



COMMONWEALTH of VIRGINIA

Daniel J. LaVista
Executive Director

STATE COUNCIL OF HIGHER EDUCATION FOR VIRGINIA
James Monroe Building, 101 North Fourteenth Street, Richmond, VA 23219

(804) 225-2600
FAX (804) 225-2604
TDD (804) 371-8017
www.schev.edu

MEMORANDUM

September 30, 2005

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 2004-05 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 2004-05. The attached report summarizes the 2004-05 total E&G expenditures by institution and program based on CARS data. 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.

In 2004-05, 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

**2004-05 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	18,006,643		442,987	5,936,383	3,255,500	5,235,766	5,224,727	38,102,006
College of William and Mary	59,773,066	1,342,889	7,735	18,859,931	4,673,102	10,730,946	9,388,900	104,776,570
George Mason University	148,800,904	161,745	1,567,510	30,917,565	15,090,429	25,161,620	21,237,340	242,937,114
James Madison University	79,402,418	561,015	902,335	24,293,886	7,613,935	18,548,563	17,694,764	149,016,917
Longwood University	16,474,265		414,097	5,448,770	2,298,923	7,250,501	3,978,948	35,865,504
University of Mary Washington	21,077,570	248,016	235,849	4,635,327	4,193,270	3,865,306	4,132,052	38,387,390
Norfolk State University	30,627,949	135,606	403,501	6,676,526	3,547,743	16,998,811	9,299,072	67,689,208
Old Dominion University	81,977,494	1,048,483	350,201	27,510,364	6,426,919	15,979,104	11,911,731	145,204,297
Radford University	41,033,720		303,214	7,555,172	3,666,844	11,622,021	7,388,962	71,569,933
University of Virginia	182,185,512	11,878,980	2,853,003	76,074,949	18,532,031	30,317,531	44,995,990	366,837,997
University of Virginia at Wise	5,834,642		23,725	3,177,162	1,477,616	2,331,382	1,934,278	14,778,806
Virginia Commonwealth University	195,331,638	3,874,775	3,772,947	45,666,733	12,191,381	37,011,154	31,044,817	328,893,447
Virginia Military Institute	10,951,424		57,787	3,369,688	1,958,399	3,678,187	3,674,837	23,690,321
Virginia State University	25,987,106	112,379	91,382	5,610,233	2,986,952	7,853,504	6,122,431	48,763,987
Virginia Tech	199,644,025	28,085,882	10,463,476	46,405,574	11,195,167	36,016,098	41,775,843	373,586,064
Richard Bland College	2945131.6			281185.54	714192.23	1799865.81	1025164.91	6765540.09
Virginia Community College System	247538943.5		4499214.4	59314002.2	41354128.1	118713641.5	47575877.9	518995807.5
Total	1,367,592,450	47,449,772	26,388,964	371,733,453	141,176,531	353,114,002	268,405,733	2,575,860,906

Source: FY05 CARS.

SCHEV Finance Policy\FY05 CARS by Program.xlslyz