



University System of Georgia Trends and Comparisons in Institutional Expenditures at Four-Year USG Institutions FY 1998 – FY 2002

College and university expenditure data are collected annually at the national level through the IPEDS Finance Survey. The attached tables contain expenditures reported according to IPEDS definitions and instructions in 1998 and 2002 by the University System of Georgia's nineteen research, regional and state universities. Although there may be questions about how institutions code expenditures, the data reported represent the national view of public higher education in Georgia.

The ten categories of expenditures addressed here are: instruction, research, public service, academic support, student services, institutional support, operation and maintenance of physical plant, scholarships and fellowships, auxiliary enterprises and total operating expenses. The following analysis looks at those categories of expenditures over time and by proportional distribution among institutional sectors.

Total Operating Expenses

Total operating expenses are the total expenditures necessary for the operation of each institution of higher education, and consist of the nine IPEDS categories listed above plus depreciation, hospital services, independent operations, and other expenses and deductions. The latter four expenditure categories are not analyzed separately below.

Figure 1 shows the proportional distribution of the expenditures that comprise the total operating expenses of USG research, regional and state universities. Figure 2 illustrates how total operating expenses are distributed among the USG university sectors, and Figure 3 shows the overall change in total operating expenses from 1998 through 2002.

Figure 1
Total USG Four-Year Operating Expenses by Category, FY 2002

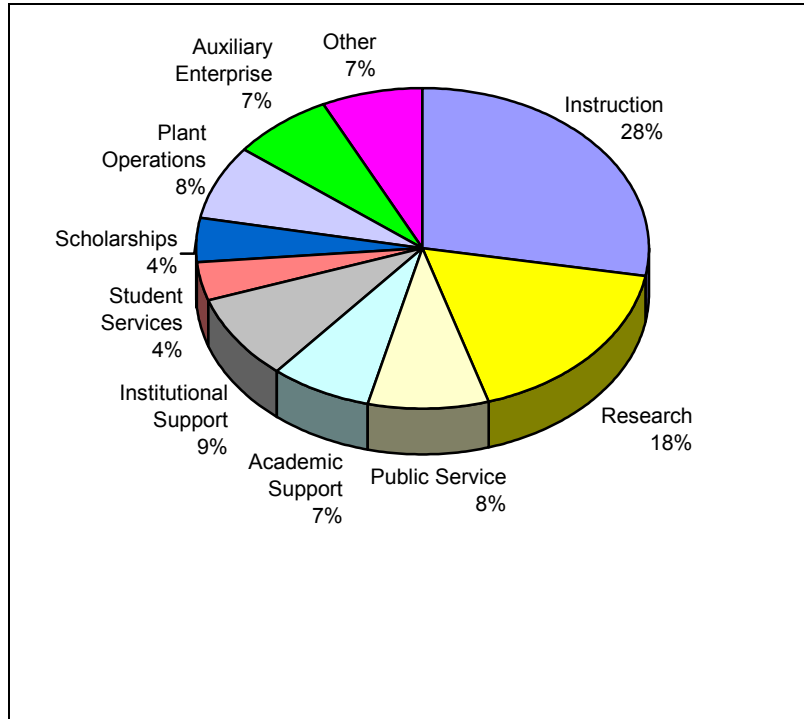


Figure 2
Distribution of USG Total Operating Expenses By Sector – FY 2002

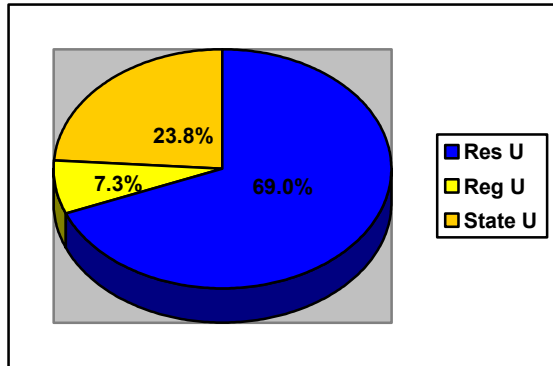
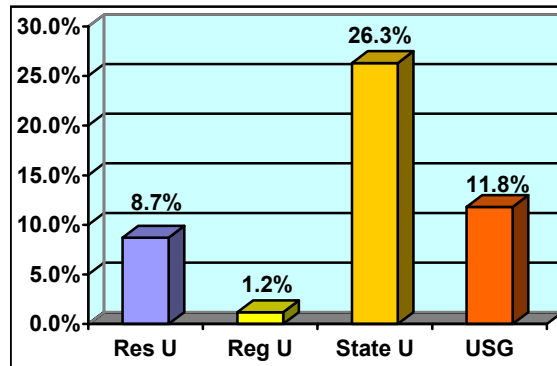


Figure 3
1998-2002 Percent Change Total USG University Operating Expenses



- Figure 1 shows that over half of the total operating expenses of the University System’s university-level institutions are used for the three primary missions of public higher education: instruction, research and public service.
- As shown in Figure 2, the research university sector accounts for more than two-thirds of the total operating expenses of the University System’s nineteen universities.
- Total operating expenses for USG universities increased by an average 11.8 percent, or an average of 2.83 percent per year, between FY 1998 and FY 2002 (Figure 3).

- Figure 3 also shows that the percentage increase for state universities was more than double the System average.

Instruction

The instruction category consists of the expenses of the colleges, schools, departments, and other instructional divisions of the institution for academic instruction, occupational and vocational instruction, community education, preparatory and adult basic education, and remedial and tutorial education. Departmental research and public service that are not separately budgeted and expenses for both credit and noncredit activities are also included.

Figure 4
Instruction Expenditures as a Percentage of Total Operating Expenses by Sector – FY 2002

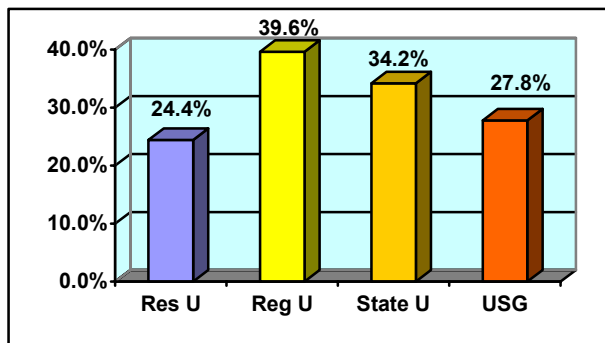
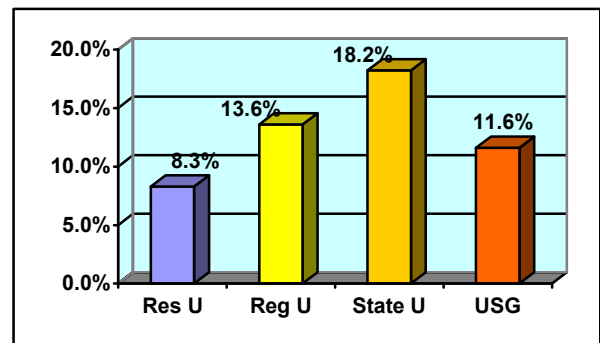


Figure 5
1998-2002 Percent Change in Instruction Expenditures



- The overall USG instruction proportion of total FY 2002 expenses (Figure 4) remained virtually constant at 27.8 percent, compared to 27.9 percent in FY 1998.
- The proportions of total expenses devoted to instruction by each sector also reflect differences in mission among the three university sectors.
- Figure 5 shows that from FY 1998 to FY 2002, expenditures reported by USG universities for instruction increased by 11.6 percent, about the same rate as total operating expenses (Figure 3).
- Instruction expenditures had the highest percentage increase at state universities and the lowest at research universities.

Research

This category includes all expenses for activities specifically organized to produce research outcomes, commissioned either by an agency external to the institution or separately budgeted by an organizational unit within the institution.

Figure 6
Research Expenditures as a Percentage of
Total Operating Expenses by Sector – FY 2002

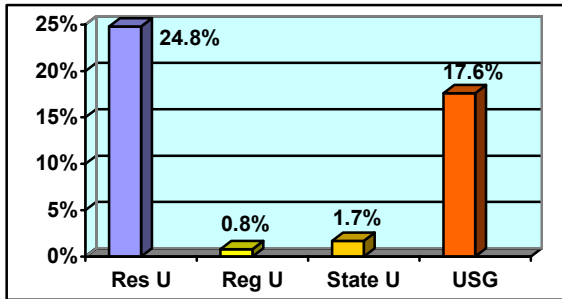
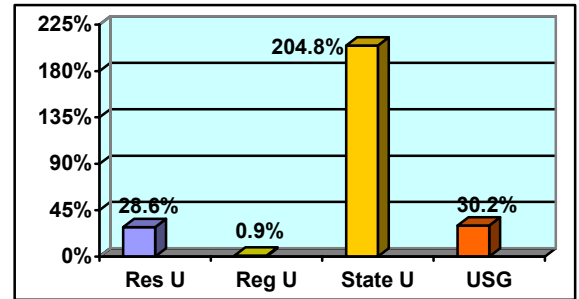


Figure 7
1998-2002 Percent Change in
Research Expenditures



- For the System as a whole, the USG research proportion of total operating expenses was 17.6 percent in 2002 (Figure 6), compared with 15.1 percent in 1998. Figure 6 also illustrates mission differentiation from sector to sector in the varying proportions of total expenses devoted to research.
- Figure 7 shows the rates of change in research expenditures from 1998 to 2002 for each sector and for all USG universities. Although research universities dominate this category in magnitude of expenditure, state universities had the greatest increase, more than tripling over that period.
- According to Figure 7, regional universities, which spent the highest proportion of total operating expenses on instruction, spent the smallest proportion on research.

Public Service

Public service includes expenses for all activities budgeted specifically for non-instructional services beneficial to groups external to the institution. Examples are seminars and projects provided to particular sectors of the community, including expenditures for community services and cooperative extension services.

Figure 8
Public Service Expenditures as a Percentage of
Total Operating Expenses by Sector – FY 2002

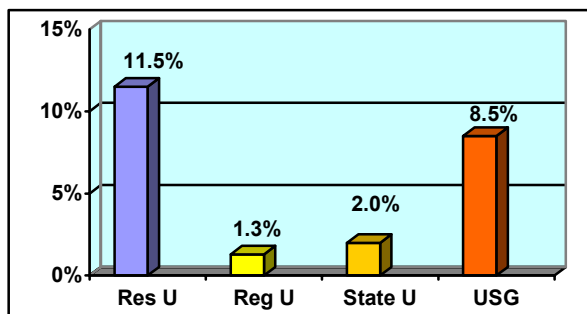
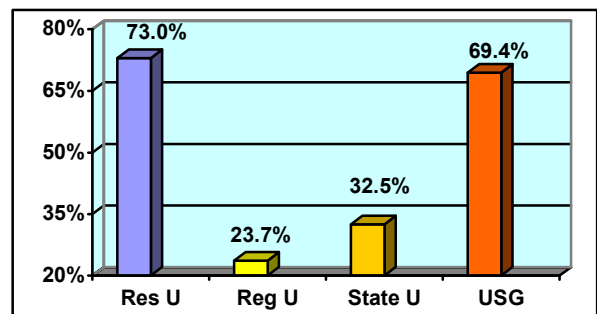


Figure 9
1998-2002 Percent Change in
Public Service Expenditures



- The overall proportion of total expenses devoted to public service activities by USG universities increased from 5.6 percent in 1998 to 8.5 percent in 2002 (Figure 8).
- Figure 8 also shows that the public service proportion of total expenses at research universities is several times larger than in the other two sectors, primarily due to the operations of the agricultural and engineering extension services, the Georgia Tech Research Institute (GTRI) and Small Business Development Centers (SBDC), etc.
- From 1998 to 2002, total public service expenditures increased most dramatically at research universities, as shown in Figure 9.

Academic Support

This category includes expenses for the support services that are integral to the institution’s primary missions of instruction, research, and public service. It includes expenses for museums, libraries, galleries, audio/visual services, ancillary support, academic administration, personnel development, and course and curriculum development. Expenses for veterinary and dental clinics are included if their primary purpose is to support the academic program.

Figure 10
Academic Support Expenditures as a Percentage of Total Operating Expenses by Sector – FY 2002

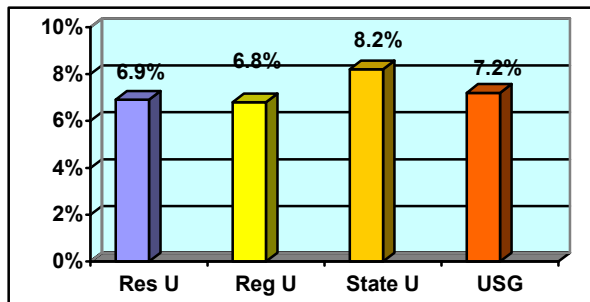
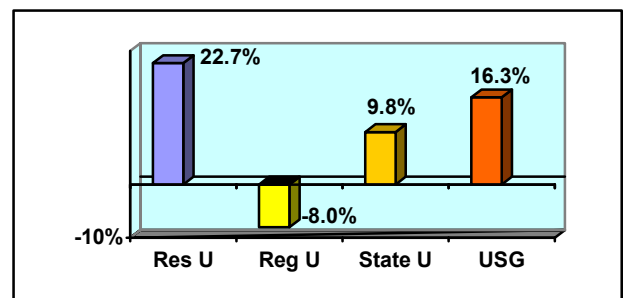


Figure 11
1998-2002 Percent Change in Academic Support Expenditures



- As shown in Figure 10, the 2002 Academic Support expenditures for USG universities averaged 7.2 percent of total operating expenses. The corresponding FY 1998 proportion was 6.9 percent.
- Figure 11 shows that USG academic support expenditures by USG universities increased at a higher rate than total operating expenses, despite a regional university decrease from 1998 to 2002.

Institutional Support

The institutional support category includes expenses for the day-to-day operational support of the institution, including expenses for general administrative services, executive direction and planning, legal and fiscal operations, and public relations/development, but excluding expenses for physical plant operations.

Figure 12
Institutional Support Expenditures as a Percentage of Total Operating Expenses by Sector – FY 2002

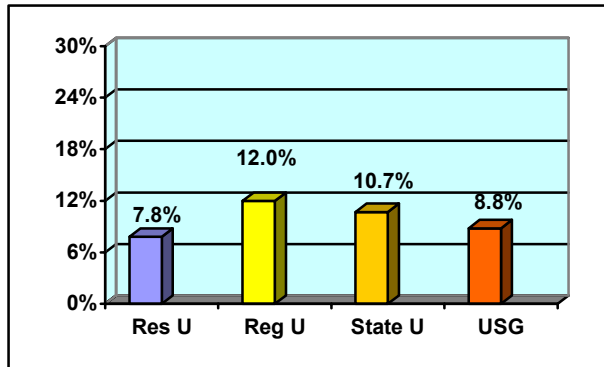
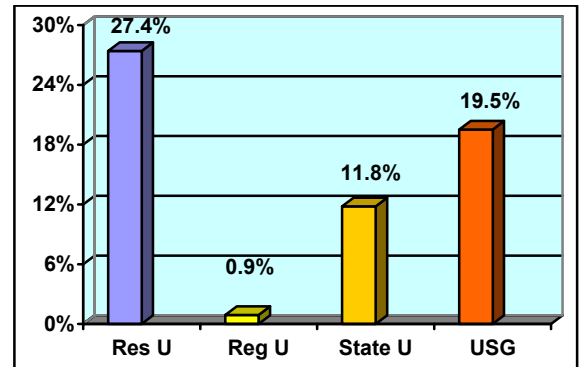


Figure 13
1998-2002 Percent Change in Institutional Support Expenditures



- Figure 12 shows how the institutional support percentage of total operating expenses varies by sector.
- Overall, USG universities spent 8.8 percent of total expenses on institutional support in 2002. The corresponding FY 1998 proportion was 8.2 percent.
- As shown in Figure 13, total USG institutional support expenditures by USG universities increased by 19.5 percent, compared to the 11.8 percent growth in total operating expenses shown earlier in Figure 3.
- Rates of change by sector are also shown in Figure 13.

Student Services

This category includes expenses for admissions, registrar activities, and activities whose primary purpose is to contribute to students' emotional and physical well-being and intellectual, cultural, and social development outside the context of the formal instructional program. Examples are career guidance, counseling, and financial aid administration. This category also includes intercollegiate athletics and student health services, except when operated as self-supporting auxiliary enterprises.

Figure 14
Student Services Expenditures as a Percentage of Total Operating Expenses by Sector – FY 2002

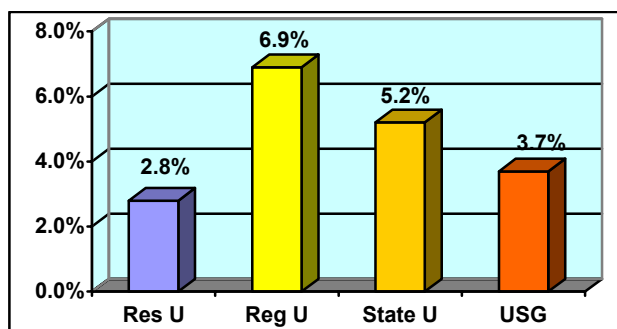
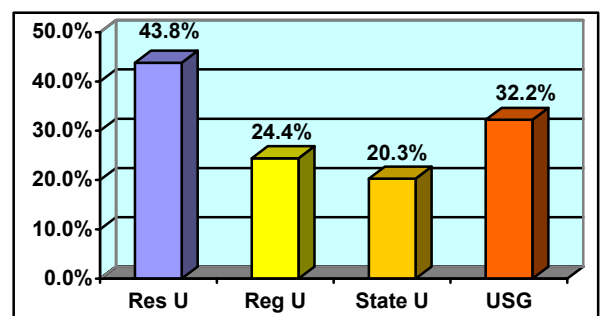


Figure 15
1998-2002 Percent Change in Student Services Expenditures



- The 2002 student services proportion of total expenses for the System was 3.7 percent (Figure 14), compared to 3.1 percent in 1998.
- Each sector's 2002 student services proportion of total expenses is also shown in Figure 14.
- Along with percentage rates of increase by sector, Figure 15 shows that overall student services expenditures for the University System increased by 32.2 percent between FY 1998 and FY 2002.

Scholarships and Fellowships

In this category are included scholarship and fellowship expenses in the form of outright grants to students selected and awarded by the institution. Only amounts that exceed fees and charges assessed to students by the institution, excluding discounts and allowances, are included. This classification also will include the excess of awards over fees and charges from Pell grants and other resources, including funds originally restricted for student assistance. Loans to students, or amounts over which the institution is given custody but not allowed to select recipients, are not included.

Figure 16
Scholarships/Fellowships as a Percentage of
Total Operating Expenses by Sector –FY 2002

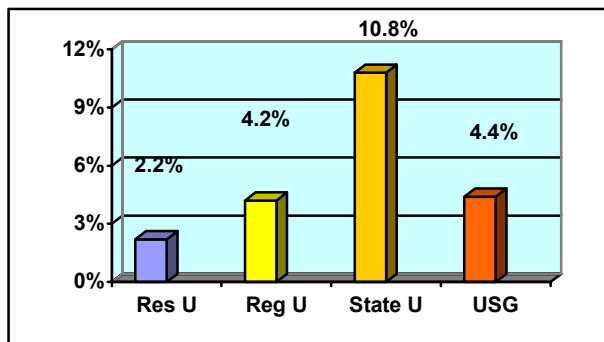
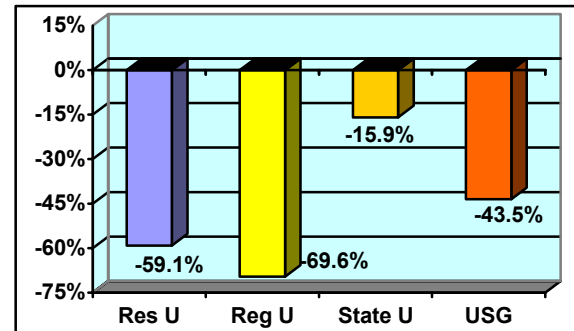


Figure 17
1998-2002 Percent Change in
Scholarships and Fellowships Expenditures



- The 2002 proportions of total expenses by sector for that category of expenditure are shown in Figure 16.
- The overall System percentage of total operating expenses used for scholarships and fellowships decreased by almost half between 1998 and 2002, from 8.7 percent to the 4.4 percent shown in Figure 16.
- The corresponding research university proportion decreased from 5.9 to 2.2 percent.
- In dollars spent, scholarships and fellowships decreased overall for USG universities, as well as for each sector, as shown in Figure 17. Those decreases reflect the growth of the HOPE scholarship program in Georgia, which is not reported to IPEDS per the following excerpt from the IPEDS *Finance Survey* instructions: “Report only amounts that exceed fees and charges assessed to students.”

Operation and Maintenance of Plant

This category includes expenses to provide service and maintenance related to grounds and facilities used for educational and general purposes, including expenses for utilities, fire protection, property insurance, and similar items.

Figure 18
Physical Plant Expenditures as a Percentage of Total Operating Expenses by Sector – FY 2002

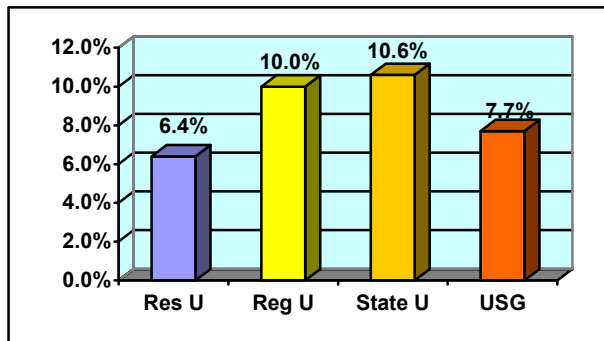
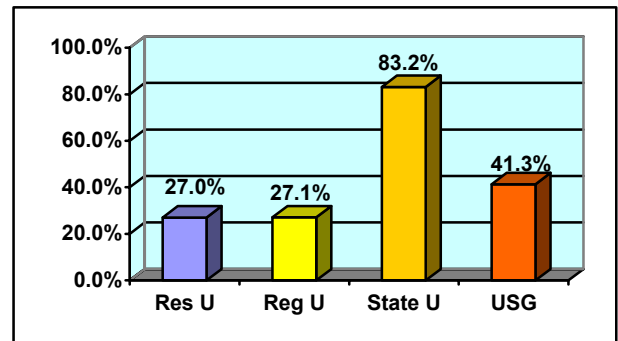


Figure 19
1998-2002 Percent Change in Physical Plant Expenditures



- Plant expenditures as a share of total operating expenses for USG universities was 7.7 percent in 2002 (Figure 18). The corresponding FY 1998 proportion was 6.1 percent.
- The 2002 proportions by sector are also shown in Figure 18.
- Figure 19 shows that from 1998 to 2002, state universities experienced more than three times the percentage increase in physical plant expenditures of the other two sectors and more than twice the average for USG universities overall.

Auxiliary Enterprise

Auxiliary enterprise expenses pertain to self-supporting operations of the institution that exist to furnish a service to students, faculty, or staff, and that charge a fee directly related to, although not necessarily equal to, the cost of the service. Examples are residence halls, food services, student health services, intercollegiate athletics, college unions, college stores, and barber shops.

Figure 20
Auxiliary Enterprise as a Percentage of
Total Operating Expenses by Sector – FY 2002

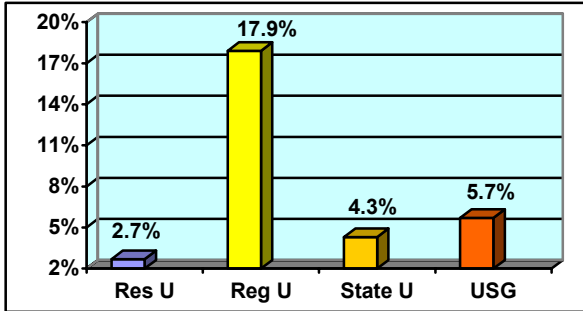
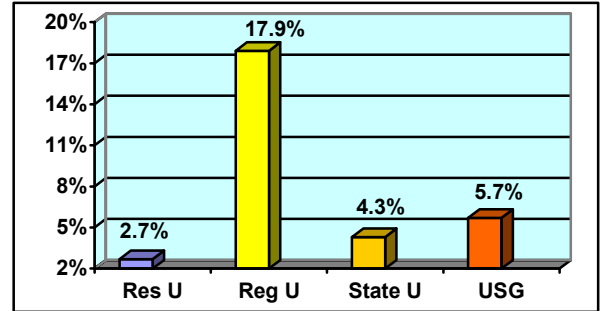


Figure 21
1998-2002 Percent Change in
Auxiliary Enterprise Expenditures



- Auxiliary enterprise expenditures averaged 7.3 percent of total operating expenses in 2002 (Figure 20), down slightly from 7.7 percent in 1998.
- University expenditures for auxiliary enterprises increased overall by 5.7 percent, and at regional universities by over three times that rate, as shown in Figure 21.

Summary

The foregoing analysis of expenditures by University System of Georgia university-level institutions is designed to show change in operating expenses over time and differences in the composition of total operating expenses from one sector to another. The changes in and proportional distribution of expenditures vary from category to category, and the charts and tables offer a wide range of possible comparisons, depending on the reader's perspective.

However, one generally relevant comparison is the relationship of changes in the total operating expenses of USG universities to the Consumer Price Index. According to the *CPI-U (Consumer Price Index - Urban)*¹, the rate of increase in the CPI from 1998 to 2002 was 10.4 percent. By comparison, the rate of increase in the total operating expenses of USG universities for the same period was 11.8 percent, a higher – but only slightly higher – rate than the CPI.

For more information, write or email:

Dr. Joe Szutz
 Assistant Vice Chancellor for Planning
 Board of Regents of the University System of Georgia
 270 Washington St., SW
 Atlanta, Georgia 3033

Joe.Szutz@usg.edu

¹ http://oregonstate.edu/dept/pol_sci/fac/sahr/cv2002.pdf

**Georgia Public Four-Year Institutional Expenditures
Reported to IPEDS
FY1998, Page 1**

| INSTITUTION NAME | Instruction | Research | Public Service | Academic Support | Student Services |
|---|----------------------|----------------------|----------------------|----------------------|---------------------|
| GEORGIA INSTITUTE OF TECHNOLOGY | \$125,098,573 | \$200,477,739 | \$24,242,733 | \$24,928,785 | \$7,265,913 |
| GEORGIA STATE UNIVERSITY | \$100,941,102 | \$41,903,163 | \$9,944,088 | \$28,419,284 | \$17,953,863 |
| MEDICAL COLLEGE OF GEORGIA | \$132,962,439 | \$17,168,830 | \$3,138,790 | \$10,818,225 | \$1,632,834 |
| UNIVERSITY OF GEORGIA | \$157,287,044 | \$182,903,728 | \$114,608,430 | \$64,793,947 | \$17,247,712 |
| Research University Total | \$516,289,158 | \$442,453,460 | \$151,934,041 | \$128,960,241 | \$44,100,322 |
| Percentage of total operating expenses | 24.5% | 21.0% | 7.2% | 6.1% | 2.1% |
| GEORGIA SOUTHERN UNIVERSITY | \$50,641,288 | \$1,282,297 | \$1,672,597 | \$11,349,359 | \$9,074,652 |
| VALDOSTA STATE UNIVERSITY | \$33,831,659 | \$559,474 | \$884,623 | \$6,633,566 | \$4,457,683 |
| Regional University Total | \$84,472,947 | \$1,841,771 | \$2,557,220 | \$17,982,925 | \$13,532,335 |
| Percentage of total operating expenses | 35.3% | 0.8% | 1.1% | 7.5% | 5.7% |
| ALBANY STATE UNIVERSITY | \$14,289,735 | N/A | \$599,773 | \$2,513,673 | \$2,108,065 |
| ARMSTRONG ATLANTIC STATE UNIVERSITY | \$19,014,465 | N/A | \$819,384 | \$5,046,803 | \$2,402,769 |
| AUGUSTA STATE UNIVERSITY | \$15,960,762 | \$71,403 | \$342,803 | \$4,136,489 | \$2,617,244 |
| CLAYTON COLLEGE & STATE UNIVERSITY | \$14,703,896 | N/A | \$1,114,449 | \$6,783,095 | \$2,323,057 |
| COLUMBUS STATE UNIVERSITY | \$21,226,052 | N/A | N/A | \$4,799,177 | \$2,261,320 |
| FORT VALLEY STATE UNIVERSITY | \$11,907,328 | \$2,988,732 | \$3,228,577 | \$4,550,856 | \$3,340,645 |
| GEORGIA COLLEGE & STATE UNIVERSITY | \$19,438,446 | \$25,793 | \$93,160 | \$3,319,990 | \$2,619,792 |
| GEORGIA SOUTHWESTERN STATE UNIVERSITY | \$9,784,692 | \$454,928 | \$583,427 | \$1,959,221 | \$1,766,714 |
| KENNESAW STATE UNIVERSITY | \$35,546,074 | N/A | \$2,211,072 | \$10,105,496 | \$4,157,396 |
| NORTH GEORGIA COLLEGE & STATE UNIVERSITY | \$12,484,554 | N/A | N/A | \$2,207,387 | \$1,845,396 |
| SAVANNAH STATE UNIVERSITY | \$11,750,191 | \$457,289 | \$2,036,775 | \$3,077,245 | \$2,124,676 |
| SOUTHERN POLYTECHNIC STATE UNIVERSITY | \$15,940,074 | \$31,706 | \$472,650 | \$2,969,197 | \$3,019,330 |
| STATE UNIVERSITY OF WEST GEORGIA | \$26,176,961 | \$468,740 | \$234,141 | \$7,609,324 | \$3,805,459 |
| State University Total | \$228,223,230 | \$4,498,591 | \$11,736,211 | \$59,077,953 | \$34,391,863 |
| Percentage of total operating expenses | 36.5% | 0.7% | 1.9% | 9.4% | 5.5% |
| System Four-Year Total | \$828,985,335 | \$448,793,822 | \$166,227,472 | \$206,021,119 | \$92,024,520 |
| Percentage of total operating expenses | 27.9% | 15.1% | 5.6% | 6.9% | 3.1% |

**Georgia Public Four-Year Institutional Expenditures
Reported to IPEDS
FY1998, Page 2**

| INSTITUTION NAME | Institutional Support | Operation and Maintenance of Plant | Scholarships and Fellowships | Auxiliary Enterprises | Total Operating Expenses |
|---|----------------------------------|---|---|----------------------------------|---|
| GEORGIA INSTITUTE OF TECHNOLOGY | \$45,493,104 | \$27,624,079 | \$21,116,563 | \$49,408,444 | \$525,655,933 |
| GEORGIA STATE UNIVERSITY | \$26,733,451 | \$19,922,903 | \$32,435,566 | \$14,577,734 | \$292,831,154 |
| MEDICAL COLLEGE OF GEORGIA | \$15,253,440 | \$13,575,214 | \$2,330,838 | \$4,922,923 | \$521,115,838 |
| UNIVERSITY OF GEORGIA | \$53,112,143 | \$54,220,923 | \$67,679,775 | \$57,402,736 | \$769,256,438 |
| Research University Total | \$140,592,138 | \$115,343,119 | \$123,562,742 | \$126,311,837 | \$2,108,859,363 |
| Percentage of total operating expenses | 6.7% | 5.5% | 5.9% | 6.0% | |
| GEORGIA SOUTHERN UNIVERSITY | \$15,240,660 | \$13,648,673 | \$18,407,982 | \$23,108,142 | \$144,425,650 |
| VALDOSTA STATE UNIVERSITY | \$13,531,299 | \$5,483,843 | \$14,910,495 | \$14,542,614 | \$94,835,256 |
| Regional University Total | \$28,771,959 | \$19,132,516 | \$33,318,477 | \$37,650,756 | \$239,260,906 |
| Percentage of total operating expenses | 12.0% | 8.0% | 13.9% | 15.7% | |
| ALBANY STATE UNIVERSITY | \$8,333,149 | \$2,239,578 | \$5,448,279 | \$5,334,983 | \$40,867,235 |
| ARMSTRONG ATLANTIC STATE UNIVERSITY | \$4,098,154 | \$2,900,377 | \$7,459,453 | \$1,191,836 | \$42,933,241 |
| AUGUSTA STATE UNIVERSITY | \$5,167,655 | \$3,681,484 | \$7,382,657 | \$3,566,125 | \$42,926,622 |
| CLAYTON COLLEGE & STATE UNIVERSITY | \$6,226,299 | \$2,749,241 | \$5,062,464 | \$2,709,655 | \$41,672,156 |
| COLUMBUS STATE UNIVERSITY | \$4,875,915 | \$4,653,944 | \$19,749,296 | \$2,951,208 | \$60,516,912 |
| FORT VALLEY STATE UNIVERSITY | \$5,763,748 | \$3,285,905 | \$5,263,804 | \$4,795,422 | \$45,125,017 |
| GEORGIA COLLEGE & STATE UNIVERSITY | \$6,735,683 | \$3,994,232 | \$6,934,422 | \$6,812,742 | \$49,636,677 |
| GEORGIA SOUTHWESTERN STATE UNIVERSITY | \$4,007,020 | \$2,174,684 | \$3,419,390 | \$3,589,699 | \$27,739,775 |
| KENNESAW STATE UNIVERSITY | \$10,647,463 | \$6,605,386 | \$10,157,932 | \$8,793,614 | \$88,282,512 |
| NORTH GEORGIA COLLEGE & STATE UNIVERSITY | \$3,088,946 | \$2,050,571 | \$3,990,818 | \$5,660,016 | \$31,327,688 |
| SAVANNAH STATE UNIVERSITY | \$5,493,576 | \$2,996,359 | \$14,218,038 | \$5,273,303 | \$47,443,791 |
| SOUTHERN POLYTECHNIC STATE UNIVERSITY | \$4,071,436 | \$2,780,471 | \$2,733,482 | \$3,420,781 | \$35,522,337 |
| STATE UNIVERSITY OF WEST GEORGIA | \$6,834,116 | \$5,723,184 | \$9,758,563 | \$10,565,705 | \$71,176,193 |
| State University Total | \$75,343,160 | \$45,835,416 | \$101,578,598 | \$64,665,089 | \$625,170,156 |
| Percentage of total operating expenses | 12.1% | 7.3% | 16.2% | 10.3% | |
| System Four-Year Total | \$244,707,257 | \$180,311,051 | \$258,459,817 | \$228,627,682 | \$2,973,290,425 |
| Percentage of total operating expenses | 8.2% | 6.1% | 8.7% | 7.7% | |

**Georgia Public Four-Year Institutional Expenditures
Reported to IPEDS
FY2002, Page 1**

| INSTITUTION NAME | Instruction | Research | Public Service | Academic Support | Student Services |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|
| GEORGIA INSTITUTE OF TECHNOLOGY | \$158,343,740 | \$271,727,270 | \$42,937,362 | \$30,819,939 | \$20,188,211 |
| GEORGIA STATE UNIVERSITY | \$124,061,669 | \$50,526,956 | \$17,433,284 | \$34,824,255 | \$21,861,063 |
| MEDICAL COLLEGE OF GEORGIA | \$98,253,252 | \$20,863,940 | \$72,324,042 | \$14,664,724 | \$1,740,262 |
| UNIVERSITY OF GEORGIA | \$178,699,005 | \$225,779,669 | \$130,146,040 | \$77,917,493 | \$19,624,794 |
| Research University Total | \$559,357,666 | \$568,897,835 | \$262,840,728 | \$158,226,411 | \$63,414,330 |
| Percentage of total operating expenses | 24.4% | 24.8% | 11.5% | 6.9% | 2.8% |
| GEORGIA SOUTHERN UNIVERSITY | \$57,755,228 | \$1,858,540 | \$2,194,833 | \$10,088,825 | \$11,501,829 |
| VALDOSTA STATE UNIVERSITY | \$38,182,374 | N/A | \$969,134 | \$6,458,721 | \$5,327,896 |
| Regional University Total | \$95,937,602 | \$1,858,540 | \$3,163,967 | \$16,547,546 | \$16,829,725 |
| Percentage of total operating expenses | 39.6% | 0.8% | 1.3% | 6.8% | 6.9% |
| ALBANY STATE UNIVERSITY | \$14,736,777 | N/A | \$402,294 | \$2,229,467 | \$1,709,493 |
| ARMSTRONG ATLANTIC STATE UNIVERSITY | \$20,071,822 | N/A | \$1,348,797 | \$5,076,368 | \$2,641,197 |
| AUGUSTA STATE UNIVERSITY | \$19,305,004 | \$73,855 | \$597,433 | \$4,273,254 | \$2,785,119 |
| CLAYTON COLLEGE & STATE UNIVERSITY | \$16,148,944 | N/A | \$1,105,094 | \$4,427,277 | \$2,147,035 |
| COLUMBUS STATE UNIVERSITY | \$23,331,458 | N/A | N/A | \$4,863,040 | \$3,235,345 |
| FORT VALLEY STATE UNIVERSITY | \$16,459,864 | \$10,304,325 | \$2,602,634 | \$5,240,600 | \$3,743,995 |
| GEORGIA COLLEGE & STATE UNIVERSITY | \$24,178,526 | \$22,402 | \$319,438 | \$3,838,086 | \$3,090,319 |
| GEORGIA SOUTHWESTERN STATE UNIVERSITY | \$10,952,515 | \$319,613 | \$1,500,797 | \$2,092,116 | \$1,942,053 |
| KENNESAW STATE UNIVERSITY | \$48,156,013 | N/A | \$4,608,824 | \$13,823,726 | \$7,542,246 |
| NORTH GEORGIA COLLEGE & STATE UNIVERSITY | \$17,925,931 | N/A | N/A | \$3,083,479 | \$2,595,287 |
| SAVANNAH STATE UNIVERSITY | \$10,922,762 | \$1,688,707 | \$2,433,391 | \$3,267,021 | \$2,431,362 |
| SOUTHERN POLYTECHNIC STATE UNIVERSITY | \$16,151,597 | \$457,254 | \$453,956 | \$3,078,414 | \$3,241,228 |
| STATE UNIVERSITY OF WEST GEORGIA | \$31,482,210 | \$844,940 | \$174,424 | \$9,546,258 | \$4,269,241 |
| State University Total | \$269,823,423 | \$13,711,096 | \$15,547,082 | \$64,839,106 | \$41,373,920 |
| Percentage of total operating expenses | 34.2% | 1.7% | 2.0% | 8.2% | 5.2% |
| 2002 System Four-Year Total | \$925,118,691 | \$584,467,471 | \$281,551,777 | \$239,613,063 | \$121,617,975 |
| | 27.8% | 17.6% | 8.5% | 7.2% | 3.7% |
| 2002 System Four-Year Total | \$925,118,691 | \$584,467,471 | \$281,551,777 | \$239,613,063 | \$121,617,975 |
| 1998 System Four-Year Total | \$828,985,335 | \$448,793,822 | \$166,227,472 | \$206,021,119 | \$92,024,520 |
| Five-year percentage change | 11.6% | 30.2% | 69.4% | 16.3% | 32.2% |
| 2002 Total 4-year proportion of total expenses | 27.8% | 17.6% | 8.5% | 7.2% | 3.7% |
| 1998 Total 4-year proportion of total expenses | 27.9% | 15.1% | 5.6% | 6.9% | 3.1% |
| Increase/Decrease | -0.1% | +2.5% | +2.9% | +0.3% | +0.6% |

**Georgia Public Four-Year Institutional Expenditures
Reported to IPEDS
FY2002, Page 2**

| INSTITUTION NAME | Institutional Support | Operation and Maintenance of Plant | Scholarships and Fellowships | Auxiliary Enterprises | Total Operating Expenses |
|---|--------------------------|--|------------------------------------|--------------------------|--------------------------------|
| GEORGIA INSTITUTE OF TECHNOLOGY | \$41,685,996 | \$46,239,344 | \$7,964,502 | \$38,578,150 | \$658,484,514 |
| GEORGIA STATE UNIVERSITY | \$45,394,613 | \$29,239,382 | \$20,073,545 | \$17,302,133 | \$376,215,765 |
| MEDICAL COLLEGE OF GEORGIA | \$21,021,433 | \$10,617,016 | \$1,848,149 | \$4,086,751 | \$403,453,445 |
| UNIVERSITY OF GEORGIA | \$71,025,193 | \$60,434,410 | \$20,672,080 | \$69,813,855 | \$854,112,539 |
| Research University Total | \$179,127,235 | \$146,530,152 | \$50,558,276 | \$129,780,889 | \$2,292,266,263 |
| Percentage of total operating expenses | 7.8% | 6.4% | 2.2% | 5.7% | 100.0% |
| GEORGIA SOUTHERN UNIVERSITY | \$17,049,472 | \$18,548,852 | \$5,998,735 | \$28,192,510 | \$153,188,824 |
| VALDOSTA STATE UNIVERSITY | \$11,985,381 | \$5,759,722 | \$4,121,972 | \$16,208,314 | \$89,013,514 |
| Regional University Total | \$29,034,853 | \$24,308,574 | \$10,120,707 | \$44,400,824 | \$242,202,338 |
| Percentage of total operating expenses | 12.0% | 10.0% | 4.2% | 18.3% | 100.0% |
| ALBANY STATE UNIVERSITY | \$6,258,937 | \$1,596,965 | \$9,725,759 | \$1,511,361 | \$52,659,816 |
| ARMSTRONG ATLANTIC STATE UNIVERSITY | \$5,137,310 | \$3,335,076 | \$8,062,050 | \$4,409,619 | \$50,082,239 |
| AUGUSTA STATE UNIVERSITY | \$5,678,518 | \$4,646,339 | \$2,939,243 | \$3,518,512 | \$43,817,277 |
| CLAYTON COLLEGE & STATE UNIVERSITY | \$5,264,231 | \$2,512,166 | \$978,931 | \$3,934,817 | \$52,043,613 |
| COLUMBUS STATE UNIVERSITY | \$6,450,165 | \$7,164,249 | \$2,993,163 | \$2,633,742 | \$52,962,420 |
| FORT VALLEY STATE UNIVERSITY | \$6,224,437 | \$24,789,318 | \$14,263,613 | \$3,022,882 | \$113,477,563 |
| GEORGIA COLLEGE & STATE UNIVERSITY | \$6,503,536 | \$5,391,164 | \$11,741,952 | \$8,806,078 | \$63,891,501 |
| GEORGIA SOUTHWESTERN STATE UNIVERSITY | \$4,014,140 | \$5,296,055 | \$1,674,271 | \$4,081,683 | \$31,873,243 |
| KENNESAW STATE UNIVERSITY | \$16,459,094 | \$8,288,629 | \$5,946,890 | \$8,201,384 | \$113,026,806 |
| NORTH GEORGIA COLLEGE & STATE UNIVERSITY | \$4,146,214 | \$4,488,013 | \$834,697 | \$7,847,938 | \$40,921,559 |
| SAVANNAH STATE UNIVERSITY | \$5,567,049 | \$4,845,685 | \$1,525,360 | \$5,128,189 | \$39,659,110 |
| SOUTHERN POLYTECHNIC STATE UNIVERSITY | \$4,107,717 | \$3,905,709 | \$6,415,923 | \$2,556,250 | \$42,702,035 |
| STATE UNIVERSITY OF WEST GEORGIA | \$8,455,573 | \$7,724,828 | \$18,348,032 | \$11,766,197 | \$92,611,703 |
| State University Total | \$84,266,921 | \$83,984,196 | \$85,449,884 | \$67,418,652 | \$789,728,885 |
| Percentage of total operating expenses | 10.7% | 10.6% | 10.8% | 8.5% | |
| 2002 System Four-Year Total | \$292,429,009 | \$254,822,922 | \$146,128,867 | \$241,600,365 | \$3,324,197,486 |
| | 8.8% | 7.7% | 4.4% | 7.3% | |
| 2002 System Four-Year Total | \$292,429,009 | \$254,822,922 | \$146,128,867 | \$241,600,365 | \$3,324,197,486 |
| 1998 System Four-Year Total | \$244,707,257 | \$180,311,051 | \$258,459,817 | \$228,627,682 | \$2,973,290,425 |
| Five-year percentage change | 19.5% | 41.3% | -43.5% | 5.7% | 11.8% |
| 2002 Total 4-year proportion of total expenses | 8.8% | 7.7% | 4.4% | 7.3% | |
| 1998 Total 4-year proportion of total expenses | 8.2% | 6.1% | 8.7% | 7.7% | |
| Increase/Decrease | +0.5% | +1.6% | -4.3% | +0.4% | |