



COMMONWEALTH of VIRGINIA

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MEMORANDUM

TO: The Honorable Thomas K. Norment, Jr.
Co-Chair, Senate Finance Committee

The Honorable Emmett W. Hanger, Jr.
Co-Chair, Senate Finance Committee

The Honorable S. Chris Jones
Chairman, House Appropriations Committee

FROM: Peter Blake

DATE: October 1, 2018

SUBJECT: Report of 2017-18 Expenditures of Higher Education Institutions

Section 23.1-209 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.

§23.1-209. 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 Cardinal (the Commonwealth accounting and reporting system) to compile the higher education institutions' total Educational and General (E&G) expenditures by program in 2017-18. The attached report summarizes the 2017-18 total E&G expenditures by institution and program based on the Cardinal 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 2017-18, systemwide, higher education institutions spent 64% of the total E&G expenditures for academic activities (including instruction and academic support), 20% for administration (including student services and institutional support), 12% for operating and maintenance of plant (O&M), and 4% for research and public service. It is noted that since SCHEV began making the report of E&G expenditures by program in FY2004, the percent share of spending for academic activities to the total E&G expenditures has decreased from 68% in FY2004 to 64% in FY2018, the percent of administrative spending has remained fairly stable with 1% fluctuation, the percent of O&M spending has increased from 10% in FY2004 to 12% in FY2018, and the share of spending for research and public service has stayed about the same.

If you have any questions or if we can be of further assistance, please contact me at (804) 225-2611 or Wendy Kang, Interim Director for Finance Policy, at (804) 225-4416.

Attachment

- c: Ms. April Kees, Senate Finance Committee Staff Interim Co-Director
- Mr. Jason Powell, Senate Finance Committee Staff Interim Co-Director
- Mr. Robert Vaughn, House Appropriations Committee Staff Director
- Mr. Tony Maggio, House Appropriations Committee Staff

**2017-18 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 | \$35,452,313 | \$1,438,735 | | \$10,171,079 | \$7,171,665 | \$9,333,764 | \$9,355,362 | \$72,922,917 |
| College of William and Mary | \$112,321,749 | \$1,448,933 | \$6,597 | \$30,556,368 | \$9,348,582 | \$26,570,887 | \$24,381,097 | \$204,634,214 |
| George Mason University | \$296,574,668 | \$6,529,090 | \$930,062 | \$68,001,536 | \$30,780,924 | \$48,547,736 | \$80,673,616 | \$532,037,633 |
| James Madison University | \$175,809,312 | \$937,525 | \$1,571,799 | \$47,820,613 | \$20,644,227 | \$38,469,985 | \$34,859,667 | \$320,113,127 |
| Longwood University | \$35,295,531 | | \$518,066 | \$7,393,342 | \$4,555,522 | \$11,710,048 | \$6,700,554 | \$66,173,064 |
| Norfolk State University | \$38,503,033 | \$149,859 | \$494,465 | \$8,069,120 | \$5,476,625 | \$15,247,271 | \$12,119,756 | \$80,060,128 |
| Old Dominion University | \$144,544,782 | \$4,446,077 | \$548,253 | \$44,522,548 | \$16,523,602 | \$33,492,676 | \$36,834,979 | \$280,912,916 |
| Radford University | \$69,711,314 | | \$397,204 | \$11,988,844 | \$6,908,885 | \$21,699,152 | \$14,997,847 | \$125,703,246 |
| University of Mary Washington | \$32,598,488 | \$348,988 | \$538,785 | \$9,530,146 | \$8,330,954 | \$10,189,137 | \$7,360,218 | \$68,896,716 |
| University of Virginia | \$372,823,421 | \$31,885,817 | \$8,707,562 | \$123,774,670 | \$37,742,845 | \$44,916,710 | \$112,981,239 | \$732,832,264 |
| University of Virginia at Wise | \$12,388,093 | | \$461,676 | \$3,887,754 | \$1,676,972 | \$3,606,725 | \$2,957,976 | \$24,979,195 |
| Virginia Commonwealth University | \$300,159,783 | \$19,332,849 | \$8,048,605 | \$95,359,784 | \$19,847,324 | \$90,625,565 | \$59,449,904 | \$592,823,813 |
| Virginia Military Institute | \$18,488,507 | | \$117,557 | \$4,571,732 | \$2,944,793 | \$5,792,117 | \$6,747,662 | \$38,662,368 |
| Virginia State University | \$37,297,618 | \$643,765 | \$26,704 | \$4,907,130 | \$4,648,081 | \$12,300,989 | \$6,382,962 | \$66,207,249 |
| Virginia Tech | \$354,906,893 | \$76,179,160 | \$21,680,600 | \$91,374,548 | \$19,422,534 | \$66,353,289 | \$84,395,207 | \$714,312,231 |
| | | | | | | | | |
| Richard Bland College | \$3,287,934 | | | \$361,646 | \$2,529,142 | \$4,718,131 | \$1,654,612 | \$12,551,465 |
| Virginia Community College System | \$400,127,489 | | \$1,810,822 | \$85,057,616 | \$84,217,990 | \$220,340,316 | \$84,182,868 | \$875,737,101 |
| | | | | | | | | |
| Total | \$2,440,290,928 | \$143,340,797 | \$45,858,759 | \$647,348,476 | \$282,770,667 | \$663,914,496 | \$586,035,526 | \$4,809,559,650 |

Notes:

(1) Instruction includes \$908,570 at GMU and \$45 at the VCCS that were originally coded as program 10000.

(2) Numbers are rounded.

Sources: Cardinal 2018.