBLIC SERVICE	10	1.3	20	2.4	34	2.1	43	5.6	26	2.2	11	2.5	3	1.4				
STUDENT SERVICES	41	7.0	48	7.0	53	5.8	60	6.4	36	6.6	19	7.3	5	6.7				
GENERAL ADMINISTRATION	44	13.7	48	9.2	53	7.2	59	7.0	39	6.0	18	5.2	5	7.0				
GENERAL INSTITUTIONAL EXPENSE	39	11.4	39	5.7	48	6.7	58	8.6	34	3.7	19	9.1	4	8.2				
STUDENT AID	35	7.8	43	4.1	48	4.8	54	3.3	29	2.4	15	2.7	3	4.0				

TABLE XVI
LEVEL II
1974-75 Median Percentage E & G Expenditures
by Type of Expenditure and Enrollment

TYPE OF EXPENDITURE	ENROLLMENT CATEGORIES																	
	1-500		501-1000		1001-1500		1501-2500		2501-5000		5001-10000		10001-up					
	N	Median	N	Median	N	Median	N	Median	N	Median	N	Median	N	Median				
INSTRUCTION & DEPARTMENTAL RESEARCH	25	37.9	74	38.8	38	38.9	24	44.4	5	50.0	-	-	1	*				
LIBRARIES	25	4.7	74	5.1	38	4.4	24	4.4	5	5.8	-	-	1	*				
OPERATION & MAINTENANCE OF PLANT	25	14.0	73	12.4	38	12.5	24	11.5	5	10.7	-	-	1	*				
ORGANIZED ACTIVITIES RELATED TO EDUCATIONAL DEPARTMENTS	3	.9	21	2.3	13	.8	9	1.2	5	1.1	-	-	-	-				
SPONSORED RESEARCH	1	4.8	12	1.9	7	.7	5	3.7	2	8.2	-	-	-	-				
OTHER SEPARATELY BUDGETED RESEARCH	-	-	2	.9	3	.2	2	7.7	2	1.6	-	-	-	-				
OTHER SPONSORED PROGRAMS	6	6.4	20	2.8	13	8.0	7	5.7	1	3.7	-	-	-	-				
EXTENSION & PUBLIC SERVICE	3	4.5	18	.6	11	1.7	9	.9	3	.3	-	-	1	*				
STUDENT SERVICES	22	8.6	69	9.3	35	7.7	22	6.2	5	4.7	-	-	1	*				
GENERAL ADMINISTRATION	24	12.1	69	7.7	35	7.4	22	6.4	5	6.6	-	-	1	*				
GENERAL INSTITUTIONAL EXPENSE	22	10.1	66	9.7	34	11.2	21	8.1	4	5.7	-	-	1	*				
STUDENT AID	23	9.7	70	9.2	33	10.3	21	9.2	5	5.6	-	-	-	-				

TABLE XVII
LEVEL III
1974-75 Median Percentage E & G Expenditures
by Type of Expenditure and Enrollment

TYPE OF EXPENDITURE	ENROLLMENT CATEGORIES																	
	1-500		501-1000		1001-1500		1501-2500		2501-5000		5001-10000		10001-up					
	N	Median	N	Median	N	Median	N	Median	N	Median	N	Median	N	Median				
INSTRUCTION & DEPARTMENTAL RESEARCH	2	25.4	7	43.3	11	39.1	13	46.6	45	50.3	24	54.4	5	65.2				
LIBRARIES	2	5.6	7	4.2	11	5.1	13	4.6	45	5.9	24	5.3	4	5.5				
OPERATION & MAINTENANCE OF PLANT	2	19.6	7	12.3	11	10.7	13	11.1	45	13.3	24	13.0	4	12.6				
ORGANIZED ACTIVITIES RELATED TO EDUCATIONAL DEPARTMENTS	-	-	2	1.7	7	1.8	10	.9	29	2.1	19	2.8	4	2.5				
SPONSORED RESEARCH	-	-	1	.5	1	1.6	5	2.9	22	.6	17	.4	3	.7				
OTHER SEPARATELY BUDGETED RESEARCH	-	-	2	.3	3	.2	2	.4	10	.2	9	.3	3	.1				
OTHER SPONSORED PROGRAMS	-	-	2	.8	4	8.4	4	12.2	20	4.8	12	4.8	3	3.4				
EXTENSION & PUBLIC SERVICE	-	-	2	2.5	5	1.1	6	.7	33	1.4	19	1.3	3	2.1				
STUDENT SERVICES	2	2.1	6	8.9	9	9.1	12	6.6	42	5.1	20	4.9	4	4.1				
GENERAL ADMINISTRATION	2	*	7	8.1	9	7.4	12	5.2	44	6.0	21	5.7	5	4.7				
GENERAL INSTITUTIONAL EXPENSE	2	8.1	5	14.6	9	10.8	13	7.6	42	7.5	19	3.3	3	7.2				
STUDENT AID	2	*	7	7.3	10	8.5	10	8.5	39	4.2	19	2.3	5	3.1				

TABLE XVIII
LEVEL IV
1974-75 Median Percentage E & G Expenditures
by Type of Expenditure and Enrollment

TYPE OF EXPENDITURE	ENROLLMENT CATEGORIES																	
	1-500		501-1000		1001-1500		1501-2500		2501-5000		5001-10000		10001-up					
	N	Median	N	Median	N	Median	N	Median	N	Median	N	Median	N	Median				
INSTRUCTION & DEPARTMENTAL RESEARCH	1	*	3	51.5	1	43.4	3	52.2	4	39.0	16	50.8	23	51.6				
LIBRARIES	1	*	3	2.3	1	2.7	3	1.6	4	4.3	16	4.8	23	3.9				
OPERATION & MAINTENANCE OF PLANT	1	*	3	9.4	1	7.8	3	11.2	4	8.8	16	10.4	23	9.9				
ORGANIZED ACTIVITIES RELATED TO EDUCATIONAL DEPARTMENTS	-	-	1	12.6	-	-	3	2.6	2	2.0	11	.6	16	1.5				
SPONSORED RESEARCH	-	-	2	9.1	1	.6	2	8.3	4	9.8	14	4.5	21	7.5				
OTHER SEPARATELY BUDGETED RESEARCH	-	-	1	.2	-	-	1	.6	2	2.2	7	1.6	18	2.1				
OTHER SPONSORED PROGRAMS	1	*	1	*	-	-	2	10.4	3	.6	11	3.2	15	3.4				
EXTENSION & PUBLIC SERVICE	-	-	2	.4	-	-	3	.9	2	.9	13	2.0	21	3.3				
STUDENT SERVICES	1	*	2	4.4	1	4.4	3	.6	4	5.1	14	3.8	21	3.3				
GENERAL ADMINISTRATION	-	-	2	6.7	1	*	3	3.9	4	7.6	14	3.7	22	3.4				
GENERAL INSTITUTIONAL EXPENSE	1	*	2	6.7	1	1.5	3	.6	4	6.0	14	4.9	20	3.1				
STUDENT AID	1	*	2	6.5	1	*	3	.6	4	8.7	13	6.5	21	2.8				

TABLE XIX
LEVEL V
1974-75 Median Percentage E & G Expenditures
by Type of Expenditure and Enrollment

TYPE OF EXPENDITURE	ENROLLMENT CATEGORIES													
	1-500		501-1000		1001-1500		1501-2500		2501-5000		5001-10000		10001-up	
	N	Median	N	Median	N	Median	N	Median	N	Median	N	Median	N	Median
INSTRUCTION & DEPARTMENTAL RESEARCH	8	32.5	6	37.6	1	41.6	2	57.8	-	-	-	-	-	-
LIBRARIES	8	9.5	6	6.0	1	1.2	2	5.9	-	-	-	-	-	-
OPERATION & MAINTENANCE OF PLANT	8	20.5	6	7.9	1	5.1	2	8.9	-	-	-	-	-	-
ORGANIZED ACTIVITIES RELATED TO EDUCATIONAL DEPARTMENTS	3	3.7	3	2.7	1	11.8	-	-	-	-	-	-	-	-
SPONSORED RESEARCH	-	-	3	10.3	1	18.1	1	15.7	-	-	-	-	-	-
OTHER SEPARATELY BUDGETED RESEARCH	-	-	2	.3	1	1.4	-	-	-	-	-	-	-	-
OTHER SPONSORED PROGRAMS	1	*	4	8.6	1	8.9	1	6.9	-	-	-	-	-	-
EXTENSION & PUBLIC SERVICE	1	2.3	3	.5	1	.7	-	-	-	-	-	-	-	-
STUDENT SERVICES	4	5.4	5	3.1	1	.7	1	2.1	-	-	-	-	-	-
GENERAL ADMINISTRATION	7	17.1	6	9.8	1	4.4	2	7.8	-	-	-	-	-	-
GENERAL INSTITUTIONAL EXPENSE	7	7.8	5	7.7	1	6.0	1	8.2	-	-	-	-	-	-
STUDENT AID	7	8.9	5	1.3	1	.2	1	6.3	-	-	-	-	-	-

APPENDICES

3

APPENDIX A

SOUTHERN ASSOCIATION OF COLLEGES AND SCHOOLS COMMISSION ON COLLEGES

WORK SHEET FOR REPORTING CURRENT FUNDS REVENUES AND EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION

INSTRUCTIONS

This form is to be used in reporting current funds revenues and educational and general expenditures.

Please refer to *College and University Business Administration*, revised edition, for definitions of the fund categories used in this section. *Audits of Colleges and Universities*, published by the American Institute of Certified Public Accountants may also be referred to as a supplemental source for definitions.

After completing this form, please post only the basic educational and general expenditures and revenues (I.a.-I and II.a.-c) on the institution's profile report as indicated.

If necessary, non-audited expenditures and revenues may be submitted at this time, however, in the event of changes as a result of subsequent audit, please send these changes to us at that time.

Please return this sheet with the institution's profile report.

CURRENT FUNDS REVENUES AND EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION FOR THE YEAR ENDING _____, 1975

I. EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION

- a. **Instruction and Departmental Research**
(includes all expenditures for instructional divisions of the institution. Departmental research not separately budgeted should be included.) _____
 - b. **Libraries**
(includes all libraries, departmental and general. Expenditures for books, catalogues, subscriptions, audio-visual aids, personal services, supplies, as well as equipment should be included.) _____
 - c. **Operation and Maintenance of Plant**
(includes all expenditures for operation and maintenance. Appropriate allocations of operating and maintenance costs should be made to activities which are not reported as an educational and general type expenditure.) _____
 - d. **Organized Activities Related to Educational Departments**
(includes activities carried on primarily for the training of students) _____
 - e. **Sponsored Research**
(includes expenditures for research, exclusive of indirect costs) _____
 - f. **Other Separately Budgeted Research**
(includes expenditures for research bureaus, experiment stations, and similar organizational units and programs) _____
 - g. **Other Sponsored Programs**
(includes activities other than research. Instructional institutes, training programs, and similar activities should be included.) _____
 - h. **Extension and Public Service**
(includes expenditures for educational and other activities designed primarily to serve the general public.) _____
 - i. **Student Services**
(includes the costs of organizational units such as Registrar, Admissions, Financial Aid, Deans of Students, and areas such as institutional subsidies to student activities) _____
 - j. **General Administration**
(includes expenditures of the general executive and administrative offices which serve the entire institution. Administrative costs allocated to auxiliary enterprises should be excluded.) _____
 - k. **General Institutional Expenses**
(examples: alumni office, external audit, catalogues, commencement, legal fees, institutional memberships, and general public relations) _____
 - l. **Student Aid**
(includes expenditures for all forms of student aid financed from current funds) _____
- TOTAL Educational and General Expenditures** _____

(over)

[Revenue Section Not Shown]

APPENDIX B

SOUTHERN ASSOCIATION OF COLLEGES AND SCHOOLS COMMISSION ON COLLEGES WORKSHEET FOR CALCULATION OF ANNUAL ENROLLMENT

INSTRUCTIONS:

This work sheet is to be used in calculating total full-time equivalent enrollment (FTE).

After utilizing this work sheet for calculating the enrollment for your institution, please post the totals by category on this form on the institution's profile sheet. Please return this form along with the institution's profile report.

Give the full-time equivalent (FTE) enrollment for the previous year using the following procedures

I. Full-Time Enrollment

A. Total the number of students carrying a load of twelve (12) or more credit hours in collegiate (degree) programs at the close of registration for the most recent fall term.

Total full time enrollment in collegiate (degree) programs _____ (A)

B. Total the number of students in non-collegiate (non-degree) programs carrying a load of twelve (12) or more credit hours, or receiving instruction of 24 or more contact hours per week or considered to be full-time students, as defined by the school catalog, at the close of registration for the most recent fall term. (Example. Full-time students in an auto mechanics curricular program.)

Total full-time enrollment in non collegiate (non-degree) programs _____ (B)

II. Part-Time Enrollment

C. Total the credit hour loads of part-time students in collegiate (degree) programs at the close of registration for the most recent fall term and divide this total by twelve (12).

Total part-time enrollment in collegiate (degree) programs _____ (C)

D. For this section, use either method (1) or (2) depending upon the institution's method of scheduling non-collegiate (non-degree) programs. (Example. Part-time students in an auto mechanics curricular program.)

(1) Total the credit-hour loads of part-time students in non-collegiate (non-degree) programs at the close of registration for the most recent fall term and divide this total by twelve (12) or by the figure which would represent a full-time load as defined by the school catalog.

OR

(2) Total the contact hours per week of part-time students in non-collegiate (non-degree) programs at the close of registration for the most recent fall term and divide this total by 24 or by the figure which would represent a full-time load as defined by the school catalog.

Total part-time enrollment in non-collegiate (non-degree) programs _____ (D)

III. Special Short-Term Non-Credit Enrollments (For this section only, include enrollments in all non-credit courses for the most recent year ending June 30.)

E. Multiply the total number of contact hours for each short-term non-credit course by the total number of students enrolled in each short-term non-credit course, sum these totals for the entire year (12 months). Divide the grand total by 430. (Example. Students enrolled in seminars, workshops, conferences, institutes, shutt-courses, or other non-credit courses.)

Total enrollment (FTE) in specialized short-term non-credit courses _____ (E)

TOTAL FULL-TIME EQUIVALENT ENROLLMENT

A + B + C + D(1) or D(2) + E. _____ (Total FTE)

Name of Institution _____

Data has been submitted by _____

Please Print or type

Title