

# Costs and Expenditures at Ohio's State-Supported Colleges and Universities

**Questions:** How do the costs and expenditures of Ohio's state-supported colleges and universities compare to the rest of the country? Specifically, how much do state-supported colleges and universities spend on instruction to support institutional missions? What percentage of state-supported campuses' costs for in-state students is covered by state funds? Do institutional expenditures or the state share of costs vary by campus type and by institution?

**Why ask about campus costs and expenditures?** As presented in [Chapters 04](#) and [05](#) of this report, Ohio's state-supported campuses are characterized by high tuition, low state support, and low financial aid compared to the rest of the nation. The remaining piece to this financial picture is to look at Ohio's higher education expenditures compared to the rest of the nation. The most recent national data addressing this topic were for fiscal year 1999. Campuses incur a variety of costs in order to fulfill institutional missions. Not surprisingly, the majority of campus expenditures are made for the primary function of colleges and universities, that is, student instruction. The costs associated with instruction are covered by what are known as *instructional and general expenditures*, which are composed of a variety of expenditure types, including:

- **Instruction and Departmental Research:** expenditures for all programs that are part of an institution's academic curriculum.
- **Academic Support:** expenditures for the retention, preservation, and display of materials and the provision of services that directly assist the academic functions of the institution.
- **Student Services:** expenditures for administration and operation of offices of admissions and registration, and those activities where the primary purpose is to contribute to students' emotional and physical well-being, as well as students' cultural and social development outside of the formal curriculum.
- **Institutional Support:** expenditures for executive and administrative offices of the institution.
- **Library:** expenditures for the operation of a cataloged or otherwise classified collection of published material.
- **POM:** expenditures for the operation and maintenance of the physical plant, campus grounds, and facilities.

When looking at campus expenditures, it is important to look at campus expenditures per full-time equivalent (FTE) student, instead of total expenditures, since enrollment levels vary by campus. Because some campuses have a disproportionate share of restricted funds from which expenditures are often limited to a specific purpose, it is important to look at *unrestricted* expenditures per FTE. Most of the unrestricted instructional and general expenditures made by Ohio's state-supported campuses are provided to educate in-state undergraduate students and both in-state and out-of-state graduate students (these are referred to as subsidy-eligible students). A "state share" of these costs is provided to campuses in the form of state subsidy and other specific line items in the budget associated with instruction. The largest component of this state share is calculated by analyzing campus costs from previous years and using a weighted average that reflects a portion of the statewide average of those costs. Campuses spending above the statewide average typically have to charge higher tuition or generate additional revenues from other sources in order to cover costs. In FY 2000, unrestricted state appropriations<sup>1</sup> (referred to earlier as the "state share") covered between 39% and 63%\* of the total unrestricted expenditures made by campuses. Funds needed to cover the portion of costs not covered by state appropriations come primarily from tuition revenues.

**\*Note:** In providing this range, two institutions with higher state share are excluded. These are Central State University and Shawnee State University which both have sizeable special state supplements.

**National and State Comparisons:** In fiscal year 1999, the instructional and general expenditures made by Ohio's state-supported colleges and universities are below average for four-year campuses and above average for two-year campuses.

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<sup>1</sup> Unrestricted state appropriations include the State Share of Instruction, Access Challenge and Success Challenge funds.

**Nationally Reported Unrestricted Instructional and General Expenditures per Full-Time Equivalent Student (FY 1999)\***

Rank	State	Four-Year Public Campuses	State	Two-Year Public Campuses
1	Hawaii	\$15,329	Maine	\$9,574
2	California	\$15,199	Maryland	\$8,791
3	Vermont	\$14,299	Connecticut	\$8,515
4	Connecticut	\$13,898	Wisconsin	\$8,422
5	Iowa	\$13,188	Hawaii	\$7,598
6	Washington	\$13,120	Mississippi	\$7,404
7	North Carolina	\$12,272	Pennsylvania	\$7,306
8	Wyoming	\$12,224	New York	\$7,191
9	Delaware	\$12,124	New Hampshire**	\$7,185
10	South Carolina	\$12,005	Massachusetts	\$6,901
11	Mississippi	\$11,753	Michigan	\$6,722
12	New York	\$11,749	Wyoming	\$6,699
13	Michigan	\$11,727	Minnesota	\$6,654
14	Texas	\$11,680	<b>Ohio</b>	<b>\$6,633</b>
15	Arizona	\$11,620	North Carolina	\$6,507
16	New Jersey	\$11,555	Rhode Island	\$6,485
17	Pennsylvania	\$11,500	Delaware	\$6,410
18	Kansas	\$11,336	New Jersey	\$6,310
19	Illinois	\$11,157	Iowa	\$6,282
	<b>U.S. Weighted Average</b>	<b>\$11,109</b>	Oklahoma	\$6,192
20	Rhode Island	\$11,130	North Dakota	\$6,159
21	Oregon	\$11,088	South Carolina	\$5,948
22	<b>Ohio</b>	<b>\$10,972</b>	Missouri	\$5,701
23	Georgia	\$10,916	Kansas	\$5,659
24	Massachusetts	\$10,858	Florida	\$5,591
25	Kentucky	\$10,800	<b>U.S. Weighted Average</b>	<b>\$5,570</b>
26	Missouri	\$10,751	Nevada	\$5,440
27	Virginia	\$10,628	New Mexico	\$5,371
28	Wisconsin	\$10,482	Indiana	\$5,353
29	Tennessee	\$10,375	West Virginia	\$5,314
30	Minnesota	\$10,327	California	\$5,166
31	Indiana	\$10,250	Tennessee	\$5,163
32	Maine	\$10,236	Nebraska	\$5,131
33	New Mexico	\$10,184	Kentucky	\$5,039
34	Maryland	\$10,028	Arkansas	\$5,035
35	North Dakota	\$9,918	Idaho	\$4,891
36	Florida	\$9,875	Arizona	\$4,836
37	Arkansas	\$9,817	Montana	\$4,826
38	Nebraska	\$9,806	Texas	\$4,732
39	Alabama	\$9,480	Colorado	\$4,658
40	Nevada	\$9,371	Virginia	\$4,652
41	New Hampshire	\$9,300	Oregon	\$4,640
42	Oklahoma	\$9,177	Vermont	\$4,628
43	Utah	\$7,994	Illinois	\$4,463
44	Colorado	\$7,966	Georgia	\$4,462
45	West Virginia	\$7,911	Alabama	\$4,455
46	Montana	\$7,803	Louisiana	\$4,440
47	South Dakota	\$7,537	Utah	\$3,906
48	Idaho	\$7,038	South Dakota	\$3,861
49	Alaska	\$6,693	Washington	\$3,535
50	Louisiana	\$6,561	Alaska	\$2,280

\*Source: U.S. Dept. Education, FY 1999 IPEDS data. Readers of this report should be cautioned that student credit hour data submitted to the IPEDS for many Ohio institutions were incorrect and that corrected data were inserted to derive the expenditures per FTE.

\*\*No unrestricted expenditure data were reported for New Hampshire 2 Year Campuses. Restricted data are used in this analysis.

**Sector Answers:** Ohio's Universities tend to have greater unrestricted expenditures per FTE, primarily due to the costly upper-division undergraduate, graduate-level and research-related programs offered at four-year campuses.

**Ohio State Supported College and University Instructional and General Expenditures – Fiscal Year 2000**

	Total Student FTEs	Subsidy-Eligible FTEs	Unrestricted Expenditures per Total FTE	State Share of Campus Costs*	
				Per Subsidy-Eligible FTE	Per Total FTE
Community Colleges	32,047	31,343	\$7,794	46%	45%
State Community Colleges	35,940	33,353	\$5,748	62%	58%
Technical Colleges	15,470	15,073	\$6,579	60%	58%
Branch Campuses	27,954	27,152	\$7,169	52%	51%
University Main Campuses	213,105	194,887	\$11,441	55%	51%

\*Percentage state share was derived by dividing unrestricted state appropriations per FTE by unrestricted expenditures per total FTE. Unrestricted state appropriations include: State Share of Instruction (formerly called instructional subsidy), Access Challenge, Success Challenge, and special state supplements to Central State University and Shawnee State University.

**Campus Answers:** Campus expenditures for instructional and general costs per FTE vary greatly. Additionally, the state share of those expenditures per subsidy-eligible FTE varies as well.

- Community college expenditures per FTE student ranged from \$6,612 to \$8,958. (**Note:** Community colleges receive additional funds through voter-approved local levies, of which all or some of the revenues may be used for unrestricted instructional and general expenses.) State support to offset the costs for subsidy-eligible FTE students ranged from 39% to 57%.
- State community college expenditures ranged from \$5,171 to \$7,145 per FTE. State support to offset the costs for subsidy-eligible students ranged from 52% to 70%.
- Technical college expenditures ranged from \$6,154 to \$6,919 per pupil. State support to offset these expenses for subsidy eligible FTE students ranged from 55% to 68%.
- Expenditures at branch campuses ranged from \$5,856 to \$10,133 per FTE. State support to offset the costs for subsidy-eligible FTE students ranged from 39% to 62%.
- University expenditures ranged from \$7,964 to \$18,795 (at an institution that received a significant special supplement). State support to offset the costs for subsidy-eligible FTE students ranged from 71% to 122% (at institutions that received significant special supplements) to 49% to 63% (at institutions with no special supplements).

## College and University Instructional and General Expenditures – Fiscal Year 2000

Community Colleges	Total Student FTEs	Subsidy-Eligible FTEs	Unrestricted Expenditures per Total FTE	State Share of Campus Costs*	
				Per Subsidy-Eligible FTE	Per Total FTE
Cuyahoga Community College	12,463	12,011	\$8,958	39%	38%
Jefferson Community College	1,002	983	\$6,612	57%	56%
Lakeland Community College	4,254	4,224	\$7,901	43%	43%
Lorain County Community College	4,091	4,051	\$6,831	55%	54%
Sinclair Community College	10,237	10,074	\$6,833	55%	54%

### State Community Colleges

Cincinnati State Technical & Community College	5,517	4,989	\$6,546	57%	52%
Clark State Community College	1,653	1,637	\$6,333	63%	62%
Columbus State Community College	13,110	11,552	\$5,171	65%	57%
Edison State Community College	1,576	1,565	\$6,056	52%	52%
Northwest State Community College	1,431	1,412	\$6,276	56%	55%
Owens State Community College, Findlay Campus	969	952	\$6,178	59%	58%
Owens State Community College, Toledo Campus	7,573	7,234	\$5,330	70%	67%
Southern State Community College	1,103	1,096	\$6,104	58%	58%
Terra State Community College	1,533	1,527	\$7,145	59%	59%
Washington State Community College	1,475	1,389	\$6,532	52%	49%

### Technical Colleges

Belmont Technical College	1,173	1,138	\$6,229	68%	66%
Central Ohio Technical College	1,108	1,104	\$6,790	55%	55%
Hocking Technical College	4,351	4,047	\$6,480	66%	61%
Lima Technical College	1,867	1,859	\$6,747	56%	56%
Marion Technical College	992	988	\$6,257	56%	56%
Muskingum Area Technical College	1,418	1,408	\$6,154	63%	63%
North Central Technical College	1,778	1,769	\$6,919	57%	56%
Stark State College of Technology	2,783	2,760	\$6,800	55%	55%

\*Percentage state share was derived by dividing unrestricted state appropriations per FTE by unrestricted expenditures per total FTE. Unrestricted state appropriations include: State Share of Instruction (formerly called instructional subsidy), Access Challenge, Success Challenge, and special state supplements to Central State University and Shawnee State University.

## College and University Instructional and General Expenditures – Fiscal Year 2000

Branch Campuses	Total Student FTEs	Subsidy-Eligible FTEs	Unrestricted Expenditures per Total FTE	State Share of Campus Costs*	
				Per Subsidy-Eligible FTE	Per Total FTE
Bowling Green State University, Firelands Campus	820	812	\$7,573	62%	62%
Kent State University, Ashtabula Campus	717	717	\$7,350	57%	57%
Kent State University, East Liverpool Campus	434	409	\$10,133	55%	52%
Kent State University, Geauga Campus	351	350	\$7,487	39%	39%
Kent State University, Salem Campus	657	656	\$7,387	48%	48%
Kent State University, Stark Campus	1,941	1,938	\$5,955	55%	55%
Kent State University, Trumbull Campus	1,404	1,398	\$7,088	50%	50%
Kent State University, Tuscarawas Campus	1,157	1,156	\$6,037	60%	59%
Miami University, Hamilton Campus	1,763	1,724	\$6,816	53%	52%
Miami University, Middletown Campus	1,830	1,807	\$7,557	50%	49%
Ohio State University, Agricultural Technical Institute	858	831	\$10,105	57%	55%
Ohio State University, Lima Campus	1,146	1,144	\$7,463	50%	50%
Ohio State University, Mansfield Campus	1,250	1,240	\$6,805	51%	50%
Ohio State University, Marion Campus	937	936	\$8,248	50%	49%
Ohio State University, Newark Campus	1,481	1,466	\$7,612	43%	43%
Ohio University, Chillicothe Campus	1,121	1,111	\$7,030	55%	54%
Ohio University, Eastern Campus	864	841	\$7,146	52%	51%
Ohio University, Lancaster Campus	1,118	1,114	\$7,279	55%	55%
Ohio University, Southern Campus	1,473	1,297	\$5,856	56%	49%
Ohio University, Zanesville Campus	951	950	\$7,585	53%	53%
University of Akron, Wayne Campus	1,066	1,064	\$6,509	47%	47%
University of Cincinnati, Clermont Campus	1,380	1,363	\$6,368	52%	52%
University of Cincinnati, Raymond Walters Campus	2,218	2,174	\$7,878	45%	44%
Wright State University, Lake Campus	657	654	\$6,338	48%	48%

### Universities

Bowling Green State University	16,824	15,734	\$8,944	57%	53%
Central State University*	1,056	758	\$18,795	122%	87%
Cleveland State University	12,252	11,922	\$10,393	56%	54%
Kent State University	18,356	17,114	\$9,277	57%	53%
Miami University	16,982	12,835	\$10,408	49%	37%
Ohio State University	47,337	42,498	\$14,037	53%	48%
Ohio University	20,388	18,458	\$11,060	55%	50%
Shawnee State University*	2,862	2,555	\$7,964	71%	63%
University of Akron	17,072	16,561	\$11,003	52%	50%
University of Cincinnati	21,696	20,384	\$13,857	57%	54%
University of Toledo	16,454	15,488	\$10,262	56%	53%
Wright State University	11,982	11,525	\$11,704	56%	53%
Youngstown State University	9,844	9,055	\$8,454	63%	58%

\*Percentage state share was derived by dividing unrestricted state appropriations per FTE by unrestricted expenditures per total FTE. Unrestricted state appropriations include: State Share of Instruction (formerly called instructional subsidy), Access Challenge, Success Challenge, and special state supplements to Central State University and Shawnee State University.