

MEMORANDUM

November 19, 2004

TO: The Honorable John H. Chichester
Chairman, Senate Finance Committee

The Honorable Vincent F. Callahan, Jr.
Chairman, House Appropriations Committee

FROM: Dr. Daniel J. LaVista
Executive Director, State Council of Higher Education for Virginia

SUBJECT: Report of 2003-04 Expenditures of Higher Education Institutions

Section 23-9.9:01 of the *Code of Virginia* requires public higher education institutions to provide annual expenditures to the State Council of Higher Education for Virginia (SCHEV). It further directs SCHEV to compile the data and submit a report to the Governor and General Assembly annually.

§23-9.9:01. Reports of expenditures of state funds.

The governing body of each public institution of higher education shall provide the State Council of Higher Education annual data indicating the apportionment and amounts of expenditures that the relevant institution expends by category, including academic costs, administration, research, and public service, as defined by the Council. The Council shall compile and submit a report of such data annually to the Governor and the General Assembly.

In accordance with this requirement, SCHEV staff used the Commonwealth Accounting and Reporting System (CARS) -- a statewide database of expenditures maintained by the Department of Accounts (DOA) - - to compile the higher education institutions' total Educational and General (E&G) expenditures by program for 2003-04. Higher education institutions were asked to verify the data by the Council staff. The attached report summarizes the 2003-04 total E&G expenditures by institution and program based on CARS data. While all institutions have confirmed the accuracy of their data as submitted to DOA, it should be noted that there can be variations in the recording of certain categories of expenses such as technology, campus safety and security, and debt service; i.e., these expenses may be recorded in different programs at different institutions.

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In 2003-04, systemwide, higher education institutions spent 68% of the total E&G expenditures for academic activities (including instruction and academic support), 19% for administration (including student services and institutional support), and 10% for operating and maintenance of plant (O&M). These percentages of category spending are similar to those in prior years.

If you have any questions or if we can be of further assistance, please contact me at (804) 225-2611 or Dan Hix, Finance Policy Director, at (804) 225-3188.

Attachment

c: Ms. Betsey Daley, Senate Finance Committee Staff Director
Ms. Amy Sebring, Senate Finance Committee Staff
Mr. Robert Vaughn, House Appropriations Committee Staff Director
Mr. Tony Maggio, House Appropriations Committee Staff

2003-04 Total Educational and General Expenditures by Program
Virginia Public Higher Education Institutions

| Institution | Instruction | Research | Public Service | Academic Support | Student Services | Institutional Support | O&M | Total |
|--|----------------------|-------------------|-----------------------|-------------------------|-------------------------|------------------------------|--------------------|----------------------|
| Christopher Newport University | 16,015,485 | | | 5,323,190 | 3,186,834 | 4,632,489 | 4,075,263 | 33,233,260 |
| College of William and Mary | 58,395,699 | 1,454,765 | 8,351 | 18,506,196 | 4,358,589 | 9,843,157 | 8,121,320 | 100,688,077 |
| George Mason University | 133,815,223 | | 1,098,261 | 28,234,887 | 12,597,349 | 24,859,031 | 17,652,109 | 218,256,860 |
| James Madison University | 72,889,684 | 243,103 | 714,149 | 21,842,004 | 6,283,878 | 17,073,211 | 14,117,802 | 133,163,831 |
| Longwood University | 14,775,472 | | 404,339 | 5,588,146 | 2,076,514 | 4,716,563 | 4,006,718 | 31,567,752 |
| University of Mary Washington | 19,342,175 | 171,203 | 249,504 | 4,090,992 | 3,135,848 | 5,831,744 | 4,069,706 | 36,891,171 |
| Norfolk State University | 29,938,215 | 148,566 | 449,214 | 5,979,932 | 3,624,112 | 15,335,893 | 6,826,880 | 62,302,812 |
| Old Dominion University | 76,280,935 | 719,180 | 370,930 | 25,505,009 | 6,017,672 | 14,444,970 | 11,662,600 | 135,001,296 |
| Radford University | 38,170,590 | | 205,460 | 6,392,203 | 3,402,208 | 8,811,370 | 6,171,889 | 63,153,720 |
| University of Virginia | 159,602,871 | 9,437,654 | 2,890,298 | 68,922,094 | 13,747,474 | 26,926,550 | 48,201,942 | 329,728,882 |
| University of Virginia at Wise | 5,316,446 | | 66,738 | 2,866,053 | 1,388,153 | 2,116,948 | 1,940,141 | 13,694,480 |
| Virginia Commonwealth University | 168,413,197 | 3,179,864 | 3,666,252 | 42,940,981 | 10,369,299 | 34,309,519 | 27,863,750 | 290,742,862 |
| Virginia Military Institute | 10,765,465 | | 60,311 | 3,367,545 | 1,678,222 | 3,449,970 | 3,027,934 | 22,349,448 |
| Virginia State University | 24,574,228 | 378,888 | 62,635 | 5,220,529 | 2,899,817 | 6,544,213 | 4,919,645 | 44,599,955 |
| Virginia Tech | 190,690,539 | 22,475,388 | 9,173,951 | 45,285,987 | 12,541,535 | 32,156,655 | 37,671,892 | 349,995,947 |
| | | | | | | | | |
| Richard Bland College | 3,000,617 | | | 259,433 | 608,985 | 1,886,747 | 876,206 | 6,631,988 |
| Virginia Community College System | 227,313,513 | | 4,308,378 | 54,586,112 | 38,005,060 | 108,031,372 | 43,696,979 | 475,941,415 |
| | | | | | | | | |
| Virginia Institute of Marine Sciences. | 1,129,590 | 7,963,980 | | 3,109,787 | | 2,379,085 | 2,547,436 | 17,129,878 |
| Virginia State University-Extension | 5,251 | 1,994,959 | 3,340,448 | 33,811 | | 197,709 | 585,499 | 6,157,678 |
| Virginia Tech-Extension | | 27,424,428 | 32,359,823 | 2,074,416 | | 1,203,961 | 1,218,321 | 64,280,948 |
| | | | | | | | | |
| Total | 1,250,435,195 | 75,591,977 | 59,429,043 | 350,129,307 | 125,921,548 | 324,751,157 | 249,254,032 | 2,435,512,259 |

Source: FY04 CARS.