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ABSTRACT

The purpose of the study reported here was to determine whether or not salary expenditures may be driving the rapid increase in higher education expenditures overall. Using data from the Finance Survey of the Integrated Postsecondary Data System, the study examined figures for fiscal year 1988 through fiscal year 1991. The changing relationship between functional expenditures and salary expenditures were analyzed in terms of expenditures per full-time equivalent (FTE) student to account for observed changes in total related expenditures or salaries due to expanding or declining enrollment. The analysis found that for public 4-year institutions small increases in expenditures cannot be attributed to increases in salary. At private colleges and universities salary expenditures make up a smaller proportion of total related functional expenditures than at public institutions. Salary expenditures remained stable in all expenditure categories (except operations and maintenance) at public 2-year institutions. At private, nonprofit 2-year institutions salary expenditures per FTE increased in all related functional categories since fiscal year 1988 led by instructional salary expenditures which increased 14.2 percent. The study concluded that salary expenditures continue to be a major component of total expenditures, and the proportion of expenditures allocated to salaries is increasing. Includes 12 tables. (JB)

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Statistics in Brief

August 1993

Higher Education Salary Expenditures by Expenditure Function, FY 1988-1991

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Higher education expenditures are increasing faster than the rate of inflation.¹ Analysis of institutional cost structures can help to determine what components are affecting the overall increase in expenditures. Salaries expenditures are a key component of institutional cost structures and, in fact, may be driving the rapid increase in higher education expenditures.

The Finance survey, part of the Integrated Postsecondary Data System (IPEDS), collects data on salary expenditures by expenditure function so that instructional expenditures, for example, can be linked with salary expenditures for instruction. The proportion of functional expenditures allocated to salaries and the rate of salary expenditure increases over time give a clear picture of the impact that salary expenditures have on all other higher education expenditures. Functional expenditure and salary expenditure data are presented here for 4 years—fiscal year 1988 through fiscal year 1991. Since cost structures vary by type of institution, and the impact of salary expenditures is different for public versus private schools or for 4-year versus 2-year schools, data are presented by institutional sectors (see Response Rates). Finally, the changing relationship between functional expenditures and salary expenditures are analyzed in terms of expenditures per full-time equivalent (FTE) student to account for observed changes in total related expenditures (i.e., expenditures for which salaries are allocated) or salaries due to expanding or declining enrollment (see Survey Background). Total FTE students are all full-time students plus one-third of part-time students.

Characteristics of Salary Expenditures by Institutional Sector

Public 4-year institutions. Overall, small increases in expenditures at public 4-year schools cannot be attributed to increases in salary expenditures. Since fiscal year 1988, total salary expenditures per FTE increased only .2 percent in constant dollars while the total increase for related expenditures per FTE was 1.7 percent. A decrease in salary expenditures per FTE accounted for most of the decrease in expenditures per FTE of the related functional categories (instruction, institutional support, and operation and maintenance) (table 6).

The distribution of expenditures has changed in 4 years as well, with total salary expenditures as a percentage of total related functional expenditures decreasing from 61.3 percent in fiscal year 1988 to 60.2 percent in fiscal year 1991 (table 1).

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Private, nonprofit 4-year institutions. Salary expenditures make up a smaller proportion of total related functional expenditures at private 4-year institutions than at public 4-year institutions. In 1991, salary expenditures at private 4-year institutions were 54.3 percent of total related expenditures and 60.2 percent at public 4-year institutions (tables 1 and 2). However, salary expenditures increased at a greater rate than related expenditures at private institutions—since fiscal year 1988, total salary expenditures per FTE increased 4.4 percent in constant dollars while the total increase for the related expenditures per FTE was 4.1 percent (table 8).

All categories of salary expenditures per FTE (except for operation and maintenance) increased at private 4-year institutions in constant dollars since fiscal year 1988. For example, instructional salary expenditures per FTE were \$4,254 in this sector in 1991, an increase of 5.1 percent in constant dollars since fiscal year 1988 (table 8). This compares with instructional salary expenditures per FTE of \$3,650 at public 4-year institutions, which decreased 1.0 percent in constant dollars in 4 years (table 6).

Private 4-year schools have a higher percentage of salary expenditures in the administrative categories (academic support, student services, institutional support, and operation and maintenance) than public 4-year institutions (tables 1 and 2).

Public 2-year institutions. Salary expenditures remained stable in all expenditure categories (except operation and maintenance) at public 2-year institutions with total salary expenditures per FTE increasing only 2.0 percent in constant dollars since fiscal year 1988 (table 10).

These institutions allocated more to instructional salaries in 1991 as a percentage of total salary expenditures (60.4 percent) and as a percentage of instructional expenditures (74.7 percent) than institutions in other sectors (table 3). However, instructional salary expenditures per FTE were almost half of those at public 4-year institutions (\$3,650 versus \$1,984, respectively) (table 10).

Private, nonprofit 2-year institutions. In constant dollars, salary expenditures per FTE increased in all related functional categories since fiscal year 1988, led by instructional salary expenditures which increased 14.2 percent (table 12). Total salary expenditures per FTE and instructional salary expenditures per FTE were comparable to those at public 2-year institutions (tables

10 and 12). Student services and institutional support salary expenditures, as a percentage of total salary expenditures, are higher at private 2-year institutions than for institutions in the other three sectors (table 4).

General characteristics. Salary expenditures per FTE are increasing more rapidly than total expenditures per FTE in all sectors except for public 4-year institutions. A notable exception is salary expenditures per FTE for operation and maintenance, which have declined since fiscal year 1988 in all sectors except for private 2-year institutions (tables 6, 8, 10, 12).

In general, a higher proportion of total salary expenditures was allocated to administrative salaries (academic support, student services, institutional support, operation and maintenance) at private than at public institutions and at 2-year than at 4-year institutions. In 1991, administrative salaries made up 35.8 percent of total salaries at private institutions and 33.4 percent at public institutions; administrative salaries made up 37.9 percent of total salaries at 2-year institutions and 31.7 percent at 4-year institutions (derived from tables 1–4).

In constant dollars, administrative expenditures per FTE have increased most at private 4-year institutions (4.6 percent) along with administrative salary expenditures per FTE (3.9 percent) (derived from table 8). In that same period, administrative expenditures per FTE have decreased 1.1 percent in constant dollars at public 4-year institutions, led by a 1.8 percent decrease in administrative salary expenditures per FTE (derived from table 6). Administrative salary expenditures per FTE increased at both 2-year public and private institutions (derived from tables 10 and 12).

Public 4-year institutions are increasingly allocating a larger proportion of total salary expenditures to research activities—from 13.4 percent in fiscal year 1988 to 14.2 percent in fiscal year 1991, while the percentage of total salary expenditures allocated to research decreased by .3 percent at private 4-year institutions since fiscal year 1988 (tables 1 and 2).

Conclusions

Salary expenditures continue to be a major component of total expenditures, and the proportion of expenditures allocated to salaries is increasing. The percentage increase in salary expenditures per FTE has been greater than the percentage increase of the total related functional expenditures per FTE in all sectors except for public 4-year institutions.

Instructional salary expenditures have the most impact on expenditures and, in all sectors except for public 4-year institutions, the percentage of instructional salary expenditures per FTE has increased more rapidly than instructional expenditures per FTE in constant dollars since fiscal year 1988.

In the 1990-91 academic year, the average full-time faculty salary was highest at public 4-year institutions (\$44,497) as was the reliance on full-time faculty (79.3 percent). Private 4-year institutions had a lower percentage of full-time faculty (64.4 percent), and the average full-time faculty salary was \$42,183. Although average faculty salaries were lower and fewer full-time faculty were employed at private 4-year institutions, instructional expenditures per FTE were higher at private than at public 4-year institutions. Public 2-year institutions relied least on full-time faculty (39.4 percent), and the average full-time faculty salary was \$37,064. The average full-time faculty salary was \$24,017 at private 2-year institutions with 54 percent of all faculty employees full-time. Lower instructional salary expenditures per FTE at 2-year institutions may be attributed as much to the use of part-time faculty as to the amount of full-time faculty salaries.²

Administrative salary expenditures per FTE are decreasing at public 4-year institutions while administrative salary expenditures are increasing at private 4-year institutions. However, one component of administrative salary expenditures is not generally increasing—operation and maintenance salary expenditures have declined as a percentage of all salary expenditures in all sectors; and operation and maintenance salary expenditures per FTE have declined in constant dollars in all sectors (except for private 2-year institutions) since fiscal year 1988. Institutions are making obvious efforts to limit expenditures via controlling salary expenditures in this area.

Survey Background

The Finance survey is part of the Integrated Postsecondary Education Data System (IPEDS), which has replaced the Higher Education General Information Survey (HEGIS). The finance data in this report represent public and private, nonprofit (2-year and above) higher education institutions in the 50 states and the District of Columbia. Higher education institutions are accredited at the college level by an agency recognized by the U.S. Secretary of Education.

The Finance survey collects data annually on salary expenditures of all higher education institutions by expenditure function. In reporting financial data, institutions allocate total salary expenditures to instruction, research, public service, academic support, student services, institutional support, and operation and maintenance of plant. The total related functional expenditures compose a large part of educational and general expenditures but do not include scholarship and fellowship expenditures, mandatory and nonmandatory transfers for which salary data are not relevant. Functional expenditure categories are consistent with definitions in the *Financial Accounting and Reporting Manual for Higher Education* (published in 1990 by the National Association of College and University Business Officers). Salary expenditure data are collected for all employees, including faculty, staff, full-time and part-time employees; these data do not include fringe benefits.

Response Rates

The number of higher education institutions in the sectors included in this report that received a survey form in the 50 states and the District of Columbia by level and control of the institution are shown in table A. The response rates were calculated as the ratio of the number of institutions responding to the survey divided by the number of eligible institutions receiving the survey form.

Table A.—Survey response rates for institutions of higher education by level and control, 50 states and the District of Columbia: Fiscal year 1991

Sector	Institution level and control	Number receiving form	Number responding	Response rate
1	Public, 4-year	610	597	97.9
2	Private, nonprofit, 4-year	1,511	1,295	85.7
4	Public, 2-year	974	917	94.1
5	Private, nonprofit, 2-year	165	127	77.0

NOTE: Sectors 3 and 6-9 are not included.

Imputation Procedures

If institutions did not respond to the fiscal year 1991 Finance survey, data in part A (Current Funds Revenues), part B (Current Funds Expenditures), and part E (Scholarship and Fellowship Expenditures) were imputed. Salary data, which are included in part B, were imputed for nonrespondents by the method used for imputing all expenditure data.³ If institutions responded to the Finance survey but did not report salary data in part B, the following item imputation procedures were used: For institutions that responded in the previous year, a ratio of salary to expenditure function was calculated and multiplied by a percentage increase based on institutional level and control. For institutions that did not provide salary data by expenditure function but reported an amount for total salary expenditures (part B, line 23), the amount for total salary expenditures was distributed to each

functional area based on the distribution of responding institutions in the same institutional sector (level and control).

For this report, institutions were included in the analysis of related functional expenditures per FTE and salary expenditures per FTE only if reported or imputed finance and enrollment data were present.

Endnotes

¹U.S. Department of Education, National Center for Education Statistics, *Current Funds Revenues and Expenditures of Institutions of Higher Education: Fiscal Years 1983-1991*, April 1993.

²1990-91 IPEDS Salary survey.

³U.S. Department of Education, National Center for Education Statistics, *Current Funds Revenues and Expenditures of Institutions of Higher Education: Fiscal Years 1983-1991*, April 1993.

Table 1.—Salaries in current dollars for public 4-year institutions of higher education, by expenditure function: Fiscal years 1987-88 to 1990-91

Fiscal year	1987-88	1988-89	1989-90	1990-91
Expenditures by function				
Total.....	\$43,800,383	\$48,381,962	\$52,724,527	\$56,183,524
Instruction.....	18,871,590	20,650,450	22,440,161	23,852,721
Research.....	6,773,080	7,818,178	8,565,078	9,363,812
Public service.....	2,689,859	3,086,966	3,404,057	3,657,791
Academic support.....	4,346,233	4,872,742	5,388,094	5,661,342
Student services.....	2,288,942	2,493,972	2,694,593	2,908,164
Institutional support.....	4,611,339	4,939,085	5,386,055	5,683,358
Operation and maintenance...	4,219,341	4,520,569	4,846,489	5,056,336
Salaries by expenditure function				
Total.....	\$26,828,790	\$29,324,558	\$31,868,263	\$33,838,836
Instruction.....	13,691,890	14,909,112	16,159,912	17,104,595
Research.....	3,604,127	4,070,915	4,479,851	4,803,260
Public service.....	1,451,296	1,630,046	1,790,685	1,890,602
Academic support.....	2,300,180	2,552,135	2,820,861	3,030,433
Student services.....	1,281,136	1,437,010	1,531,697	1,653,385
Institutional support.....	2,800,871	2,941,676	3,178,740	3,335,705
Operation and maintenance...	1,699,290	1,783,664	1,906,517	2,020,856
Salaries as percent of expenditure function				
Total.....	61.3	60.6	60.4	60.2
Instruction.....	72.6	72.2	72.0	71.7
Research.....	53.2	52.1	52.3	51.3
Public service.....	54.0	52.8	52.6	51.7
Academic support.....	52.9	52.4	52.4	53.5
Student services.....	56.0	57.6	56.8	56.9
Institutional support.....	60.7	59.6	59.0	58.7
Operation and maintenance...	40.3	39.5	39.3	40.0
Salaries as percent of total salaries				
Total.....	100.0	100.0	100.0	100.0
Instruction.....	51.0	50.8	50.7	50.5
Research.....	13.4	13.9	14.1	14.2
Public service.....	5.4	5.6	5.6	5.6
Academic support.....	8.6	8.7	8.9	9.0
Student services.....	4.8	4.9	4.8	4.9
Institutional support.....	10.4	10.0	10.0	9.9
Operation and maintenance...	6.3	6.1	6.0	6.0

NOTE: Dollar amounts are in thousands.

SOURCE: U.S. Department of Education, NCES, IPEDS Finance survey.

Table 2.—Salaries in current dollars for private, nonprofit 4-year institutions of higher education, by expenditure function: Fiscal years 1987-88 to 1990-91

Fiscal year	1987-88	1988-89	1989-90	1990-91
Expenditures by function				
Total.....	\$25,196,626	\$27,712,200	\$29,949,127	\$32,930,486
Instruction.....	10,341,343	11,441,612	12,344,518	13,715,338
Research.....	3,361,877	3,622,867	3,933,639	4,074,438
Public service.....	788,437	862,450	987,825	1,084,370
Academic support.....	2,319,137	2,600,715	2,711,273	2,988,924
Student services.....	1,798,171	1,995,596	2,191,078	2,455,957
Institutional support.....	4,075,400	4,465,445	4,861,916	5,395,629
Operation and maintenance.....	2,512,260	2,723,515	2,918,879	3,215,832
Salaries by expenditure function				
Total.....	\$13,665,789	\$14,978,757	\$16,157,581	\$17,891,554
Instruction.....	6,906,187	7,561,473	8,195,984	9,092,054
Research.....	1,466,553	1,604,945	1,694,374	1,862,105
Public service.....	411,210	453,683	494,646	574,740
Academic support.....	1,170,997	1,280,629	1,341,352	1,489,034
Student services.....	909,483	1,007,674	1,107,826	1,225,414
Institutional support.....	1,880,423	2,065,114	2,270,295	2,509,393
Operation and maintenance.....	920,936	1,005,238	1,053,104	1,138,815
Salaries as percent of expenditure function				
Total.....	54.2	54.1	54.0	54.3
Instruction.....	66.8	66.1	66.4	66.3
Research.....	43.6	44.3	43.1	45.7
Public service.....	52.2	52.6	50.1	53.0
Academic support.....	50.5	49.2	49.5	49.8
Student services.....	50.6	50.5	50.6	49.9
Institutional support.....	46.1	46.2	46.7	46.5
Operation and maintenance.....	36.7	36.9	36.1	35.4
Salaries as percent of total salaries				
Total.....	100.0	100.0	100.0	100.0
Instruction.....	50.5	50.5	50.7	50.8
Research.....	10.7	10.7	10.5	10.4
Public service.....	3.0	3.0	3.1	3.2
Academic support.....	8.6	8.5	8.3	8.3
Student services.....	6.7	6.7	6.9	6.8
Institutional support.....	13.8	13.8	14.1	14.0
Operation and maintenance.....	6.7	6.7	6.5	6.4

NOTE: Dollar amounts are in thousands.

SOURCE: U.S. Department of Education, NCES, IPEDS Finance survey.

Table 3.—Salaries in current dollars for public 2-year institutions of higher education, by expenditure function: Fiscal years 1987-88 to 1990-91

Fiscal year	1987-88	1988-89	1989-90	1990-91
Expenditures by function				
Total.....	\$10,855,347	\$12,095,747	\$13,255,091	\$14,462,726
Instruction.....	5,520,355	6,197,336	6,811,260	7,450,588
Research.....	11,403	15,181	19,306	19,716
Public service.....	252,890	311,662	333,316	359,316
Academic support.....	968,824	1,081,053	1,174,886	1,271,301
Student services.....	1,106,437	1,173,353	1,310,709	1,458,047
Institutional support.....	1,717,249	1,921,571	2,102,421	2,305,611
Operation and maintenance.....	1,278,189	1,395,591	1,503,193	1,598,087
Salaries by expenditure function				
Total.....	\$6,881,614	\$7,707,184	\$8,431,368	\$9,204,213
Instruction.....	4,166,953	4,655,878	5,088,961	5,563,668
Research.....	6,813	8,725	11,216	12,421
Public service.....	112,339	141,808	148,581	164,839
Academic support.....	610,890	682,409	743,069	800,514
Student services.....	690,232	785,121	873,238	962,089
Institutional support.....	792,374	895,751	985,377	1,080,529
Operation and maintenance.....	502,013	537,492	580,926	620,154
Salaries as percent of expenditure function				
Total.....	63.4	63.7	63.6	63.6
Instruction.....	75.5	75.1	74.7	74.7
Research.....	59.7	57.5	58.1	63.0
Public service.....	44.4	45.5	44.6	45.9
Academic support.....	63.1	63.1	63.2	63.0
Student services.....	62.4	66.9	66.6	66.0
Institutional support.....	46.1	46.6	46.9	46.9
Operation and maintenance.....	39.3	38.5	38.6	38.8
Salaries as percent of total salaries				
Total.....	100.0	100.0	100.0	100.0
Instruction.....	60.6	60.4	60.4	60.4
Research.....	0.1	0.1	0.1	0.1
Public service.....	1.6	1.8	1.8	1.8
Academic support.....	8.9	8.9	8.8	8.7
Student services.....	10.0	10.2	10.4	10.5
Institutional support.....	11.5	11.6	11.7	11.7
Operation and maintenance.....	7.3	7.0	6.9	6.7

NOTE: Dollar amounts are in thousands.

SOURCE: U.S. Department of Education, NCES, IPEDS Finance survey.

Table 4.—Salaries in current dollars for private, nonprofit 2-year institutions of higher education, by expenditure function: Fiscal years 1987-88 to 1990-91

Fiscal year	1987-88	1988-89	1989-90	1990-91
Expenditures by function				
Total.....	\$436,420	\$444,932	\$456,477	\$500,360
Instruction.....	160,273	169,522	169,522	191,882
Research.....	510	551	3,893	4,339
Public service.....	4,276	2,394	4,426	3,841
Academic support.....	38,469	36,983	38,599	41,676
Student services.....	59,332	57,329	60,708	64,574
Institutional support.....	110,032	115,329	111,579	120,729
Operation and maintenance..	63,528	62,824	67,750	73,318
Salaries by expenditure function				
Total.....	\$236,020	\$237,396	\$244,920	\$268,818
Instruction.....	116,175	124,096	124,096	135,445
Research.....	154	256	2,043	1,907
Public service.....	1,512	1,006	1,529	1,664
Academic support.....	20,736	19,643	21,983	23,224
Student services.....	31,345	29,238	31,437	34,020
Institutional support.....	45,574	44,222	44,061	50,358
Operation and maintenance..	20,525	18,934	19,771	22,199
Salaries as percent of expenditure function				
Total.....	54.1	53.4	53.7	53.7
Instruction.....	72.5	73.2	73.2	70.6
Research.....	30.2	46.5	52.5	44.0
Public service.....	35.3	42.0	34.5	43.3
Academic support.....	53.9	53.1	57.0	55.7
Student services.....	52.8	51.0	51.8	52.7
Institutional support.....	41.4	38.3	39.5	41.7
Operation and maintenance..	32.3	30.1	29.2	30.3
Salaries as percent of total salaries				
Total.....	100.0	100.0	100.0	100.0
Instruction.....	49.2	52.3	50.7	50.4
Research.....	0.1	0.1	0.8	0.7
Public service.....	0.6	0.4	0.6	0.6
Academic support.....	8.8	8.3	9.0	8.6
Student services.....	13.3	12.3	12.8	12.7
Institutional support.....	19.3	18.6	18.0	18.7
Operation and maintenance..	8.7	8.0	8.1	8.3

NOTE: Dollar amounts are in thousands.

SOURCE: U.S. Department of Education, NCES, IPEDS Finance survey.

Table 5.—Salaries per FTE student in current dollars for public 4-year institutions of higher education, by expenditure function: Fiscal years 1987-88 to 1990-91

Fiscal year	1987-88	1988-89	1989-90	1990-91	Percent change FY88-FY91
Expenditures per FTE student by function					
Total.....	\$10,139	\$10,922	\$11,599	\$11,917	17.5
Instruction.....	4,415	4,665	4,941	5,088	15.2
Research.....	1,575	1,769	1,889	2,013	27.8
Public service.....	619	691	743	782	26.3
Academic support.....	1,013	1,100	1,185	1,200	18.5
Student services.....	519	563	593	599	15.4
Institutional support.....	1,040	1,114	1,183	1,189	14.3
Operation and maintenance..	958	1,020	1,065	1,046	9.2
Salaries per FTE student by expenditure function					
Total.....	\$6,207	\$6,621	\$7,012	\$7,188	15.8
Instruction.....	3,188	3,367	3,557	3,650	14.5
Research.....	839	924	991	1,038	23.7
Public service.....	332	364	390	403	21.4
Academic support.....	535	576	620	642	20.0
Student services.....	294	325	337	335	13.9
Institutional support.....	633	663	698	699	10.4
Operation and maintenance..	386	402	419	421	9.1

Table 6.—Salaries per FTE student in constant 1990-91 dollars for public 4-year institutions of higher education, by expenditure function: Fiscal years 1987-88 to 1990-91

Fiscal year	1987-88	1988-89	1989-90	1990-91	Percent change FY88-FY91
Expenditures per FTE student by function					
Total.....	\$11,721	\$12,069	\$12,237	\$11,917	1.7
Instruction.....	5,104	5,155	5,213	5,088	-0.3
Research.....	1,821	1,955	1,993	2,013	10.6
Public service.....	716	764	784	782	9.3
Academic support.....	1,171	1,216	1,250	1,200	2.5
Student services.....	600	622	626	599	-0.2
Institutional support.....	1,202	1,231	1,248	1,189	-1.1
Operation and maintenance..	1,107	1,127	1,124	1,046	-5.5
Salaries per FTE student by expenditure function					
Total.....	\$7,175	\$7,316	\$7,398	\$7,188	0.2
Instruction.....	3,685	3,721	3,753	3,650	-1.0
Research.....	970	1,021	1,046	1,038	7.0
Public service.....	384	402	411	403	5.0
Academic support.....	618	636	654	642	3.8
Student services.....	340	359	356	335	-1.4
Institutional support.....	732	733	736	699	-4.5
Operation and maintenance..	446	444	442	421	-5.7

NOTE: Dollar amounts are in thousands.

Constant dollars are adjusted by Consumer Price Index factors.

SOURCE: U.S. Department of Education, NCES, IPEDS Finance survey.

Table 7.—Salaries per FTE student in current dollars for private, nonprofit 4-year institutions of higher education, by expenditure function: Fiscal years 1987-88 to 1990-91

Fiscal year	1987-88	1988-89	1989-90	1990-91	Percent change FY88-FY91
Expenditures per FTE student by function					
Total.....	\$12,799	\$13,553	\$14,441	\$15,398	20.3
Instruction.....	5,251	5,589	5,951	6,404	22.0
Research.....	1,718	1,783	1,904	1,919	11.7
Public service.....	401	423	476	510	27.2
Academic support.....	1,175	1,271	1,307	1,395	18.7
Student services.....	912	976	1,056	1,148	25.9
Institutional support.....	2,067	2,180	2,341	2,519	21.9
Operation and maintenance..	1,275	1,331	1,406	1,503	17.9
Salaries per FTE student by expenditure function					
Total.....	\$6,938	\$7,320	\$7,789	\$8,376	20.7
Instruction.....	3,502	3,689	3,949	4,254	21.5
Research.....	750	790	820	877	16.9
Public service.....	210	223	239	271	29.0
Academic support.....	593	625	646	695	17.2
Student services.....	462	493	534	573	24.0
Institutional support.....	953	1,008	1,093	1,173	23.1
Operation and maintenance..	468	492	508	533	13.9

Table 8.—Salaries per FTE student in constant 1990-91 dollars for private, nonprofit 4-year institutions of higher education, by expenditure function: Fiscal years 1987-88 to 1990-91

Fiscal year	1987-88	1988-89	1989-90	1990-91	Percent change FY88-FY91
Expenditures per FTE student by function					
Total.....	\$14,796	\$14,976	\$15,235	\$15,398	4.1
Instruction.....	6,070	6,176	6,278	6,404	5.5
Research.....	1,986	1,970	2,009	1,919	-3.4
Public service.....	464	467	502	510	10.0
Academic support.....	1,358	1,404	1,379	1,355	2.7
Student services.....	1,054	1,078	1,114	1,148	8.9
Institutional support.....	2,389	2,409	2,470	2,519	5.4
Operation and maintenance..	1,474	1,471	1,483	1,503	2.0
Salaries per FTE student by expenditure function					
Total.....	\$8,020	\$8,089	\$8,217	\$8,376	4.4
Instruction.....	4,048	4,076	4,166	4,254	5.1
Research.....	867	873	865	877	1.2
Public service.....	243	246	252	271	11.6
Academic support.....	686	691	682	695	1.4
Student services.....	534	545	563	573	7.3
Institutional support.....	1,102	1,114	1,153	1,173	6.5
Operation and maintenance..	541	544	536	533	-1.5

NOTE: Dollar amounts are in thousands.

Constant dollars are adjusted by Consumer Price Index factors.

SOURCE: U.S. Department of Education, NCES, IPEDS Finance survey.

Table 9.—Salaries per FTE student in current dollars for public, nonprofit 2-year institutions of higher education, by expenditure function: Fiscal years 1987-88 to 1990-91

Fiscal year	1987-88	1988-89	1989-90	1990-91	Percent change FY88-FY91
Expenditures per FTE student by function					
Total.....	\$4,490	\$4,797	\$4,966	\$5,256	17.1
Instruction.....	2,276	2,453	2,548	2,698	18.5
Research.....	--	--	--	--	--
Public service.....	105	123	124	131	24.8
Academic support.....	400	427	438	460	15.0
Student services.....	461	468	496	535	16.1
Institutional support.....	715	767	790	844	18.0
Operation and maintenance..	528	553	563	581	10.0
Salaries per FTE student by expenditure function					
Total.....	\$2,787	\$2,998	\$3,100	\$3,284	17.8
Instruction.....	1,686	1,812	1,872	1,984	17.7
Research.....	--	--	--	--	--
Public service.....	46	55	55	59	28.4
Academic support.....	248	265	273	286	15.3
Student services.....	280	306	321	344	22.9
Institutional support.....	321	348	362	385	19.9
Operation and maintenance..	203	209	213	221	8.9

Table 10.—Salaries per FTE student in constant 1990-91 dollars for public 2-year institutions of higher education, by expenditure function: Fiscal years 1987-88 to 1990-91

Fiscal year	1987-88	1988-89	1989-90	1990-91	Percent change FY88-FY91
Expenditures per FTE student by function					
Total.....	\$5,190	\$5,301	\$5,239	\$5,256	1.3
Instruction.....	2,631	2,711	2,688	2,698	2.5
Research.....	--	--	--	--	--
Public service.....	121	136	131	131	7.9
Academic support.....	462	472	462	460	-0.5
Student services.....	533	517	523	535	0.4
Institutional support.....	827	848	833	844	2.1
Operation and maintenance..	610	611	594	581	-4.8
Salaries per FTE student by expenditure function					
Total.....	\$3,221	\$3,313	\$3,271	\$3,284	2.0
Instruction.....	1,949	2,002	1,975	1,984	1.8
Research.....	--	--	--	--	--
Public service.....	53	60	58	59	11.1
Academic support.....	287	293	288	286	-0.2
Student services.....	324	338	339	344	6.3
Institutional support.....	371	385	382	385	3.8
Operation and maintenance..	235	231	225	221	-5.8

--Functional expenditure is less than 1.0 percent of total functional expenditures.

NOTE: Dollar amounts are in thousands.

Constant dollars are adjusted by Consumer Price Index factors.

SOURCE: U.S. Department of Education, NCES, IPEDS Finance survey.

Table 11.—Salaries per FTE student in current dollars for private, nonprofit 2-year institutions of higher education, by expenditure function: Fiscal years 1987-88 to 1990-91

Fiscal year	1987-88	1988-89	1989-90	1990-91	Percent change FY88-FY91
Expenditures per FTE student by function					
Total.....	\$5,567	\$6,038	\$6,584	\$7,132	28.1
Instruction.....	2,049	2,272	2,426	2,734	33.4
Research.....	--	--	--	--	--
Public service.....	--	--	--	--	--
Academic support.....	467	505	563	599	28.3
Student services.....	795	788	880	930	17.0
Institutional support.....	1,408	1,579	1,612	1,715	21.8
Operation and maintenance.....	819	862	990	1,041	27.1
Salaries per FTE student by expenditure function					
Total.....	\$3,001	\$3,217	\$3,492	\$3,865	28.8
Instruction.....	1,460	1,662	1,729	1,927	32.0
Research.....	--	--	--	--	--
Public service.....	--	--	--	--	--
Academic support.....	270	264	319	338	25.2
Student services.....	426	407	463	493	15.7
Institutional support.....	575	606	639	730	27.0
Operation and maintenance.....	258	263	293	327	26.8

Table 12.—Salaries per FTE student in constant 1990-91 dollars for private, nonprofit 2-year institutions of higher education, by expenditure function: Fiscal years 1987-88 to 1990-91

Fiscal year	1987-88	1988-89	1989-90	1990-91	Percent change FY88-FY91
Expenditures per FTE student by function					
Total.....	\$6,435	\$6,672	\$6,946	\$7,132	10.8
Instruction.....	2,369	2,511	2,559	2,734	15.4
Research.....	--	--	--	--	--
Public service.....	--	--	--	--	--
Academic support.....	540	558	594	599	11.0
Student services.....	919	871	928	930	1.2
Institutional support.....	1,628	1,745	1,701	1,715	5.4
Operation and maintenance.....	947	953	1,044	1,041	10.0
Salaries per FTE student by expenditure function					
Total.....	\$3,469	\$3,555	\$3,684	\$3,865	11.4
Instruction.....	1,688	1,837	1,824	1,927	14.2
Research.....	--	--	--	--	--
Public service.....	--	--	--	--	--
Academic support.....	312	292	337	338	8.3
Student services.....	492	450	488	493	0.1
Institutional support.....	665	670	674	730	9.8
Operation and maintenance.....	298	291	309	327	9.7

--Functional expenditure is less than 1.0 percent of total functional expenditures.

NOTE: Dollar amounts are in thousands.

Constant dollars are adjusted by Consumer Price Index factors.

SOURCE: U.S. Department of Education, NCES, IPEDS Finance survey.