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ABSTRACT

Information on revenues and expenditures at U.S. colleges and universities are reported for fiscal years (FY) 1983, 1984, and 1985, based on findings from the Financial Statistics of Institutions of Higher Education survey, which is part of the Higher Education General Information Survey. Narrative and statistical information is presented on: current funds revenues for colleges by source and by level and control of institution; current funds expenditures and mandatory transfers of colleges by function and by type of institution; and expenditures per full-time equivalent (FTE) student by type of institution. It was found that despite relatively stable student enrollments, the revenues and expenditures of colleges and universities grew faster than inflation between FYs 1983 and 1985. Government support was the largest source of revenues in each FY, accounting for about 44% of total revenues. Instructional costs were the largest category of expenditures in both public and private institutions. Increasing expenditures in higher education, combined with decreasing FTE enrollments, resulted in significant increases in the amount of expenditures per FTE student. Data on the survey sample and definitions of terms are appended. (SW)

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Center for Education Statistics

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February 1987

REVENUES AND EXPENDITURES OF INSTITUTIONS OF HIGHER EDUCATION: FISCAL YEARS 1983 - 1985

Despite relatively stable student enrollments, the revenues and expenditures of institutions of higher education grew faster than inflation between fiscal years 1983 and 1985. Inflation accounted for about 70 percent of the increase in expenditures; only 30 percent of the increase was in real purchasing power.

These are some of the findings from the "Financial Statistics of Institutions of Higher Education" surveys for fiscal years 1983, 1984, and 1985. (See appendix A for more information on these surveys.) This report presents final data for fiscal years 1983, 1984 and 1985. Definitions of terms used in this report are provided in appendix B.

Revenues, by Source

In terms of resources, higher education is still growing. Total current funds revenues for all institutions of higher education increased from \$79.5 billion in FY 1983, to \$86.5 billion in FY 1984 (about 9 percent). By FY 1985, this figure rose to \$94.7 billion—nearly 10 percent over the previous year.

Government support was the largest source of revenues (both restricted and unrestricted) in each fiscal year, accounting for about 44 percent of total revenues. This included Federal, State, and local governmental appropriations, contracts, and grants. Revenues from government sources increased from \$35.1 billion in FY 83 to \$41.8 billion in FY 85 (table 1).

Student-related revenues grew from \$26.5 billion in FY 83 to \$31.4 billion in FY 85 (table 1). Tuition and fees accounted for about two-thirds of student revenues, while the remainder came from student support of auxiliary enterprises (such as dormitories, food services, etc.).

Figure 1 shows the growth in current funds revenues, by all sources, for FY 83 - FY 85.

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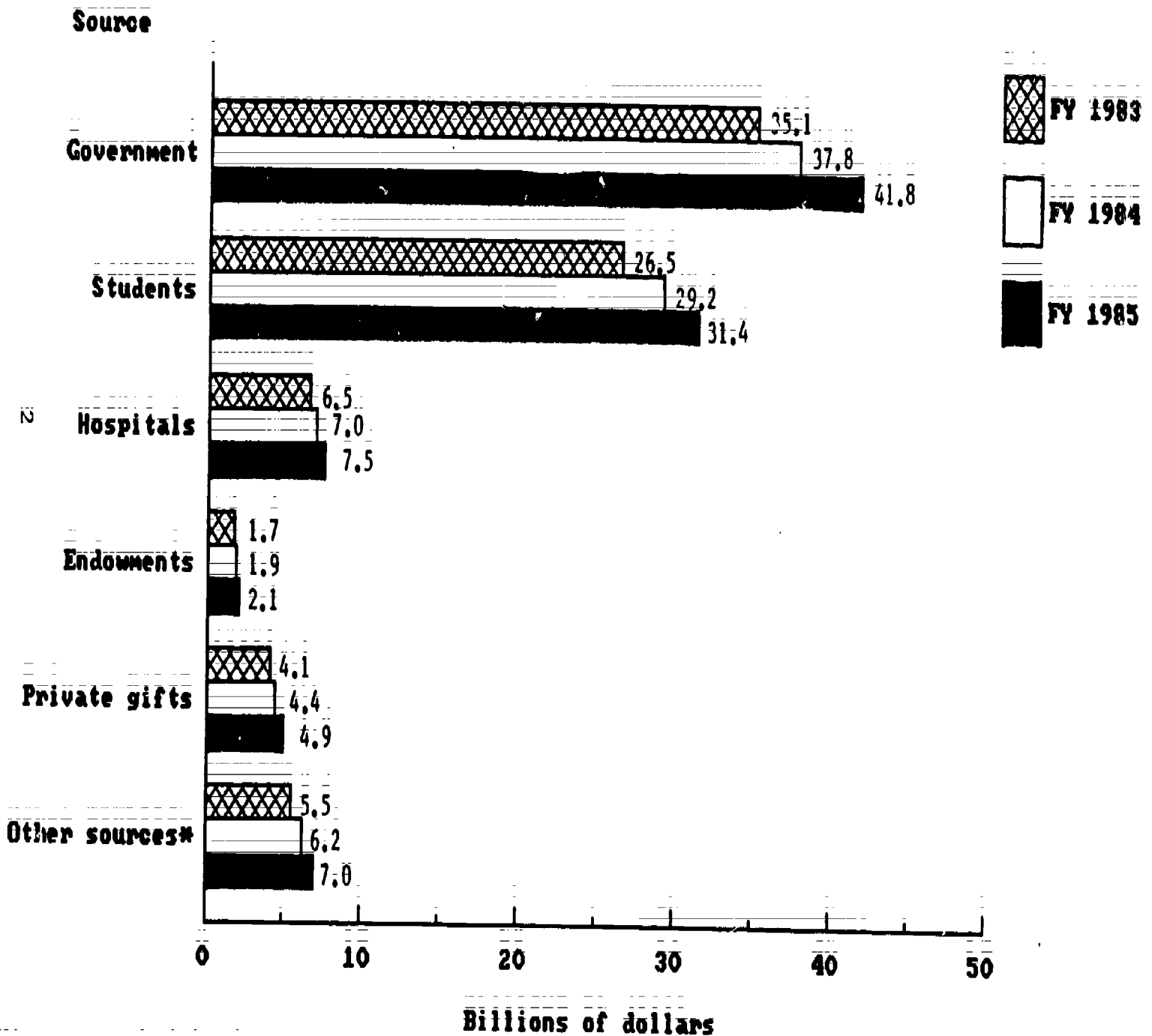
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Figure 1.--Current funds revenues, by source:
Fiscal years 1983, 1984, and 1985



*Other sources include educational activities, independent operations, etc.

Note.--Details may not add to totals due to rounding.

SOURCE: HEGIS Survey of Financial Statistics of Institutions of Higher Education for fiscal years 1983, 1984, and 1985.

The major sources of revenues differ substantially among public and private institutions. As would be expected, government provided the majority of revenues (about 60 percent) for public institutions, while students provided almost half the revenues of private institutions (figure 2).

Among public institutions, the percentage increase in revenues between FY 83 and FY 84 from student-related sources was greater than in revenues from governmental sources. However, from FY 84 to FY 85, this trend was reversed. A major factor contributing to the increase in government funding from FY 84 to FY 85 was the greater increase in State revenues (11.6 percent) than Federal (9.7 percent) or local (9.8 percent) revenues (table 1a).

Largest sources of revenues in public institution	Percent change	
	FY 83- FY 84	FY 84- FY 85
Government	7.5	11.1
student-related	10.0	6.2

SOURCE: Table 1a.

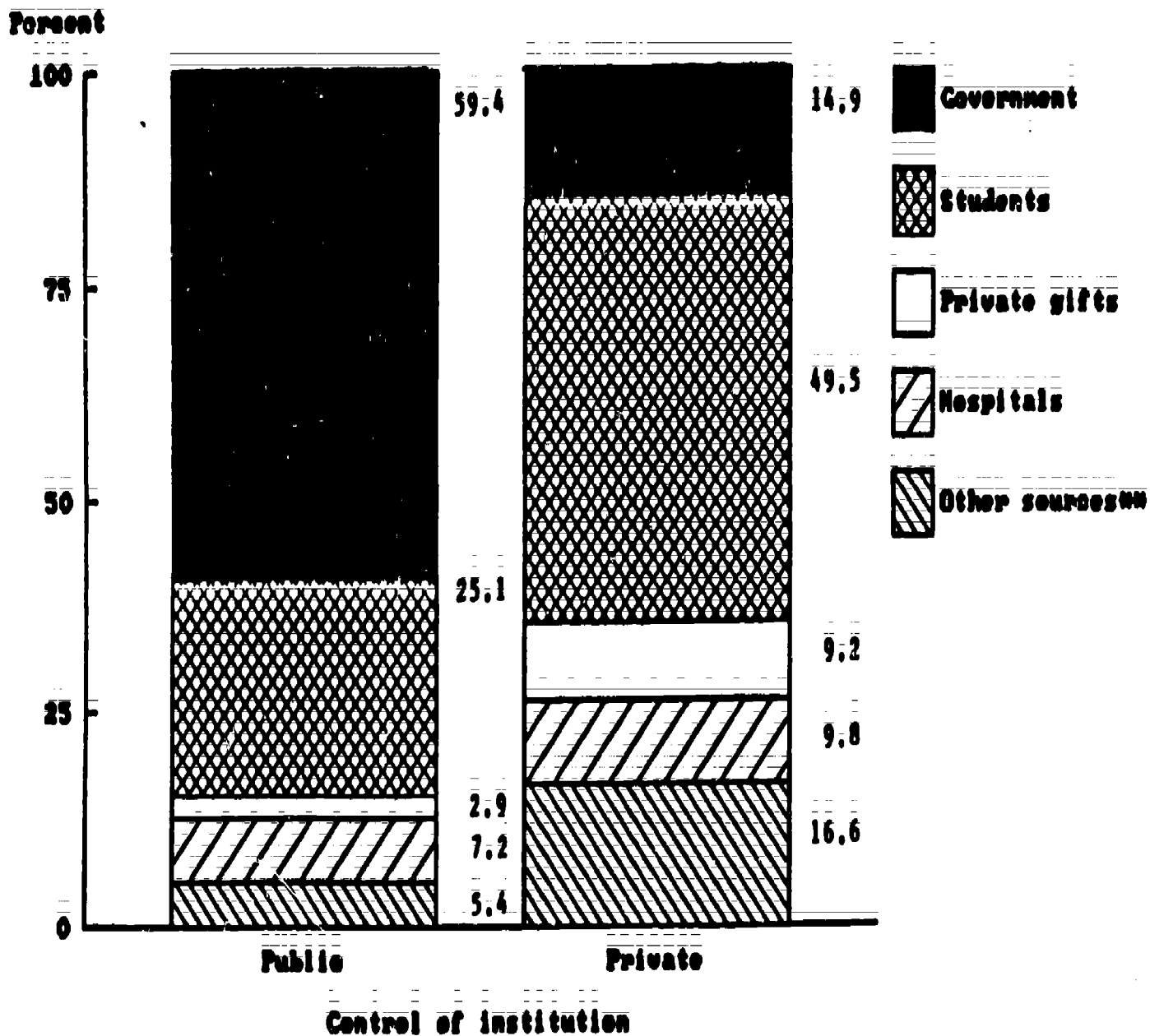
Revenues increased faster in public 4-year institutions (8.7 percent in FY 84; 10.0 percent in FY 85) than 2-year institutions (7.2 percent in FY 84; 8.0 percent in FY 85) (table 2).

Among private institutions, growth in revenues slowed slightly, from 9.8 percent in FY 84 to 9.2 percent in FY 85 (table 1b). This reflected the decline in the proportion of revenue received from tuition and fees from students (10.6 percent in FY 84 to 9.0 percent in FY 85). Several sources of revenues, however, increased their rate of growth to partially offset the slowed growth in tuition and fees. These sources included auxiliary enterprises (7.4 percent in FY 84; 8.4 percent in FY 85); independent operations (11.7 percent in FY 84; 15.7 percent in FY 85); and endowment income (7.8 percent in FY 84; 12.5 percent in FY 85).

Expenditures, by Function

Current funds expenditures and mandatory transfers of institutions of higher education increased from \$77.8 billion in FY 83, to \$84.1 billion in FY 84 (an 8.1 percent increase), then rose to \$92.2 billion in FY 85—a 9.6 percent increase from FY 84 (table 2). The Higher Education Price Index (HEPI), an indicator of inflation costs to higher education institutions, increased by 5.4 percent from FY 83 to FY 84, and 6.7 percent from FY 84 to FY 85. Therefore, about 70 percent of the percentage increases in current funds expenditures were taken up by inflation, and 30 percent was in real purchasing power.

**Figure 2.--Current funds revenues, by source:
Fiscal year 1984***



*Proportions for FY 83 and FY 85 were similar.

**Other sources include educational activities, endowment income, independent operations, etc.

Note.--Details may not add to totals due to rounding.

SOURCE: HEGIS Survey of Financial Statistics of Institutions of Higher Education for Fiscal year 1984;

When adjusted for inflation, expenditures increased 2.6 percent in FY 84 and 2.7 percent in FY 85. Real growth in expenditures increased at public institutions (from 1.8 in FY 84 to 2.9 percent in FY 85) while the growth slowed at private institutions (from 4.0 to 2.4 percent during this same period) (table 2).

Instructional costs were the largest category of expenditures in both public and private institutions (figure 3). "Other" functions, including academic support, institutional support, and mandatory transfers, was the second largest category of expenditures. Figure 4 shows the changes in the expenditures, by category, from FY 83 to FY 85.

The percentage increases for administrative costs were greater than those for instructional costs in public institutions during both periods. Among private institutions, however, the growth in administrative costs slowed from FY 84 to FY 85.

Control of institution	Percent change in largest expenditure functions			
	Instruction		Administration	
	FY 83- FY 84	FY 84- FY 85	FY 83- FY 84	FY 84- FY 85
Public	6.5	9.1	10.1	11.5
Private	8.8	8.2	12.0	9.4

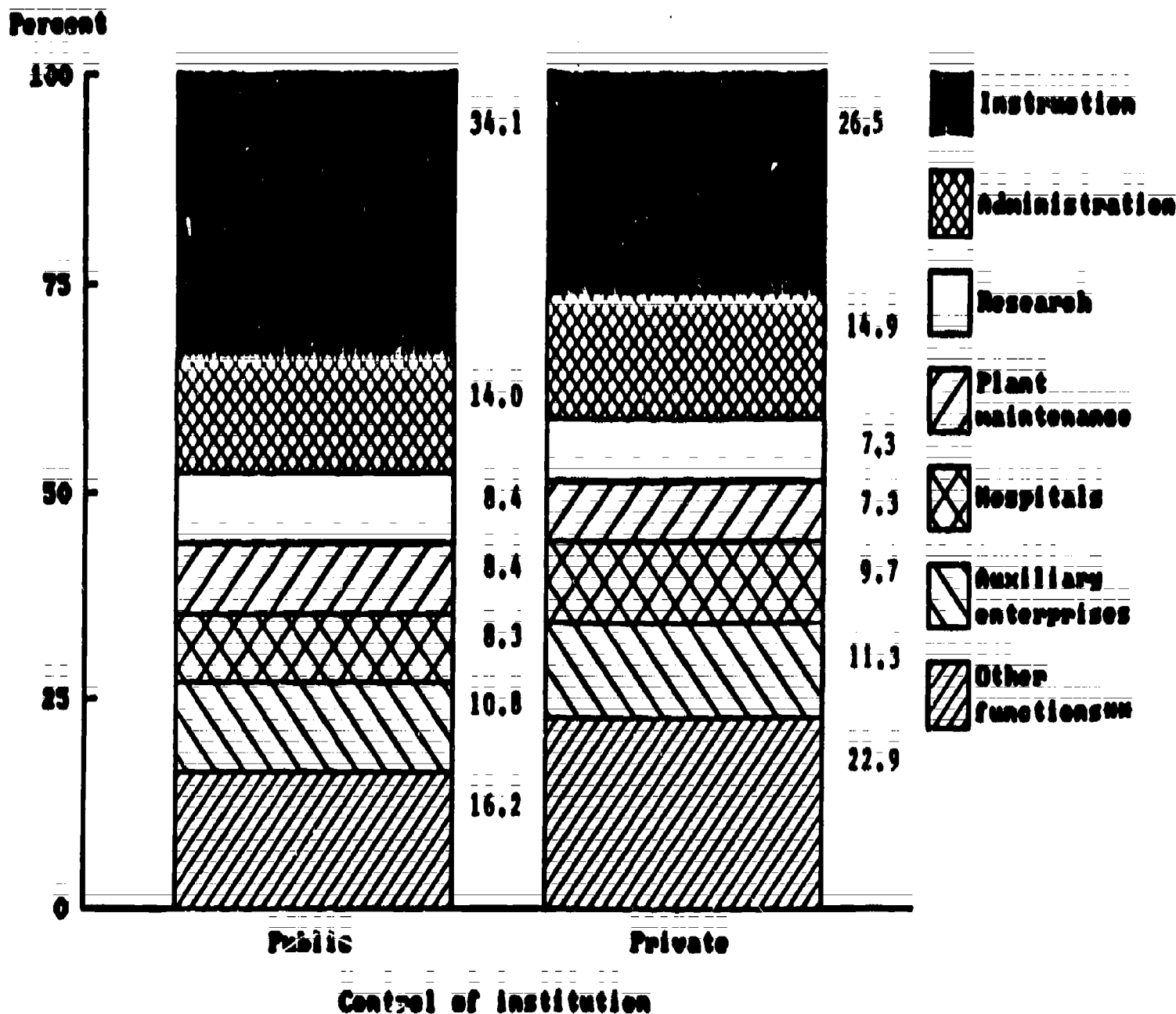
SOURCE: Tables 3a and 3b.

Expenditures per full-time equivalent student

From FY 84 to FY 85, real expenditures increased 2.7 percent (table 2), while enrollment (measured by full-time equivalent (FTE) students) declined 2.3 percent (table 4). FTE enrollment declined in all sectors, but to a larger extent in 2-year institutions, both public and private (table 4).

Increasing expenditures in higher education, combined with decreasing FTE enrollments, resulted in significant increases in the amount of expenditures per FTE student. In constant 1985 dollars, these expenditures increased from \$9,625 per student to \$10,301, for all institutions (table 5).

**Figure 3.--Current funds expenditures and mandatory transfers, by functions:
Fiscal year 1984***



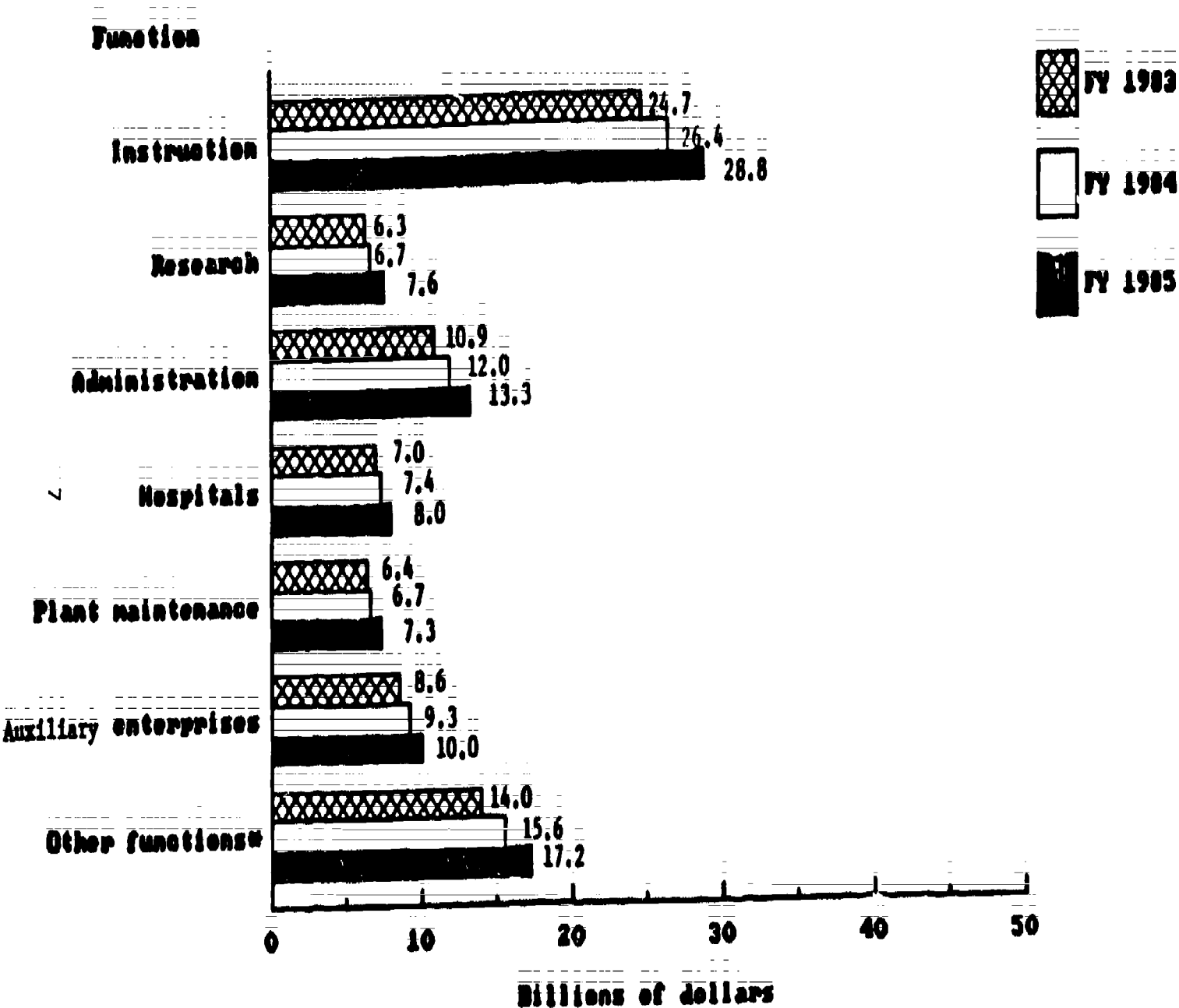
*Proportions for FY 83 and FY 85 were similar.

**Other functions include public service, student services, independent operations, scholarships/fellowships, etc.

Note.--Details may not add to totals due to rounding.

SOURCE: HEGIS Survey of Financial Statistics, of Institution of Higher Education for fiscal year 1984.

**Figure 4.--Current funds expenditures and mandatory transfers, by functions:
Fiscal years 1983, 1984, and 1985**



*Other functions include public service, scholarships and fellowships, student services, independent operations, library expenditures, etc.

Note.--Details may not add to totals due to rounding.

SOURCE: HEGIS Survey of Financial Statistics of Institutions of Higher Education for fiscal years 1983, 1984, and 1985.

Increases per FTE student varied considerably by control and type of institution. Shown below are the percentage increases in expenditures (in constant 1985 dollars) per FTE student, by control and type of institution.

Fiscal year	4-year institutions		2-year institutions	
	Public	Private	Public	Private
1983 to 1984	0.9	2.4	1.6	-1.1
1984 to 1985	3.9	2.6	8.6	10.5

SOURCE: Table 5.

More detailed information on FY 85 data is provided in the final FY 85 finance data report, "Current Funds Revenues and Expenditures in Institutions of Higher Education: Fiscal Year 1985" (March 1987).

For more information

Data from the Financial Statistics of Institutions of Higher Education surveys are available on computer tape and may be obtained by contacting:

U.S. Department of Education
 Office of Educational Research
 and Improvement
 Information Systems and Media Services
 555 New Jersey Avenue NW.
 Washington, D.C. 20202-1327
 Telephone: (202) 357-6520

For more information about this report, contact Arlie B. Gordon, Center for Education Statistics, General Surveys and Analysis Branch, 555 New Jersey Avenue NW., Washington, D.C. 20208-1404, telephone (202) 357-6367.

Technical Appendix A - Data Source

The finance survey form was sent to every institution of higher education in the Higher Education General Information Survey (HEGIS) universe in the United States and outlying areas. This report covers only the 50 States and the District of Columbia, and excludes the outlying areas (American Samoa, Guam, Northern Mariana Islands, Puerto Rico, the Virgin Islands, and the Trust Territory of the Pacific Islands). Listed below, by fiscal year, are the number of institutions in the HEGIS Finance survey universe, the response rate, and the number of institutions on which the data were based (including those for which data were imputed).

Fiscal Year	Size of universe	Respondents	Response rate	Number imputed	Institutions on file	Percent on file
1983	3,325	2,901	87.2	386	3,287	98.9
1984	3,330	2,880	86.5	422	3,302	99.2
1985	3,379	2,959	87.6	370	3,329	98.5

Throughout this report, the percentages shown were calculated on whole numbers, not rounded figures shown in the text.

Technical Appendix B - Definitions

I. Current funds revenues, by source

Current funds revenues. Unrestricted gifts, grants, and other revenues earned during the reporting period plus restricted revenues to the extent that such funds were expended for current operating purposes. This category includes the following:

Student revenues:

Tuition and fees. Charges assessed against students for current operating purposes.

Auxiliary enterprises. Revenues generated by the auxiliary enterprise operations of the institutions, such as residence halls, food services, student health services, college unions, college stores, barber shops, etc.

Government revenues:

Government appropriations. Funds received from or made available to the institution through acts of a Federal, State, or local legislative body, except grants or contracts. These funds are for meeting current operating expenses and not for specific projects or programs.

Government contracts/grants. Revenues from governmental agencies which are designated for specific research projects or other types of programs. Examples are research projects, training programs, and similar activities for which amounts are received or expenditures are reimbursable under the terms of a Government grant or contract. Pell grants are included.

Private gifts, grants and contracts. Revenues from private donors for which no legal consideration is involved.

Endowment income. Revenues from unrestricted income of endowment and similar funds; restricted income of endowment and similar funds to the extent expended for current operating purposes; and income from funds held in trust by others under irrevocable trusts.

Educational activities. Revenues derived from the sales of goods or services that are incidental to the conduct of instruction, research, or public service, such as film rentals, scientific and literary publications, testing services, university presses, etc.

Hospitals. Revenues of a hospital operated by the institution.

Other sources. Revenues not covered in the above definitions, such as interest income and gains from investments or unrestricted current funds.

Independent operations. Funds associated with the operations independent of or unrelated to the primary missions of the institution (i.e., instruction, research, public service) although they may indirectly contribute to the enhancement of these programs. This category includes those revenues associated with major federally-funded research and development centers.

II. Current funds expenditures, by function:

Current funds expenditures and transfers. Expenditures for goods and services used in the conduct of the institutional operations. This includes:

Research. Expenditures for activities specifically organized to produce research outcomes and commissioned by an agency either external to the institution or separately budgeted by an organizational unit within the institution.

Instruction. Expenditures of the colleges, schools, departments, and other instructional divisions of the institution and expenditures for departmental research and public service which are separately budgeted for credit and noncredit activities.

Administration

Institutional support. Expenditures for the day-to-day operational support of the institution, excluding expenditures for physical plant operations.

Academic support. Expenditures to support services that are an integral part of the institution's primary missions of instruction, research, or public service, such as computing support, personnel development, and course/curriculum development.

Mandatory transfers. Current educational and general expenditures that must be made in order to fulfill a binding legal obligation of the institution.

Public service. Expenditures for activities established primarily to provide noninstructional services beneficial to groups external to the institution, such as community services and cooperative extension services.

Student services. Expenditures for admissions, registrar activities and activities whose primary purpose is to contribute to students' emotional and physical well-being and to the intellectual, cultural, and social development outside the context of the formal instruction program.

Plant operation and maintenance. Expenditures for operations established to provide service and maintenance related to campus grounds and facilities used for educational and general purposes.

Scholarships and fellowships. Expenditures given in the form of outright grants and trainee stipends to individuals enrolled in formal coursework, either for credit or non-credit. Includes Pell grants and aid to students in the form of tuition or fee remissions, but excludes College Work-Study program expenses.

Auxiliary enterprises. Expenditures for essentially self-supporting operations which exist to furnish a service to students, faculty, or staff, and which charge a fee that is directly related to, although not necessarily equal to, the cost of the service.

Hospitals. All expenditures (except depreciation) associated with the operation of the hospital, including nursing expenses, other professional services, general services, administrative services, fiscal services, and charges for physical plant operations.

Independent operations. Expenditures for operations that are independent of or unrelated to the primary missions of the institution, although they may indirectly contribute to the enhancement of these programs.

Other terms:

Four-year and above institutions. Higher education institutions offering at a least 4-year program of college-level studies wholly or principally creditable toward a baccalaureate degree. This category also includes a postsecondary institution which typically comprises one or more graduate/professional schools.

Two-year institutions. Higher education institutions that only offer degrees and awards for work below the bachelor's level.

Full-time equivalent enrollment (FTE). Enrollment of full-time and the equivalent part-time students as reported by the institution or as computed by adding one-third of part-time enrollment to full-time enrollment.

Higher Education Price Index (HEPI). This index is designed to measure average changes in prices of goods and services purchased by colleges and universities. To estimate changes in inflation versus real purchasing power over time, the HEPI percentage increases may be compared with percentage increases in expenditures.

Table 1. Current funds revenues of institutions of higher education:
Fiscal years 1983 - 1985

(Amounts in millions)

Source	Fiscal year			Percent change	
	1983	1984	1985	FY 83- FY 84	FY 84- FY 85
Total revenues	79,452	86,537	94,732	8.9	9.5
Student revenues.....	26,546	29,171	31,384	9.9	7.6
Tuition and fees.....	17,776	19,715	21,283	10.9	7.9
Auxiliary enterprises	8,770	9,456	10,100	7.8	6.8
Government	35,134	37,802	41,845	7.6	10.7
Federal.....	10,037	10,903	11,875	8.6	8.9
State.....	23,066	24,707	27,583	7.1	11.6
Local.....	2,031	2,192	2,387	7.9	8.9
Private gifts, grants, contracts...	4,053	4,415	4,896	8.9	10.9
Endowment income.....	1,721	1,874	2,096	8.9	11.8
Educational activities.....	1,723	1,971	2,127	14.3	7.9
Hospitals.....	6,532	7,041	7,475	7.8	6.2
Other sources*.....	2,294	2,640	3,015	15.1	14.2
Independent operations	1,450	1,623	1,894	11.9	16.7

*Other sources are revenues not covered above, such as interest income and gains from investments or unrestricted current funds.

Note: Details may not add to totals due to rounding. Percent changes were calculated from whole numbers.

Table 1a. Current funds revenues of public institutions of higher education
Fiscal years 1983 - 1985

(Amounts in millions)

Source	Fiscal year			Percent change	
	1983	1984	1985	FY 83- FY 84	FY 84- FY 85
Total revenues.....	51,669	56,024	61,402	8.4	9.6
Student revenues.....	12,798	14,071	14,944	10.0	6.2
Tuition and fees.....	7,296	8,123	8,648	11.3	6.5
Auxiliary enterprises.....	5,502	5,948	6,296	8.1	5.9
Government.....	30,941	33,252	36,946	7.5	11.1
Federal.....	6,533	7,111	7,801	8.8	9.7
State.....	22,563	24,157	26,965	7.1	11.6
Local.....	1,846	1,984	2,179	7.5	9.8
Private gifts, grants, contracts....	1,498	1,621	1,846	8.2	13.8
Educational activities.....	1,159	1,279	1,425	10.4	11.4
Endowment income.....	274	315	343	15.0	8.8
Hospitals.....	3,733	4,035	4,246	8.1	5.2
Other sources*.....	1,191	1,362	1,537	14.3	12.8
Independent operations.....	75	88	117	16.4	33.1

*Other sources are revenues not covered above, such as interest income and gains from investments or unrestricted current funds.

Note. Details may not add to totals due to rounding. Percent changes were calculated from whole numbers.

Table 1b.--Current funds revenues of private institutions of higher education:
Fiscal years 1983 - 1985

(Amounts in millions)

Source	Fiscal year			Percent change	
	1983	1984	1985	FY 83- FY 84	FY 84- FY 85
Total revenues.....	27,782	30,513	33,330	9.8	9.2
Student revenues.....	13,748	15,100	16,440	9.8	8.9
Tuition and fees.....	10,480	11,592	12,636	10.6	9.0
Auxiliary enterprises.....	3,268	3,509	3,804	7.4	8.4
Government.....	4,193	4,550	4,899	8.5	7.7
Federal.....	3,504	3,792	4,073	8.2	7.4
State.....	503	550	618	9.3	12.4
Local.....	186	208	208	12.0	0.2
Private gifts, grants, contracts...	2,554	2,794	3,051	9.4	9.2
Endowment income.....	1,447	1,559	1,753	7.7	12.5
Educational activities.....	565	692	702	22.4	1.5
Hospitals.....	2,799	3,006	3,228	7.4	7.4
Other sources*.....	1,102	1,278	1,479	15.9	15.7
Independent operations.....	1,374	1,536	1,777	11.8	15.7

*Other sources are revenues not covered above, such as interest income and gains from investments or unrestricted current funds.

Note.--Details may not add to totals due to rounding. Percent changes were calculated from whole numbers.

Table 2--Current funds revenues and expenditures of institutions of higher education, by control and type: Fiscal years 1983 - 1985

(Amounts in millions)

Control and type of institution	Fiscal year			Percent change	
	1983	1984	1985	FY 83- FY 84	FY 84- FY 85
Current funds revenues					
	(Current dollars)				
All institutions.....	79,452	86,537	94,732	8.9	9.5
4-year and above.....	69,016	75,306	82,595	9.1	9.7
2-year	10,435	11,231	12,138	7.6	8.1
Public institutions.....	51,669	56,024	61,402	8.4	9.6
4-year and above.....	42,140	45,812	50,378	8.7	10.0
2-year.....	9,529	10,212	11,024	7.2	8.0
Private institutions.....	27,782	30,513	33,330	9.8	9.2
4-year and above.....	26,876	29,493	32,216	9.7	9.2
2-year.....	906	1,020	1,114	12.5	9.2
Current funds expenditures					
	(Constant 1985 dollars)				
All institutions.....	77,792	84,113	92,211	8.1	9.6
4-year and above.....	67,538	73,158	80,314	8.3	9.8
2-year	10,254	10,955	11,897	6.8	8.6
Public institutions.....	50,830	54,565	59,923	7.3	9.8
4-year and above.....	41,428	44,550	49,069	7.5	10.1
2-year.....	9,402	10,015	10,853	6.5	8.4
Private institutions.....	26,961	29,548	32,288	9.6	9.3
4-year and above.....	26,110	28,608	31,244	9.6	9.2
2-year	852	941	1,044	10.4	11.0
Higher Education Price Index ¹					
	240	253	270	5.4	6.7

¹ Compiled by Kent Halstead and presented in U.S. Department of Education, National Institute of Education, Inflation Measures for Schools and Colleges. Washington, D.C. U.S. Government Printing Office, 1983; updated yearly by Research Associates.

Note.--Details may not add to totals due to rounding. Percent changes and constant dollars were calculated from whole numbers.

Table 3. Current funds expenditures and mandatory transfers of institutions of higher education: Fiscal years 1983 - 1985

(Amounts in millions)

Function	Fiscal year			Percent change	
	1983	1984	1985	FY 83- FY 84	FY 84- FY 85
Total expenditures.....	77,792	84,113	92,211	8.1	9.6
Instruction.....	24,673	26,436	28,777	7.1	8.9
Research.....	6,265	6,724	7,552	7.3	12.3
Administration.....	10,855	12,022	13,316	10.8	10.8
Institutional support.....	6,951	7,763	8,587	11.7	10.6
Academic support.....	3,047	3,300	3,712	8.3	12.5
Mandatory transfers.....	857	958	1,016	11.9	6.1
Public service.....	2,320	2,499	2,861	7.7	14.5
Library expenditures.....	2,040	2,231	2,362	9.4	5.9
Student services.....	3,461	3,798	4,178	9.7	10.0
Plant maintenance and operations.....	6,392	6,730	7,345	5.3	9.1
Scholarships and fellowships.....	4,779	5,421	5,930	13.4	9.4
Auxiliary enterprises.....	8,614	9,250	10,012	7.4	8.2
Hospitals.....	6,986	7,380	8,010	5.6	8.5
Independent operations.....	1,406	1,622	1,868	15.4	15.1

Note.--Details may not add to totals due to rounding. Percent changes were calculated from whole numbers.

Table 3a.--Current funds expenditures and mandatory transfers of public institutions of higher education: Fiscal years 1983 - 1985

(Amounts in millions)

Function	Fiscal year			Percent change	
	1983	1984	1985	FY 83- FY 84	FY 84- FY 85
Total expenditures.....	50,830	54,565	59,923	7.3	9.8
Instruction.....	17,462	18,592	20,287	6.5	9.1
Research.....	4,255	4,560	5,119	7.2	12.3
Administration.....	6,920	7,615	8,493	10.0	11.5
Institutional support.....	4,185	4,680	5,192	11.8	10.9
Academic support.....	2,210	2,346	2,710	6.2	15.5
Mandatory transfers.....	524	589	591	12.2	0.4
Public service.....	1,902	2,049	2,316	7.8	13.0
Library expenditures.....	1,338	1,464	1,557	9.4	6.4
Student services.....	2,253	2,460	2,684	9.2	9.1
Plant maintenance and operations.....	4,390	4,578	5,041	4.3	10.1
Scholarships and fellowships.....	2,446	2,755	2,983	12.6	8.3
Auxiliary enterprises.....	5,473	5,902	6,432	7.8	9.0
Hospitals.....	4,315	4,503	4,915	4.4	9.1
Independent operations.....	77	88	95	14.1	8.1

Note.--Details may not add to totals due to rounding. Percent changes were calculated from whole numbers.

Table 3b. Current funds expenditures and mandatory transfers of private institutions of higher education: Fiscal years 1983 - 1985

(Amounts in millions)

Function	Fiscal year			Percent change	
	1983	1984	1985	FY 83- FY 84	FY 84- FY 85
Total expenditures.....	26,961	29,548	32,288	9.6	9.3
Instruction.....	7,212	7,844	8,490	8.8	8.2
Research.....	2,010	2,164	2,433	7.6	12.4
Administration.....	3,935	4,407	4,822	12.0	9.4
Institutional support.....	2,766	3,084	3,396	11.5	10.1
Academic support.....	837	954	1,002	13.9	5.1
Mandatory transfers.....	332	370	424	11.3	14.8
Public service.....	419	450	545	7.5	21.0
Library expenditures.....	702	768	804	9.4	4.8
Student services.....	1,208	1,338	1,494	10.7	11.7
Plant maintenance and operations.....	2,001	2,152	2,305	7.5	7.1
Scholarships and fellowships.....	2,333	2,666	2,947	14.3	10.5
Auxiliary enterprises.....	3,141	3,348	3,581	6.6	6.9
Hospitals.....	2,671	2,876	3,096	7.7	7.6
Independent operations.....	1,329	1,535	1,773	15.5	15.5

Note. Details may not add to totals due to rounding. Percent changes were calculated from whole numbers.

Table 4.--Full-time equivalent enrollment¹ of students in institutions of higher education: Fall 1982 - 1984

(In thousands)

Control and type of institution	Fall			Percent change	
	1982	1983	1984	1982-83	1983-84
All institutions.....	9,092	9,166	8,952	0.8	-2.3
4-year and above.....	6,249	6,325	6,293	1.2	-0.5
2-year.....	2,843	2,841	2,659	-0.1	-6.4
Public institutions.....	6,851	6,881	6,685	0.4	-2.8
4-year and above.....	4,221	4,266	4,238	1.1	-0.7
2-year.....	2,630	2,616	2,447	-0.5	-6.5
Private institutions.....	2,241	2,285	2,267	2.0	-0.8
4-year and above.....	2,028	2,059	2,055	1.5	-0.2
2-year.....	213	226	212	6.1	-6.2

¹ Full-time equivalent enrollment (FTE) is the enrollment of full-time and the equivalent part-time students as reported by the institution or as computed by adding one-third of part-time enrollment to full-time enrollment. Figures are from the U.S. Department of Education, Center for Education Statistics, HEGIS fall enrollment surveys for 1982, 1983, and 1984. Note.--HEGIS fall enrollment data for 1982, 1983, and 1984 correspond with HEGIS Financial Statistics of Institutions of Higher Education for fiscal years 1983, 1984, and 1985.

Table 5.--Current funds revenues and expenditures per full-time equivalent student, by control and type of institution: Fiscal years 1983 - 1985

Control and type of institution	Fiscal year			Percent change	
	1983	1984	1985	FY 83- FY 84	FY 84- FY 85
Current funds revenues					
	(Current dollars)				
All institutions.....	8,739	9,441	10,583	8.0	12.1
4-year and above.....	11,044	11,906	13,125	7.8	10.2
2-year.....	3,670	3,953	4,565	7.7	15.5
Control and type:					
Public institutions.....	7,542	8,142	9,186	8.0	12.8
4-year and above.....	9,985	10,740	11,888	7.6	10.7
2-year.....	3,624	3,904	4,505	7.7	15.4
Private institutions.....	12,397	13,344	14,702	7.6	10.2
4-year and above.....	13,354	14,321	15,678	7.2	9.5
2-year.....	4,258	4,524	5,249	6.2	16.0
Current funds expenditures					
	(Current dollars)				
All institutions.....	8,556	9,177	10,301	7.3	12.2
4-year and above.....	10,808	11,566	12,763	7.0	10.3
2-year.....	3,606	3,856	4,474	6.9	16.0
Control and type:					
Public institutions.....	7,419	7,930	8,964	6.9	13.0
4-year and above.....	9,816	10,444	11,579	6.4	10.9
2-year.....	3,575	3,829	4,436	7.1	15.9
Private institutions.....	12,031	12,931	14,243	7.5	10.1
4-year and above.....	12,873	13,891	15,205	7.9	9.5
2-year.....	4,004	4,173	4,919	4.2	17.9
Current funds expenditures					
	(Constant 1985 dollars)				
All institutions.....	9,625	9,793	10,301	1.7	5.2
4-year and above.....	12,158	12,343	12,763	1.5	3.4
2-year.....	4,057	4,115	4,474	1.4	8.7
Public institutions:					
Public institutions.....	8,346	8,463	8,964	1.4	5.9
4-year and above.....	11,042	11,145	11,579	0.9	3.9
2-year.....	4,022	4,086	4,436	1.6	8.6
Private institutions:					
Private institutions.....	13,534	13,800	14,243	2.0	3.2
4-year and above.....	14,481	14,824	15,205	2.4	2.6
2-year.....	4,504	4,453	4,919	-1.1	10.5

Note.--FTE calculations were derived from dividing the number of full-time students into current revenues and expenditures for the same academic year, i.e., finance data for fiscal year 1984-85 (FY 85 has been divided by FTE enrollment for Fall 1984).