An Exploration of Institutional Finance: Revisiting the Delta Cost Project

CIMA Conference 2023
Presentation Overview

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Background

- The Delta Project on Postsecondary Costs, Productivity, and Accountability (DCP) began in 2007 with funding from Lumina Foundation.
- Project Mission: Use data to inform strategic decision making that can improve college affordability by improving cost management in higher education.
- DCP database combined IPEDS Finance, Completions, and Fall Enrollments data and focused on where the money comes from and where it goes.
- The Delta Cost Project ended in 2012. The database, now managed by AIR, was last updated in 2015 (with 2013 IPEDS data).
- The Urban Institute updated and revised the Delta Cost Project dataset through 2017 as part of our work on the Education Data Portal.
- Publicly available one stop shop for access to multiple K-12 and postsecondary education datasets
- Variables and documentation are “harmonized” across datasets and time to make analysis over time and combining different datasets easier
- IPEDS Finance data is available here, making it easier to use in conjunction with other NCES datasets such as College Scorecard and Federal Student Aid data
Urban Project Scope

- Update Urban’s version of the Delta Cost data that exists in the Education Data Portal.
- Measure changes in revenues and expenditures for institutions between 2003-2019.
- Explore the relationship between how colleges’ costs have increased and how that contrasts with rises in tuition.
- Explore ways to measure the cost to educate a student
Methodological Changes and Challenges

- Updated and edited the Delta Cost Project and the Urban Institute’s data mapping files to include new variables
- Changes to data “harmonization” comparing variables across accounting standards and over time.
- Parent-child flag for institutions
- Pell grant treatment flag
- Lack of detail within financial data (e.g., instructional spending)
- Accuracy of reporting
What’s Next?
Next Steps

- IPEDS Finance Working Group
- Explore impact of COVID-19 on costs and revenues.
- Highlight disparities in HBCU and MSI funding
- Differences in spending overtime in athletics
Q & A