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ABSTRACT

This document presents text and graphs to provide an overview of administrative expenditures in institutions of higher education in Texas. Administrative expenditure indicators at Texas public senior universities are compared with each other, with national averages, and with averages of the 10 states nearest Texas in population. In constant dollars, most indicators suggest the administrative expenditures are unchanged or slightly lower between fiscal years 1980 and 1995. Three indicators related to space used for administration show increases. Based on nine indicators of administrative expenditures in Texas universities from 1980 to 1995 and comparisons of fiscal year 1996 administrative salaries, it is concluded that: (1) average expenditures for administration are low when compared to national averages and averages in the 10 other most populous states; (2) Texas administrative expenditures decreased by 10 percent between fiscal year 1980 and 1994 against national data adjusted for inflation; (3) salaries for key administrative officers tend to be lower in Texas than national medians; and (4) there are large variations in administrative expenditures as a percent of total instructional expenditures within Texas. Figures and tables show national data and Texas statewide and institutional comparisons. Appendices provide definitions of key terms and technical notes. (Contains 13 references.) (JLS)

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ADMINISTRATIVE EXPENDITURES IN TEXAS PUBLIC UNIVERSITIES

Texas Higher Education Coordinating Board
Research, Planning and Finance Division

December 1996

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Coordinating Board Mission

The mission of the Texas Higher Education Coordinating Board is to provide the Legislature advice and comprehensive planning capability for higher education, to coordinate the effective delivery of higher education, to efficiently administer assigned statewide programs, and to advance higher education for the people of Texas.

THECB Strategic Plan

Coordinating Board Philosophy

The Texas Higher Education Coordinating Board will promote access to quality higher education across the state with the conviction that access without quality is mediocrity and that quality without access is unacceptable. The Board will be open, ethical, responsive, and committed to public service. The Board will approach its work with a sense of purpose and responsibility to the people of Texas and is committed to the best use of public monies.

THECB Strategic Plan

Executive Summary

The level of administrative expenditures in institutions of higher education is a continuing concern to Texas citizens and to state legislators. In this report, administrative expenditure indicators at Texas public senior universities are compared with each other, with national averages, and with averages of the 10 states nearest Texas in population.

There is no commonly accepted definition of administrative expenditures. Universities report expenditures by functions, which typically include some expenditures that are considered administrative expenditures and others that are not. Rather than attempting to select a single definition to measure changes in administrative expenditures, this study defines nine indicators and applies them to each institution. A 10th indicator compares a sample of fiscal year 1996 median administrative salaries at Texas institutions with similar salaries in the nation for a snapshot of where Texas stands on administrative pay scales.

In constant dollars, most indicators suggest that administrative expenditures are unchanged or decreased slightly between fiscal years 1980 and 1995. Three indicators related to the amount of space utilized for administration show increases.

Based on changes in the nine indicators of administrative expenditures in Texas universities from 1980 to 1995, as well as comparisons of fiscal year 1996 administrative salaries, these conclusions are apparent:

- Average expenditures for administration at Texas public universities are low when compared to national averages and averages in the other 10 most populous states. According to information collected for fiscal year 1994 (the latest national data available) by the U.S. Department of Education, Texas spent \$869 on institutional support per full-time-equivalent student, compared to a \$1,219 average nationwide and a \$1,446 average in the 10 states. When student services expenditures are included, Texas spent \$1,221 per student, compared to an average of \$1,936 in the nation and \$2,256 in the 10 states.
- When the national data is adjusted for inflation, administrative expenditures decreased by 10 percent between fiscal years 1980 and 1994. The values for some indicators rose by the mid-term of the 15-year study period, but dropped back to near 1980 levels by the end of the period.
- Salaries for key administrative officers tend to be lower than national medians. Of eight administrative positions studied, only the chief academic officers' median salary in all three institutional size categories at Texas public universities appears to equal or exceed the national median in these same categories. Administrative salaries in small Texas universities tend to be higher than national averages.

- When comparing administrative expenditures as a percentage of total instructional expenditures, large differences exist among Texas public universities. In general, small institutions or special mission institutions devote a larger proportion of their budgets to administration than do larger institutions.
- Differences in collection and reporting of administrative expenditure data make direct comparisons among institutions difficult. Some of the survey data upon which this study is based reflect voluntary reporting and subjective interpretation of financial reporting guidelines by the institutions. Organizational differences among institutions also account for some differences in administrative expenditure patterns.
- Systematic increases in administrative office space indicators from 1991 to 1995 may be the result of improved facilities inventory procedures and not an actual increase in administrative office space.

This report updates a previous report on this subject published in October 1994.

Table of Contents

	<u>Page</u>
Executive Summary	i
Introduction	1
Information Sources	1
Indicators of Administrative Expenditures	2
Factors Affecting Administrative Expenditures	4
Comparisons	4
National Comparisons	6
Institutional Support as a Percentage of Instruction	6
Institutional Support plus Student Services as a Percentage of Instruction	7
Institutional Support Expenditures per Full-Time Student	8
Institutional Support plus Student Services Expenditures per Full-Time Student	9
A Comparison of Median Salaries	10
Texas Statewide and Institutional Comparisons	12
Trends in Administrative Expenditures	12
Institutional Support Expenditures per Full-Time Student	13
Institutional Support plus Student Services Expenditures per FTE Student	14
Administrative Expenditures as a Percentage of Instructional Expenditures	15
Ratios of FTE Non-faculty to FTE Faculty and FTE Students	16
Comparisons Based on Administrative Office Space	17
Conclusions	19
Appendix A - Definitions	
Appendix B - Notes to the Figures and Tables and Supplemental Tables	
Appendix C - Selected References	

Introduction

The level of administrative expenditures in institutions of higher education is a continuing concern to Texas citizens and to state legislators. This report is the third in a series of biennial reports on administrative expenditures in public universities.

There is no commonly accepted definition of administrative expenditures. Universities report expenditures by functions, which typically include some expenditures that are considered administrative expenditures and others that are not. For example, included in "instruction" are expenditures for faculty salaries, as well as expenditures for department heads and other administrators who continue to teach as well as to administer.

Rather than attempting to select a single definition to measure changes in administrative expenditures, this study defines nine indicators and applies them to each institution. A 10th indicator compares fiscal year 1996 median administrative salaries at Texas institutions with similar salaries in the nation for a snapshot of where Texas stands on administrative pay scales. This study emphasizes comparisons over time and the relative sizes of these indicators among institutions.

Information Sources

To develop these indicators, several sources of information were used. For the national comparisons, they included the *Integrated Postsecondary Education Data System's (IPEDS) Financial Survey for Fiscal Year 1994*, published in 1996, and the Colleges and Universities Personnel Association (CUPA) *1995-96 Administrative Compensation Survey*.

The IPEDS survey is conducted annually by the U.S. Department of Education. This report is the best single source of national revenue and expenditure data, according to a September 1991 report by the Coordinating Board's advisory Committee on National Data Sources. The committee concluded that the IPEDS survey is "widely used, readily available, includes most areas of operation, and has been used for a number of years, providing the opportunity for trend analysis." Institutions compile data from their annual financial reports in response to the IPEDS survey.

Nevertheless, the use of IPEDS data poses some data quality questions. Because the survey is voluntary, not all institutions participate. Also, instructions for completing the survey may be interpreted in different ways, and institutions may not always put a high priority on ensuring quality data. More importantly, organizational structures can affect expenditure classifications. For example, one school might allocate telephone services to individual teaching departments and classify them as an instructional expenditure. Another might include telephone services as a part of the budget of a centralized administrative department. Finally, the IPEDS financial data does not include the administrative expenditures associated with systems offices.

The CUPA salary data is compiled from a comprehensive survey involving 1,384 public and private institutions. For this study, only data for the 659 public institutions were used for comparisons. Like the IPEDS survey, the CUPA survey is voluntary, and not all institutions participate.

For Texas comparisons, data sources included annual institutional financial reports, facility inventories, legislative appropriations requests, and the Coordinating Board's data system.

All institutions follow National Association of College and University Business Officers (NACUBO) guidelines when filing annual financial reports. But organizational structures differ among institutions, resulting in some variation in reporting. For this study, efforts were made to minimize the effects of organizational differences among the institutions, and institutional support expenditures by systems offices were allocated to individual institutions. Because of these modifications and time frame differences, the Texas comparison data will differ from similar Texas data presented in the IPEDS national and 10-state comparisons.

In Tables 2-A, 2-B, 4 and 5, the full-time-equivalent student number is based on semester credit hour production data submitted annually by institutions to the Coordinating Board.

Space classification data is based on facility inventories also submitted to the Coordinating Board by the institutions, and here, too, the guidelines might be interpreted in different ways. For example, space used by personnel who both teach and manage an instructional department might be defined as academic at one institution and administrative at another.

An ongoing Coordinating Board facilities inventory audit, which began in the spring of 1990, resulted in the reclassification of space at some institutions. These reclassifications can make trend analyses less valid.

More information on data sources and the development of some of the measures and indicators used in this report are included in Appendix B.

Indicators of Administrative Expenditures

Five indicators developed for this report relate directly to expenditures (for definitions of the following NACUBO categories see Appendix A):

- 1) Institutional Support Expenditures as a Percentage of Instructional Expenditures -- "Institutional Support" is one of the standard elements of cost on which institutions report in their annual financial reports and in the IPEDS Finance Survey. Virtually all of the expenditures in the Institutional

Support category are usually considered administrative costs, making them a good proxy for total administrative expenditures.

- 2) Institutional Support Expenditures Plus Student Services Expenditures as a Percentage of Instructional Expenditures -- "Student Support" is another standard element of cost on which all institutions report. Because student support services, including financial aid processing and counseling, are believed to account for much of the growth in administrative expenditures, the sum of institutional support and student services expenditures is another good proxy for administrative expenditures.
- 3) Institutional Support Expenditures Per Full-Time-Equivalent Student
- 4) Institutional Support Expenditures Plus Student Services Expenditures Per Full-Time-Equivalent Student
- 5) Salaries for Selected Administrative Positions -- Salaries paid to administrators are often an issue. Median salaries for eight selected administrative positions, grouped within three categories based on institutional size, were compared to national median salaries for these positions as reported in CUPA data. Chancellors, other system executives, and presidents were not included in this analysis.

Five additional proxies that are not directly related to expenditures, but nevertheless indicate the scope of administrative activities, are also included:

- 1) Ratio of Full-Time-Equivalent Non-Faculty to Full-Time-Equivalent Faculty -- This is an indicator of administrative staffing, relative to academic staffing. It is important to note that not all non-faculty personnel are properly classified as administrators.
- 2) Ratio of Full-Time-Equivalent Non-Faculty to Full-Time-Equivalent Students -- This is an indicator of administrative staffing, relative to students.
- 3) Ratio of Administrative Office Space to Academic Office Space -- Space represents a major cost of administrative operation. Also, space allocations generally indicate the relative size of an activity.
- 4) Ratio of Administrative Office Space to Full-Time-Equivalent Faculty
- 5) Ratio of Administrative Office Space to Full-Time-Equivalent Students

Factors Affecting Administrative Expenditures

Several factors -- many beyond the control of institutions of higher education -- affect administrative expenditures:

- As the number of students and the services they require increase, so do accompanying administrative expenditures. For a growing institution, the percentage and dollar amount of increases may be high while remaining nearly constant per student or as a percentage of the total budget.
- An institution must provide basic administrative services regardless of its size. For a small institution, these services represent a significant fixed cost and result in higher administrative expenditures per student, as well as a higher percentage of administrative expenditures in the total budget. For a large institution, an economy of scale works to distribute these fixed costs over a larger student body and a larger total budget -- thereby reducing the impact.
- The availability and increasing use of automation is one factor that is generally credited with reducing the growth of administrative personnel costs in a wide range of operations -- from admissions to scheduling preventive maintenance.
- The role and mission of an institution heavily influence its administrative expenditures. For example, research universities require additional resources to administer research grants and contracts.
- Most administrative functions are labor intensive. Increasing state and federal mandates for new programs create the need for more personnel.
- Intensive recruitment and student service efforts -- in such areas as career counseling and support services to under prepared students -- demand more administrative personnel.
- Non-faculty student advisers, psychological counselors, instructors supervising laboratories and teaching assistant coordinators in large, multi-section courses often perform roles once played by faculty.

Comparisons

No national or regional standards exist for administrative expenditures or the indicators of administrative expenditures used in this report. Instead, the focus of this report is on comparisons. Conventional wisdom suggests that it is desirable to minimize administrative expenditures. However, there is no data that supports the hypothesis that minimizing administrative expenditures relative to other types of expenditures promotes institutional effectiveness.

In this report, comparisons are made between Texas indicators and national averages for those indicators and Texas indicators and the weighted average of those indicators for the 10 states nearest in population to Texas. Those states are California, Florida, Georgia, Illinois, Michigan, New Jersey, New York, North Carolina, Ohio, and Pennsylvania.

In addition, comparisons are made among Texas universities.

National Comparisons

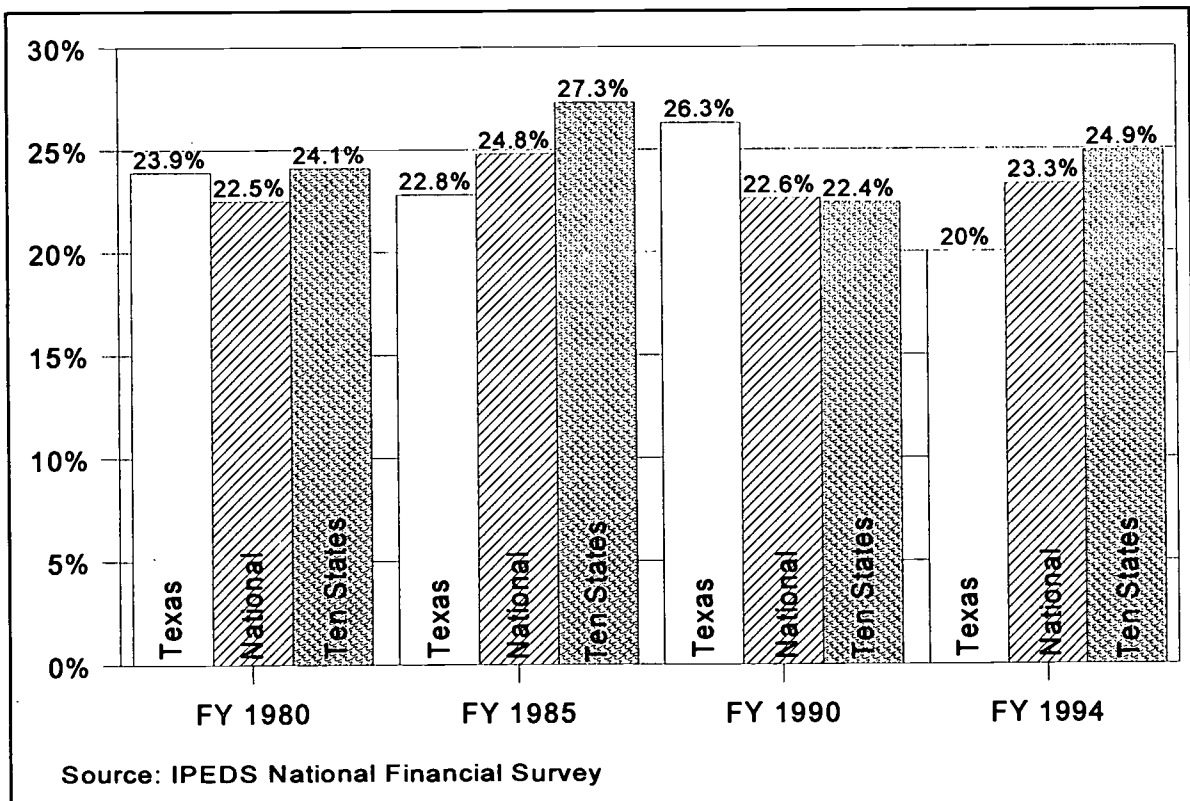
By nearly all indicators, administrative expenditures at Texas public senior universities trailed the national average and the average of the other 10 most populous states from fiscal years 1980 to 1994.

In Figures 1 through 4, Texas averages are compared with national and 10-state averages. Figure 5 represents a snapshot comparison of fiscal year 1996 median administrative salaries in Texas and in the nation. For detailed information related to these figures, see Tables B-I through B-III in Appendix B.

Institutional Support as a Percentage of Instruction

In analyzing expenditures for institutional support as a percentage of instruction, the 1994 Texas average of 20 percent is about three to five percentage points lower than either the national or 10-state averages. While the national and 10-state averages increased during the first five years of the study period, they declined from fiscal years 1980 to 1990 and experienced a slight increase from fiscal years 1990 to 1994. Texas took the opposite path, dropping slightly during the first five years of the study period before increasing to about four percentage points above fiscal year 1980 level by fiscal year 1990, then dropping over six percentage points by fiscal year 1994.

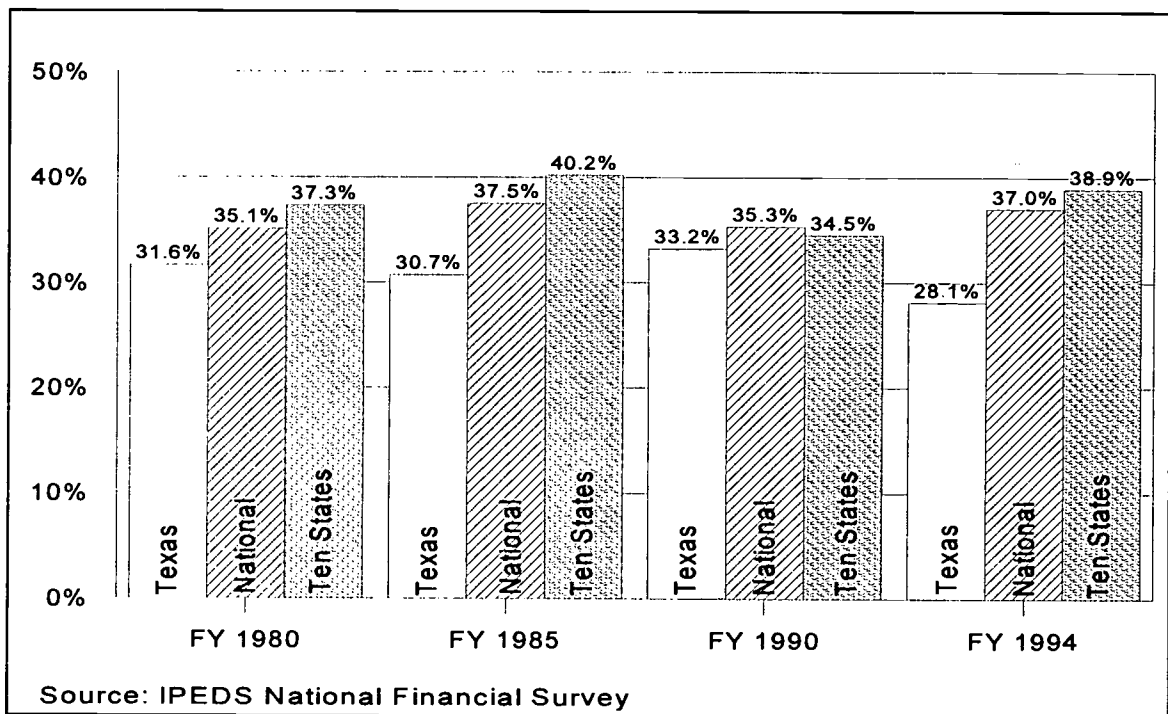
Figure 1
Institutional Support Expenditures
As a Percentage of Instructional Expenditures



Institutional Support plus Student Services as a Percentage of Instruction

In analyzing the ratio of institutional support plus student services expenditures to instructional expenditures, Texas averages less than both the 10-state and national averages. In fiscal year 1994, the Texas average was 28.1 percent, the national average was 37.0 percent, and the 10-state average was 38.9 percent. Between fiscal years 1990 and 1994, the Texas average dropped more than five percentage points, while the national average increased by almost two percentage points. The average ratios of all three (Texas, national, and 10-state) decreased after fiscal year 1985.

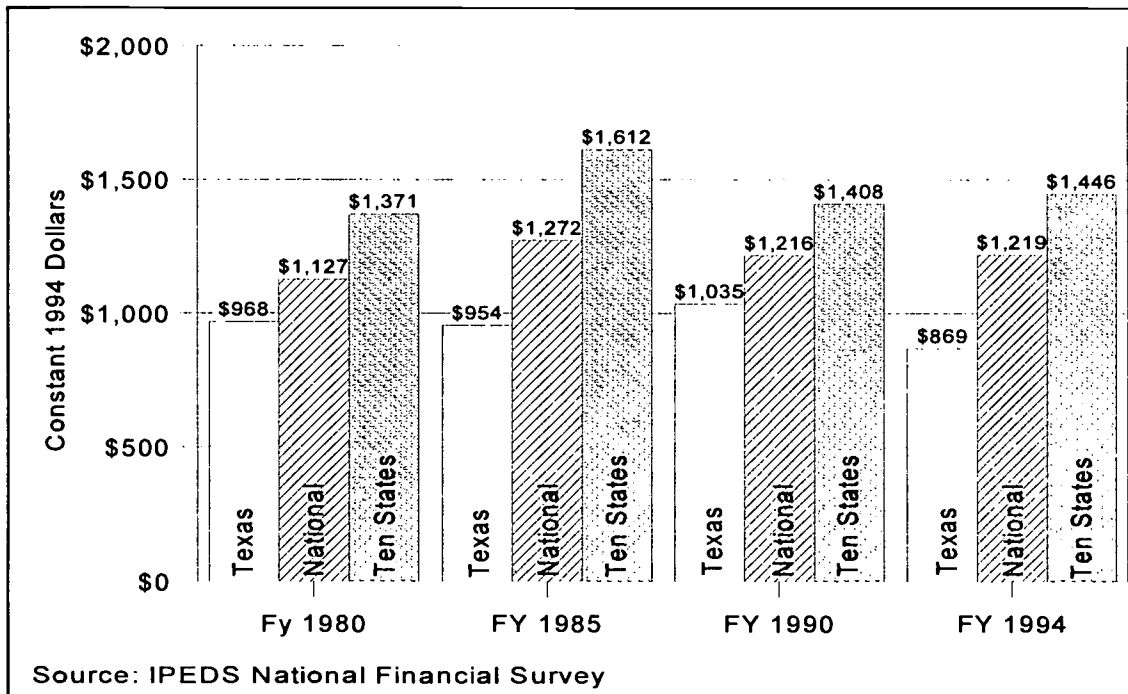
Figure 2
Institutional Support Plus
Student Services Expenditures
As a Percentage of Instructional Expenditures



Institutional Support Expenditures per Full-Time Student

The Texas average for institutional support expenditures per full-time-equivalent student in constant 1994 dollars is lower than the national and 10-state averages. The Texas average expenditure per full-time-equivalent student declined from \$968 to \$869 (a decline of 10.2 percent) between fiscal years 1980 and 1994. The 10-state average went up 5.5 percent -- from \$1,371 to \$1,446 -- and the national average climbed 8.2 percent -- from \$1,127 to \$1,219 -- during this same period. Both the 10-state and national average expenditures peaked in fiscal year 1985, reaching a high of \$1,612 and \$1,272 per full-time-equivalent student, respectively.

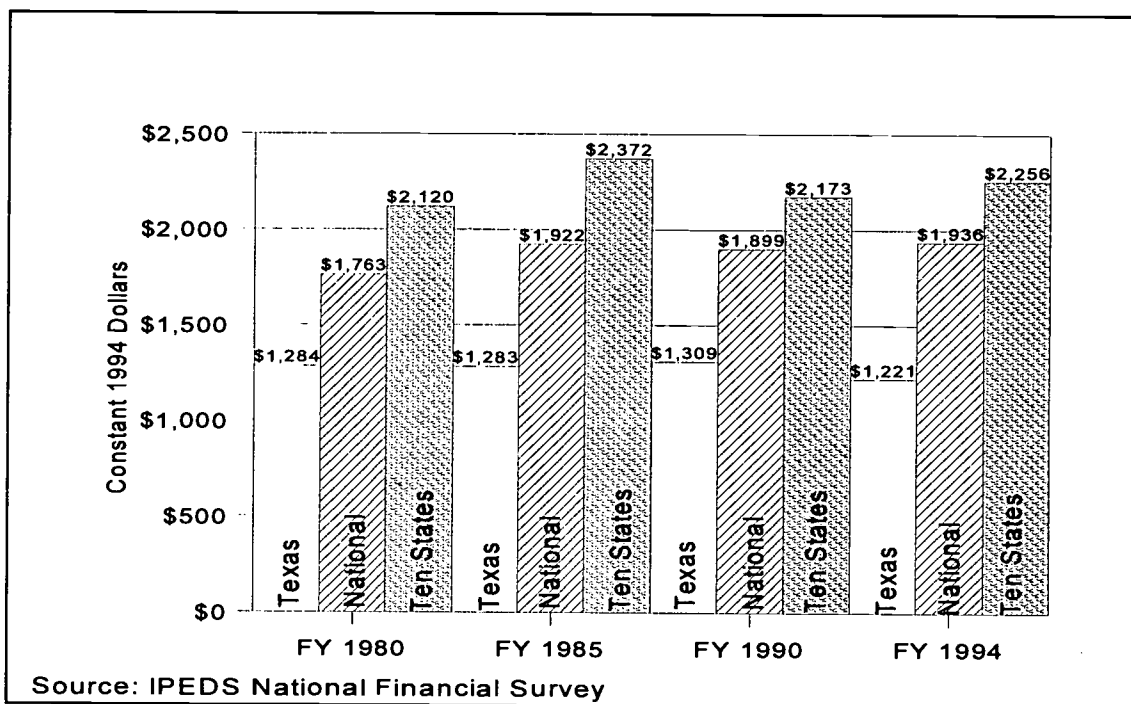
Figure 3
Institutional Support Expenditures
Per Full-Time-Equivalent Student



Institutional Support plus Student Services Expenditures per Full-Time Student

When student services expenditures are added to institutional support expenditures and dollars expended per full-time-equivalent student are calculated, Texas again trails the national and 10-state averages. And over the study period, Texas' average expenditures decreased by 4.9 percent -- from \$1,284 to \$1,221 -- in constant 1994 dollars. From fiscal years 1980 to 1994, the 10-state average increased 6.4 percent -- from \$2,120 to \$2,256. The national average grew 9.8 percent -- from \$1,763 to \$1,936. The 10-state expenditures per full-time-equivalent student peaked in fiscal year 1985, reaching a high of \$2,372. The national average expenditure reached its highest level of \$1,936 in fiscal year 1994. Texas expenditures per full-time-equivalent student reached its highest level in fiscal year 1990 before dropping to its lowest level in fiscal year 1994.

Figure 4
Institutional Support Plus Student Services Expenditures
Per Full-Time-Equivalent Student
National, Ten State and Texas Averages



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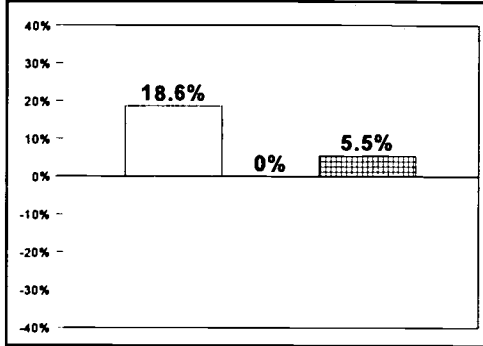
A Comparison of Median Salaries

A comparison of median salaries for a sample of eight administrative positions, based on three categories of institutional size, shows that Texas trails the nation in 15 of 24 comparable median salaries studied. Texas median salaries are equal to or greater than national medians in nine cases. Median salaries for chief academic officers in Texas equal or exceed national medians in all institutional size categories. Salaries for administrators in institutions with enrollments between 2,207 and 4,859 are more likely to exceed national averages than those in larger institutions. Figure 5 compares Texas to the median national administrative salaries in eight categories.

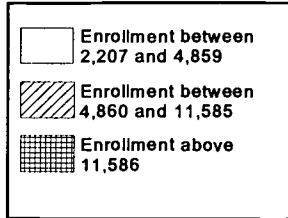
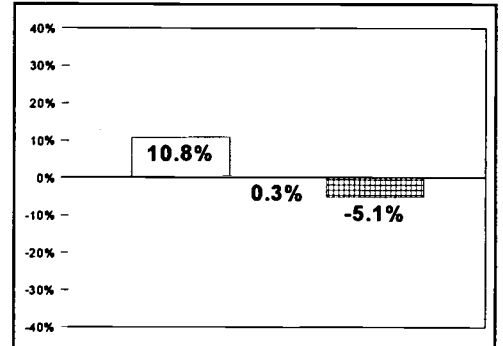
For detailed median salary information related to Figure 5, see Table B-III in Appendix B. The source is the CUPA (Colleges and Universities Personnel Association) *1995-96 Administrative Compensation Survey*.

Figure 5
Percentage Above or Below National Median Administrative Salaries
Texas Public Universities
Fiscal Year 1995

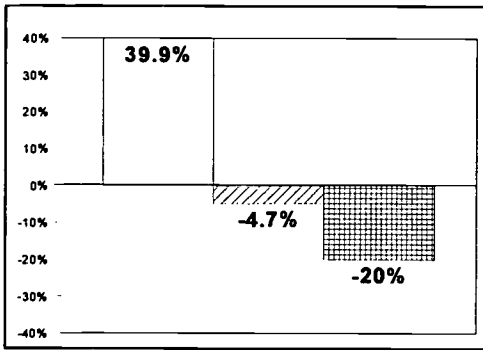
**Chief Academic Officer/Vice President
Academic Affairs**



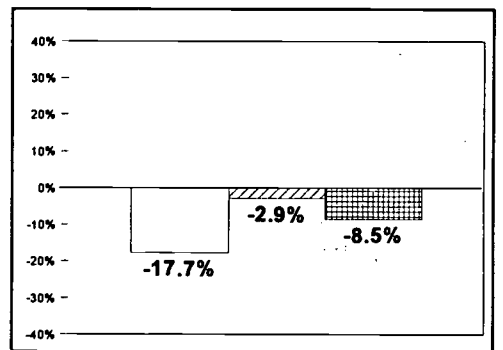
Chief Business Officer



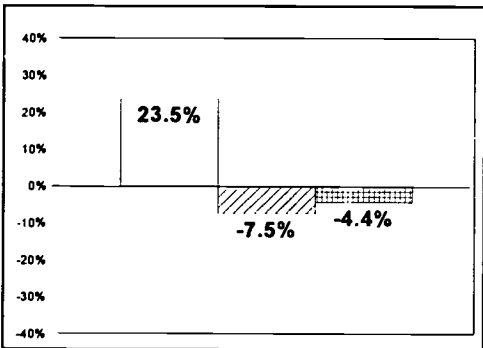
Chief Financial Officer



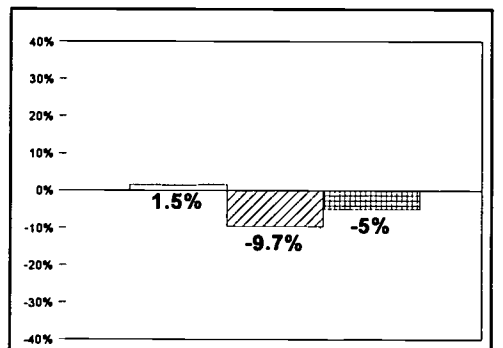
Chief Physical Plant/Facilities Mgmt. Officer



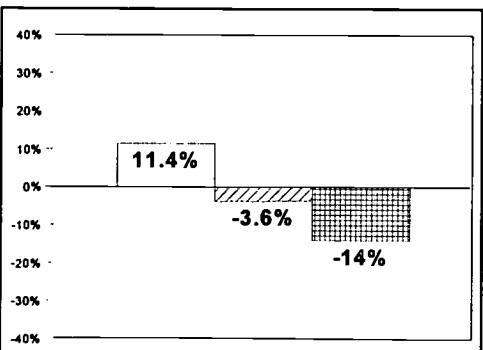
Director of Campus Security



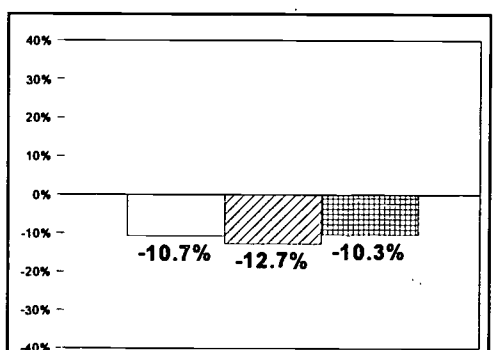
Chief Student Affairs Officer



Director, Admissions & Registrar



Director, Student Financial Aid



Texas Statewide and Institutional Comparisons

Trends in Administrative Expenditures

An analysis of statewide averages shows that by fiscal year 1995, eight of the nine trend indicators developed for this report declined or showed little change during the study period. A closer examination shows that six indicators peaked in fiscal year 1985 and have continued to decline or remained at virtually the same level as fiscal year 1980 indicators.

TABLE 1 TRENDS IN ADMINISTRATIVE EXPENDITURES INDICATORS TEXAS PUBLIC UNIVERSITIES				
INDICATORS	FY 1980	FY 1985	FY 1990	FY 1995
Institutional Support/Instruction	19.9%	22.4%	21.0%	19.6%
(Institutional Support + Student Services)/Instruction	28.5%	30.2%	28.5%	28.1%
Institutional Support/FTE Students	\$848	\$971	\$877	\$804
(Institutional Support + Student Services)/FTE Students	\$1,214	\$1,311	\$1,189	\$1,150
FTE Non-Faculty/FTE Faculty	1.38	1.42	1.42	1.41
FTE Non-Faculty/FTE Students	0.071	0.071	0.069	0.070
Administration Space/Academic Office Space*	N/A	N/A	0.33	0.34
Administration Space/FTE Faculty*	N/A	N/A	142.71	146.17
Administration Space/FTE Students*	N/A	N/A	6.52	7.28
<p>Note: Data in this table was adjusted to include allocations for university system offices' administrative expenditures and to account for organizational differences among the universities. Therefore, the data does not match the Texas data in Figures 1-4. Dollar values are constant 1995 dollars.</p> <p>*Administrative space data is based on space reported at two specific points in time: November 1991 and September 1995.</p> <p>Sources: Annual Financial Reports, Legislative Appropriation Request documents, THECB Space Inventory and Statistical Reports.</p>				

However, administrative office space per full-time-equivalent student increased almost 12 percent between 1991 and 1995. This increase may be partially the result of improved facilities inventory reporting or a decrease in full-time-equivalent students rather than actual increases in administrative office.

Although institution-by-institution data is provided in Tables 2-A through 6, comparisons among institutions may produce inappropriate conclusions. The wide variations in the statistics reported for each institution should not be interpreted necessarily as unsatisfactory progress. For example, enrollment is below 5,000 students at six of the 11 universities reporting institutional support expenditure percentages greater than 30 percent of instructional expenditures (see Table 3). Smaller institutions do not benefit from the economies of scale enjoyed by larger institutions. Two of these smaller institutions include in their mission the education of disadvantaged students -- who often require special services.

Institutional Support Expenditures per Full Time Student

Expenditures for institutional support per full-time-equivalent student decreased by 5.2 percent, in constant 1995 dollars, from fiscal years 1980 to 1995. Closer analysis shows this value dropped by 17 percent from fiscal years 1985 to 1995 (see Table 2-A).

Institutions	Institutional Support/FTE Student				Percent Change
	FY 1980	FY 1985	FY 1990	FY 1995	
Angelo State University	\$320	\$417	\$418	\$572	78.7
Lamar University-Beaumont	820	792	857	1,350	64.5
Midwestern State University	729	788	803	645	-11.6
Prairie View A&M University	1,753	2,520	1,823	1,193	-31.9
Sam Houston State University	509	716	623	620	21.9
Southwest Texas State University	357	363	413	458	28.2
Stephen F. Austin State University	305	325	425	468	53.4
Sul Ross State University	929	1,115	998	1,028	10.7
Tarleton State University	669	816	1,166	695	4.0
Texas A&M International University	3,065	3,693	3,517	2,175	-29.0
Texas A&M University	1,613	1,985	1,118	479	-70.3
Texas A&M University at Galveston	2,851	3,741	3,075	1,511	-47.0
Texas A&M University-Commerce	619	587	555	550	-11.1
Texas A&M University-Corpus Christi	1,193	841	1,289	1,240	3.9
Texas A&M University-Kingsville	578	621	1,105	794	37.3
Texas A&M University-Texarkana	1,905	1,552	1,443	1,319	-30.8
Texas Southern University	721	692	1,104	1,236	71.5
Texas Tech University	448	666	564	376	-16.2
Texas Woman's University	734	953	792	729	-0.6
University of Houston-Clear Lake	1,106	1,727	1,406	1,246	12.7
University of Houston-Downtown	946	1,179	1,175	1,075	13.7
University of Houston	1,227	1,568	1,322	1,232	0.4
University of Houston-Victoria	3,000	3,223	1,848	1,456	-51.5
University of North Texas	706	730	752	734	4.0
University of Texas at Arlington	749	781	829	754	0.6
University of Texas at Austin	768	762	726	1,034	34.6
University of Texas at Brownsville	2,063	1,991	1,455	1,399	-32.2
University of Texas at Dallas	1,714	1,728	1,737	1,215	-29.1
University of Texas at El Paso	530	619	668	734	38.4
University of Texas at Pan American	639	454	695	483	-24.4
University of Texas at Tyler	1,701	1,480	1,208	1,210	-28.9
University of Texas at San Antonio	887	581	728	759	-14.5
University of Texas of the Permian Basin	2,082	1,917	1,481	1,018	-51.1
West Texas A&M University	532	636	968	560	5.2
TEXAS AVERAGE	\$848	\$971	\$877	\$804	-5.2

Note: Data in this table was adjusted to include allocations for university system offices' administrative expenditures and to account for organizational differences among the universities. Therefore, the data does not match the Texas data in Figures 1-4.

Source: Annual Financial Reports -- Including System Offices Allocations.

Institutional Support plus Student Services Expenditures per Full-Time Equivalent Student

When student services expenditures are added to institutional support expenditures, total expenditures per full-time-equivalent student decreased 12.3 percent (in constant 1995 dollars) from fiscal years 1985 to 1995 after increasing 8 percent from fiscal years 1980 to 1985. From fiscal years 1980 to 1995, this value decreased by 5.3 percent (see Table 2-B).

Institutions	Institutional Support plus Student Service/FTE student				
	FY 1980	FY 1985	FY 1990	FY 1995	Percent Change
Angelo State University	\$544	\$656	\$618	\$781	43.5
Lamar University-Beaumont	1,026	997	1,023	1,694	65.1
Midwestern State University	1,007	995	1,044	884	-12.2
Prairie View A&M University	2,099	2,922	2,255	1,684	-19.8
Sam Houston State University	702	944	784	941	34.0
Southwest Texas State University	509	528	602	676	32.7
Stephen F. Austin State University	507	534	708	693	36.7
Sul Ross State University	1,412	1,433	1,405	1,309	-7.3
Tarleton State University	1,077	1,099	1,345	971	-9.8
Texas A&M International University	3,730	4,309	4,017	2,546	-31.8
Texas A&M University	1,941	2,292	1,390	774	-60.1
Texas A&M University at Galveston	2,855	4,234	3,520	2,057	-27.9
Texas A&M University-Commerce	1,052	996	968	945	-10.2
Texas A&M University-Corpus Christi	1,688	1,243	1,647	1,641	-2.8
Texas A&M University-Kingsville	1,123	957	1,480	1,472	31.1
Texas A&M University-Texarkana	2,546	2,115	2,008	1,813	-28.8
Texas Southern University	1,137	1,185	1,546	1,536	35.1
Texas Tech University	969	1,233	1,006	880	-9.2
Texas Woman's University	1,050	1,298	1,051	1,094	4.1
University of Houston-Clear Lake	1,380	1,917	1,646	1,490	7.9
University of Houston-Downtown	1,186	1,322	1,413	1,294	9.1
University of Houston	1,665	1,853	1,594	1,535	-7.8
University of Houston-Victoria	3,818	3,748	2,150	1,659	-56.5
University of North Texas	1,121	985	1,002	1,012	-9.7
University of Texas at Arlington	1,100	1,255	1,416	974	-11.4
University of Texas at Austin	1,199	1,225	1,087	1,544	28.7
University of Texas at Brownsville	2,264	2,466	1,544	1,843	-18.6
University of Texas at Dallas	2,034	2,003	1,983	1,467	-27.9
University of Texas at El Paso	784	896	915	920	17.4
University of Texas at Pan American	1,285	958	1,138	853	-33.6
University of Texas at Tyler	2,189	1,973	1,525	1,653	-24.5
University of Texas at San Antonio	1,140	723	871	1,206	-5.8
University of Texas of the Permian Basin	2,570	2,306	1,801	1,310	-49.0
West Texas A&M University	1,017	914	1,352	920	-9.5
TEXAS AVERAGE	\$1,214	\$1,311	\$1,189	\$1,150	-5.3

Note: Data in this table was adjusted to include allocations for university system offices' administrative expenditures and to account for organizational differences among the universities. Therefore, the data does not match the Texas data in Figures 1-4.

Source: Annual Financial Reports -- Including System Offices Allocations.

Administrative Expenditures as a Percentage of Instructional Expenditures

In fiscal year 1995, average institutional support expenditures as a percentage of instruction decreased from both fiscal year 1980 and fiscal year 1990 levels. Likewise, the proportion of institutional support plus student services as a percentage of instructional expenditures grew from 28.5 percent in fiscal year 1980 to 30.2 percent in fiscal year 1985 before falling to 28.1 percent by fiscal year 1995.

TABLE 3
ADMINISTRATIVE EXPENDITURES AS A PERCENTAGE OF INSTRUCTIONAL EXPENDITURES
BY TEXAS PUBLIC UNIVERSITY

Institutions	Institutional Support/Instruction				Institutional Support plus Student Services/Instruction			
	FY 1980	FY 1985	FY 1990	FY 1995	FY 1980	FY 1985	FY 1990	FY 1995
Angelo State University	10.7%	13.4%	12.6%	18.1%	18.1%	21.0%	18.6%	24.7%
Lamar University-Beaumont	22.9%	23.3%	23.7%	30.5%	28.7%	29.3%	28.3%	38.2%
Midwestern State University	21.5%	24.1%	25.5%	22.2%	29.7%	30.4%	33.2%	30.4%
Prairie View A&M University	54.1%	78.3%	52.2%	35.1%	64.8%	90.8%	64.6%	49.5%
Sam Houston State University	16.7%	19.1%	23.4%	24.4%	23.1%	25.1%	29.5%	37.0%
Southwest Texas State University	12.7%	14.0%	14.7%	15.0%	18.1%	20.4%	21.5%	22.1%
Stephen F. Austin State University	8.7%	9.9%	13.3%	14.4%	14.4%	16.2%	22.2%	21.3%
Sul Ross State University	22.2%	26.0%	28.4%	35.9%	33.7%	33.4%	40.0%	45.7%
Tarleton State University	20.8%	27.4%	43.8%	24.8%	33.4%	36.9%	50.5%	34.6%
Texas A&M International University	43.4%	77.1%	60.9%	37.8%	52.8%	90.0%	69.6%	44.2%
Texas A&M University	31.7%	34.7%	17.8%	7.7%	38.1%	40.1%	22.1%	12.4%
Texas A&M University at Galveston	56.4%	73.8%	86.2%	23.4%	56.5%	83.6%	123.5%	31.8%
Texas A&M University-Commerce	12.9%	10.5%	14.3%	16.5%	21.9%	17.8%	25.0%	28.4%
Texas A&M University-Corpus Christi	22.4%	16.3%	23.4%	29.6%	31.8%	24.1%	29.9%	39.2%
Texas A&M University-Kingsville	14.8%	16.1%	18.2%	21.8%	28.7%	24.8%	24.4%	40.4%
Texas A&M University-Texarkana	35.8%	30.0%	37.4%	34.7%	47.9%	40.9%	52.1%	47.7%
Texas Southern University	17.1%	16.5%	29.3%	35.4%	27.0%	28.3%	41.0%	44.0%
Texas Tech University	12.6%	15.7%	14.9%	10.1%	27.2%	29.0%	26.6%	23.8%
Texas Woman's University	10.4%	14.8%	16.2%	18.4%	14.9%	20.2%	21.5%	27.7%
University of Houston-Clear Lake	21.1%	32.5%	33.7%	34.8%	26.4%	36.1%	39.4%	41.6%
University of Houston-Downtown	34.8%	50.5%	56.7%	55.4%	43.7%	56.6%	68.1%	66.7%
University of Houston	22.4%	29.7%	28.4%	27.5%	30.3%	35.1%	34.2%	34.3%
University of Houston-Victoria	50.2%	52.1%	44.1%	34.2%	64.0%	60.5%	51.3%	39.0%
University of North Texas	14.5%	17.5%	20.6%	20.3%	23.0%	23.7%	27.5%	28.1%
University of Texas at Arlington	18.8%	20.5%	24.9%	21.7%	27.6%	32.9%	42.6%	28.0%
University of Texas at Austin	16.2%	14.5%	13.5%	17.3%	25.2%	23.4%	20.2%	25.8%
University of Texas at Brownsville	76.3%	64.8%	67.3%	62.3%	83.7%	80.3%	71.4%	82.1%
University of Texas at Dallas	21.8%	21.4%	24.8%	23.5%	25.9%	24.8%	28.3%	28.4%
University of Texas at El Paso	15.9%	17.9%	22.3%	21.0%	23.5%	25.9%	30.6%	26.3%
University of Texas at Pan American	19.8%	16.3%	25.7%	16.5%	39.8%	34.3%	42.0%	29.2%
University of Texas at Tyler	32.6%	33.3%	33.7%	29.3%	41.9%	44.3%	42.6%	40.1%
University of Texas at San Antonio	27.0%	22.9%	25.4%	26.0%	34.7%	28.5%	30.4%	41.4%
University of Texas of the Permian Basin	33.3%	39.5%	38.4%	36.5%	41.1%	47.5%	46.7%	47.0%
West Texas A&M University	17.4%	19.8%	32.3%	19.4%	33.1%	28.5%	45.1%	31.9%
TEXAS AVERAGE	19.9%	22.4%	21.0%	19.6%	28.5%	30.2%	28.5%	28.1%

Note: Data in this table was adjusted to include allocations for university system offices' administrative expenditures and to account for organizational differences among the universities. Therefore, the data does not match the Texas data in Figures 1-4.
Source: Annual Financial Reports -- Including System Offices Allocations.

Ratios of FTE Non-faculty to FTE Faculty and FTE Students

Staffing patterns provide another perspective for analyzing trends in administrative expenditures. The ratio of full-time-equivalent non-faculty employees to faculty remained essentially level over the study period. Also, full-time-equivalent non-faculty employee-to-student ratios remained relatively constant from 1980 to 1995.

Institutions	FTE Non-Faculty/FTE Faculty				FTE Non-Faculty/FTE Students			
	1980	1985	1990	1995	1980	1985	1990	1995
Angelo State University	1.34	1.32	1.25	1.08	0.050	0.046	0.042	0.041
Lamar University-Beaumont	1.15	1.25	1.19	1.47	0.058	0.051	0.052	0.088
Midwestern State University	1.38	1.34	1.24	1.20	0.069	0.052	0.043	0.057
Prairie View A&M University	1.60	4.84	3.05	2.11	0.072	0.254	0.117	0.074
Sam Houston State University	1.57	1.10	1.13	1.21	0.061	0.039	0.036	0.043
Southwest Texas State University	0.97	1.07	0.93	0.80	0.038	0.040	0.039	0.040
Stephen F. Austin State University	0.78	0.63	1.57	1.57	0.033	0.026	0.062	0.067
Sul Ross State University	2.22	1.86	1.75	1.65	0.118	0.103	0.087	0.065
Tarleton State University	1.71	1.97	1.34	1.40	0.075	0.056	0.048	0.054
Texas A&M International University	2.92	2.37	2.81	2.03	0.116	0.111	0.133	0.109
Texas A&M University	1.51	1.93	1.97	2.05	0.090	0.103	0.102	0.103
Texas A&M University at Galveston	1.66	2.35	2.15	2.08	0.125	0.164	0.126	0.114
Texas A&M University-Commerce	0.97	1.20	1.22	1.69	0.054	0.076	0.055	0.066
Texas A&M University-Corpus Christi	1.76	1.74	1.87	1.75	0.092	0.088	0.092	0.088
Texas A&M University-Kingsville	1.75	1.76	1.91	2.03	0.077	0.077	0.084	0.068
Texas A&M University-Texarkana	2.03	1.72	1.48	1.87	0.093	0.075	0.066	0.087
Texas Southern University	1.05	1.17	1.35	0.99	0.049	0.060	0.067	0.049
Texas Tech University	1.15	1.32	1.44	1.54	0.057	0.072	0.078	0.069
Texas Woman's University	0.86	1.21	1.07	1.10	0.070	0.077	0.066	0.072
University of Houston-Clear Lake	1.10	1.27	0.81	1.36	0.069	0.072	0.069	0.060
University of Houston-Downtown	1.50	0.89	0.92	0.80	0.061	0.035	0.035	0.032
University of Houston	1.21	1.20	1.15	1.27	0.073	0.068	0.066	0.070
University of Houston-Victoria	1.71	1.68	1.45	1.32	0.083	0.090	0.071	0.070
University of North Texas	1.30	1.21	0.99	1.05	0.077	0.069	0.052	0.059
University of Texas at Arlington	1.06	0.90	0.92	1.09	0.053	0.045	0.043	0.057
University of Texas at Austin	1.97	1.64	1.81	1.64	0.104	0.088	0.097	0.099
University of Texas at Brownsville	0.65	0.84	0.79	1.15	0.026	0.041	0.037	0.017
University of Texas at Dallas	2.65	1.09	1.23	1.07	0.136	0.092	0.085	0.077
University of Texas at El Paso	1.17	1.25	1.19	1.05	0.050	0.056	0.051	0.057
University of Texas at Pan American	1.24	1.63	1.61	1.29	0.047	0.074	0.056	0.049
University of Texas at Tyler	1.84	1.28	1.03	1.14	0.109	0.065	0.050	0.065
University of Texas at San Antonio	1.27	1.31	1.41	1.63	0.050	0.052	0.063	0.055
University of Texas of the Permian Basin	2.09	2.17	2.00	1.45	0.128	0.116	0.094	0.067
West Texas A&M University	1.12	1.47	1.49	1.29	0.054	0.071	0.068	0.054
TEXAS AVERAGE	1.38	1.42	1.42	1.41	0.071	0.071	0.069	0.070

Source: Legislative Appropriation Request Documents (Schedule 9) and THECB Statistical Reports.

Comparisons Based on Administrative Office Space

In this report, office space data was refined to include only educational and general space (see Appendix A for definition). Previous reports included all assignable space. The 1991 data is the earliest comparable educational and general space data available.

All three indicators of administrative office space increased over the study period. However, these increases may be the result of improved facilities inventory reporting or decreases in student or faculty full-time equivalents and not actual increases in administrative office space.

Institutions	Administrative Office Space/Academic Office Space		Administrative Office Space/FTE Faculty		Administrative Office Space/FTE Student	
	1991	1995	1991	1995	1991	1995
Angelo State University	0.53	0.53	163.70	150.46	5.61	5.75
Lamar University-Beaumont	0.50	0.48	N/A	N/A	8.17	8.65
Midwestern State University	0.50	0.47	180.01	121.25	6.24	5.80
Prairie View A&M University	0.39	0.65	238.28	461.18	9.98	16.10
Sam Houston State University	0.18	0.36	67.85	137.73	2.10	4.86
Southwest Texas State University	0.57	0.47	160.46	130.37	6.81	6.44
Stephen F Austin State University	0.42	0.39	127.07	127.24	4.97	5.42
Sul Ross State University	0.61	0.59	213.21	180.61	10.71	7.06
Tarleton A&M University	0.42	0.44	155.10	148.96	5.17	5.73
Texas A&M International University	1.01	0.96	320.13	191.42	14.81	10.24
Texas A&M University	0.25	0.29	107.04	150.02	5.50	7.51
Texas A&M University at Galveston	1.16	0.49	170.40	172.83	8.40	9.48
Texas A&M University-Commerce	0.36	0.34	157.47	174.74	7.06	6.85
Texas A&M Univ.-Corpus Christi	0.37	0.32	131.61	118.15	6.63	5.93
Texas A&M University-Kingsville	0.46	0.43	175.52	206.57	7.53	6.96
Texas A&M University-Texarkana	0.56	0.61	132.13	161.40	6.36	7.56
Texas Southern University	0.60	0.68	194.04	235.43	9.52	11.57
Texas Tech University	0.29	0.31	109.72	142.90	5.89	6.43
Texas Woman's University	0.41	0.50	127.67	141.51	7.78	9.24
University of Houston-Clear Lake	0.53	0.57	99.45	209.28	8.35	9.30
University of Houston-Downtown	0.96	0.84	256.32	223.44	9.38	9.07
University of Houston	0.25	0.24	96.81	100.66	5.39	5.54
University of Houston-Victoria	0.67	0.79	137.43	181.00	7.74	9.58
University of North Texas	0.32	0.33	79.25	87.93	4.11	4.95
University of Texas at Arlington	0.31	0.32	122.75	124.57	5.63	6.54
University of Texas at Austin	0.22	0.19	149.90	142.22	8.11	8.54
University of Texas at Brownsville	N/A	N/A	N/A	N/A	N/A	N/A
University of Texas at Dallas	0.39	0.32	136.42	123.21	8.82	8.80
University of Texas at El Paso	0.35	0.55	146.46	188.30	6.06	10.18
University of Texas at Pan American	0.59	0.58	162.82	154.43	5.49	5.83
University of Texas at Tyler	0.49	0.53	124.72	120.22	6.53	6.84
University of Texas San Antonio	0.53	0.60	122.31	165.76	5.11	5.60
University of Texas of the Permian Basin	1.81	0.96	632.24	314.64	30.58	14.54
West Texas A&M University	0.60	0.59	224.30	214.17	9.57	8.95
TEXAS AVERAGE	0.33	0.34	142.71	146.17	6.52	7.28

Sources: Campus Planning Space Inventory, Legislative Appropriations Request summary and THECB Statistical Reports.

Table 6 summarizes each individual institution's fiscal year 1995 status on the nine indicators developed for this report. The analysis ranks each institution in one of three categories for each indicator. Rankings may not be a good indicator of an institution's cost containment efforts. For example small institutions usually have higher administrative expenditures per full-time-equivalent student than larger institutions because they do not benefit from the economies of scale enjoyed by larger institutions.

TABLE 6
SUMMARY OF ADMINISTRATIVE EXPENDITURE INDICATORS
TEXAS PUBLIC UNIVERSITIES, FISCAL YEAR 1995

	LEGEND								
	○ Lowest third in administrative expenditures	✓ Middle third in administrative expenditures	● Highest third in administrative expenditures						
	Institutional Support/Instruction	(Institutional Support + Student Services) / Instruction	Institutional Support / FTE Students	(Institutional Support + Student Services) / FTE Students	FTE Non-Faculty / FTE Faculty	FTE Non-Faculty / FTE Students	Administrative Office Space / Academic Office Space	Administrative Office Space / FTE Faculty	Administrative Office Space / FTE Students
Angelo State University	○	○	○	○	○	○	✓	✓	○
Lamar University-Beaumont	●	✓	●	●	✓	●	✓	N/A	✓
Midwestern State University	✓	✓	○	○	✓	✓	✓	○	○
Prairie View A&M University	●	●	✓	●	●	●	●	●	●
Sam Houston State University	✓	✓	○	○	✓	○	○	✓	○
Southwest Texas State University	○	○	○	○	○	○	✓	○	✓
Stephen F. Austin State University	○	○	○	○	✓	✓	✓	○	○
Sul Ross State University	●	●	✓	✓	●	✓	●	●	✓
Tarleton State University	✓	✓	○	✓	✓	○	✓	✓	○
Texas A&M International University	●	●	●	●	●	●	●	●	●
Texas A&M University	○	○	○	○	●	●	○	✓	✓
Texas A&M University at Galveston	✓	✓	●	●	●	●	✓	✓	●
Texas A&M University-Commerce	○	○	○	○	●	✓	○	✓	✓
Texas A&M University-Corpus Christi	●	✓	●	●	●	●	○	○	○
Texas A&M University-Kingsville	✓	●	✓	✓	●	✓	✓	●	✓
Texas A&M University-Texarkana	●	●	●	●	●	●	●	✓	✓
Texas Southern University	●	●	●	●	○	○	●	●	●
Texas Tech University	○	○	○	○	✓	✓	○	✓	✓
Texas Woman's University	○	○	✓	✓	○	●	✓	✓	●
University of Houston-Clear Lake	●	●	●	✓	✓	✓	●	●	●
University of Houston-Downtown	●	●	✓	✓	○	○	●	●	●
University of Houston	✓	✓	●	●	✓	●	○	○	○
University of Houston-Victoria	●	✓	●	●	✓	●	●	●	●
University of North Texas	○	○	✓	✓	○	✓	○	○	○
University of Texas at Arlington	✓	○	✓	✓	○	✓	○	○	✓
University of Texas at Austin	○	○	✓	●	●	●	○	✓	✓
University of Texas at Brownsville	●	●	●	●	○	○	N/A	N/A	N/A
University of Texas at Dallas	✓	○	●	✓	○	●	○	○	●
University of Texas at El Paso	✓	○	✓	○	○	✓	✓	●	●
University of Texas at Pan American	○	✓	○	○	✓	○	●	✓	○
University of Texas at Tyler	●	●	●	●	○	✓	✓	○	✓
University of Texas at San Antonio	✓	○	✓	✓	●	○	●	✓	○
University of Texas of the Permian Basin	●	●	✓	✓	✓	✓	●	●	●
West Texas A&M University	○	✓	○	○	✓	○	●	●	●

Conclusions

This report compares a number of different proxies for university administrative costs. No universally accepted definition exists, and the data available for comparative purposes is subject to numerous qualifications.

However, subject to these caveats, these data indicate that administrative expenditures in Texas are comparable to or lower than those in other states. Further, if adjusted for inflation, administrative expenditures do not appear to have increased substantially during the past 15 years.

Administrative expenditures vary widely among Texas institutions of higher education. Larger institutions generally appear to devote a smaller portion of their total budgets to administration than do smaller institutions.

Appendix A

Definitions

IPEDS (Integrated Postsecondary Education Data Systems) by the U.S. Department of Education and NACUBO (National Association of College and University Business Officers) expenditure categories used in this report include:

Institutional Support -- Operating expenses of the institution, including expenditures for general administration, executive direction and planning, public relations, and development; does not include expenditures for physical plant operations.

Instruction -- Expenditures by all instructional divisions for any instruction, credit or non-credit, conducted by teaching faculty for students, including remedial and tutorial instruction, and research and public service expenditures not budgeted separately; does not include expenditures for academic administration (academic deans).

Student Services -- Expenditures to contribute to students' development outside the classroom and their general well-being; also includes expenditures for admissions and registrar activities.

CUPA (College and University Personnel Association) Administrative Compensation Survey:

Median salary -- The middle value in an array of all salaries for the position. Half of the salaries are lower than the median and half are higher.

Texas Statewide and Institutional Comparisons:

Educational and general space -- Net-assignable area which is used for academic instruction, research, and support of the institution's mission. It does not include auxiliary enterprise space or space which is permanently unassigned.

Appendix B

Notes to the Figures and Tables and Supplemental Tables

National Comparisons

National, 10-state and Texas comparisons shown on Figures 1 through 4 and their corresponding Tables B-I through B-II in this appendix are based on the financial statements of the universities as reported to the United States Department of Education through the Integrated Postsecondary Education Data System (IPEDS) in its financial survey. Figures 3 and 4 (as well as Table B-II) show administrative expenditures per full-time-equivalent student. IPEDS allows the institutions to convert part-time students to full-time-equivalents by one of three methods:

1. Applying a method already in use at the institution;
2. Totaling the credit hours for part-time students and dividing by the normal full-time-credit-hour load, which varies depending on the required number of credits and length in terms of each academic program; or
3. Assigning a fractional value of full time to each part-time student.

The full-time equivalent of part-time enrollment is added to full-time enrollment to yield full-time-equivalent students.

Figure 5 in the text and Table B-III in the appendix show the median administrative salaries for a sample of eight administrative positions based on the size of the institution. The median is the middle value in an array of all salaries for the position. The median is considered a more reliable measure than the mean (average) because it is not skewed by extremely high and low salaries as is the mean. The national values were taken from the Colleges and Universities Personnel Association (CUPA) 1995-96 Administrative Compensation Survey. The Texas values were provided by the respective public universities. To the extent that functional job descriptions at Texas institutions are the same as the descriptions used by CUPA in its survey, the two data series are consistent.

Texas Statewide and Institutional Comparisons

Table 1 -- is a summary of Texas averages shown in Tables 2-A through 5.

Tables 2-A, 2-B, and 3 -- show institution-by-institution data that was taken from annual financial reports filed with the Coordinating Board. Where necessary, the data was adjusted to include allocations for university system offices' administrative expenditures and to take into account certain organizational differences among the universities. Because the institutions provide data to IPEDS and the Coordinating Board from their annual financial reports, these two

adjustments constitute the primary differences between the national and Texas comparisons. Also, IPEDS data is for fiscal year 1994 and Texas data is for fiscal year 1995 (the latest data available from each of the respective sources), another reason to use care in comparing data from these two sources.

Tables 2-A and 2-B show administrative expenditures per full-time-equivalent student. The full-time-equivalent students used for this calculation are based on semester credit hour production submitted annually by institutions to the Coordinating Board. The methodology used to convert these hours to full-time-equivalent students may differ from that used for IPEDS data (see page B-1).

Table 4 -- shows ratios of full-time-equivalent non-faculty to full-time-equivalent faculty and full-time-equivalent students. Full-time-equivalent non-faculty personnel and full-time-equivalent faculty values were extracted from legislative appropriation requests submitted by each university. Although the definition of full-time employment may vary from one institution to another, the data for each is consistent if the institution has not changed its definition over the 15-year study period.

The values for full-time-equivalent students were obtained from the Coordinating Board's annual *Statistical Report* and its predecessor statistical documents. For each academic year, the number of full-time-equivalent students equals the sum of the quotients of total funded semester hours in undergraduate, masters, and doctoral programs divided by the respective typical full-time annual load for each program: 30 hours, undergraduate; 24 hours, masters and special professional; and 18 hours, doctoral.

Table 5 -- Each institution also reported data on office space to the Coordinating Board. The distinction between academic office space and administrative office space is not clear. Depending on how space used by personnel who teach as well as manage instructional departments is defined, some faculty office space may be considered to be administrative office space. Both academic and administrative space include offices, conference rooms, and associated service areas. The data in this table is based on educational and general space only. The space data represents a point in time. The 1991 data is from the November 1991 report and the 1995 data is from the September 1995 report.

Higher Education Price Index

Where noted, administrative expenditures have been converted into constant 1994 dollars (IPEDS -- national comparisons) and 1995 dollars for data extracted from Texas institutions' annual financial reports. This conversion is based on the Higher Education Price Index (HEPI). This adjustment removes the effect of inflation, thereby allowing comparisons of real changes in higher education expenditure components.

These factors were used to convert dollar values from other years into 1993-94 dollar values: 1979-80, 2.105263; 1984-85, 1.474926; and 1989-90, 1.160093. (Source: *Inflation Measures for Schools, Colleges & Libraries -- 1995 Update*. Research Associates of Washington)

To convert dollar values from other years into 1994-95 dollar values, the following factors were used: 1979-80, 2.164502; 1984-85, 1.517451; 1989-90, 1.193317. (Source: *Inflation Measures For Schools, Colleges & Libraries -- 1995 Update*. Research Associates of Washington)

Table B-1
Administrative Expenditures
As A Percentage Of Instructional Expenditures
National, Ten State And Texas Averages

State	Institutional Support/Instruction				(Institutional Support plus Student Services) / Instruction			
	FY 1980	FY 1985	FY 1990	FY 1994	FY 1980	FY 1985	FY 1990	FY 1994
California	21.8%	30.5%	20.8%	23.5%	40.2%	47.9%	33.7%	40.6%
Florida	25.4%	29.7%	27.3%	23.8%	36.1%	38.5%	39.5%	35.1%
Georgia	28.4%	42.4%	27.2%	30.8%	36.2%	51.1%	37.8%	43.6%
Illinois	26.6%	28.6%	23.7%	22.8%	39.8%	41.0%	39.1%	38.5%
Michigan	18.6%	20.6%	21.1%	21.7%	31.6%	34.3%	35.1%	35.9%
New Jersey	23.1%	24.6%	30.2%	36.0%	40.4%	41.0%	47.1%	55.7%
New York	41.8%	35.4%	27.4%	36.7%	51.6%	46.8%	37.7%	50.9%
North Carolina	14.4%	16.1%	17.4%	19.6%	21.1%	22.3%	23.6%	25.9%
Ohio	17.8%	16.1%	15.8%	16.5%	29.1%	26.1%	26.1%	27.5%
Pennsylvania	23.5%	27.1%	25.3%	28.0%	35.4%	39.7%	39.4%	42.6%
TEXAS AVERAGE	23.9%	22.8%	26.3%	20.0%	31.6%	30.7%	33.2%	28.1%
No. of Institutions	32	33	32	33	32	33	32	33
10-STATE AVERAGE	24.1%	27.3%	22.4%	24.9%	37.3%	40.2%	34.5%	38.9%
No. of Institutions	189	185	173	189	189	185	173	189
NATIONAL AVERAGE	22.5%	24.8%	22.6%	23.3%	35.1%	37.5%	35.3%	37.0%
No. of Institutions	525	529	496	536	525	529	496	536

Note: Corresponds to Figures 1 and 2.
Source: IPEDS National Financial Survey.

**Table B-II
Administrative Expenditures
Per Full-Time Equivalent Student
National, Ten State And Texas Averages
(Constant 1994 Dollars)**

State	Institutional Support/FTE Students					(Institutional Support plus Student Services) / FTE Students				
	FY 1980	FY 1985	FY1990	FY1994	% Chg.	FY 1980	FY 1985	FY 1990	FY 1994	% Chg.
California	\$1,540	\$2,196	\$1,642	\$1,599	3.8%	\$2,837	\$3,445	\$2,658	\$2,754	-2.9%
Florida	1,431	1,777	1,619	1,324	-7.5%	2,036	2,298	2,345	1,949	-4.3%
Georgia	1,294	1,968	1,166	1,053	-18.6%	1,646	2,370	1,617	1,511	-8.2%
Illinois	1,281	1,485	1,240	1,149	-10.3%	1,914	2,134	2,041	1,942	1.4%
Michigan	1,055	1,125	1,212	1,249	18.4%	1,789	1,872	2,019	2,068	15.6%
New Jersey	942	1,080	1,933	1,602	70.0%	1,650	1,801	3,013	2,477	50.1%
New York	2,263	2,143	1,653	2,047	-9.5%	2,794	2,838	2,274	2,844	1.8%
North Carolina	945	1,088	1,205	1,288	36.3%	1,382	1,510	1,631	1,701	23.1%
Ohio	904	864	937	929	2.9%	1,479	1,406	1,548	1,555	5.2%
Pennsylvania	1,316	1,440	1,403	1,626	23.5%	1,982	2,108	2,179	2,476	24.9%
TEXAS AVERAGE	\$968	\$954	\$1,035	\$869	-10.2%	\$1,284	\$1,283	\$1,309	1,221	-4.9%
No. of Institutions	32	33	32	33		32	33	32	33	
10-STATE AVERAGE	\$1,371	\$1,612	\$1,408	\$1,446	5.5%	\$2,120	\$2,372	\$2,173	\$2,256	2.5%
No. of Institutions	189	185	173	189		189	185	173	189	
NATIONAL AVERAGE	\$1,127	\$1,272	\$1,216	\$1,219	8.2%	\$1,763	\$1,922	\$1,899	\$1,936	7.7%
No. of Institutions	525	529	496	536		525	529	496	536	

Note: Corresponds to Figures 3 and 4.
Source: IPEDS National Financial Survey.

Table B-III
Median Administrative Salaries
By Position And Size Of Public University
FY 1996

Administrative Title	University Size (Enrollment)	National Median	Texas Median	Percent Above/Below Nat'l Median
<u>Chief Academic Officer/</u>				
<u>Vice President/Academic Affairs</u>	2,207-4,859	\$80,203	\$95,085	18.6%
	4,860-11,585	\$95,735	\$95,772	0.0%
	11,586 or More	\$120,000	\$126,658	5.5%
<u>Chief Business Officer</u>				
	2,207-4,859	\$76,489	\$84,754	10.8%
	4,860-11,585	\$90,725	\$91,030	0.3%
	11,586 or More	\$108,502	\$103,000	-5.1%
<u>Chief Financial Officer</u>				
	2,207-4,859	\$64,000	\$89,508	39.9%
	4,860-11,585	\$72,623	\$69,240	-4.7%
	11,586 or More	\$87,000	\$69,560	-20.0%
<u>Chief Physical Plant/</u>				
<u>Facilities Management Officer</u>	2,207-4,859	\$53,920	\$44,396	-17.7%
	4,860-11,585	\$63,579	\$61,754	-2.9%
	11,586 or More	\$79,732	\$72,979	-8.5%
<u>Director of Campus Security</u>				
	2,207-4,859	\$40,272	\$49,739	23.5%
	4,860-11,585	\$48,038	\$44,439	-7.5%
	11,586 or More	\$59,663	\$57,017	-4.4%
<u>Chief Student Affairs Officer</u>				
	2,207-4,859	\$68,010	\$69,034	1.5%
	4,860-11,585	\$81,632	\$73,700	-9.7%
	11,586 or More	\$99,750	\$94,795	-5.0%
<u>Director, Admissions & Registrar</u>				
	2,207-4,859	\$48,536	\$54,048	11.4%
	4,860-11,585	\$57,605	\$55,511	-3.6%
	11,586 or More	\$67,250	\$57,853	-14.0%
<u>Director, Student Financial Aid</u>				
	2,207-4,859	\$44,794	\$40,000	-10.7%
	4,860-11,585	\$51,584	\$45,042	-12.7%
	11,586 or More	\$60,500	\$54,276	-10.3%

Note: Corresponds to Figure 5.

Sources: CUPA 1995-96 Administrative Compensation Survey and Texas Public Universities' Financial Officers.

Appendix C

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