

CAMPUS BUSINESS OFFICER

# BENCHMARKING TOOL



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## Putting Benchmarking Data to use

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Baylor University  
Benchmarking Governance Committee

# Topics

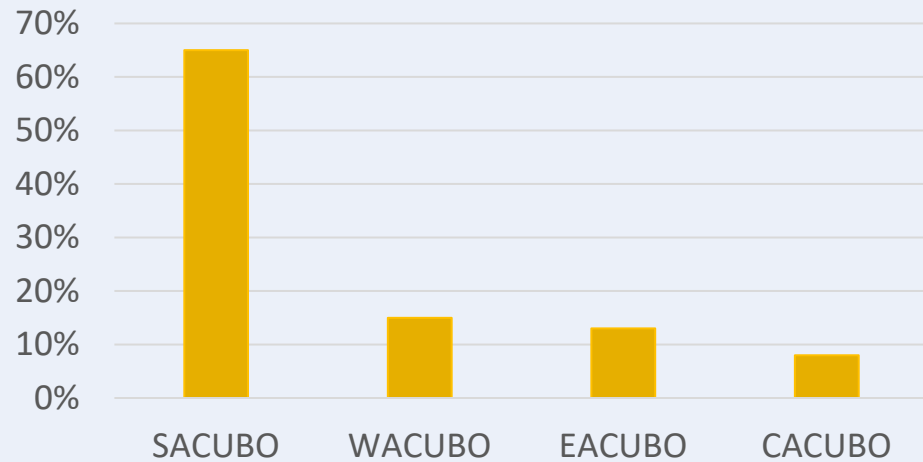
- I. 2020 Benchmarking Data
- II. How does the ACUBO benchmarking tool work?
- III. How does benchmarking benefit my institution?
- IV. 2021 Timeline
- V. Q & A

# Primary Objectives for the Session

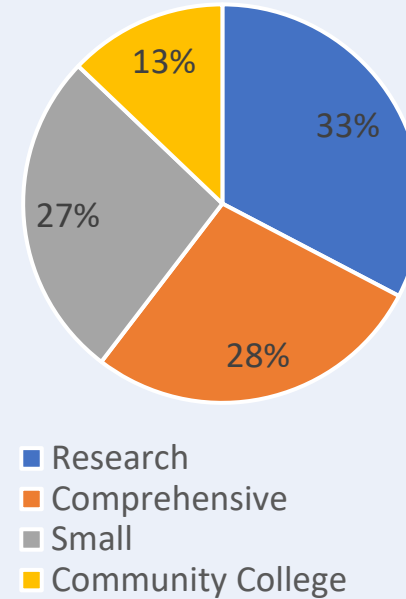
- **How much effort is required to submit benchmarking data?**
- **What can I do with the results?**

# 2020 Participation Data

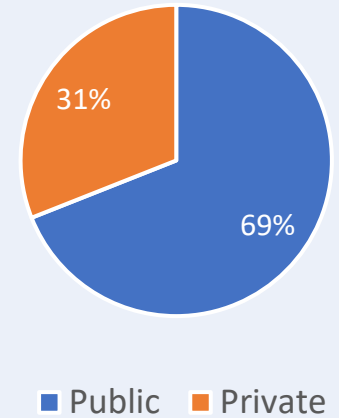
By Region



By Institution Type



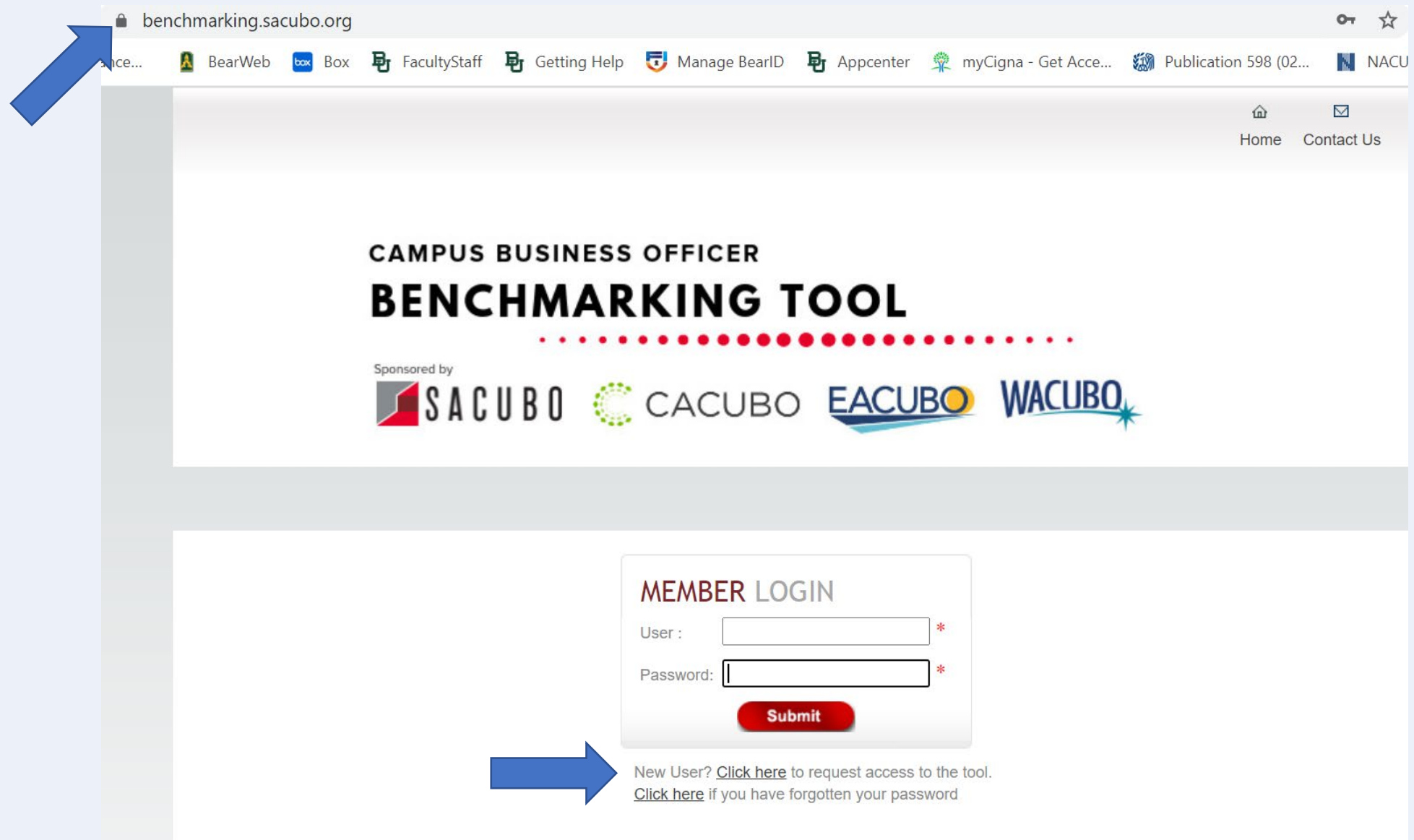
By Institutional Control



*Note: May not add to 100% due to rounding*

# How does the tool work?

# Getting Started



benchmarking.sacubo.org

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User :  \*

Password:  \*

**Submit**

New User? [Click here](#) to request access to the tool.  
[Click here](#) if you have forgotten your password

# Data Submission

- **Objectives: ease of use & consistency**
- **Sources:**
  - **Audited financial statements (primary source)**
  - **Institutional Research office**

# Data Sources: Financial Statements

## **Private**

- **Balance Sheet**
- **Statement of Activities**
- **Endowment Note**
- **Expense Allocation Note**

## **Public**

- **Statement of Net Position**
- **SRECNP**
- **Endowment Note (if included)**
- **Expense Allocation Note**

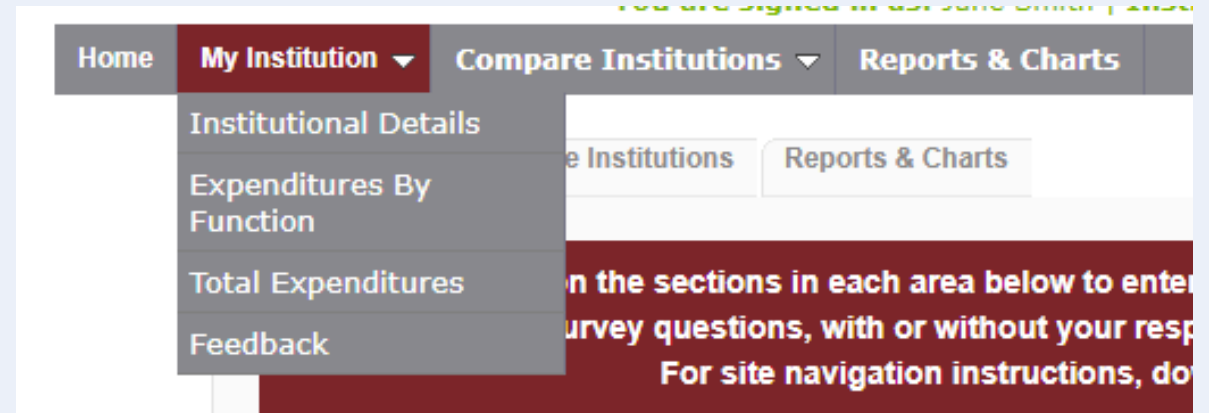


# Data Sources: Institutional Research/Other

- **Undergraduate enrollment FTE**
- **UG retention & graduation rates**
- **FTE Employee – by function**
- **Gross Square Footage – by function**

# Data Organization

- **Institutional Details**
  - **General**
  - **Enrollment**
  - **Financial**
- **Expenses**
  - **Total**
  - **By Function**



# Institutional Details: General

## » Institution Region

## » Institution State

## » Institution Category

**Research:** Public or independent research universities and medical schools/centers. Carnegie categories - Research Universities High (RU/H) and Research Universities Very High (RU/VH)

**Comprehensive:** Four-year public and independent institutions with enrollment above 4,000. Carnegie categories - Baccalaureate, Masters or Doctoral.

**Small:** Four year public and independent institutions with full-time enrollment under 4,000; specialized institutions (art, engineering, technology, etc.); also includes two-year independent colleges and independent secondary schools.

**Community College:** Two-year public institutions.

## » Institution Designation

## » Reporting System

**Single Campus:** Institutions with separately prepared financial statements should report data here.

**System/Multi-Campus:** Consolidated financial data from multiple institutions that each have separately prepared financial statements should be reported here.

## » Outsourced Services

## » Intercollegiate Athletics Reported

## » Institution Endowment Accounting

## » Include College/School of Medicine

# Institutional Details: Enrollment

## » Total Full Time Equivalent Students - Undergraduate

The number of FTE Students is calculated based on the credit and/or contact hours as the institution would report on the IPEDS 12-month enrollment (E12) component and the institution's calendar system, as reported on the Institutional Characteristics (IC) component. For purposes of this benchmarking, we are asking that you separately report graduate and undergraduates.

## » Total Full Time Equivalent Students - Graduate

## » Undergraduate Graduation Rate

The rate required for disclosure and/or reporting purposes under Student-Right-to-Know Act. This rate is calculated as the total number of completers within 150% of normal time divided by the revised adjusted cohort. This number can typically be obtained from your institutional research professionals. Note: This graduation rate for 4-year institutions is often referred to as the "6-year graduation rate," while the graduation rate for a 2-year institution is referred to as the "3-year graduation rate."

## » Freshman Retention Rate

A measure of the rate at which students persist in their educational program at an institution, expressed as a percentage. For four-year institutions, this is the percentage of first-time bachelor (or equivalent) degree-seeking undergraduates from the previous fall who are again enrolled in the current fall. For all other institutions this is the percentage of first-time degree/certificate-seeking students from the previous fall who either re-enrolled or successfully completed their program by the current fall. This number can typically be obtained from your institutional research professional.

# Institutional Details: Financial

## » Total State & Local Operating Appropriation (Non-Capital)

**Public Schools Only. Private Schools mark "n/a" or enter "0".**

The total amount of **non-capital** appropriations received by the institution from either the State government or a local government (i.e., city, county, etc.)

## » Net Tuition & Fees

The amount of tuition and fees charged to students for instructional services net of any discounts "as reported in the institution's audited financial statements."

## » Auxiliary Revenue

## » Total Operating Revenue

The amount of revenue resulting from providing goods and services "as reported in the institution's audited financial statements."

## » Total Assets

The amount of total assets "as reported in the institution's audited financial statement."

## » Total Endowment Assets

## » Days of Operating Cash on Hand

[Click here](#) for instructions on calculating Days of Operating Cash on Hand.

## » Tuition Discount Rate

Total Institutional Scholarship or Grant Dollars to Undergraduate Students / Total Undergraduate Tuition & Fees Institutionally funded grants and scholarships are funded by institutional resource and the institution develops the criteria determining which students receive awards. If your institution already calculates a tuition discount rate, use it as your answer to this item.

## » Depreciation is Included in Our Budget

### » Percent of Annual Depreciation Expenses Budgeted

If you budget for depreciation, indicate the percentage of annual depreciation expenses for which you budget (0% - 100%.)

# Expenses

- By Function
  - FTE Employees
  - Compensation & Benefits
  - Operations & Maintenance of Plant
  - Depreciation
  - Other
- Total
  - Used to validate functional data

# Expenses

- By Function

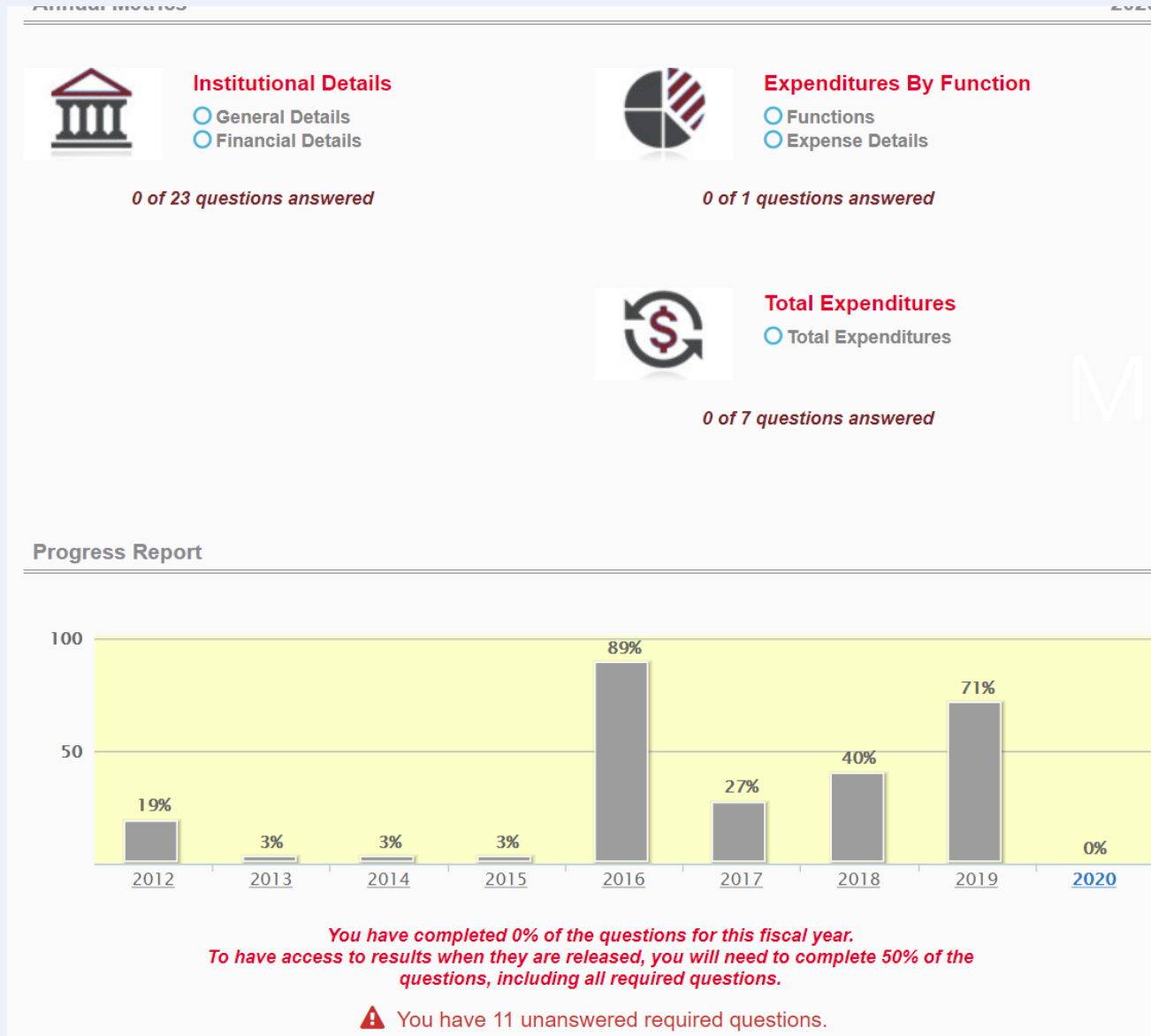
- FTE Employees
- Compensation & Benefits
- Operations & Maintenance of Plant
- Depreciation
- Other

**FASB / GASB Reporting Differences**

- Total

- Used to validate functional data


# Participation Tips





# Participation Tips

My Institution > **Expenditures By Function**

 [Copy Prior Year Data](#)

**Functions** Expense Details

**Indicate the functions that apply to your institution.**  
[Click here for a glossary of function definitions.](#)

» Indicate the functions for which your institution is reporting

[The Glossary of Function Definitions](#) is available to assist you in choosing which functions you should be reporting on for your institution.

**Private Institutions:** Please enter O&M of Plant and Depreciation expenses as you report them on your institution's financial statement. However, for comparative purposes, we are also asking you to report Employee FTEs, Compensation & Benefits, and Other costs for O&M separately. These O&M costs will be reported twice, however, they will not be double counted in any expense totals.

\*  
☐ Instruction  
☐ Research  
☐ Public Service  
☐ Academic Support  
☐ Student Services  
☐ Institutional Support  
☐ Hospitals  
☐ Operations & Maintenance of Plant  
☐ Scholarships & Fellowships  
☐ Auxiliary Enterprises  
☐ Independent Operations

Save Cancel Save & Next >

# What can I do with the results?

# What can I do with this?

- How does our revenue per student compare to similar institutions?
- How does our instruction spending per student compare to other institutions?
- Is my institution allocating sufficient funding to support student success rates?
- Is our institution over-staffed in administrative positions compared to instructional staff levels based on peer data?
- How do we compare to our peers regarding revenue-generating assets?
- Are our compensation levels reasonable in comparison to peer institutions?

# Benchmarking Options

## Select and Set Filters...

Filter	Value
Reporting System	Any
Region	Any
State	Any
Institution Category	Any
Public/Private	Any
Outsourced Services	Any
Intercollegiate Athletics Reported	Any
College/School of Medicine	Any
Total FTE Students - Undergraduate	Any
Total FTE Students - Graduate	Any
Net Tuition & Fees	Any
Peer Cluster	Any

# How does our revenue per student compare to similar institutions?

Revenue per FTE Student				
Function	My Institution (Percentile)	25th Percentile	Median	75th Percentile
Appropriations	\$8,067 (62nd)	\$5,272	\$6,656	\$9,448
Net Tuition and Fees	\$13,445 (81st)	\$7,490	\$9,510	\$12,921
Appropriations + Net Tuition & Fees	\$21,512 (77th)	\$13,728	\$16,869	\$20,316
Adjusted Operating Revenue	\$29,579 (63rd)	\$17,746	\$26,204	\$35,756
Operating Revenue	\$21,512 (59th)	\$11,705	\$18,721	\$27,597

# How does our instruction spending per student compare to other institutions?

Total Costs per FTE Student				
Function	My Institution (Percentile)	25th Percentile	Median	75th Percentile
Instruction	\$6,454 (17th)	\$6,804	\$8,908	\$10,774
Research	\$2,151 (49th)	\$495	\$2,355	\$5,490
Public Service	\$215 (14th)	\$389	\$851	\$1,993
Academic Support	\$4,034 (86th)	\$1,967	\$2,479	\$3,099
Student Services	\$2,151 (75th)	\$1,097	\$1,390	\$2,105
Institutional Support	\$8,067 (98th)	\$1,664	\$2,197	\$3,190
Operations & Maintenance of Plant	\$4,840 (98th)	\$1,807	\$2,281	\$2,640
Auxiliary Enterprises	\$1,345 (15th)	\$1,712	\$3,439	\$4,305
Hospitals		-	-	-
Scholarships & Fellowships		\$1,275	\$2,045	\$2,340
Independent Operations		-	-	-

# Is my institution allocating sufficient funding to support student success rates?

Effectiveness - Undergraduate Graduation Rate			
My Institution (Percentile)	Low Effectiveness	Effective	High Effectiveness
62.00% (47th)	< 49.48%	49.48% to 75.78%	> 75.78%

Effectiveness - Freshman Retention Rate			
My Institution (Percentile)	Low Effectiveness	Effective	High Effectiveness
78.00% (35th)	< 74.03%	74.03% to 87.80%	> 87.80%

Total Expenses per FTE Student				
Function	My Institution (Percentile)	25th Percentile	Median	75th Percentile
Instruction	\$6,454 (17th)	\$6,804	\$8,908	\$10,774
Academic Support	\$4,034 (86th)	\$1,967	\$2,479	\$3,099
Student Services	\$2,151 (75th)	\$1,097	\$1,390	\$2,105

Is our institution over-staffed in administrative positions compared to instructional staff levels based on peer data?

Number of FTE Instruction Employees per FTE Employee in Other Functions				
Function	My Institution (Percentile)	25th Percentile	Median	75th Percentile
Research	2.89 (32nd)	2.45	5.78	32.26
Public Service	21.96 (69th)	5.01	11.21	28.14
Academic Support	2.02 (11th)	2.56	3.40	3.89
Student Services	3.16 (16th)	3.66	4.75	6.33
Institutional Support	2.02 (6th)	2.91	4.19	5.26
Operations & Maintenance of Plant	2.53 (6th)	3.26	4.35	5.41
Auxiliary Enterprises	3.37 (35th)	2.38	4.09	8.74



How do we compare to our peers regarding revenue-generating assets?

Total Assets				
Function	My Institution (Percentile)	25th Percentile	Media n	75th Percentile
Total Assets per FTE Student	\$80,671 (71st)	\$46,624	\$66,730	\$87,514
Total Assets per FTE Student to Adjusted Operating Revenue per FTE Student	\$2.73 (55th)	\$1.99	\$2.57	\$3.07

# Are our compensation levels reasonable in comparison to peer institutions?

Compensation & Benefits per FTE Employee				
Function	My Institution (Percentile)	25th Percentile	Median	75th Percentile
Instruction	\$79,208 (14th)	\$91,069	\$104,134	\$128,373
Research	\$71,429 (17th)	\$86,763	\$103,697	\$148,346
Public Service	\$65,217 (15th)	\$70,147	\$83,773	\$102,116
Academic Support	\$110,000 (90th)	\$72,205	\$82,713	\$97,958
Student Services	\$93,750 (82nd)	\$60,110	\$73,624	\$84,728
Institutional Support	\$131,000 (92nd)	\$73,551	\$93,177	\$108,841
Operations & Maintenance of Plant	\$87,500 (94th)	\$47,764	\$62,554	\$71,818
Auxiliary Enterprises	\$66,667 (44th)	\$62,146	\$71,828	\$95,636

# Reports and Charts

## Generate Reports...



### » Institutional Details

This report provides the region, state, category & designation for each participating institution.



### » Executive Summary

The Executive Summary provides an overview of Revenue & Asset, Expense, Employee, and Effectiveness Benchmarks.



### » General Institutional Details

The General Institutional Details report provides a variety of charts using the data collected in Institutional Details.



### » Institutional Details per FTE Student

The Institutional Details per FTE Student report breaks down the general institutional details FTE Student.



### » Academic Mission & Administrative Support Employee Details

The Academic Mission & Administrative Support Employee Details report provides a variety of charts using the data collected by Function.



### » Total Expenditures - All Functions

The Total Expenditures report provides a charts for each Total Expenditures by line item.



### » Compensation & Benefits Costs per FTE

The Compensation & Benefits Costs per FTE report breaks down this cost by function per FTE employee and by function per FTE student.



### » Other Costs per FTE

The Other Costs per FTE report breaks down other cost by function per FTE employee and by function per FTE student.



### » Other Costs per Sq Foot of Facility Space

The Other Costs per Sq Foot of Facility Space report breaks down other costs by function per square foot of function facility space.



### » Total Costs per FTE

The Total Costs per FTE report breaks down total costs by function per FTE employee and by function per FTE student.

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#### » **Total Costs per Sq Foot of Facility Space**

The Total Costs per Sq Foot of Facility Space report breaks down total costs by function per square foot of function facility space.



#### » **Academic Mission Costs per FTE**

The Academic Mission Costs per FTE report breaks down compensation & benefits costs, other costs, and total costs per FTE employee and per FTE student for all academic mission functions.



#### » **Administrative Support Costs per FTE**

The Administrative Support Costs per FTE report breaks down compensation & benefits costs, other costs, and total costs per FTE employee and per FTE student for all administrative support functions.



#### » **Allocation of FTE Employees**

The Allocation of FTE Employees Report shows the percent of FTE employees by function to total FTE employees.



#### » **All Costs by Function - Private Institutions**

The All Costs by Function Report - Private Institutions presents stacked column charts, showing the composition of total costs by function, including compensation & benefits costs, other costs, operation & maintenance of plant costs, and depreciation.



#### » **All Costs by Function - Public Institutions**

The All Costs by Function Report - Public Institutions presents stacked column charts, showing total costs by function, broken down by compensation & benefits costs and other costs.



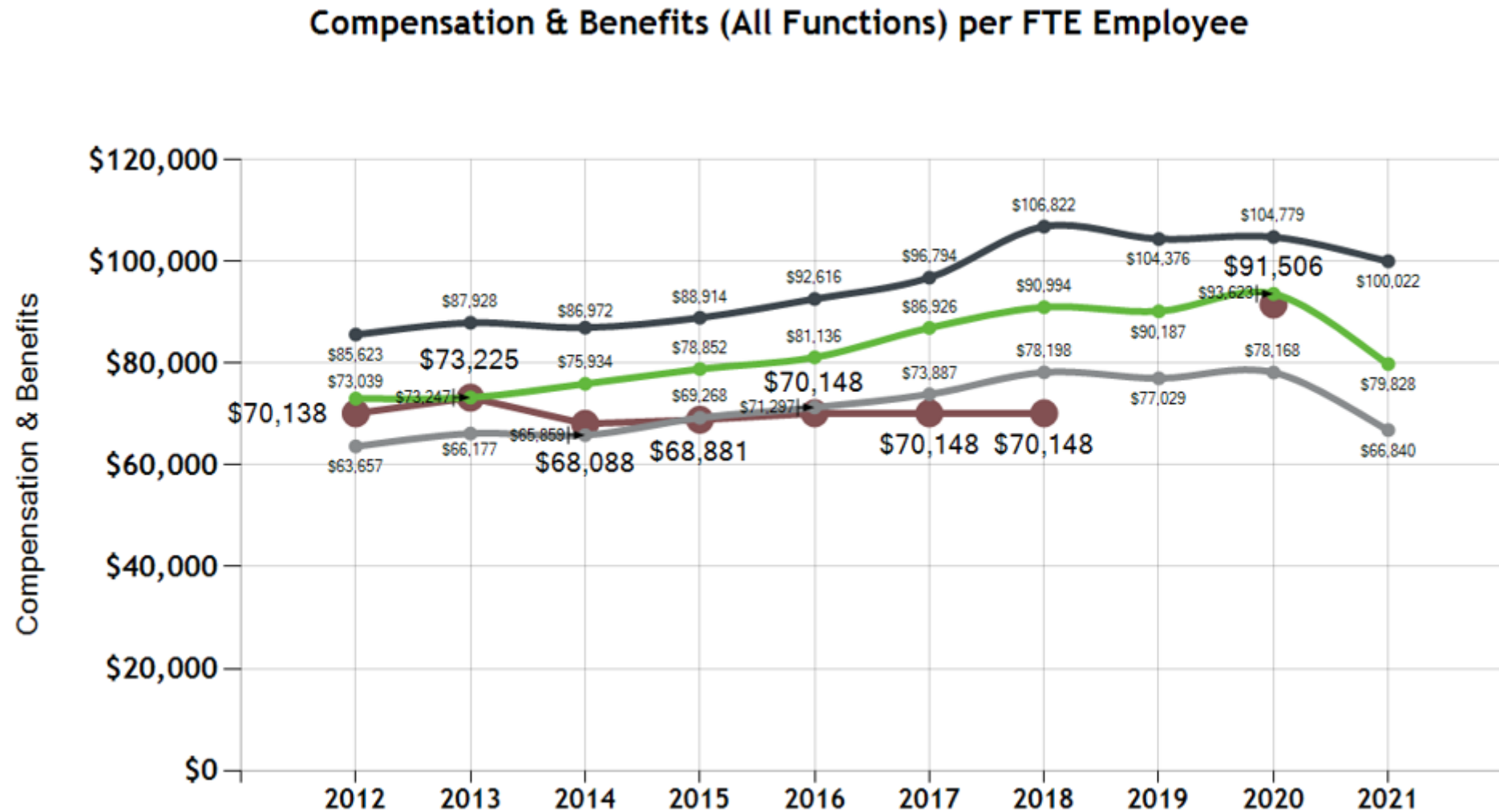
#### » **Institutional Effectiveness**

The Institutional Effectiveness report presents two series of charts, by function. The first is a series of charts showing function costs per FTE student and freshman retention rate. The second is a series of charts showing function costs per FTE student and undergraduate graduation rate.

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## BENCHMARKING TOOL





# 2021 Timeline

# Timeline

- Data Collection Opened January 3
- Data Collection Closes March 1
- Reporting Opens March 1



# Questions?

Benchmarking Tool Support  
[resource@sacubo.org](mailto:resource@sacubo.org)