

STATE FINANCE

TABLE 7.9

Higher Education Expenditures—Capital Inclusive (In millions of dollars)

State	Actual fiscal 2015					Actual fiscal 2016					Estimated fiscal 2017				
	General fund	Federal funds	Other state funds	Bonds	Total	General fund	Federal funds	Other state funds	Bonds	Total	General fund	Federal funds	Other state funds	Bonds	Total
Alabama (a)	\$1,466	\$1,224	\$2,510	\$0	\$5,200	\$1,493	\$1,175	\$2,634	\$0	\$5,302	\$1,566	\$1,057	\$2,623	\$0	\$5,246
Alaska	490	125	312	158	1,085	362	128	316	0	806	330	153	366	0	849
Arizona	843	645	4,491	0	5,979	721	628	4,933	0	6,282	753	655	5,168	0	6,576
Arkansas	777	9	2,789	0	3,575	772	9	2,691	0	3,472	772	9	2,891	0	3,672
California	12,190	4,907	54	241	17,392	12,948	4,963	23	208	18,142	13,482	5,165	76	338	19,061
Colorado (b)	869	343	3,788	0	5,000	1,016	357	4,038	0	5,411	1,000	346	4,010	0	5,356
Connecticut	731	292	1,451	604	3,078	781	292	1,560	552	3,185	740	294	1,618	337	2,989
Delaware	232	56	118	13	419	236	51	118	16	421	241	47	115	16	419
Florida	3,661	104	3,200	31	6,996	3,839	90	3,088	12	7,029	4,032	114	3,346	45	7,537
Georgia	2,327	65	5,741	273	8,406	2,442	62	6,025	399	8,928	2,613	75	6,292	340	9,320
Hawaii	413	10	563	140	1,126	441	28	742	93	1,304	471	12	565	120	1,168
Idaho	346	6	238	0	590	358	4	253	0	615	394	14	454	0	862
Illinois (c)	1,922	192	54	228	2,396	605	19	48	0	847	1,852	224	312	44	2,432
Indiana	1,935	2	7	0	1,944	1,941	1	11	0	1,953	1,936	0	10	0	1,946
Iowa	857	572	4,166	0	5,595	862	520	4,552	0	5,934	843	496	4,756	0	6,095
Kansas	780	586	1,250	58	2,674	760	587	1,334	69	2,750	760	612	1,461	77	2,910
Kentucky	1,156	797	4,367	0	6,320	1,207	897	5,792	0	7,896	1,141	925	6,143	0	8,209
Louisiana	921	87	1,569	158	2,735	655	67	1,940	155	2,817	913	80	1,650	108	2,751
Maine	272	0	8	14	294	284	0	8	24	316	297	0	8	6	311
Maryland	1,793	348	3,156	374	5,671	1,871	361	3,266	384	5,882	1,961	377	3,469	396	6,203
Massachusetts	1,154	8	4,573	5	5,740	1,190	12	4,880	5	6,087	1,164	9	5,129	22	6,324
Michigan (d)	1,366	111	571	241	2,289	1,521	108	462	161	2,252	1,538	121	498	35	2,192
Minnesota	1,452	5	43	236	1,736	1,529	4	39	143	1,715	1,552	4	52	108	1,716
Mississippi	845	204	2,470	103	3,622	859	194	2,665	96	3,814	852	130	2,862	90	3,934
Missouri	905	1	257	1	1,164	910	1	228	32	1,171	901	1	240	83	1,225
Montana	222	42	397	0	661	242	41	399	0	682	233	42	409	0	684
Nebraska	714	338	1,535	0	2,587	745	365	1,661	0	2,771	756	336	1,782	0	2,874
Nevada	493	3	285	5	786	531	3	315	8	857	542	3	307	8	860
New Hampshire	123	0	4	5	132	124	1	3	10	138	128	1	0	9	138
New Jersey	2,408	15	2,158	0	4,581	2,451	17	2,112	0	4,580	2,551	18	2,434	0	5,003
New Mexico	838	680	1,475	0	2,993	848	660	1,551	0	3,059	828	667	1,569	0	3,064
New York	3,287	327	6,393	811	10,818	2,991	334	6,672	696	10,693	2,876	318	6,745	632	10,571
North Carolina	3,660	48	2,110	0	5,818	3,798	49	2,151	0	5,998	3,957	51	2,293	41	6,342
North Dakota	540	114	631	19	1,304	523	117	635	7	1,282	501	193	870	24	1,588
Ohio (e)	2,380	22	25	235	2,662	2,462	22	31	209	2,726	2,540	22	38	280	2,880
Oklahoma	862	736	3,647	75	5,320	845	754	4,016	75	5,690	810	780	3,981	100	5,671
Oregon (f)	267	41	115	0	423	920	42	253	58	1,273	856	41	574	29	1,500
Pennsylvania	1,635	0	107	278	2,020	1,619	0	158	126	1,903	1,659	0	121	67	1,847
Rhode Island	188	5	855	43	1,091	181	15	886	27	1,109	199	15	922	37	1,173
South Carolina	662	132	3,499	0	4,293	646	115	3,765	0	4,526	690	120	4,088	0	4,898
South Dakota	219	64	415	46	744	256	68	421	90	835	235	70	450	19	774
Tennessee	1,640	191	2,400	28	4,259	1,660	184	2,549	194	4,587	2,018	221	2,562	0	4,801
Texas	6,961	3,962	4,927	0	15,850	7,588	3,860	5,477	0	16,925	8,384	3,759	6,088	0	18,231
Utah	1,007	11	730	0	1,748	1,062	11	786	0	1,859	1,110	8	805	0	1,923
Vermont	84	0	6	3	93	83	0	6	4	93	84	0	6	4	94
Virginia	1,721	1,198	3,613	700	7,232	1,785	1,142	3,796	666	7,389	1,963	1,164	3,838	445	7,410
Washington	1,327	7	3,923	252	5,509	1,507	5	4,317	240	6,069	1,536	5	4,595	302	6,438
West Virginia	500	27	1,539	54	2,120	397	26	1,495	54	1,972	383	20	1,473	54	1,930
Wisconsin	1,746	1,705	3,226	0	6,677	1,653	1,689	3,355	0	6,697	1,700	1,652	3,411	0	6,763
Wyoming	379	1	7	0	387	379	1	7	0	387	203	1	15	0	219
Dist. of Columbia	0	22	117	43	182	0	23	127	15	165	NA	NA	NA	NA	NA

See footnotes at end of table

TABLE 7.9

Higher Education Expenditures—Capital Inclusive (In millions of dollars) (continued)

Source: National Association of State Budget Officers, *2016 State Expenditure Report*.

Notes:

Small dollar amounts, when rounded, cause an aberration in the percentage increase. In these instances, the actual dollar amounts should be consulted to determine the exact percentage increase.

“State funds” refers to general funds plus other state fund spending. State spending from bonds is excluded.

“Total funds” refers to funding from all sources—general fund, federal funds, other state funds, and bonds.

Key:

(a) Amounts shown in fiscal years 2015 and 2016 are based on actual expenditures during these years, regardless of the year appropriated. Fiscal 2017 amounts shown are equal to actual expenditures through 9 months (June 30, 2017) and then annualized for the year. The State of Alabama implemented a new ERP system in FY16. This affected the accuracy of some reports for the 13th Accounting period of FY15. Those issues have been resolved, but there will be some variance for FY15 reported expenditures between last year’s survey and this survey. Bonds issued and expended directly by institutions are not reported at state budget level.

(b) HED colleges and universities pay pension and health benefits out of their allotments, which include but are not limited to, state general fund appropriations (as well as tuition and other sources). Tuition and fees are paid straight to institutions by the student, or on behalf of the student, and show up as cash funds to the institution in the state budget. Only a small part of research in E&G is funded by the state; for all practical purposes it is funded by outside grants. The College Opportunity Fund (COF) provides some (stipend) funds to students who attend private colleges and universities.

However, this sum is very small relative to the total expenditure; as such, it is categorized as excluded for purposes of this survey.

(c) Illinois ended Fiscal Year 2016 without a fully enacted General Funds budget in place. Certain areas of the budget did not receive funding at the same levels as seen historically, including state employee health insurance, some agency operational costs, certain social service programs, and higher education.

(d) Decrease in overall totals is attributable to decreased capital expenditures. Operating expenditures increased in the periods reported. Federal fund support reflects expenditure of TANF revenue for student financial aid: \$91.6 million (FY 2015), \$93.8 million (FY 2016), and an estimated \$103.3 million (FY 2017). State funds are used to partially offset employer-paid retirement obligations.

(e) Employer contributions to current employees’ pensions and employer contributions to employee health benefits are not direct expenditures of the state; however, some of the unrestricted support provided to higher education institutions can be assumed to have been used to help cover these costs. The majority of career-technical education/vocational education is funded through appropriations made to the Ohio Department of Education for career-technical/vocational education for students starting as early as the 7th grade. Ohio provides assistance to private colleges and universities through financial aid to students with the greatest need through the Ohio College Opportunity Grant (OCOG). Students attending private colleges and universities are eligible to receive OCOG.

(f) Beginning in fiscal 2012, the Oregon University System operates as a “public corporation” and as such is no longer considered part of the state budget. The OUS continues to receive General Fund support from the state, as indicated in the survey results, but OF and FF expenditures now only reflect capital expenditures and debt.