State Higher Education Finance

FY 2005

SHEEO

State Higher Education Executive Officers (SHEEO) is a nonprofit, nationwide association of the chief executive officers serving statewide coordinating and governing boards for postsecondary education. The mission of SHEEO is to assist its members and the states in developing and sustaining excellent systems of higher education. SHEEO pursues its mission by: organizing regular professional development meetings for its members and their senior staff; maintaining regular systems of communication among the professional staffs of member agencies; serving as a liaison between the states and the federal government; studying higher education policy issues and state activities and publishing reports to inform the field; and implementing projects to enhance the capacity of the states and SHEEO agencies to improve higher education.

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A project of the staff of the State Higher Education Executive Officers (SHEEO)

Principal contributors:
Charlie Lenth
Paul E. Lingenfelter
David L. Wright
Takeshi Yanagiura

Additional contributors and collaborators:
Hans P. L'Orange
Susan B. Winter
Dianne Peterson

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Preface and Acknowledgements

We are pleased to present the third annual SHEEO State Higher Education Finance (SHEF) report. This report contributes to a long tradition of studies giving policymakers and educators perspective on state higher education finance in the United States.

SHEF builds on and augments the surveys of various federal agencies. The higher education finance surveys and reports produced by the National Center for Education Statistics in the U.S. Department of Education provide extensive institution-level data, which can be aggregated to the sector, state, and national levels. Other data sources, including the Bureaus of Economic Analysis, Labor Statistics, and the Census, provide data relevant to other aspects of higher education financing, as well as its roles in the economy, workforce, and population. Together these federal sources provide a rigorous foundation and a reference point for our collective understanding of how we finance higher education and for what purposes.

Over the years a community of policy analysts has utilized federal surveys, collected supplemental data, and performed a wide range of analytical studies to address questions of particular relevance to state-level policy and decisions. Directly and indirectly the SHEF report is indebted to all those who have contributed to this field.

In particular, this report builds directly on a twenty-five year effort by Kent Halstead, an analyst and scholar of state policy for higher education, who conceptualized and implemented a report on state finance for higher education and created a file of state financial data that extends back to 1972. Halstead's data have been frequently used in the states as a resource to inform policy decisions. While he never described it as such, his survey became widely known as the "Halstead Finance Survey." It is a pleasure to acknowledge his contributions and an honor to build on his work.

SHEF also draws on the surveys and analytical tools provided by the long-standing ***Grapevine*** survey established in 1962 by M.M. Chambers and maintained by his successors, Edward Hines and, currently, James Palmer, at Illinois State University. Their work helps make this project possible and gives it important reference points for cross-validation.

Finally, SHEEO is deeply indebted to the staff of state higher education agencies who provide the state-level data essential for the preparation of this report. Their names and organizations are listed in *Appendix D*. We also are appreciative of the input and suggestions from many state higher education finance officers (SHEFOs) and others who have contributed much to the development of this report. David Wright led the staff efforts in assembling the data and preparing the analyses prior to assuming a position with the Tennessee Higher Education Commission in July 2006, Takeshi Yanagiura played a major role in the collection and analysis of data, Charles Lenth edited and completed the final report, Susan Winter designed the publication and assisted in the collection of data, and Hans L'Orange provided general supervision and counsel.

Paul E. Lingenfelter
President
State Higher Education Executive Officers

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Introduction

The State Higher Education Finance (SHEF) report is produced annually by the State Higher Education Executive Officers (SHEEO) to help policymakers and educators address broad public policy questions such as:

- What levels of state funding to colleges and universities will meet the educational goals required for the economic and social well-being of the American people?
- What tuition levels are appropriate given the costs of higher education, its benefits to individuals, and the desirability of encouraging participation?
- What student financial assistance is necessary to provide meaningful educational opportunities to students from low- and moderate-income families?
- To what extent might colleges and universities increase productivity or reduce expenditures without impairing the quality of services to students?

No report can directly answer such fundamental public policy questions; that is primarily the role of states through their elected officials and in conjunction with the federal government, institutional leadership, and community leaders. The SHEF report is a tool to help inform those decision-makers—with relevant information, new ways for analyzing trends and comparing across states, and perspective on important issues affecting higher education finance.

This report contains chapters that provide:

- An **Overview and Highlights** of national trends and the current status of state funding for higher education
- An introduction to **State Higher Education Finance Data—Purposes and Limitations**, and its uses at state and national levels
- A description of the **Sources and Uses of State-Level Funding for Higher Education**, including state tax and non-tax revenues, local tax support, and tuition revenues, and the proportion of this funding available for general educational support
- An analysis of the **Patterns and Relationships in Higher Education Revenues and Enrollments**, in particular changes over time in the public resources available for general educational support
- Methods for **Interstate Comparisons – Making Sense of Many Variables**, using tables, graphs, and two-dimensional displays to locate and compare states
- Indicators of relative **State Wealth, Tax Effort and Allocations for Higher Education**, along with ways to take these factors into account in making interstate comparisons

Appendices to this report provide supporting tables, a glossary of terms and definitions, the data collection instrument, and a list of state data providers. The SHEEO website at www.sheeo.org provides three technical reports on: (a) the Higher Education Cost Adjustment (HECA) used to estimate the effects of inflation over time; (b) the analytical adjustments that reflect interstate differences in the cost of living and the distribution of enrollments across types of public postsecondary institutions; and (c) an overview of various information resources on state higher education finance. This report, *State Higher Education Finance FY 2005*, is available at www.sheeo.org and may be used with appropriate attribution and citation. In addition, core data and derived variables used in the SHEF study for fiscal years 1991 through 2005 are available on the SHEEO website and also through the NCHEMS-sponsored Information Center for State Higher Education Policymaking and Analysis website at www.higheredinfo.org.

Overview and Highlights

(Note: A separate ***Executive Summary of the State Higher Education Finance FY 2005*** is available on the SHEEO website at www.sheeo.org and in printed form published by SHEEO. This overview contains an abbreviated version of that text, but does not contain the relevant tables and graphs, which are contained in the full report that follows.)

National Trends in State-Funding for Higher Education

Higher education represents a substantial commitment on the part of state and local governments, both historically and currently. In fiscal 1981, state and local governments combined invested about $21 billion in current dollar direct support for general operating expenses of public and independent higher education institutions. This investment increased to $42 billion by 1991, to $67 billion by 2001, and to nearly $72 billion by 2005.

The $72 billion in current support represents a 3.6 percent increase from the prior year. However, after taking into account enrollment growth in public sector institutions (2.2 per cent) and underlying cost increases faced by higher education (inflation of 3.4 percent), nationally per student state and local government support in constant dollars *decreased* 1.9 percent in 2005.

In addition to state and local revenues, public institutions collected net tuition revenue of $34 billion in 2005, for a total of $106 billion available to support the general operating expenses of higher education from these combined sources. Tuition revenues collected by independent (private, not-for-profit) and for-profit institutions are not included in this total.

Of the $72 billion in state and local support during 2005, 78 percent was available to support the general operating expenses of public higher education. Special-purpose or restricted state appropriations for research, agricultural extension, and medical education accounted for another 13.5 percent of the total. Financial aid to students attending public and independent institutions constituted 8.1 percent. The remaining 0.5% was in direct support of in-state independent institutions.

Taking these and other factors into account, the SHEF historical data indicate that constant dollar per student state and local funding for public colleges and universities is at the lowest point in 25 years. Fiscal year 2005 state and local support per full-time-equivalent student in public institutions was $5,825 in FY 2005. The high point since 1980 was in fiscal 2001, when per student support was $7,124 in constant 2005 dollars. Support per student decreased substantially from 2001 to 2005 because of continuing increases in enrollment (totaling 14.4 percent) and underlying cost increases (14.2 percent) without corresponding increases in public funding.

These trends and other major changes affecting the resources available to support higher education between 1981 and 2005 (the period for which SHEF includes reasonably consistent data) are highlighted below and examined in more detail in the full report. References are to tables within the full report, where additional explanation and detail can be found.

Long-Term Revenue and Enrollment Patterns

1. Since fiscal 1981, total state and local government support for higher education increased from $21 billion to $71.9 billion in current (or nominal) dollar values. In constant (inflation-adjusted) dollar values the total increase over this 25 year period was just over 35 percent.

2. During this same period, full-time-equivalent (FTE) enrollments in public institutions increased by 38 percent, from 7.3 million in 1981 to 10.1 million in 2005.

3. Constant dollar, per student, state and local educational appropriations varied substantially during this period, trending higher during periods when the national economy was strong and dropping sharply following economic recessions, which tend to reduce available public revenues and increase enrollments. (see *Figure 2*.)

4. State and local support per student (in constant dollars) hit a 25-year low in 2005, down from the 25-year high that occurred just four years earlier. This occurred despite a 3.6 percent increase in total state and local support in 2005, which did not catch up with the combination of continuing enrollment increases and inflation.

5. Historically, net tuition has grown as a percentage of total revenues supporting the general operating expenses of higher education. Currently, tuition accounts for 32.1 percent of total educational revenues of $106 billion. (see *Figure 1*.) Excluding state support for independent institutions and their students, tuition accounted for just over one-fifth of total educational revenues at all public institutions combined in 1981, compared to 36.7 percent in 2005. (This excludes state funding for research, agriculture, and medical education.)

6. With tuition revenues covering an increasing share, total educational revenues (state/local plus net public sector tuition revenues) were $9,169 per student in 2005, compared to $7,976 in 1981, $9,246 in 1990, and a peak of $10,079 in 2001. (see *Figure 2*, top line.)

Recent Conditions and State Patterns, Fiscal Years 2001-2005

7. Between FY 2001 and FY 2005, state and local government support for higher education failed to keep pace with inflation and continuing annual enrollment growth. Inflation, as estimated by the SHEEO Higher Education Cost Adjustment (HECA), increased 14.2 percent during this five-year period, while public FTE enrollments grew 14.4 percent.

Specifically, in constant dollar values (see *Figure 3*):

- Educational appropriations per student decreased from $7,124 to $5,825 (18 percent).
- Net tuition revenue per student increased from $2,983 to $3,371 (13 percent).
- Total educational funding per student declined from $10,107 to $9,196 (9 percent).

8. Nationally, states increased constant-dollar support for student financial aid from $4.6 billion in 2001 to $5.8 billion in 2005, partially addressing tuition increases and enrollment growth. In public institutions, state-funded student aid per student (primarily need-based) was up 23.8 percent, although the amounts per FTE student remained below $400.

9. National trends mask substantial variation among the states. From 2001 to 2005:
   - Public institution enrollment growth ranged from 4.5 percent in Washington to nearly 30 percent in South Dakota. Enrollment decreased in no states. (*Figure 5*)
   - Public higher education appropriations per student increased over 13 percent in Nevada and decreased nearly 36 percent in Colorado. (*Figure 6*)
   - Net public tuition revenue per FTE in 2005 ranged from $1,148 in New Mexico to $7,814 in Vermont, 13 percent and 77 percent of total educational revenues. (*Figure 7*)
   - Total educational revenues per student (in constant dollars) increased nearly 15 percent in Tennessee and decreased nearly 23 percent in New Hampshire between fiscal years 2001 and 2005. (*Figure 8*).

Wealth, Taxes, and Allocations for Higher Education

10. Effective state and local tax rates have decreased. According to data from the Bureau of Economic Analysis and the U.S. Census, between 1993 and 2003 aggregate state and local tax revenues decreased from 9.0 percent to 7.8 percent of total taxable resources. (*Table 4*)

11. The proportion of state revenues allocated to higher education fluctuated between 6.8 and 7.6 percent between 1993 and 2003. (*Table 4*)

12. State and local support for higher education per $1,000 of personal income decreased from $7.91 in 1993 to $7.79 in 2003 (1.6 percent), and has continued to fall, to $7.59 in 2004 and $7.42 in 2005. (*Table 6*)

These indicators, however, should not necessarily be interpreted as higher education becoming a “lower priority” for states or for the public. Many of the same factors that contribute to per student state and local support at historically “low” levels also point to the growing importance of higher education in the future—for example,

continuing increases in enrollment, the willingness of students and families to bear significant proportions of the costs, and the competition for students and resources that characterizes higher education today.

Looking Ahead

During the past 25 years, state and local support for higher education has twice "recovered" following major economic recessions to levels that exceeded previous support. Recent data may foreshadow a return to this pattern of recession and recovery. The 3.6 percent increase in current dollar state and local support in 2005 represents an important change in direction, following four very difficult years of steep declines in support for higher education. In 2005, 43 states increased current dollar state and local support for higher education; and according to the annual *Grapevine* survey at Illinois State University, 46 states increased nominal state tax appropriations in 2006.

The combined effects of enrollment growth and inflation, however, continue to outpace increases in state and local support. Looking to the future, published projections of state revenues and expenditures suggest that in most states current tax structures are inadequate to sustain existing levels of support for public services. In effect, tax rate reductions enacted during good economic times are making it very difficult for states to finance the ongoing growth in demand for a broad array of public services.

Projected increases in the college-age population, the increasing economic importance of higher education, and survey data on student aspirations all suggest the demand for higher education will continue to increase across the 50 states. Recent experience also indicates that when state and local support fails to keep pace with enrollment growth and inflation, an increasing share of the cost of higher education is shifted to students and their families. Non-governmental sources, including students and their families, have borne a substantially larger share of higher education costs over the past decade. If this trend continues both the American tradition of affordable higher education and student participation would be threatened.

This challenge has no easy solution. It is not likely to be solved by relying solely on additional financial contributions from taxpayers and students, nor is it realistic to expect public colleges and universities to educate increasing numbers of students to world class standards with continuingly declining resources. Increased productivity and increased public investment will both be required to meet the nation's growing needs for higher education.

State higher education finance data – Purposes and limitations

Higher education financial analysis is essential, but using financial data can be tricky and even deceptive. This opening chapter is intended to help readers and users focus on some of the core purposes of interstate financial analysis, while being cognizant of limitations inherent in the data and methods.

Comparing institutions and states in expenditures per student sounds easy, but to do with a reasonable degree of comparability is a difficult task. As a starting point, we should remind ourselves how different states actually are, even after adjusting for population size. They have different climates, energy costs, housing costs, population densities, growth rates, resource bases, and types of economic diversification. Some have a relatively homogenous, well-educated population, while others have large numbers of disadvantaged minorities and recent immigrants. Most states have pockets of poverty, and these vary in their extent and concentration.

State higher education systems also differ. Some have many small institutions, others fewer but larger institutions. Some have many independent (privately controlled) institutions; others rely almost entirely on public institutions, and varying combinations of research universities, community colleges, and four-year universities. Across states, tuition policies and rates vary, as do the amounts and types of financial aid, which in turn affect enrollment patterns. Some states have multiple institutions that offer high-cost medical education and engineering programs, while others provide substantially more funding for research or emphasize undergraduate education.

In addition to these differences, technical factors can make interstate comparisons misleading. For example, states differ in how they finance employee benefits, including retirement. Some pay all retirement costs to employee accounts when the benefits are earned, while others defer part of the costs until the benefits are paid. Some pay benefit costs through a state agency, while others pay from institutional budgets. Many studies of state finance try to account for such factors, but no study, including this one, can assure flawless comparisons.

The SHEF report seeks to provide—to the extent possible—comparable data and reliable methods for examining many of the most fundamental financial issues facing higher education, particularly at the state level. Its purpose is to help educators and policymakers:

- Understand the extent to which state resources for colleges and universities have kept pace with enrollment growth and inflationary cost increases;
- Examine and compare how state spending for higher education is allocated for different purposes;
- Assess trends in the proportion or “share” that students are paying for higher education;
- Gain a perspective on the funding of their state’s higher education system in the context of other states; and
- Assess the capacity of their state economy to generate revenues to support public priorities.

To help answer these questions, SHEEO collects and SHEF provides data on all state and local revenues used to support higher education, including revenues from taxes, lottery receipts, royalty revenues, and state-funded endowments. It identifies the major purposes for which these public revenues are provided, including general institutional operating expenses, state higher education agencies, student financial assistance, and support for centrally-funded research, medical education, and extension programs. SHEF’s analytic methods and tools are designed to reflect enrollment size and growth and to provide means for examining the effects of inflation over time, differences in the enrollment mix among the major public postsecondary sectors, and interstate differences in the cost of living. Description of these methods is provided at appropriate places in the report and outlined in more detail is a set of technical appendices and papers available on the SHEEO website (www.sheeo.org).

While making finance data cleaner and more comparable, these analytic methods also add complexity and risk of error. The truth is that all comparisons can claim only to be "valid, more or less," and SHEF is no exception. Analysts with knowledge of particular states probably know of other factors that should be taken into account, or that could mislead comparative analysis. SHEEO continues to welcome all efforts to improve the quality of its data

and analytical tools. We urge readers and users to see it for what it is, and help us work together to improve our methods and understanding.

Many educators and policymakers (and segments of the public) may think that interstate financial analysis should specify what "appropriate" or "sufficient" funding for higher education would be. The truth is that these words are meaningful only in the context of a particular state's objectives and circumstances; national studies can only be helpful. Rather than attempting to define appropriate or sufficient funding, this study provides decision-makers with additional tools for clarifying goals and making appropriate decisions regarding higher education finance. A state satisfied with its postsecondary education system must consider what is required to sustain its scale and quality. States (and nations) working to catch up with or surpass others must take that into account. States seeking to improve their postsecondary systems must define priorities and targets for improvement. In short, state leaders, educators, and others must work together to set goals and develop strategies to achieve those goals, and then determine the amount and allocations of funds required for success.

Whether the objective is to sustain competitive advantage or to improve the postsecondary education system, money is always an issue. With additional resources, educators can serve more students at higher levels of quality. But more spending does not necessarily yield proportional increases in quantity or quality (See Jones, D., and Kelly, P. (2005). *A new look at the institutional component of higher education finance: A guide for evaluating performance relative to financial resources.* Boulder, CO: NCHEMS). Efficiency is a thorny issue in educational finance; educators always can find good uses for additional resources, and resources always are limited. Rather than dwelling on this apparent conundrum, thoughtful educators and policymakers recognize it is highly desirable, and necessary, to achieve widespread educational attainment more cost-effectively. Increasing educational productivity without compromising quality would benefit both individuals and society. Authentic productivity gains, however, require sustained effort rather than across-the-board cuts. Productivity gains require both incentives and innovation, and real progress comes gradually.

So the question, "How much funding is enough?" has no easy answer at the state or national level. Educators and policymakers must work together to address such key questions as:

- What kind of higher education system do we want?
- What will it take, given our circumstances, to obtain and sustain such a system?
- Are we making effective use of our current investments?
- What can we afford to invest in order to meet our goals?

Good financial data and analysis cannot answer such questions, but they can certainly help.

Sources and uses of state-level funding for higher education

Historically and currently, higher education represents a substantial financial commitment on the part of state and local governments. Consistent SHEF data sets go back to 1981, when state and local governments invested about $21 billion in current dollar direct support for general operating expenses of public and independent higher education institutions. In current dollars, this investment increased to $42 billion by 1991, to $67 billion by 2001, and to $69 billion by 2004.

In 2005, state and local support for higher education increased 3.6 percent to nearly $72 billion (*Table 1*). State governments provided over 90 percent of this amount. The remaining 9.3 percent was derived from local tax appropriations, which have increased from 8.0 percent of the total since 2001 and are used for the support of community colleges. Appropriations from state tax revenues constitute the bulk of state support ($63 billion), with other types of state revenue (lotteries, royalty/lease income, and earnings on state endowments) contributing $2.1 billion.

This section provides data and analysis on these sources of state and local government support for higher education, focusing on the period beginning in FY 1991 and providing greater detail on the most recent five years (FY 2001- FY 2005). It also provides an overview of the major uses of that support, including state support directed at (1) research, agriculture extension, and medical education; (2) student financial aid; and (3) independent (private, not-for-profit) institutions as distinct from general institutional support at public institutions.

SHEF also reports on tuition revenues at public institutions (both gross tuition "assessments" and net of specific types of student aid and waivers). This has two important purposes: (1) to provide alternative ways of monitoring the growing importance of tuition revenues in higher education finance, and (2) as an indicator of total revenues available through the combination of state funding and public sector tuition. This total, which reached $106 billion in 2005 (*Figure 1*), is important to monitor for changes in total amount, composition, and relative to enrollments over time.

Appendix A provides more detailed data and tables on state-by-state sources and uses of higher education funding for fiscal year 2005 (*Tables A1-A6*). As noted in the examples below, revenue sources vary considerably across states and from the national averages.

Sources of State and Local Government Funding

State and local governments provided $71.9 billion to higher education in 2005. Of this total:

- State sources accounted for 90.7 percent, with 87.8 percent coming from appropriations from state tax revenues.
- Local appropriations accounted for 9.3 percent. Thirty-one states had some local tax support for higher education.
- Within state support, revenues from non-tax sources such as lotteries accounted for 2.3 percent. Georgia reported the greatest reliance on non-tax revenues, at 20.5 percent of state and local revenue.
- State-funded endowment earnings, a source for higher education revenues in nine states, accounted for another 0.4 percent.
- Oil and mineral extraction fees or other lease income (generally not appropriated) accounted for 0.2 percent. Wyoming reported the greatest reliance on such support, at 20.6 percent of state and local revenue.

As shown on *Table 1*, between 2001 and 2005 state share decreased from 92.0 percent to 90.7 percent of combined state and local funds. At the same time, non-tax appropriations, mostly from state lotteries, make up a small, rapidly growing portion of state funds, increasing from $796 million in fiscal 2001 to $1.7 billion in fiscal 2005. Local tax funds also are growing component of total support, going from $5.4 billion (8.0 percent of the total) in 2001 to $6.7 billion (9.3 percent) in 2005.

Table 1

Major Sources and Uses of State and Local Government Support, Fiscal 2001-2005 (current dollars)

Source	2001	2002	2003	2004	2005
State Support					
Tax Appropriations [1]	60,198,813,016	62,447,090,072	61,188,494,622	60,938,111,559	63,142,728,314
Appropriated Non-Tax Support	796,230,904	855,673,432	1,182,998,554	1,342,328,010	1,652,122,063
Non-Appropriated Support	160,149,365	132,430,597	127,517,995	125,431,473	162,566,921
Endowment Earnings	227,454,258	235,126,400	259,671,322	263,912,932	281,843,857
Other	5,385,379	6,141,369	6,488,860	22,823,305	23,034,408
State Total	61,388,032,922	63,676,461,870	62,765,171,353	62,692,607,279	65,262,295,563
Local Tax Appropriations	5,373,931,508	5,872,495,014	6,293,622,529	6,671,222,555	6,684,712,925
Total	$ 66,761,964,430	$ 69,548,956,884	$ 69,058,793,882	$ 69,363,829,834	$ 71,947,008,488
Uses					
Research-Agric-Medical	9,486,220,509	9,872,038,427	9,615,471,057	9,487,523,394	9,679,846,575
Public Student Aid [2]	2,344,355,691	2,459,365,428	3,114,139,278	3,464,372,318	3,800,769,256
Out-of-State Student Aid	13,768,808	13,968,015	25,490,219	27,458,729	35,653,221
Independent Student Aid [3]	1,657,449,911	1,765,203,895	1,882,814,259	1,934,802,360	1,979,017,951
Independent Institutions [4]	284,097,278	263,955,859	262,794,258	264,562,875	345,375,454
General Public Operations	52,976,072,233	55,174,425,260	54,158,084,811	54,185,110,158	56,106,346,031
Total	$ 66,761,964,430	$ 69,548,956,884	$ 69,058,793,882	$ 69,363,829,834	$ 71,947,008,488

(Percentages)

Source	2001	2002	2003	2004	2005
State Support					
Tax Appropriations [1]	90.2%	89.8%	88.6%	87.9%	87.8%
Appropriated Non-Tax Support	1.2%	1.2%	1.7%	1.9%	2.3%
Non-Appropriated Support	0.2%	0.2%	0.2%	0.2%	0.2%
Endowment Earnings	0.3%	0.3%	0.4%	0.4%	0.4%
Other	0.0%	0.0%	0.0%	0.0%	0.0%
State Total	92.0%	91.6%	90.9%	90.4%	90.7%
Local Tax Appropriations	8.0%	8.4%	9.1%	9.6%	9.3%
Total	100.0%	100.0%	100.0%	100.0%	100.0%

Uses	2001	2002	2003	2004	2005
Research-Agric-Medical	14.2%	14.2%	13.9%	13.7%	13.5%
Public Student Aid [2]	3.5%	3.5%	4.5%	5.0%	5.3%
Out-of-State Student Aid	0.0%	0.0%	0.0%	0.0%	0.0%
Independent Student Aid [3]	2.5%	2.5%	2.7%	2.8%	2.8%
Independent Institutions [4]	0.4%	0.4%	0.4%	0.4%	0.5%
General Public Operations	79.4%	79.3%	78.4%	78.1%	78.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%

Notes:

1. State Tax Appropriations include administered funds and prior multi-year appropriations.

2. State appropriated student financial aid used to offset public institution students' tuition and fees. May include aid appropriated outside the recognized state student aid program(s). Some states could not separate tuition aid from aid for living expenses.

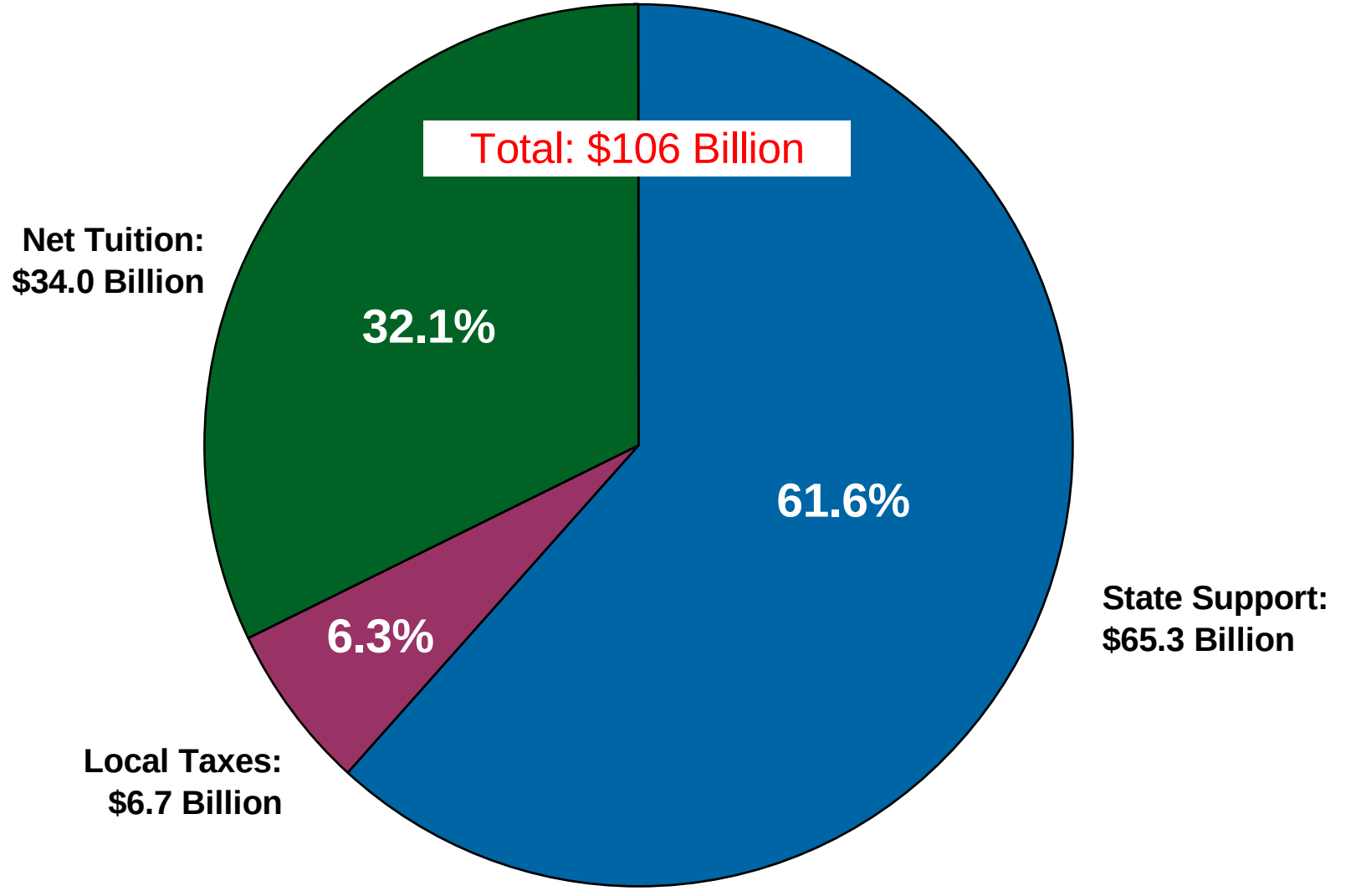
3. Independent Student Aid includes student aid grants intended solely for use at in-state independent institutions and the independent sector's portion of state financial aid programs.

4. Includes state support for independent institution capital projects (new construction and debt retirement) and operating expenses.

Source: *SHEEO SHEF*

Figure 1

State, Local, and Net Tuition Revenue Supporting General Operating Expenses of Higher Education, U.S., Fiscal 2005



Source: *SHEEO SHEF*

Uses of State and Local Government Funding

The $71.9 billion in 2005 state and local government funding for higher education was provided to support the following categories of uses:

- $56.1 billion (78.0 percent) was revenue available for general operating expenses of public higher education institutions.
- Special-purpose appropriations for research, agricultural extension, and medical education accounted for $9.7 billion, or 13.5 percent.
- State-funded student financial aid programs constituted 8.1 percent of the total, including state-funded programs to students attending independent as well as public institutions.
- The remaining 0.5% was in direct support of independent institutions, in the 15 states with such state-funded programs.

In 2005, state and local support increased 3.6 percent from the previous year. Within this increase, there was a 3.4 percent year-to-year increase in general operating support for public institutions, a 7.2 percent increase in state support for student financial aid, and a 2.0 percent increase in support for the combined category of research-agriculture-medicine. This pattern also held between 2001 and 2005, when the most rapidly growing use of state funding was student financial aid. State aid for students at public institutions increased from 3.5 to 5.3 percent of total state and local support, while aid to students at independent institutions grew from 2.5 to 2.8 percent of the total.

In total during 2005, 3.3 percent of state and local funds went towards independent institutions and their students (financial aid and institutional operations). The percentage of individual state funding for higher education dedicated to independent institutions ranged widely, however, from zero in many states to 10.7 percent in Pennsylvania.

There also is wide variation across states in the proportion of state funding dedicated to the operation of research, agricultural, and medical programs and services. (Local sources are excluded from this calculation since they are not used for these purposes.) In 2005 this proportion ranges from zero in one state to 39.7 percent in Maryland. Nationally, the current total of $9.7 billion in research/agricultural/medical funding includes the following:

- 42.1 percent for medical schools, with an additional 21.3 percent for teaching hospitals and public patient care.
- 17.7 percent for research centers, laboratories, and institutes.
- 18.9 percent for agricultural experiment stations and cooperative extension services.

Net Tuition Revenues at Public Institutions

Among the important, policy-relevant financial issues needing good data and analysis are the increased reliance on tuition revenues to support the services provided by higher education, and the related need to examine tuition as a source of revenue net of certain types of financial aid, discounts, and waivers.

SHEF uses several methods to address these questions. As defined in the data collection instrument, states calculate and report annual estimates for gross tuition and fee revenues. These gross revenue estimates reflect calculated “assessments” for tuition and mandatory fees at public institutions based on rates and credit-hour enrollments. Across all states, these gross tuition and fee assessments in public postsecondary institutions totaled $42.5 billion in fiscal year 2005. After subtracting state-funded public financial aid, institutional discounts and waivers, and tuition and fees paid by medical school students, the net tuition revenue available to support “general operating costs” was $34.0 billion, equal to 80.1 percent of gross assessments.

The resulting net tuition revenues are reported for fiscal years 2001-2005 on *Table 2* and graphically displayed for 2005 in *Figure 1*:

- Of the $106 billion in revenues from these sources available for general operating expenses of higher education in 2005, state support provided 61.6 percent, local tax support provided 6.3 percent, and net tuition revenues provided 32.1 percent.

- These revenue components vary substantially across states. Eighteen states derive more than 40 percent of general operations support from tuition (with a high of 74.8 percent in Vermont); four states derive less than 20 percent--including California at 15.3 percent. (*Table A-5*)
- Nationally, the proportion of net tuition revenues increased each year from 25.6 percent in 2001 to the current level of 32.1 percent.
- In constant dollar terms, since 2001 total state and local government support decreased by nearly 6 percent, while net tuition revenues increased nearly 30 percent.

The combination of state government support, local tax appropriations, and tuition revenues constitute the principal revenue sources to support for instructional programs at public institutions. Non-state and non-tuition revenue sources are the principal means of funding for auxiliary enterprises, research, hospital operations, and other non-instructional programs and services.

Estimates made on the basis of institutional data reported to the National Center for Education Statistics indicate that the proportion of public institution revenues from tuition varies substantially. At public, two-year institutions, on average just over 75 percent of educational operating revenues are derived from state or local sources, with the remaining 25 percent coming from tuition revenue. At public four-year institutions, on average well over 40 percent of educational operating revenues are derived from tuition, with the remainder from state and other sources. (Calculated by SHEEO based on data from the IPEDS Finance Survey, FY 2005.)

State support remains central to supporting educational services, although its importance tends to get lost in the complex budgets of large institutions. Even in public research universities, the combination of state support and tuition remain the dominant revenue sources for instructional programs, and public support generally exceeds that provided through student charges. Multiple other sources of revenue received and used by research universities are associated with sponsored research and contracts, auxiliary enterprises, and hospitals and other medical activities. These activities may complement and enhance instruction, but they are typically expected to be mostly, or entirely, financially self-supporting.

Table 2

SHEF Revenues by Fund Source, Fiscal 2001-2005
(Current and Constant Dollars, in thousands)

Current Dollars in Thousands					
Source	**2001**	**2002**	**2003**	**2004**	**2005**
Government Support	67,001,118	69,820,029	69,070,720	69,355,957	71,939,936
State	61,627,186	63,947,534	62,777,097	62,684,735	65,255,223
Local	5,373,932	5,872,495	6,293,623	6,671,223	6,684,713
Net Tuition Revenue	23,068,932	24,934,175	27,663,485	30,750,441	34,025,470
Total	90,070,049	94,754,205	96,734,205	100,106,399	105,965,406
Adjusted Dollars in Thousands					
Source	**2001**	**2002**	**2003**	**2004**	**2005**
Government Support	76,454,943	77,105,967	73,863,798	71,679,493	71,939,936
State	70,322,753	70,620,659	67,133,438	64,784,773	65,255,223
Local	6,132,191	6,485,308	6,730,361	6,894,719	6,684,713
Net Tuition Revenue	26,323,947	27,536,134	29,583,159	31,780,630	34,025,470
Total	102,778,890	104,642,101	103,446,957	103,460,123	105,965,406
Percent of Total					
Source	**2001**	**2002**	**2003**	**2004**	**2005**
Government Support	74.4%	73.7%	71.4%	69.3%	67.9%
State	68.4%	67.5%	64.9%	62.6%	61.6%
Local	6.0%	6.2%	6.5%	6.7%	6.3%
Net Tuition Revenue	25.6%	26.3%	28.6%	30.7%	32.1%
Total	100.0%	100.0%	100.0%	100.0%	100.0%

Note: *Components may not add to total and percentages may not add to 100 percent due to rounding.*

Source: *SHEEO SHEF*

Patterns and Relationships in Higher Education Revenues and Enrollments

This chapter combines higher education finance data with data on enrollments, inflation, and other factors to analyze patterns and relationships in higher education revenues per student over time. It is important to keep in mind, however, that these national trends are aggregations of 50 different state patterns, each with its own characteristics and variations. Both national trends and interstate differences, which are the focus of the next chapter, are important in understanding current conditions as well as longer term changes in higher education finance.

An Overview of Trends and Patterns in State Higher Education Finance Data

Figure 2 illustrates graphically the trends and relationships between state funding and enrollments in higher education nationally over the past 25 years. The light-brown bars on show the pattern of total higher education enrollment growth based on full-time-equivalent (FTE) counts. Overlying this bar graph, the continuous blue line tracks total state and local government support (minus funding for research, agriculture and medical education) on a per student basis at constant (inflation-adjusted) dollar values. The top, dark red line tracks per student total educational revenues, defined as per student state and local support plus net tuition revenues at public institutions.

The interaction of accelerating enrollment growth, underlying inflation, and variable patterns in public funding nationally contributed to a 25-year low in state and local per student support for higher education in 2005. Other notable trends, patterns, and turning points illustrated in *Figure 2* include the following:

Enrollments

- Total higher education enrollments increased gradually between 1980 and 2000, accelerating as a result of national economic recessions (indicated by blue-gray bars) and subsequently slowing as the employment picture improved.
- Beginning in 2001, enrollment growth accelerated resulting in an unprecedented, 14.4 percent increase by 2005, reflecting both demographic trends (larger high school graduate cohorts) and shifting higher education attendance patterns.
- Within these aggregate enrollment numbers and trends, age-characteristics and attendance patterns have changed substantially—most notably increases in the college-going rates for high school graduates and in participation by adults.

State and Local Support

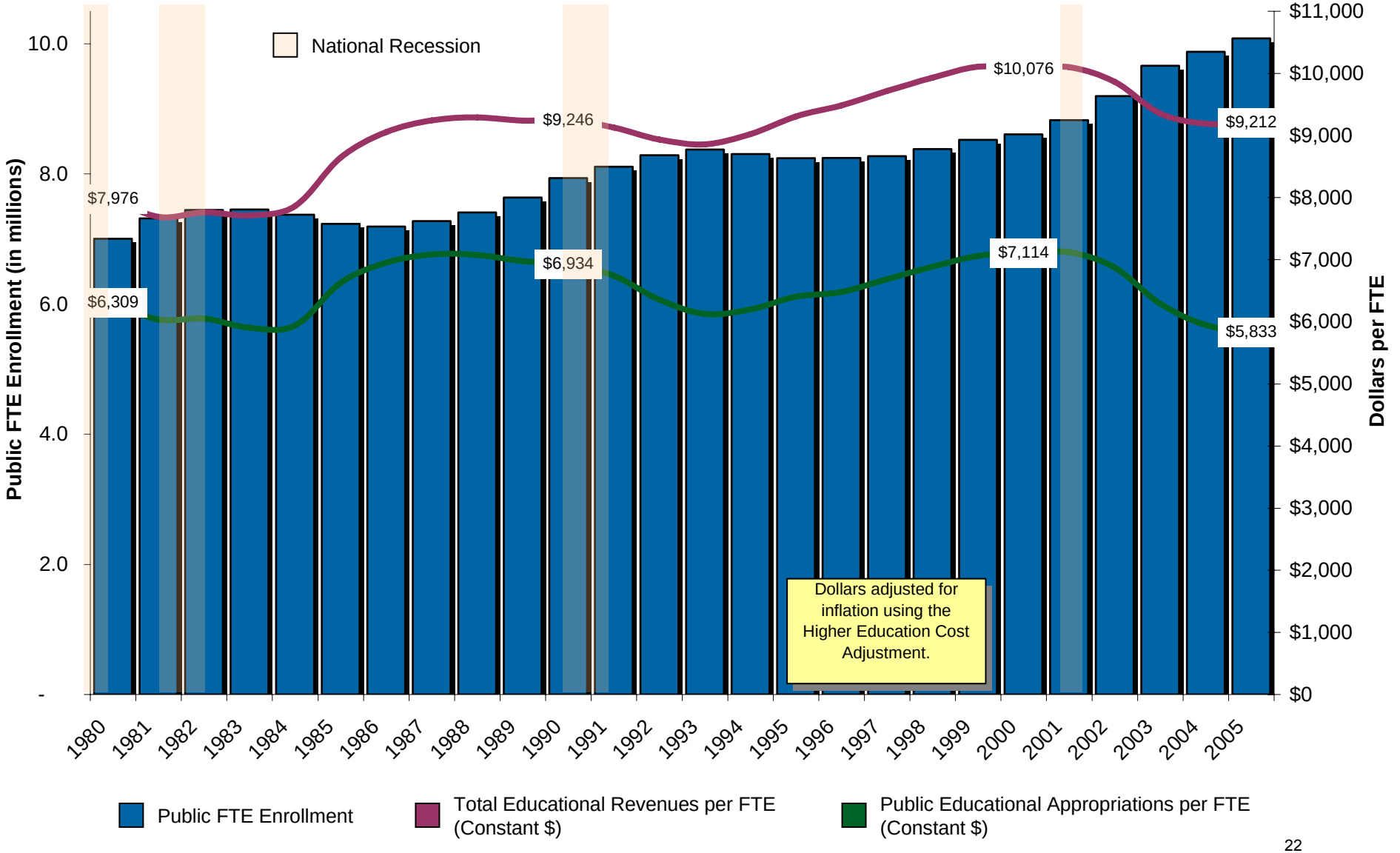
- Historically, state and local support per student has been "visibly" shaped by the post-recession combination of constrained tax support and enrollment growth.
- Declines in state and local support per student in the early 1980s and 90s were followed by substantial recovery later in these decades, when budgets improved and enrollments stabilized.
- In constant dollar terms, state and local support increased from $6,309 in FY 1981 to a high of $7,117 in FY 2001, more than recovering the declines that occurred following two national recessions.
- In the most recent five-year period, state and local support per student fell 18 percent to the current level of $5,825, lower in constant dollar terms than in 1981.

Total Educational Revenues (including net public tuition)

- Tuition sources increased steadily as a proportion of total educational revenues (as defined by SHEF) from approximately 20 percent in 1980 to more that 32 percent in 2005.
- In constant dollar values, revenues available per student to support general education operations increased from $7,976 in FY 1981 to $9,246 in 1990, to a high of $10,079 in FY 2001 (from public sources and public institution tuition combined).

Figure 2

United States Public Postsecondary Enrollment, Educational Appropriations per FTE, and Total Educational Revenues per FTE, Fiscal 1980-2005



Note: *Constant 2005 dollars adjusted by SHEEO Higher Education Cost Adjustment*

Source: *SHEEO SHEF*

- Since 2001, total revenues available decreased to $9,196, due to the combination of continuing enrollment growth combined with lower-levels of state and local support.
- Reflecting increased reliance on tuition, historically the total revenues available for general education operations are approximately 15 percent higher in 2005 than in 1980, although lower than the "highs" reached in the late 1980s and 1990s.

Examining the Data and Patterns in More Detail

Table 3 provides greater detail on these numbers and calculations for selected years since 1991 for public higher education institutions. The rows in *Figure 3* show the data used in SHEF to calculate *total educational revenues per student*, a key indicator of the financial resources available to support public college and university access and educational programs at the state level. In simplified language, total educational revenues are calculated using the following components and methods:

1. Total state and local funding, including tax appropriations, non-tax and non-appropriated direct support, and earnings from state-funded endowments.
2. State appropriations for research, agriculture, and medical education, separately identified and subtracted from total state funding to reflect revenues available for general institutional support and educational purposes.
3. Net tuition revenues at public institutions, calculated by subtracting state-funded student aid (included above) and other tuition discounts or waivers from an estimate of gross tuition assessments based on tuition rates and credit hours at public institutions.
4. Annual public institution enrollment counts, equal to one student enrolled full-time for one academic year (full-time-equivalent) based on all credit or contact hours in degree or certificate granting programs.
5. State educational appropriations per student, based on state and local funding net of research, agriculture, and medical appropriations divided by FTE enrollments.
6. Net tuition revenues per student, based on the above components.
7. Total educational revenues per student, reflecting the combination of educational appropriations and net tuition revenues per FTE.
8. These components are reported in both current dollar values for each year, and converted to constant dollar values using the SHEEO Higher Education Cost Adjustment.

Technical definitions for these terms and procedures are provided in *Appendices* to this report.

As shown in *Figure 3*, net tuition revenues have continued to grown as a percentage of total educational revenues in public institutions during a period when constant dollar state support per student gradually declined. Nationally, net tuition accounted for just over 20 percent total educational revenues in 1981, increasing to about 25 percent after the recession of 1981-82, and remaining near that level through the rest of the 1980s (*Figure 4*). Following the recession of 1990-91 tuition's share of educational revenues grew rapidly to 31 percent, stabilized through the 1990s, and after 2001 resumed growing as a share of total revenues to its current level of nearly 37 percent.

These relationships between state support and tuition revenues have received substantial public attention, particularly in recent years. Some observers have suggested that states are abandoning their historical commitment to public higher education, expecting parents and students to pay an ever larger share of total education costs. National data and more careful attention to variable state conditions (see the following sections) strongly suggest that such a broad observation is not justified by the available data, and that the general conclusion will simply turn out to be wrong. In any case, that general conclusion is not a fair reading of the SHEF data presented above nor can it be inferred from recent state actions, underlying education needs, or the stated intentions of state policymakers.

State and local support resumed some growth in the aggregate in 2005, even though this increase of 3.6 percent was offset nationally by the combination of enrollment increases and general inflation. During 2005, 40 states increased funding, including substantial increases in some of the largest states including California, New York, Florida, North Carolina, New Jersey, and Virginia. Preliminary data for the current and next fiscal years appear to indicate continuing recovery in state funding for higher education, at least in the near term. (Based on *Grapevine* data at www.grapevine.ilstu.edu and assuming 5-6 percent combined increases in enrollment and inflation.)

Table 3

Total Educational Revenues, U.S., Selected Years Fiscal 1991-2005
(in billions for Public Institutions only)

Net Tuition Revenue	12.4	18.4	23.1	27.7	34.0
State & Local plus Net Tuition	12.4	18.4	23.1	27.7	34.0
Allocated to Research-Agricultural-Medical	(7.1)	(8.0)	(9.5)	(9.6)	(9.7)
Net Educatonal Support [3]	5.3	10.5	13.6	18.0	24.3
FTE Enrollment	8,110,716	8,244,339	8,824,940	9,663,877	10,093,410
Net Tuition Revenue per FTE	$1,528	$2,236	$2,614	$2,863	$3,371
Total Educational Revenue per FTE	$656	$1,271	$1,539	$1,868	$2,412
Constant Dollars	**1991**	**1996**	**2001**	**2003**	**2005**
State Support [1]	61.0	58.6	67.6	64.3	61.8
Local Appropriations	4.7	5.5	6.1	6.7	6.7
State and Local Total [2]	65.7	64.1	73.7	71.1	68.5
Net Tuition Revenue	19.3	24.7	26.3	29.6	34.0
State & Local plus Net Tuition	85.1	88.8	100.0	100.6	102.5
Allocated to Research-Agricultural-Medical	(11.0)	(10.7)	(10.8)	(10.3)	(9.7)
Net Educatonal Support [3]	74.0	78.2	89.2	90.4	92.8
FTE Enrollment	8,110,716	8,244,339	8,824,940	9,663,877	10,093,410
Net Tuition Revenue per FTE	$2,385	$3,002	$2,983	$3,061	$3,371
Total Educational Revenue per FTE	$9,126	$9,482	$10,107	$9,350	$9,196

Notes:

1. Gross state support less aid to independent institutions for student financial aid, operating expenses, and capital.

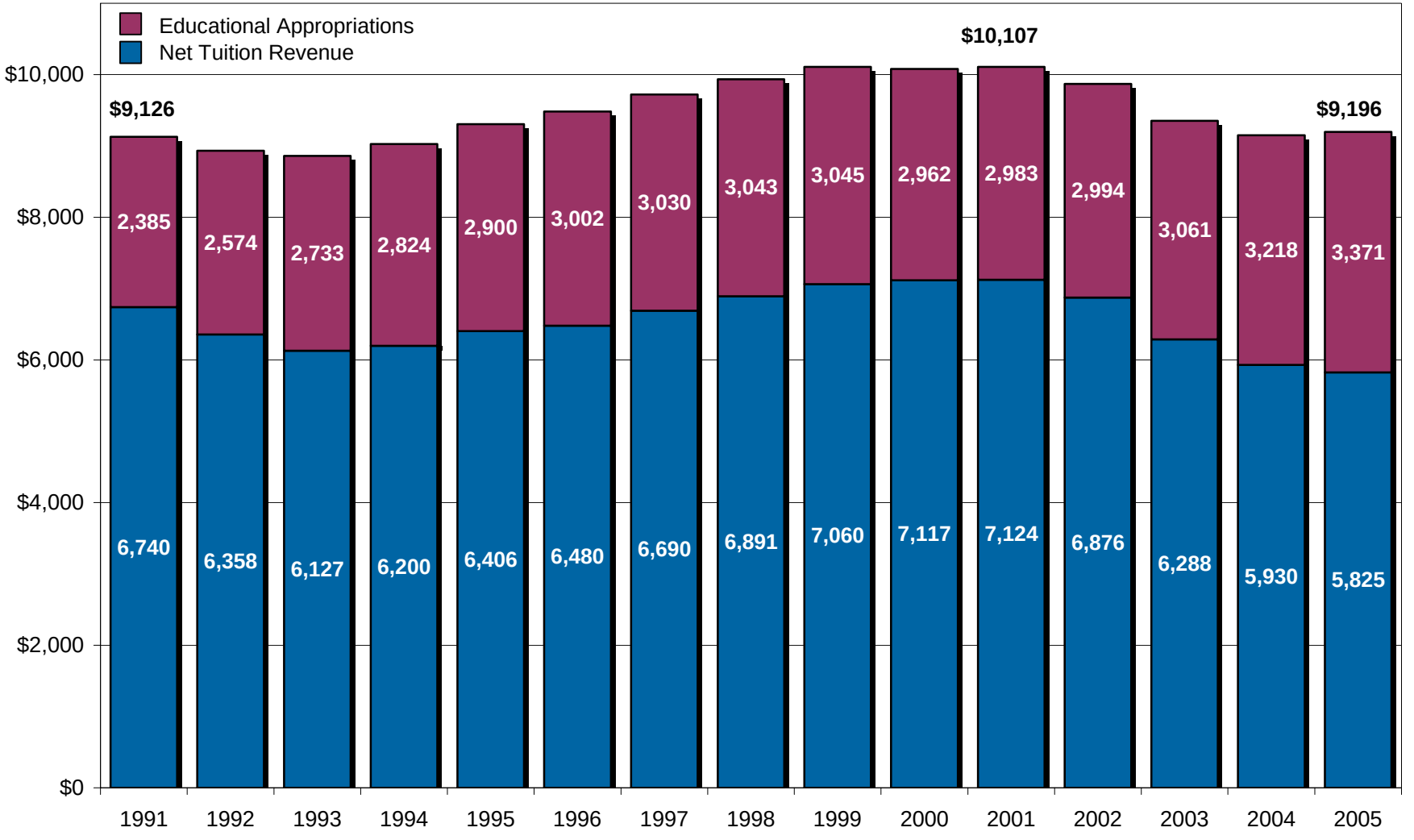
2. Components may not add to 100 percent due to rounding.

3. Hereafter referred to as Total Educational Revenues

Source: *SHEEO SHEF*

Figure 3

Total Educational Revenues per FTE by Component, U.S., Fiscal 1991-2005

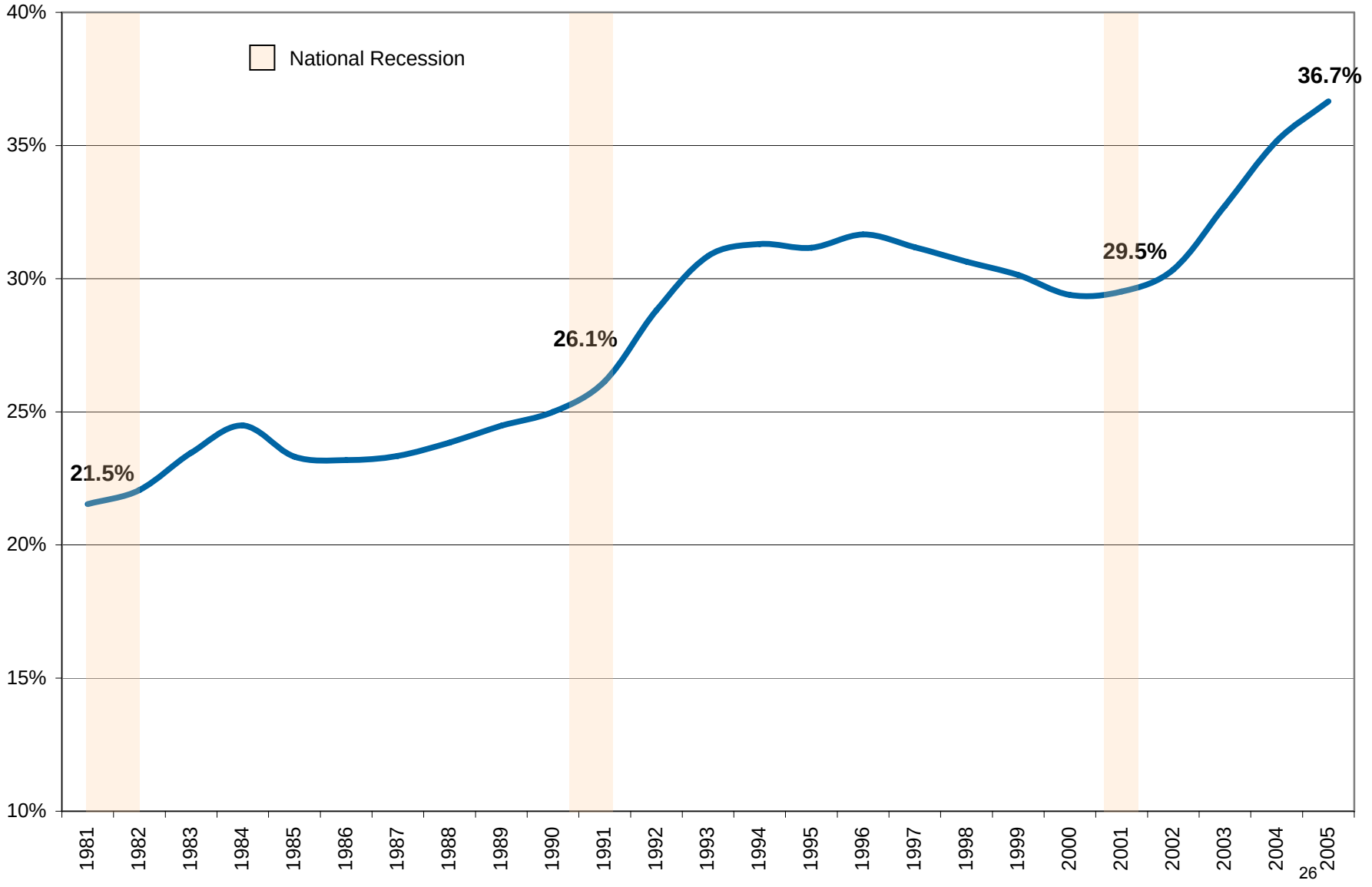


Note: *Constant 2005 dollars adjusted by SHEEO Higher Education Cost Adjustment*

Source: *SHEEO SHEF*

Figure 4

Net Tuition as a Percent of Public Higher Education Total Educational Revenues, U.S., Fiscal 1981-2005



Source: *SHEEO SHEF*

Interstate comparisons – making sense of many variables

National averages and trends often mask substantial variation and important differences across the 50 states. This chapter provides a ways to examine those interstate differences more closely. First, we outline some of the obvious and not-so-obvious factors affecting these interstate differences, pointing out where adjustments have been made in the analysis to reflect some of these factors. Next, we illustrate differences across single variables or "domains" of higher education financing, for example rates of enrollment growth or the varying proportions of public versus tuition financing. Third, we provide ways to compare or "locate" states in relation to one another across two variables or dimensions of higher education finance; for example, taking into account both where a state currently stands in its support for higher education and whether this is decreasing or increasing its support relative to other states.

SHEF Adjustments Affecting Interstate Comparisons

Many factors affect the decisions and relative positions of states in their funding of higher education, and no comparative analysis can take all of these into account. In Chapter 2 we mentioned some of the structural and policy differences, for example the size and types of institutions, how functions and costs vary, and how historical, fiscal, even cultural factors may influence tuition levels and financial aid. We also mentioned the more technical differences reflecting the ways states fund faculty and employee benefits, or support special functions like research, agricultural extension, and medical education and services.

It is important to take into account the most basic of these differences, to "adjust" interstate data to make comparisons as useful and meaningful as possible. The SHEF analysis makes two such adjustments in order to take into account differences in the basic cost of living across states and basic characteristics of a state's higher education system, as reflected in the public postsecondary enrollment mix.

Table A-7 in *Appendix A* shows the impact of SHEF cost-of-living and enrollment mix adjustments, by state, on fiscal 2005 data on total educational revenues per FTE. These adjustments tend to draw states toward the national mean; for example states with a high cost-of-living also tend to support higher education at above average levels, in which case the SHEF adjustment reduces this difference. The size and direction of these adjustments vary across states. In brief:

- In states where the cost-of-living exceeds the national average, dollars per FTE are adjusted downward (e.g., Massachusetts). In states where the cost-of-living is below the national average, dollars per FTE are adjusted upward (e.g., Mississippi).
- If the proportion of enrollments in higher cost institutions (e.g., research institutions) exceeds the national average, the dollars per FTE are adjusted downward. In states with a relatively inexpensive enrollment mix (e.g., more community colleges), the dollars per FTE are adjusted upward.
- Dollars per FTE are adjusted upward the most in states with an inexpensive enrollment mix and low cost-of-living (e.g., Arkansas). The reverse is true for states that possess both a more expensive enrollment mix and a higher cost-of-living (e.g., Colorado). In some states, the two factors cancel each other (e.g., Oregon).

Comparing States across Single Dimensions or Variables

States demonstrate substantial variation or statistical dispersion around national averages across the data and indicators used in SHEF. *Figures 5-8* illustrate the characteristics and extent of these variations with respect to:

… higher education enrollment growth

Figure 5 shows change in Full-Time-Equivalent Enrollment in Public Higher Education by state between 2001 and 2005.

- All 50 states have seen increases in public higher education enrollments since 2001, and in only 10 states was growth in the past five –years less than 10 percent.
- The 18 states in which enrollment growth exceeded the national average of 14.4 percent include both large and small states, high and low population growth states, and several states (for example, the Dakotas) where enrollments increased out of proportion to overall population changes.
- Definitional differences and technical corrections also affect comparisons. Note that the exceptional growth indicated for Georgia resulted from adding Technical and Adult Education Enrollments to their reported total during this period.

… total state and local appropriations

Figure 6 shows the percent change by state in Public Higher Education Appropriations per FTE student between 2001 and 2005.

- Only four states increased per student support for public institutions during this five-year period, and only one state (Nevada) by more than 10 percent.
- The national average decrease in public appropriations was 18.2 percent.
- Twelve states decreased per student public appropriations by a quarter or more, led by Colorado with a 40 percent decrease and including California with a 24.9 percent decrease.

… the proportion of tuition-derived revenue

Figure 7 shows Net Tuition as a Percent of Public Higher Education Total Educational Revenues, by state for fiscal year 2005.

- There is wide dispersion of states around the national average of 36.7 percent of educational revenues, from a low of 13.1 percent in New Mexico to a high of 77.0 percent in Vermont.
- Thirty-one states derive a higher-than-average proportion of educational revenues from tuition sources.
- Only 19 states derive less than the 36.7 percent national average, with California at about 16 percent.

… total revenues available for public educational programs and support

Figure 8 shows the percent change by state in Total Educational Revenues per FTE in Public Higher Education, Fiscal 2001-2005.

- Eleven states increased total educational revenues per student, led by Tennessee with a 14.8 percent increase.
- In one-half of the states (25), total educational revenues decreased but by less than the national average of 9.0 percent.
- The remaining 14 states decreased total educational appropriations by more than the average 9.0 percent, including Georgia where the numbers were affected by data corrections.

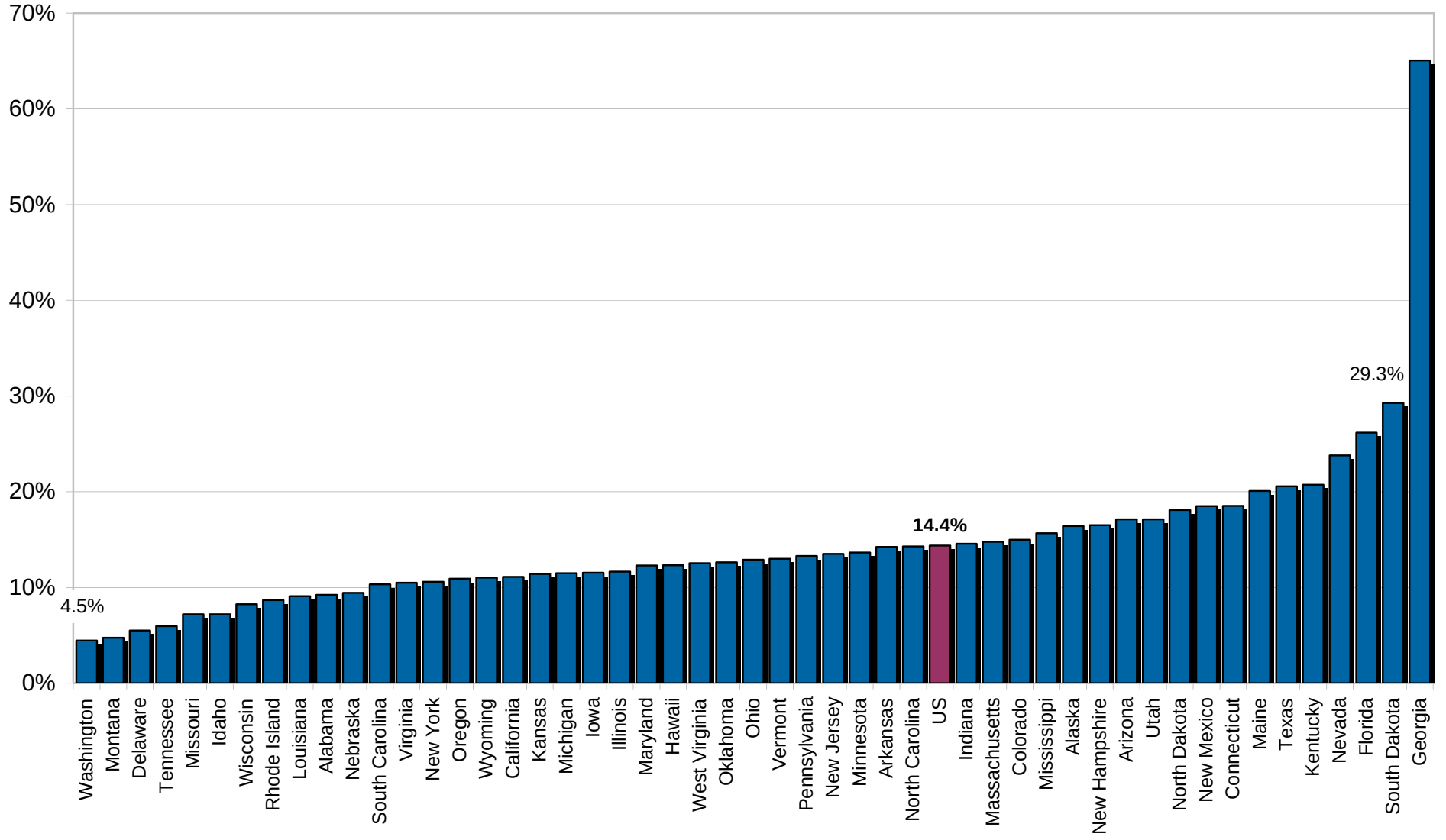
States differ in the effects caused or triggered by state appropriation decreases. State funding reductions unavoidably have a greater impact on institutional revenues in states with lower tuition rates and revenues. For example, based on SHEF data, a one percent decrease in state appropriations in Vermont could be replaced by a net tuition revenue increase of only 0.4 percent. In New Mexico, on the other hand, tuition revenue would have to increase 5.8 percent to compensate for an appropriations reduction of one percent. Nationwide, net tuition revenue would have to increase 1.9 percent to offset a one percent decrease in state appropriations.

Comparing States on Two Dimensions

In this section, SHEF data are plotted along two dimensions to allow comparing states with respect to two trends or variables at once. For example, analysts and policymakers might want to know not just where a state stands relative to others in terms of higher education support, but whether the state is gaining or losing over time relative to others.

Figure 5

Full-Time Equivalent Enrollment in Public Higher Education
Percent Change by State, Fiscal 2001-2005

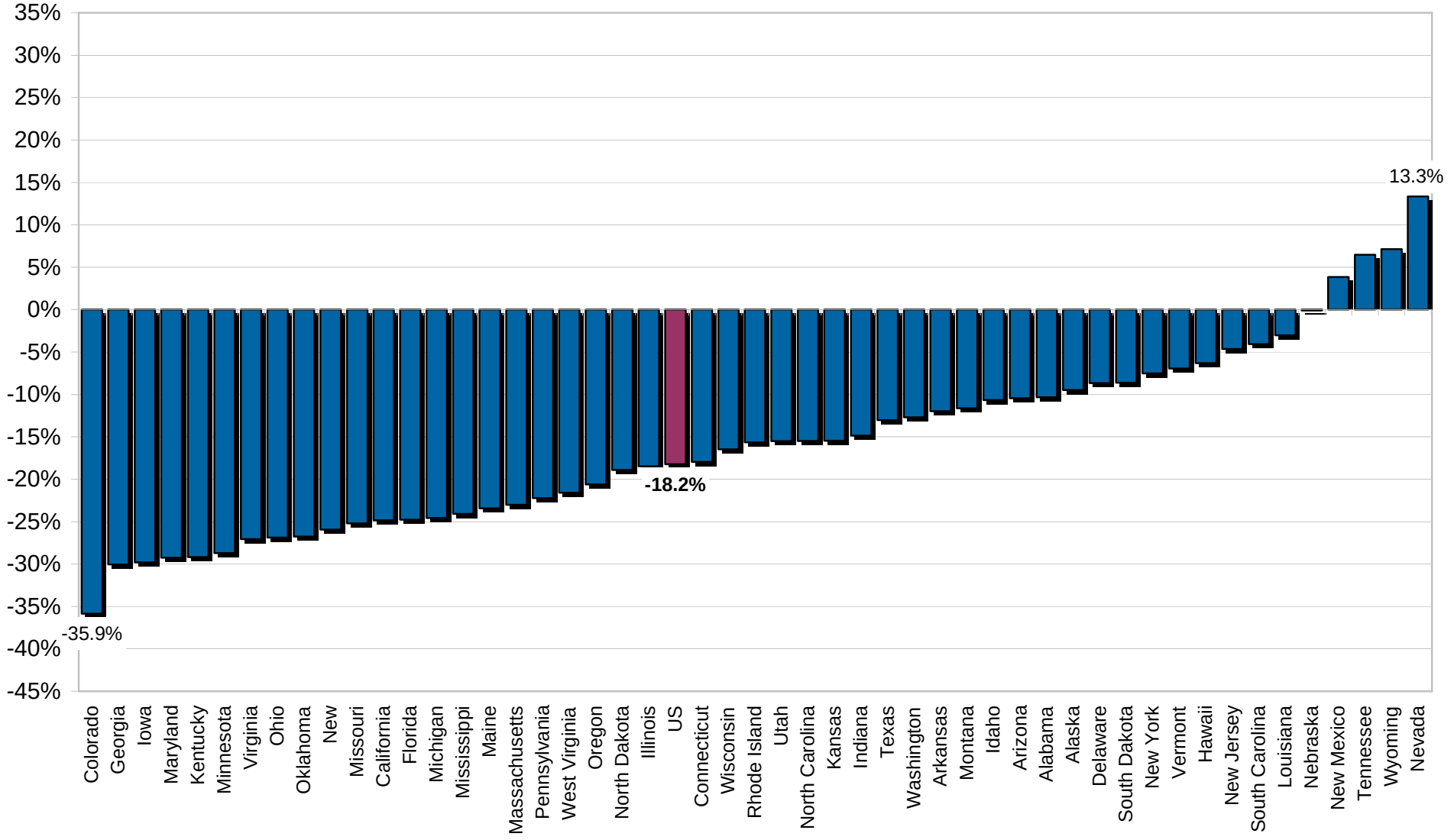


Note: *Georgia's data included Dept. of Technical & Adult Education institutions for the first time in FY05.*

Source: *SHEEO SHEF*

Figure 6

Educational Appropriations per FTE Percent Change by State, Fiscal 2001-2005
(Constant Dollars, Public Institutions Only)

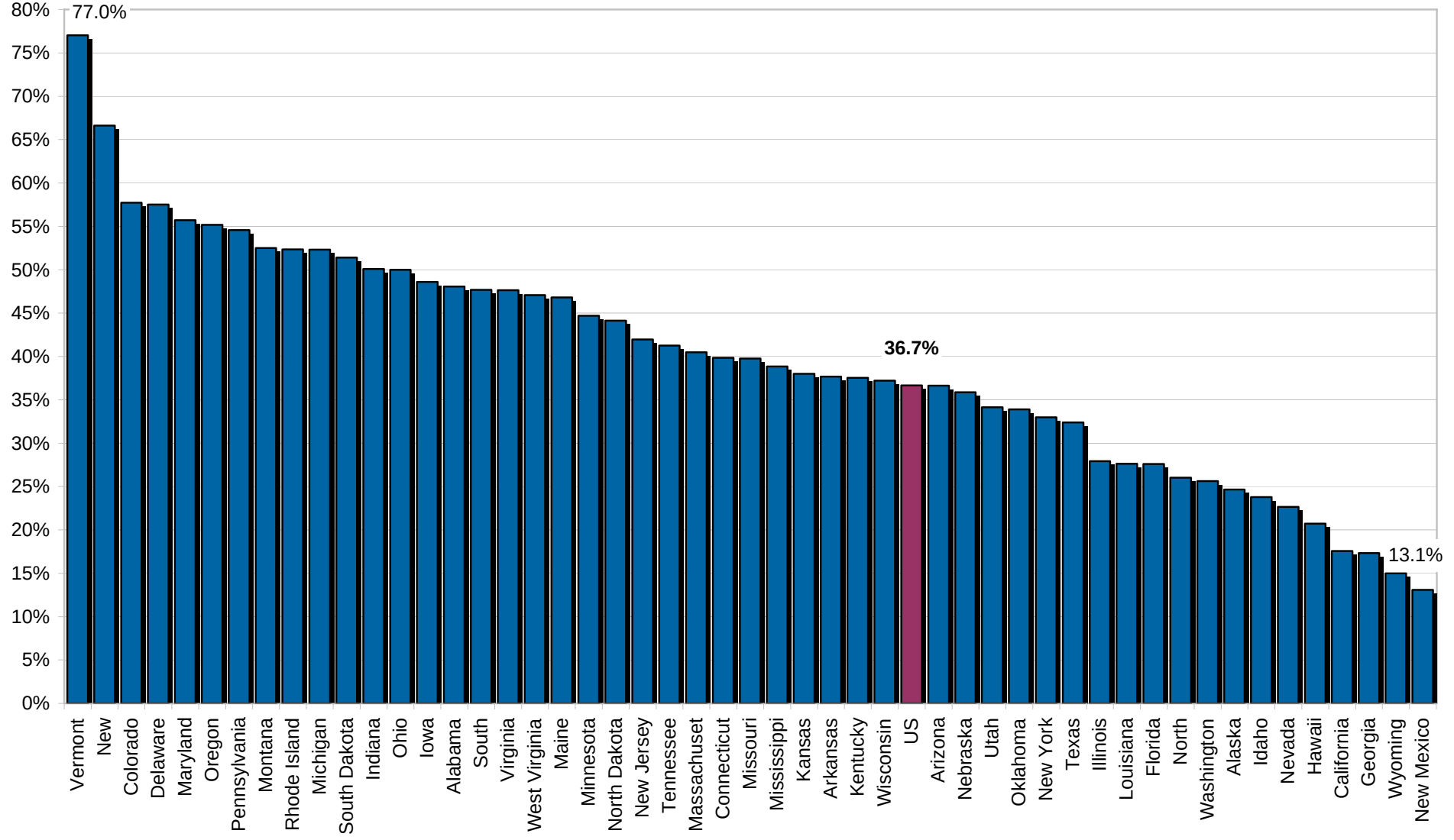


Note: *Georgia's data included Dept. of Technical & Adult Education institutions for the first time in FY05.*
Tennessee implemented a lottery-funded statewide merit scholarship program in FY05.
Constant 2005 dollars adjusted by SHEEO Higher Education Cost Adjustment.

Source: *SHEEO SHEF*

Figure 7

Net Tuition as a Percent of Total Educational Revenues (Public Institutions Only) by State, Fiscal 2005

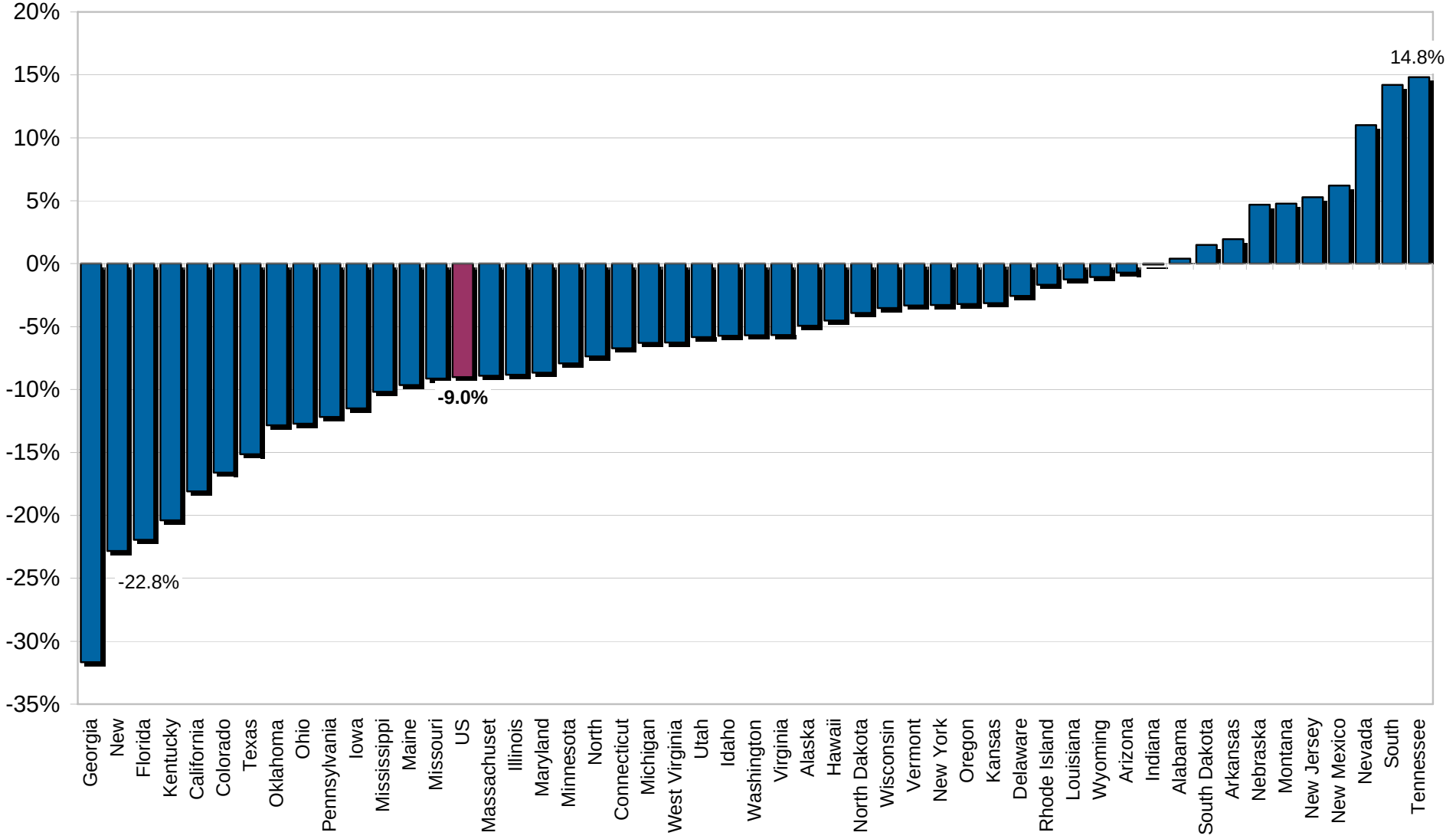


Note: *Georgia's data included Dept. of Technical & Adult Education institutions for the first time in FY05.*
Tennessee implemented a lottery-funded statewide merit scholarship program in FY05.
Constant 2005 dollars adjusted by SHEEO Higher Education Cost Adjustment.

Source: *SHEEO SHEF*

Figure 8

Total Educational Revenues per FTE in Public Higher Education Percent Change by State, Fiscal 2001-2005 (Constant Dollars)



Note: *Georgia's data included Dept. of Technical & Adult Education institutions for the first time in FY05.*
Tennessee implemented a lottery-funded statewide merit scholarship program in FY05.
Constant 2005 dollars adjusted by SHEEO Higher Education Cost Adjustment.

Source: *SHEEO SHEF*

In the first such analysis (*Figure 9*), the vertical axis displays the public higher education enrollment growth in each state from 1991 to 2005. Data points on the horizontal axis demonstrate each state's percent change in educational appropriations per student for the same time period.

- For states in the upper right quadrant, changes in public system enrollments and in educational appropriations per FTE exceeded the national average between 1991 and 2005.
- For states in the lower right quadrant, changes in educational appropriations per FTE from 1991 to 2005 exceeded the national average, while changes in enrollment lagged the national average.
- For states in the lower left quadrant, changes in enrollment and in educational appropriations per FTE lagged the national average between 1991 and 2005.
- For states in the upper left quadrant, changes in educational appropriations per FTE from 1991 to 2005 lagged the national average while enrollment increases exceeded it.
- Of the 21 states that experienced above-average enrollment growth from 1991 to 2005, only four (Louisiana, Mississippi, Georgia, and Nevada) increased per student educational appropriations (in constant dollars).

Figure 10, Total Educational Revenues per FTE, arrays states along the horizontal axis relative to total educational revenues per FTE in fiscal 2005 (adjusted for state cost of living and the public system enrollment mix). Data points on the vertical axis indicate the extent to which constant dollar public institution educational revenues per FTE grew or declined in each state during the period 1991-2005.

- For states in the upper right quadrant, total educational revenues per FTE exceeded the national average in 2005 and increased faster than the national average between 1991 and 2005. New Jersey and Wyoming led all other states along both dimensions.
- For states in the lower right quadrant, total educational revenues per FTE exceeded the national average in 2005, but increased slower than the national average between 1991 and 2005.
- For states in the lower left quadrant, total educational revenues per FTE were below the national average in 2005 and increased slower than the national average between 1991 and 2005.
- For states in the upper left quadrant, total educational revenues per FTE were less than the national average in 2005, but they increased faster than the national average between 1991 and 2005.

Interesting regional differences also emerge. Although no figure provides visual display of these differences, arraying states relative to their affiliations with regional higher education associations shows the following patterns:

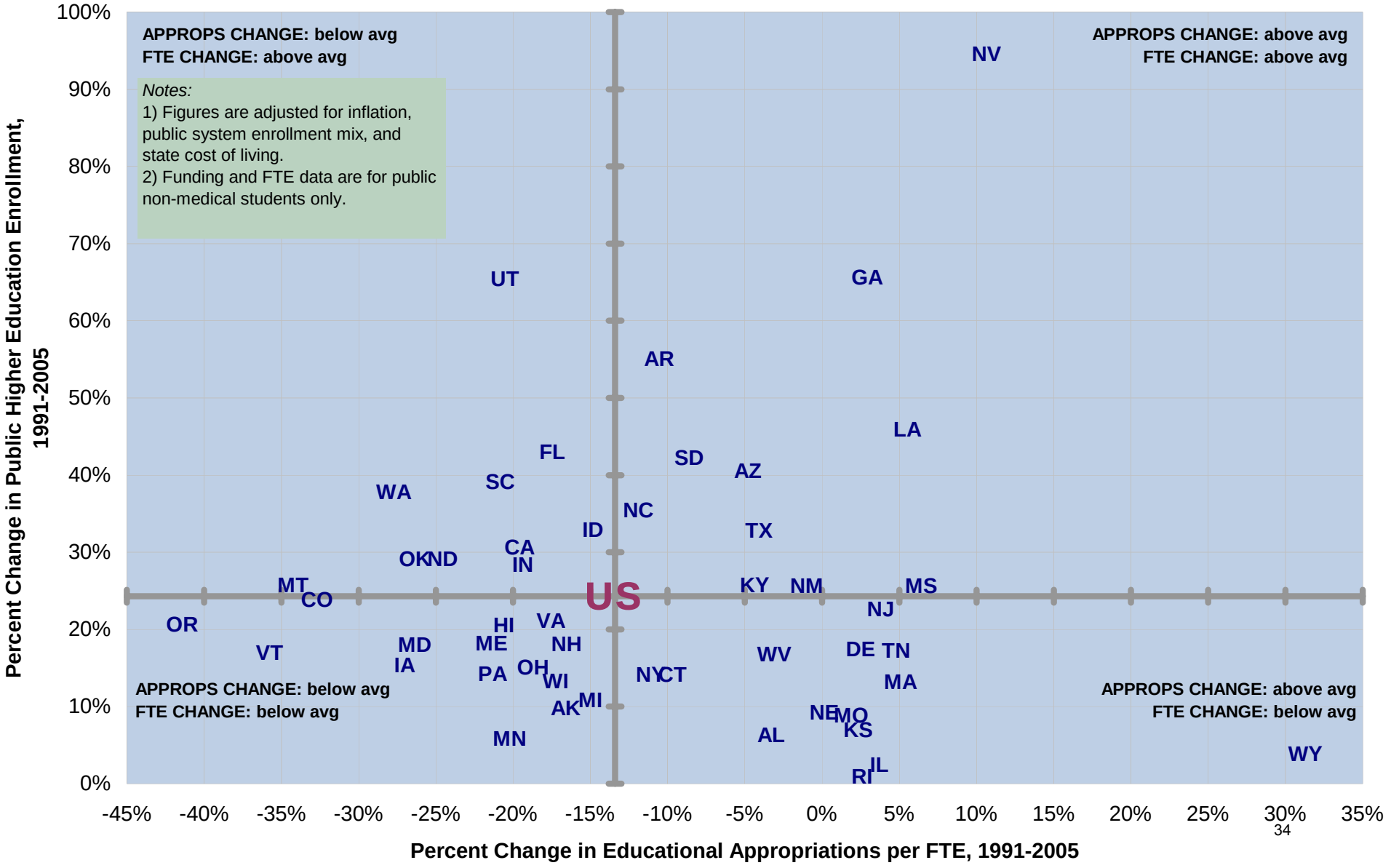
- Total educational revenues in New England and the Midwest consistently outpaced the national average, and to a greater extent in 2005 than in 1991. Both regions rely on students paying a higher share of educational costs.
- While educational revenues in the South lag the national average, southern states have gained ground relative to the nation as a whole.
- Western states spent more than the national average in 1991, but decreased to the national average by 2005. Several western states' enrollment growth outstripped revenue increases from both legislative appropriations and student tuition.

Figure 11 displays the rate of change in the two primary components of educational revenues per FTE – namely, educational appropriations and net tuition. Data on the horizontal axis indicate the extent to which educational appropriations grew or declined in constant dollars from 1991 to 2005. The vertical axis indicates the percentage change in net tuition revenue over the period.

- States in the upper right quadrant exceeded the national average in both educational appropriations and net tuition revenue changes.
- States in the lower right quadrant exceeded the national average in educational appropriation changes, but lagged the national average in net tuition revenue changes.

Figure 9

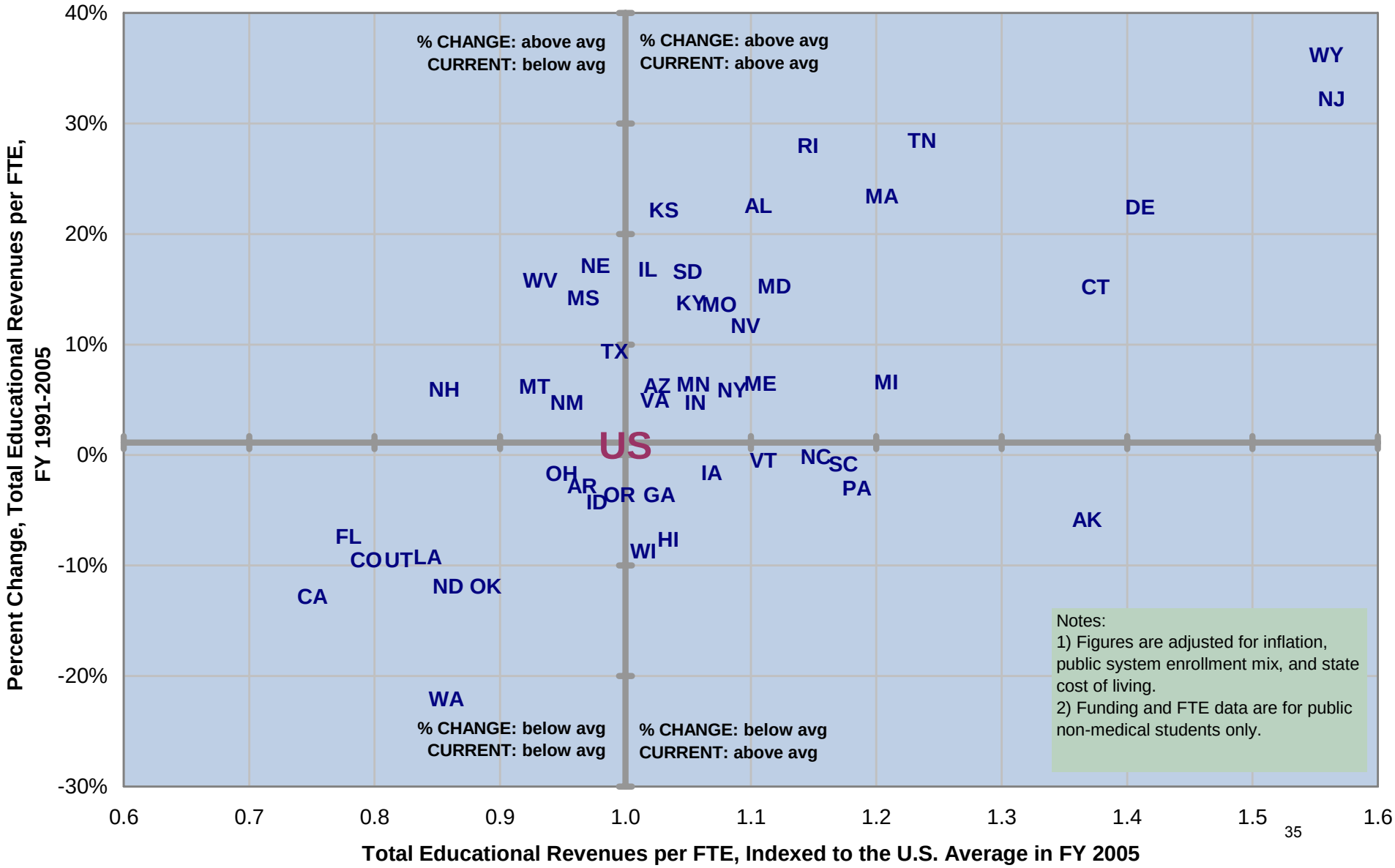
Percent Change by State in Enrollment and Educational Appropriations per FTE, Fiscal 1991-2005 (Constant Dollars, Public Institutions Only)



Source: *SHEEO SHEF*

Figure 10

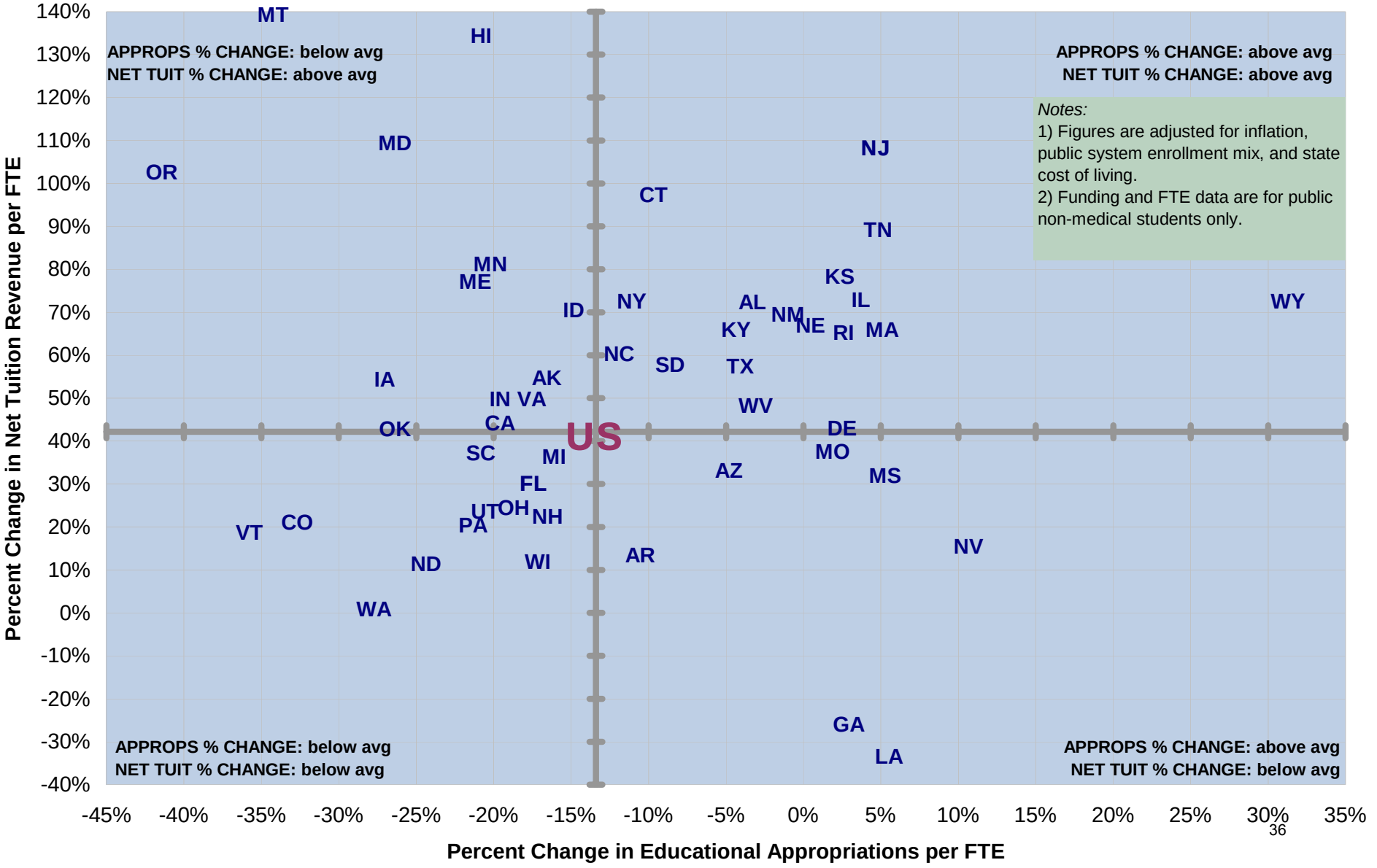
Total Educational Revenues per FTE, by State: Current Status and Percent Change, 1991-2005



Source: *SHEEO SHEF*

Figure 11

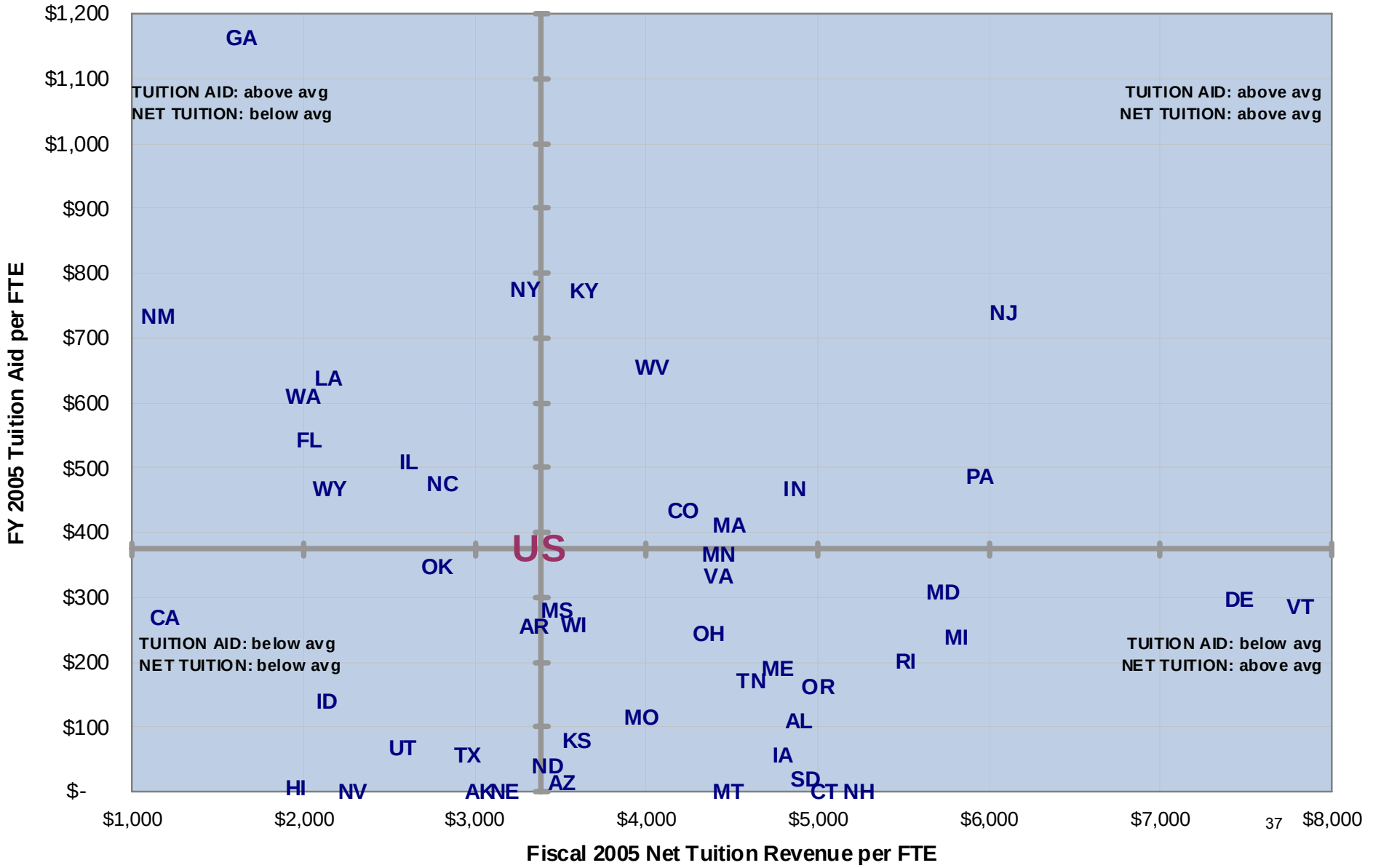
Percent Change by State in Educational Appropriations and Net Tuition per FTE, Fiscal 1991- 2005



Source: *SHEEO SHEF*

Figure 12

Net Tuition Revenue per FTE and State-Funded Tuition Aid per FTE by State, Fiscal 2005 (Public Institutions Only)



Source: *SHEEO SHEF*

- States in the lower left quadrant lagged the national average in both educational appropriation and tuition revenue changes.
- States in the upper left quadrant lagged the national average in educational appropriation changes, but exceeded the national average in net tuition changes.

Many states provide funding for student financial aid programs in order to help offset tuition increases. In *Figure 12*, points along the horizontal axis represent fiscal 2005 net tuition revenues per FTE for each state. Ordering along the vertical axis reflects per student state funding intended to offset public institution tuition increases during 2005.

- The eight states in the upper right quadrant exceeded the national average in both net tuition revenue and tuition aid.
- States in the lower right quadrant exceeded the national average in net tuition revenue, but fell below the national average in tuition aid.
- States in the lower left quadrant lagged the national average in both net tuition revenues and tuition aid.
- States in the upper left quadrant lagged the national average net tuition, and exceeded the national average in tuition aid.

Additional data and analysis on financial aid are provided in *Table A-9*, *Appendix A*. In this table, an allocation between state funded need-based and non-need based aid (primarily merit aid programs) is made using data from the National Association of State Student Grant Aid Programs (NASSGAP) Annual Survey. Applying NASSGAP-derived proportions to SHEF data provides state-by-state estimates for need and non-need based state-funded tuition aid per FTE.

State wealth, taxes, and allocations for higher education

Nationally as well as within each state, policies and decisions about the financing of higher education are made in the context of prevailing economic conditions, tax structures, and competing budgetary priorities. Within this context, state policymakers face challenging questions including:

- What revenues are needed to support important public services?
- What level of taxation will generate those revenues without impairing economic productivity or individual opportunities?
- What combination of public services, spending, and tax policy is most likely to enhance economic growth, future assets, and the quality of life?
- What should the spending priorities be for different public services and investments?

Opinions vary widely about a host of issues concerning taxes, public services, and public investments. Differences of opinion and ideology combine with conditions in the economy, demography, and other factors to affect state taxing and spending decisions. As these conditions change, policymakers re-evaluate taxation policies.

No single standard exists to evaluate public policies or the level of funding for higher education either across states or within individual states over time. Access to good, comparative information about the economic and policy context within which higher education financing decisions are made can, therefore, be very helpful. This chapter explores several types of comparative data and indicators, including relative state and personal wealth, tax capacity and effort, and comparative allocations to higher education. Part of this section draws on previous work by Kent Halstead to assemble data and develop indicators for higher education support per capita and relative to wealth (personal income), state tax capacity and tax effort.

Nationally, effective state and local tax rates decreased over the last decade. As shown in *Table 4* using a combination of federal government data sources:

- Aggregate state wealth (total taxable resources) per capita increased 62.3 percent from 1993 to 2003, from $25,421 to $41,263.
- Total state and local tax revenues per capita increased more slowly, a 41.8 percent increase from $2,282 in 1993 to $3,235 in 2003.
- As a result, the national aggregate effective state and local tax rate (tax revenues as a percentage of state wealth) decreased from 9.0 percent to 7.8 percent over this period.

Also based on aggregate, national data, the allocation of the available state revenues to higher education remained relatively consistent between 1993 and 2003. Of total state and local revenues (including lottery proceeds), the allocation to higher education fluctuated between 6.8 percent and 7.6 percent during this period, and was 7.3 percent nationally in 2003, the most recent year available (see *Table 4*).

In *Table 5*, state tax revenues per capita, total taxable resources per capita, and the effective tax rate are indexed to the national average in order to indicate the variability across states relative to the national average. Taxable resources per capita vary by more than a factor of two, from a low of just over $28,000 per capita to a high of over $67,000 per capita. Effective tax rates also vary substantially, from a low of 4.8 percent (in Delaware, which is a statistical outlier on both measures) to a high of 10.3 percent.

Figure 13 illustrates this dispersion of states around national averages for both taxable resources and effective state and local tax rates. States whose total taxable resources per capita (state wealth) exceeds the national average are plotted to the right of the vertical axis, and those whose effective tax rate exceeds the national average are plotted above the horizontal axis. Six states (California, Connecticut, Minnesota, New Jersey, New York, and Rhode Island) exceed the national average in both taxable resources per capita and their effective tax rate. Nineteen states are below the national average in both taxable resources per capita and effective tax rates.

Table 4

State Wealth, Tax Revenues, Effective Tax Rates, and Higher Education Allocation; U.S. Averages, 1993-2003

	Wealth, Revenues and Tax Rates			Allocation to Higher Education		
	Total Taxable Resources per Capita[1]	State & Local Tax Revenues per Capita[2]	Effective Tax Rate[3]	State & Local Tax Revenues plus Lottery Profits[4] (thousands)	State & Local Higher Education Support[5] (thousands)	
1993	$ 25,421	$ 2,282	9.0%	$ 601,881,261	$ 42,325,297	7.0%
1994	$ 28,374	$ 2,373	8.4%	$ 633,528,768	$ 43,750,453	6.9%
1995	$ 29,646	$ 2,477	8.4%	$ 669,085,320	$ 46,135,730	6.9%
1996	$ 32,203	$ 2,554	7.9%	$ 698,007,032	$ 47,798,564	6.8%
1997	$ 34,576	$ 2,668	7.7%	$ 737,767,519	$ 50,307,924	6.8%
1998	$ 36,034	$ 2,801	7.8%	$ 782,987,470	$ 54,006,965	6.9%
1999	$ 37,130	$ 2,917	7.9%	$ 824,249,176	$ 58,339,823	7.1%
2000	$ 39,550	$ 3,086	7.8%	$ 881,108,058	$ 63,225,291	7.2%
2001	$ 39,235	$ 3,213	8.2%	$ 926,354,826	$ 66,977,996	7.2%
2002	$ 39,704	$ 3,138	7.9%	$ 915,027,341	$ 69,796,473	7.6%
2003	$ 41,263	$ 3,235	7.8%	$ 952,890,344	$ 69,096,866	7.3%
10 Year Change	**62.3%**	**41.8%**	**-12.7%**			

Notes:

All dollars nominal.

1. Total Taxable Resources per Capita: U.S. Treasury Department, www.treas.gov/offices/economic-policy/resources/estimates.html

2. State and Local Tax Revenues per Capita: U.S. Census Bureau, www.census.gov/govs/www/estimate.html and www.census.gov/popest/states/NST-ann-est.html

3. Effective Tax Rate = State & Local Tax Revenues per Capita / Total Taxable Resources per Capita

4. State and local tax revenues data from U.S. Census Bureau; lottery profits data from North American Association of State and Provincial Lotteries. An annual growth estimate of 4% was used to impute lottery values prior to 1995.

5. Higher Education Support = State and local tax and nontax support for general operating expenses of public and independent higher education. Includes special purpose appropriations for research-agricultural-medical. Source: SHEEO SHEF

Table 5

Tax Revenues, Taxable Resources, and Effective Tax Rates by State, Fiscal 2003

	Actual Tax Revenues (ATR) Per Capita		Total Taxable Resources (TTR) Per Capita		Effective Tax Rate (ATR/TTR)	
State	**Dollars**	**Index**	**Dollars**	**Index**	**Tax Rate**	**Index**
Alabama	2,183	67.5	31,889	77.3	6.8%	87.3
Alaska	3,337	103.1	50,615	122.7	6.6%	84.1
Arizona	2,691	83.2	36,025	87.3	7.5%	95.3
Arkansas	2,368	73.2	30,201	73.2	7.8%	100.0
California	3,514	108.6	43,437	105.3	8.1%	103.2
Colorado	3,092	95.6	45,074	109.2	6.9%	87.5
Connecticut	4,586	141.7	57,737	139.9	7.9%	101.3
Delaware	3,255	100.6	67,632	163.9	4.8%	61.4
Florida	2,808	86.8	38,278	92.8	7.3%	93.6
Georgia	2,807	86.8	39,467	95.6	7.1%	90.7
Hawaii	3,556	109.9	40,188	97.4	8.8%	112.9
Idaho	2,509	77.5	33,178	80.4	7.6%	96.4
Illinois	3,362	103.9	43,424	105.2	7.7%	98.8
Indiana	2,974	91.9	38,225	92.6	7.8%	99.2
Iowa	2,875	88.9	38,865	94.2	7.4%	94.4
Kansas	3,075	95.0	39,302	95.2	7.8%	99.8
Kentucky	2,745	84.8	34,065	82.6	8.1%	102.8
Louisiana	2,800	86.6	33,567	81.3	8.3%	106.4
Maine	3,616	111.8	35,070	85.0	10.3%	131.5
Maryland	3,739	115.6	47,794	115.8	7.8%	99.8
Massachusetts	3,935	121.6	51,367	124.5	7.7%	97.7
Michigan	3,183	98.4	38,379	93.0	8.3%	105.8
Minnesota	3,860	119.3	45,187	109.5	8.5%	109.0
Mississippi	2,397	74.1	28,204	68.4	8.5%	108.4
Missouri	2,698	83.4	37,957	92.0	7.1%	90.7
Montana	2,422	74.9	31,842	77.2	7.6%	97.0
Nebraska	3,350	103.5	41,247	100.0	8.1%	103.6
Nevada	3,022	93.4	45,365	109.9	6.7%	85.0
New Hampshire	2,925	90.4	45,451	110.1	6.4%	82.1
New Jersey	4,314	133.3	53,439	129.5	8.1%	103.0
New Mexico	2,628	81.2	33,074	80.2	7.9%	101.3
New York	4,726	146.1	47,637	115.4	9.9%	126.5
North Carolina	2,771	85.7	39,973	96.9	6.9%	88.4
North Dakota	2,887	89.2	37,606	91.1	7.7%	97.9
Ohio	3,297	101.9	38,265	92.7	8.6%	109.9
Oklahoma	2,512	77.7	32,116	77.8	7.8%	99.8
Oregon	2,746	84.9	37,383	90.6	7.3%	93.7
Pennsylvania	3,207	99.1	40,118	97.2	8.0%	102.0
Rhode Island	3,575	110.5	43,537	105.5	8.2%	104.7
South Carolina	2,471	76.4	34,006	82.4	7.3%	92.7
South Dakota	2,527	78.1	40,562	98.3	6.2%	79.5
Tennessee	2,450	75.7	36,717	89.0	6.7%	85.1
Texas	2,776	85.8	39,225	95.1	7.1%	90.3
Utah	2,632	81.3	34,808	84.4	7.6%	96.4
Vermont	3,284	101.5	37,546	91.0	8.7%	111.6
Virginia	3,112	96.2	47,197	114.4	6.6%	84.1
Washington	3,309	102.3	43,289	104.9	7.6%	97.5
West Virginia	2,624	81.1	30,216	73.2	8.7%	110.8
Wisconsin	3,529	109.1	40,035	97.0	8.8%	112.4
Wyoming	3,958	122.3	50,509	122.4	7.8%	100.0
U.S.	**$ 3,235**	100.0	**$ 41,263**	100.0	**7.84%**	100.0

Sources:

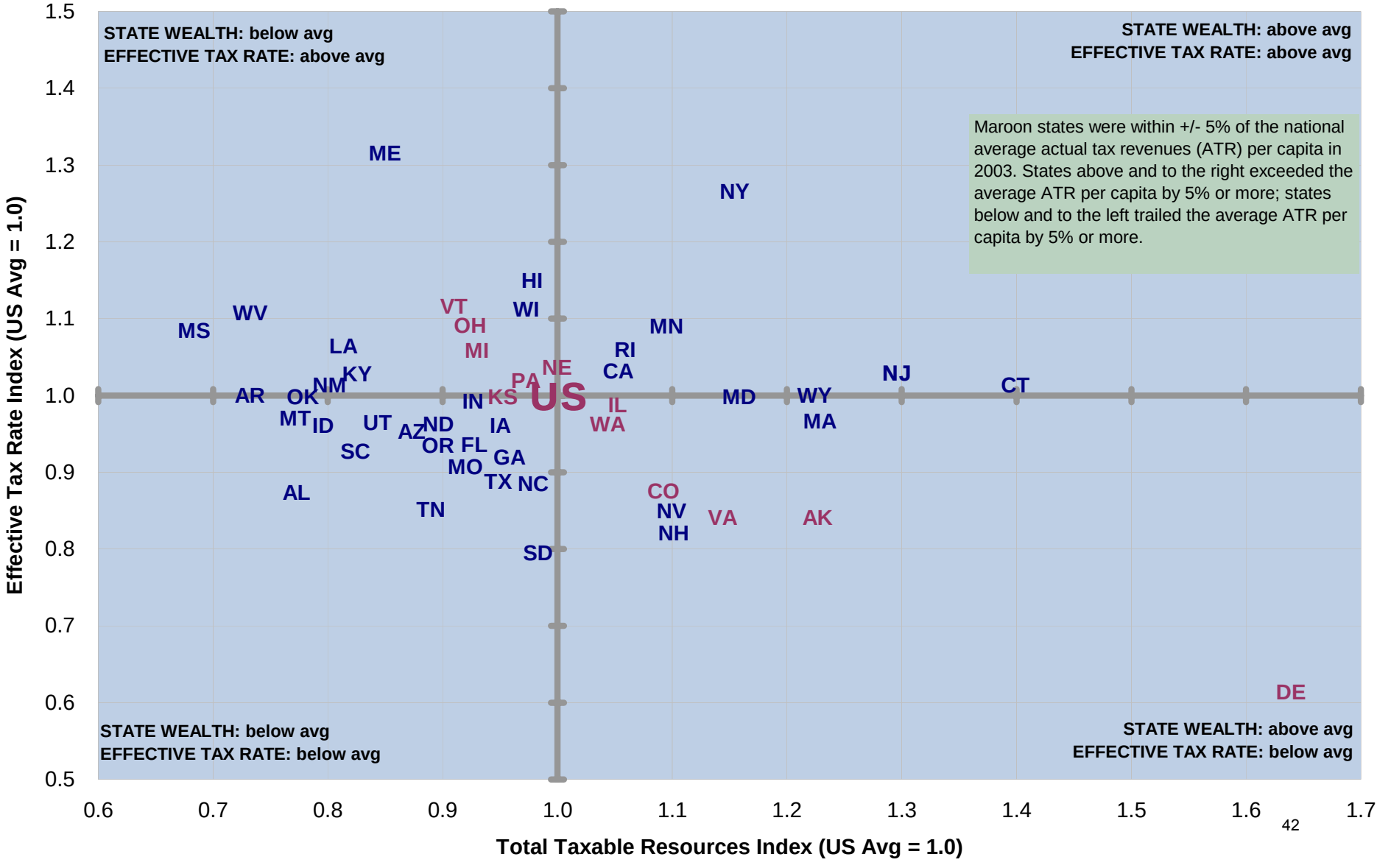
Population and tax revenues data from U.S. Census Bureau: www.census.gov/govs/www/estimate.html

Total Taxable Resources per capita from U.S. Treasury Department. Accessed 10/20/2005 from: www.treas.gov/offices/economic-policy/resources/estimates.html

State (Actual) + Local (Estimate) Tax Revenues by State, Fiscal 2003: www.census.gov/govs/www/estimate.html

Figure 13

Taxable Resources and Effective Tax Rate Indexed to the U.S. Average, by State, 2003



Source: *SHEEO SHEF*

The states displayed in maroon in *Figure 13* have tax revenues per capita within plus or minus five percent of the national average. States above and to the right of these states have tax revenues per capita exceeding the national average by five percent or more. States that are below and to the left have tax revenues per capita less than 95 percent of the national average. Many factors affect this. Areas with high living costs typically need more tax revenues per capita to support equivalent public services. States with mineral wealth may be able to support public services with lower effective tax rates. Population density, climate, and the degree of urbanization also affect the need for and the cost of public services.

Nationally during this same period, 1993 to 2003, state and local support for higher education per $1,000 of personal income fell 1.6 percent, from $7.91 to $7.79. *Table 6*, based on the same federal data sources, shows two measures of state-by-state support for higher education (per capita and per $1,000 in personal income) for fiscal years 2000 and 2005. Per capita support for higher education varies from less than $100 in Colorado to more than $500 in Wyoming, its neighboring state just to the north. Support for higher education relative to person income varies from less than $4.00 to more than $15.00 per $1,000 of personal income across the states.

These comparative statistics reflect interstate differences in wealth, population characteristics and density, participation rates, the relative size of the public and independent higher education sectors, student mobility, and numerous other factors. Poorer states often lag the national average in per capita support, but exceed the national average in support per thousand dollars of personal income. Similarly, sparsely populated states often exceed the national average in both per capita support and per thousand dollars of personal income.

The SHEF report does not include a time series analysis of state support as a percentage of state budgets. Such statistics show relative investments in higher education, but they do not necessarily indicate the "priority" of higher education in each state. Growing pressures to fund Medicaid and K-12 education, for example, have affected budgetary allocations independent of the priority given to higher education. As previously discussed, tuition revenues have been used to replace other sources of support. Data from a variety of sources do not indicate that funding for higher education has decreased dramatically as a state priority, but that total state revenues (and the effective state tax rate) have decreased relative to the growth in wealth. In this context, the stress on state budgets and policymakers is not surprising, given the pressures created by growing higher education enrollments, increasing demands for elementary and secondary funding, rising Medicaid costs, and other factors.

Given the range of cross-state variability, determining appropriate levels of support, sorting out "who pays, who benefits" from higher education, and assuring access relative to state needs, resources, and other policy goals obviously remain complex, state-specific tasks.

Table 6

Perspectives on State and Local Government Higher Education Funding Effort, by State

State	Higher Education Support[1] Per Capita[2] (FY 05)	Indexed to U.S. Average	Higher Education Support[1] per $1000 of Personal Income[2] (FY 04)	Indexed to U.S. Average	State & Local Revenue[3] (thousands, FY03)	Higher Education Support[1] (thousands, FY03)	Allocation to Higher Education
Alabama	267	109.7	9.20	128.5	9,830,989	1,163,938	11.8%
Alaska	355	146.1	9.82	137.1	2,163,343	211,841	9.8%
Arizona	240	98.7	8.09	113.0	15,111,768	1,219,093	8.1%
Arkansas	240	98.7	9.49	132.6	6,459,462	627,048	9.7%
California	299	123.0	8.76	122.4	125,626,834	11,657,877	9.3%
Colorado	137	56.5	3.78	52.8	14,164,989	644,942	4.6%
Connecticut	224	92.3	4.71	65.7	16,247,866	754,342	4.6%
Delaware	241	99.2	6.49	90.7	2,875,851	182,065	6.3%
Florida	169	69.6	4.81	67.2	48,765,318	2,631,962	5.4%
Georgia	270	111.1	7.80	109.0	25,108,314	2,063,427	8.2%
Hawaii	321	132.1	9.69	135.3	4,441,169	369,649	8.3%
Idaho	245	100.8	8.82	123.2	3,450,208	332,001	9.6%
Illinois	261	107.3	7.47	104.4	43,070,036	3,365,203	7.8%
Indiana	226	92.9	7.24	101.2	18,612,825	1,326,680	7.1%
Iowa	264	108.8	8.53	119.1	8,507,668	812,388	9.5%
Kansas	319	131.2	9.76	136.4	8,442,182	808,155	9.6%
Kentucky	260	106.9	9.90	138.3	11,485,294	1,068,765	9.3%
Louisiana	285	117.1	10.20	142.5	12,694,790	1,196,304	9.4%
Maine	182	74.9	5.89	82.3	4,773,474	234,089	4.9%
Maryland	253	104.2	6.17	86.1	21,058,166	1,422,763	6.8%
Massachusetts	177	72.7	3.72	51.9	26,151,579	1,144,915	4.4%
Michigan	240	98.8	7.63	106.6	32,676,797	2,594,247	7.9%
Minnesota	248	102.0	6.97	97.3	19,628,252	1,323,393	6.7%
Mississippi	276	113.5	11.69	163.2	6,908,939	777,283	11.3%
Missouri	185	75.9	6.01	84.0	15,625,436	1,051,379	6.7%
Montana	167	68.6	6.00	83.9	2,231,279	149,332	6.7%
Nebraska	340	139.7	10.28	143.6	5,840,356	588,288	10.1%
Nevada	215	88.4	6.08	84.9	6,775,707	357,773	5.3%
New Hampshire	88	36.2	2.37	33.1	3,836,644	106,872	2.8%
New Jersey	239	98.2	5.30	74.0	38,044,663	1,893,568	5.0%
New Mexico	398	163.8	14.48	202.3	4,969,863	708,484	14.3%
New York	276	113.3	6.64	92.8	92,571,841	4,565,249	4.9%
North Carolina	319	131.1	10.32	144.2	23,338,633	2,577,073	11.0%
North Dakota	317	130.2	10.85	151.6	1,828,354	203,801	11.1%
Ohio	194	79.9	6.23	87.0	38,354,979	2,175,386	5.7%
Oklahoma	230	94.8	7.96	111.2	8,809,929	866,001	9.8%
Oregon	172	70.6	5.81	81.2	10,174,907	146,726	1.4%
Pennsylvania	170	70.1	4.94	69.1	40,458,463	2,092,576	5.2%
Rhode Island	168	69.2	4.69	65.5	4,088,867	169,582	4.1%
South Carolina	221	91.0	6.91	96.5	10,472,299	812,070	7.8%
South Dakota	211	86.6	6.36	88.9	2,045,240	150,317	7.3%
Tennessee	218	89.8	6.23	87.0	14,319,285	1,153,988	8.1%
Texas	258	106.3	8.48	118.5	62,314,113	5,655,177	9.1%
Utah	258	106.1	9.69	135.4	6,190,152	614,007	9.9%
Vermont	109	45.0	3.40	47.5	2,050,178	64,907	3.2%
Virginia	197	81.2	5.09	71.1	23,293,453	1,434,553	6.2%
Washington	225	92.3	6.32	88.2	20,384,733	1,375,255	6.7%
West Virginia	226	93.0	8.99	125.5	5,164,387	431,094	8.3%
Wisconsin	265	108.8	8.20	114.5	19,462,721	1,527,697	7.8%
Wyoming	586	241.1	15.44	215.7	1,987,498	267,196	13.4%
United States	**$243**	**100.0**	**$7.16**	**100.0**	**$952,890,094**	**$69,070,720**	**7.2%**

Notes:

1. Higher Education Support = State and local tax and nontax support for public and independent higher education. Includes special purpose appropriations for research-agricultural-medical. Source: SHEEO SHEF

2. Population and personal income data from U.S. Census Bureau and Bureau of Economic Analysis.

3. State and local tax revenues data from U.S. Census Bureau; lottery profits data from North American Association of State and Provincial Lotteries.

Conclusion

States and the nation as a whole face challenging higher education financing and policy decisions. The pattern of funding during the past 25 years includes downturns resulting from economic recessions, followed by recovery and growth. State and local revenues for higher education per student have declined and then recovered, often exceeding previous levels. For this pattern to continue, however, funding for higher education must bounce back from substantial decreases between 2001 and 2004, a period of comparatively high enrollment increases. A steep, four-year drop in constant dollar state and local support relative to enrollments is just beginning to show signs of moderating.

In 2005, SHEF data indicate that 43 states increased nominal dollar state and local support for higher education. But the combined effects of enrollment growth and inflation continue to outpace the modest growth in total state and local support. Projections of state revenues and expenditures suggest that current tax structures are inadequate to sustain existing levels of support for public services. (See Don Boyd, State Fiscal Outlooks from 2005 to 2013—Implications for Education at www.higheredinfo.org.) Lower effective tax rates resulting from rate reductions relative to taxable resources and wealth make it very difficult for states to finance growing demand for public services in the early years of the 21st century. Higher education is unavoidably part of this mix.

These conditions confront another, equally compelling reality. Projected increases in the college age population, the increasing economic importance of higher education, and survey data on student aspirations all suggest the demand for higher education will continue to increase for the foreseeable future in the United States. In recent experience, when state and local support has failed to match enrollment growth and inflation, an increasing share of the cost has been shifted to students and their families. Students and their families have borne a substantially larger share of higher education costs over the past decade; if this trend continues both the American tradition of affordable higher education and student participation could well be threatened.

This growing challenge has no easy solution, particularly in light of the fiscal constraints facing states and the nation. Finding and sustaining adequate public funding higher education is not likely to be solved by relying solely on additional financial contributions from taxpayers or from students and their families. Nor is it realistic to expect public colleges and universities to educate increasing numbers of students to world class standards with continuingly declining resources. Increased productivity, increased public investment, and increased private investments all will be required to meet the nation's need for higher education. The solution must be in how these potential resources are tapped and blended.

This annual SHEF report is not intended as an answer to these challenges, but to provide a source of essential data and a tool to broaden our understanding of the issues. The data and analysis it contains can help higher education leaders and state policymakers focus on how discrete, year-to-year decisions fit into broader patterns of change over time, and how each step contributes—or not—to meeting longer term objectives. It also can provide perspective to institutional leaders and faculty, as well as to students and the public, about how countless, day-to-day decisions and investments add up to long-term trends and challenges.

Appendix A

Tables

Table A-1
Total Revenue from State and Local Governments
by State, Fiscal 2005 (dollars in thousands)

2004-05	Tax Appropriations[1]		NonTax Appropriations[2]		Non-Appropriated[3]		Endowment Earnings		Other State Financial Aid[4]		State Gross	Local Tax Appropriations[5]		Total State & Local
State	$	%	$	%	$	%	$	%	$	%	$	$	%	
Alabama	1,214,820	100.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	1,214,820	507	0.0%	1,215,327
Alaska	235,022	99.7%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	235,022	704	0.3%	235,726
Arizona	921,520	64.7%	863	0.1%	2,239	0.2%	0	0.0%	1,391	0.1%	926,013	499,130	35.0%	1,425,143
Arkansas	639,021	95.8%	16,250	2.4%	0	0.0%	0	0.0%	0	0.0%	655,271	11,988	1.8%	667,259
California	8,855,519	82.0%	210,057	1.9%	1,496	0.0%	0	0.0%	0	0.0%	9,067,072	1,738,654	16.1%	10,805,726
Colorado	597,921	93.2%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	597,921	43,309	6.8%	641,230
Connecticut	787,849	100.0%	0	0.0%	0	0.0%	118	0.0%	0	0.0%	787,967	0	0.0%	787,967
Delaware	203,478	100.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	203,478	0	0.0%	203,478
Florida	2,766,895	91.8%	245,791	8.2%	0	0.0%	0	0.0%	0	0.0%	3,012,686	0	0.0%	3,012,686
Georgia	1,947,735	79.4%	502,023	20.5%	0	0.0%	0	0.0%	0	0.0%	2,449,758	2,000	0.1%	2,451,758
Hawaii	409,727	100.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	409,727	0	0.0%	409,727
Idaho	340,859	97.3%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	340,859	9,500	2.7%	350,359
Illinois	2,685,921	80.7%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	2,685,921	643,538	19.3%	3,329,459
Indiana	1,417,478	100.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	1,417,478	0	0.0%	1,417,478
Iowa	743,122	94.7%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	743,122	41,404	5.3%	784,526
Kansas	704,129	80.4%	11,703	1.3%	0	0.0%	0	0.0%	0	0.0%	715,832	159,497	18.2%	875,329
Kentucky	1,009,517	93.1%	75,375	6.9%	0	0.0%	0	0.0%	0	0.0%	1,084,892	0	0.0%	1,084,892
Louisiana	1,243,910	96.6%	0	0.0%	0	0.0%	43,939	3.4%	0	0.0%	1,287,849	0	0.0%	1,287,849
Maine	240,691	100.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	240,691	0	0.0%	240,691
Maryland	1,175,707	82.9%	9,615	0.7%	0	0.0%	0	0.0%	0	0.0%	1,185,322	233,019	16.4%	1,418,341
Massachusetts	1,131,093	100.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	1,131,093	0	0.0%	1,131,093
Michigan	1,953,605	80.3%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	1,953,605	478,635	19.7%	2,432,240
Minnesota	1,273,328	100.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	1,273,328	0	0.0%	1,273,328
Mississippi	756,790	93.9%	4,178	0.5%	0	0.0%	450	0.1%	0	0.0%	761,418	44,701	5.5%	806,119
Missouri	861,421	80.4%	80,865	7.6%	0	0.0%	0	0.0%	12,610	1.2%	954,896	115,929	10.8%	1,070,825
Montana	152,582	97.8%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	152,582	3,442	2.2%	156,024
Nebraska	521,742	87.3%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	521,742	75,776	12.7%	597,518
Nevada	518,537	99.9%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	518,537	597	0.1%	519,134
New Hampshire	115,367	100.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	115,367	0	0.0%	115,367
New Jersey	1,890,323	90.8%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	1,890,323	192,183	9.2%	2,082,506
New Mexico	611,710	79.7%	26,206	3.4%	62,501	8.1%	0	0.0%	1,961	0.3%	702,378	65,566	8.5%	767,944
New York	4,729,821	89.1%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	4,729,821	575,733	10.9%	5,305,554
North Carolina	2,625,107	94.8%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	2,625,107	143,927	5.2%	2,769,034
North Dakota	201,545	100.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	201,545	0	0.0%	201,545
Ohio	2,101,592	94.3%	0	0.0%	0	0.0%	760	0.0%	0	0.0%	2,102,352	125,902	5.7%	2,228,255

Table A-1
Total Revenue from State and Local Governments by State, Fiscal 2005 (dollars in thousands)

2004-05	Tax Appropriations[1]		NonTax Appropriations[2]		Non-Appropriated[3]		Endowment Earnings		Other State Financial Aid[4]		State Gross	Local Tax Appropriations[5]		Total State & Local
State	**$**	**%**	**$**	**%**	**$**	**%**	**$**	**%**	**$**	**%**	**$**	**$**	**%**	
Oklahoma	762,733	93.3%	96	0.0%	14,480	1.8%	9,672	1.2%	0	0.0%	786,980	30,686	3.8%	817,666
Oregon	517,231	82.8%	2,451	0.4%	0	0.0%	0	0.0%	0	0.0%	519,683	105,126	16.8%	624,809
Pennsylvania	2,015,637	95.2%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	2,015,637	102,361	4.8%	2,117,998
Rhode Island	181,057	100.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	181,057	0	0.0%	181,057
South Carolina	724,351	76.9%	160,276	17.0%	11,039	1.2%	10	0.0%	0	0.0%	895,677	45,926	4.9%	941,603
South Dakota	162,381	99.3%	0	0.0%	1,072	0.7%	0	0.0%	0	0.0%	163,452	0	0.0%	163,452
Tennessee	1,122,978	86.3%	178,600	13.7%	0	0.0%	0	0.0%	0	0.0%	1,301,578	0	0.0%	1,301,578
Texas	4,829,496	81.8%	45,675	0.8%	8,333	0.1%	226,759	3.8%	0	0.0%	5,110,263	795,692	13.5%	5,905,955
Utah	625,593	98.2%	11,619	1.8%	0	0.0%	0	0.0%	0	0.0%	637,212	0	0.0%	637,212
Vermont	67,978	99.8%	0	0.0%	0	0.0%	135	0.2%	6,672	9.8%	68,113	0	0.0%	68,113
Virginia	1,480,522	99.1%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	1,480,522	13,094	0.9%	1,493,616
Washington	1,411,664	100.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	1,411,664	0	0.0%	1,411,664
West Virginia	340,157	82.8%	70,480	17.2%	0	0.0%	1	0.0%	0	0.0%	410,638	0	0.0%	410,638
Wisconsin	1,103,602	75.4%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	1,103,602	360,946	24.6%	1,464,547
Wyoming	211,942	71.0%	0	0.0%	61,406	20.6%	0	0.0%	400	0.1%	273,349	25,241	8.5%	298,590
U.S.[6]	**$63,142,728**	**87.8%**	**$1,652,122**	**2.3%**	**$162,567**	**0.2%**	**$281,844**	**0.4%**	**$23,034**	**0.0%**	**$65,262,296**	**$6,684,713**	**9.3%**	**$71,947,008**

Source: SHEEO SHEF

Notes:
1. Appropriations from state government taxes for higher education operations and other activities, and Includes portions of multi-year appropriations from pervious years and sums destined for higher education but appropriated to/administered by some other agency (e.g. state treasurer).
2. For example, money set aside for higher education from lotteries, casinos or other gaming.
3. For example, money set aside for higher education from receipt of lease income or oil/mineral extraction fees.
4. Student financial aid not from any of the above sources.
5. Appropriations from local government taxes to higher education institutions for operations.
6. Rows may not add to U.S. total due to rounding.

Table A-2
State and Local Appropriations for Public Postsecondary Research, Agricultural Extension, and Medical Schools, by State, Fiscal 2005 (dollars in thousands)

2004-05	Research Centers, Labs & Institutes		Ag. Experiment Stations & Cooperative Extension		Teaching Hospitals & Public Service Patient Care[1]		Medical[2] Schools		Research Agriculture Medical
State	$	%	$	%	$	%	$	%	Total
Alabama	3,401	1.1%	62,935	19.7%	0	0.0%	252,824	79.2%	319,160
Alaska	18,720	80.0%	3,170	13.5%	0	0.0%	1,507	6.4%	23,398
Arizona	37,936	28.5%	40,336	30.3%	0	0.0%	54,849	41.2%	133,121
Arkansas	22,551	11.6%	55,235	28.3%	82,162	42.1%	35,200	18.0%	195,148
California	261,176	29.0%	58,731	6.5%	303,361	33.7%	276,172	30.7%	899,440
Colorado	0	0.0%	19,793	23.1%	0	0.0%	66,073	76.9%	85,867
Connecticut	3,412	3.1%	3,347	3.1%	0	0.0%	102,632	93.8%	109,391
Delaware	1,844	22.5%	3,785	46.3%	0	0.0%	2,549	31.2%	8,178
Florida	0	0.0%	112,105	40.0%	0	0.0%	168,313	60.0%	280,418
Georgia	50,967	18.3%	71,798	25.8%	31,955	11.5%	123,225	44.3%	277,946
Hawaii	38,504	59.8%	5,225	8.1%	0	0.0%	20,619	32.0%	64,348
Idaho	2,412	6.7%	24,866	69.5%	0	0.0%	8,512	23.8%	35,790
Illinois	157,871	33.6%	23,466	5.0%	39,809	8.5%	249,378	53.0%	470,524
Indiana	4,718	2.6%	77,385	42.4%	0	0.0%	100,314	55.0%	182,417
Iowa	13,639	11.9%	50,758	44.2%	0	0.0%	50,434	43.9%	114,830
Kansas	17,993	10.0%	48,662	26.9%	114,027	63.1%	0	0.0%	180,682
Kentucky	2,239	1.4%	55,652	34.1%	18,156	11.1%	86,994	53.4%	163,040
Louisiana	32,744	10.3%	81,383	25.5%	11,306	3.5%	193,888	60.7%	319,321
Maine	12,200	46.3%	14,125	53.7%	0	0.0%	0	0.0%	26,325
Maryland	255,091	54.2%	31,216	6.6%	98,215	20.9%	86,511	18.4%	471,033
Massachusetts	0	0.0%	0	0.0%	0	0.0%	29,970	100.0%	29,970
Michigan	0	0.0%	61,768	26.8%	110,000	47.8%	58,450	25.4%	230,218
Minnesota	48,324	28.3%	50,625	29.6%	0	0.0%	71,907	42.1%	170,856
Mississippi	19,919	8.9%	45,535	20.3%	22,192	9.9%	136,708	60.9%	224,354
Missouri	4,244	14.2%	0	0.0%	25,552	85.8%	0	0.0%	29,796
Montana	630	3.2%	14,151	72.7%	0	0.0%	4,696	24.1%	19,478
Nebraska	11,404	6.9%	56,842	34.2%	0	0.0%	97,924	58.9%	166,170
Nevada	7,002	14.5%	14,699	30.4%	0	0.0%	26,667	55.1%	48,367
New Hampshire	995	7.9%	11,630	92.1%	0	0.0%	0	0.0%	12,625
New Jersey	8,013	3.3%	26,002	10.7%	0	0.0%	209,476	86.0%	243,491
New Mexico	54,482	35.4%	22,603	14.7%	45,400	29.5%	31,430	20.4%	153,915
New York	56,967	16.1%	28,500	8.0%	14,021	4.0%	255,034	71.9%	354,522
North Carolina	33,085	7.7%	82,654	19.2%	39,628	9.2%	274,914	63.9%	430,281
North Dakota	2,375	5.5%	25,405	59.3%	0	0.0%	15,083	35.2%	42,863
Ohio	128,288	38.1%	24,645	7.3%	0	0.0%	183,385	54.5%	336,318

Table A-2
State and Local Appropriations for Public Postsecondary Research, Agricultural Extension, and Medical Schools, by State, Fiscal 2005 (dollars in thousands)

2004-05	Research Centers, Labs & Institutes		Ag. Experiment Stations & Cooperative Extension		Teaching Hospitals & Public Service Patient Care[1]		Medical[2] Schools		Research Agriculture Medical
State	**$**	**%**	**$**	**%**	**$**	**%**	**$**	**%**	**Total**
Oklahoma	2,700	1.8%	45,961	31.1%	0	0.0%	99,210	67.1%	147,870
Oregon	9,177	9.0%	40,925	40.3%	0	0.0%	51,362	50.6%	101,463
Pennsylvania	23,094	25.8%	27,787	31.0%	11,534	12.9%	27,133	30.3%	89,548
Rhode Island	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0
South Carolina	0	0.0%	39,608	24.5%	14,835	9.2%	107,451	66.4%	161,894
South Dakota	1,392	4.2%	16,766	50.5%	0	0.0%	15,059	45.3%	33,217
Tennessee	26,091	11.6%	47,657	21.2%	72,064	32.1%	78,783	35.1%	224,594
Texas	213,740	14.9%	117,138	8.2%	954,474	66.4%	151,883	10.6%	1,437,234
Utah	2,330	3.6%	27,948	43.4%	13,140	20.4%	20,992	32.6%	64,409
Vermont	0	0.0%	8,819	63.8%	0	0.0%	5,009	36.2%	13,828
Virginia	18,439	12.9%	70,071	49.0%	0	0.0%	54,582	38.1%	143,091
Washington	25,671	20.7%	21,438	17.3%	15,813	12.7%	61,163	49.3%	124,085
West Virginia	2,543	2.2%	19,285	17.0%	6,746	5.9%	85,060	74.9%	113,634
Wisconsin	73,495	49.1%	27,758	18.5%	8,297	5.5%	40,288	26.9%	149,837
Wyoming	1,342	6.2%	12,926	60.0%	4,689	21.8%	2,585	12.0%	21,542
U.S.[3]	**$1,713,158**	**17.7%**	**$1,833,117**	**18.9%**	**$2,057,373**	**21.3%**	**$4,076,198**	**42.1%**	**$9,679,847**

Source: SHEEO SHEF

Notes:
1. Appropriations for direct operation and administrative support of all medical, dental, veterinary, optometry, pharmacy, mental health, nursing, and other health science institutes, clinics, labs, and dispensaries primarily serving the public.
2. Appropriations for direct operation and administrative support of the major types of medical schools and centers--allopathic, dental, veterinary, and osteopathic--corresponding to the medical enrollments excluded from net FTE calculation.
3. Rows may not add to U.S. total due to rounding.
4. Zeros indicate that the state did not report any appropriation for this purpose. In some cases this may be due to an inability to separate appropriations into this format.

Table A-3
Educational Appropriations
by State, Fiscal 2005 (dollars in thousands)

2004-05	State Gross	IndepOpEx	IndepSFA	Others Excluded	StateNet	Local Tax Appropriations	Research Agriculture Medical	Educational Appropriations
State	**$**	**$**	**$**	**$**	**$**	**$**	**$**	**$**
Alabama	1,214,820	5,481	2,027	459	1,206,853	507	319,160	888,199
Alaska	235,022	0	0	0	235,022	704	23,398	212,328
Arizona	926,013	0	171 [1]	3,011	923,002	499,130	133,121	1,289,011
Arkansas	655,271	0	4,650 [1]	0	655,271	11,988	195,148	472,111
California	9,067,072	0	254,008	0	8,813,064	1,738,654	899,440	9,652,278
Colorado	597,921	8,636	0	0	589,285	43,309	85,867	546,727
Connecticut	787,967	0	16,738	519	770,710	0	109,391	661,319
Delaware	203,478	0	387	965	202,126	0	8,178	193,948
Florida	3,012,686	27,240	127,033	0	2,858,413	0	280,418	2,577,995
Georgia	2,449,758	2,831	45,389 [1]	0	2,446,927	2,000	277,946	2,170,981
Hawaii	409,727	0	0	0	409,727	0	64,348	345,379
Idaho	340,859	0	1,348 [1]	0	340,859	9,500	35,790	314,569
Illinois	2,685,921	17,866	168,914	68,515	2,430,625	643,538	470,524	2,603,640
Indiana	1,417,478	0	67,511	603	1,349,364	0	182,417	1,166,947
Iowa	743,122	0	48,057	0	695,065	41,404	114,830	621,639
Kansas	715,832	0	7,789	0	708,042	159,497	180,682	686,858
Kentucky	1,084,892	0	52,507	8,152	1,024,233	0	163,040	861,194
Louisiana	1,287,849	4,186	10,634	0	1,273,029	0	319,321	953,708
Maine	240,691	0	1,945	2,059	236,688	0	26,325	210,363
Maryland	1,185,322	35,514	11,994	6,413	1,131,400	233,019	471,033	893,386
Massachusetts	1,131,093	3,304	35,254	2,900	1,089,634	0	29,970	1,059,664
Michigan	1,953,605	0	82,693	4,000	1,866,912	478,635	230,218	2,115,329
Minnesota	1,273,328	1,391	56,570	0	1,215,367	0	170,856	1,044,511
Mississippi	761,418	0	6,415	527	754,476	44,701	224,354	574,823
Missouri	954,896	0	19,640	29,934	905,322	115,929	29,796	991,454
Montana	152,582	0	0	0	152,582	3,442	19,478	136,546
Nebraska	521,742	0	3,552	2,581	515,609	75,776	166,170	425,215
Nevada	518,537	0	0	878	517,659	597	48,367	469,888
New Hampshire	115,367	0	581	364	114,422	0	12,625	101,797
New Jersey	1,890,323	23,962	70,372	0	1,795,989	192,183	243,491	1,744,681
New Mexico	702,378	0	1,132	7,589	693,658	65,566	153,915	605,309
New York	4,729,821	44,250	277,700	1,010,877	3,396,994	575,733	354,522	3,618,205
North Carolina	2,625,107	0	87,583	124,978	2,412,546	143,927	430,281	2,126,192
North Dakota	201,545	0	330	0	201,215	0	42,863	158,352
Ohio	2,102,352	6,230	94,092	575	2,001,456	125,902	336,318	1,791,040

Table A-3
Educational Appropriations
by State, Fiscal 2005 (dollars in thousands)

2004-05	State Gross	IndepOpEx	IndepSFA	Others Excluded	StateNet	Local Tax Appropriations	Research Agriculture Medical	Educational Appropriations
State	**$**	**$**	**$**	**$**	**$**	**$**	**$**	**$**
Oklahoma	786,980	0	4,861	0	782,119	30,686	147,870	664,934
Oregon	519,683	0	3,692	0	515,991	105,126	101,463	519,654
Pennsylvania	2,015,637	46,042	181,178	0	1,788,417	102,361	89,548	1,801,230
Rhode Island	181,057	0	3,762	3,853	173,442	0	0	173,442
South Carolina	895,677	0	19,322	2,095	874,260	45,926	161,894	758,293
South Dakota	163,452	0	140	1	163,312	0	33,217	130,095
Tennessee	1,301,578	0	16,074	0	1,285,505	0	224,594	1,060,910
Texas	5,110,263	0	92,863	0	5,017,400	795,692	1,437,234	4,375,858
Utah	637,212	0	305	3,108	633,799	0	64,409	569,390
Vermont	68,113	0	0	0	68,113	0	13,828	54,285
Virginia	1,480,522	20,897	41,391	1,376	1,416,858	13,094	143,091	1,286,860
Washington	1,411,664	0	32,028	0	1,379,636	0	124,085	1,255,551
West Virginia	410,638	0	4,283 [1]	0	410,638	0	113,634	297,003
Wisconsin	1,103,602	6,741	22,104	0	1,074,757	360,946	149,837	1,285,866
Wyoming	273,349	0	0	0	273,349	25,241	21,542	277,048
U.S.[6]	**$65,262,296**	**$254,572**	**$1,979,018**	**$1,286,334**	**$61,791,139**	**$6,684,713**	**$9,679,847**	**$58,796,006**

Source: SHEEO SHEF

Notes: 1. Dollars not included in State Gross

Table A-4
Public Postsecondary Gross Tuition and Fee Assessments, Reductions, and Net Tuition Revenue by State, Fiscal 2005 (dollars in thousands)

2004-05	Gross Tuition & Mandatory Fee Assessments	Tuition and Fees from Students at Public Medical Schools[1]		State Student Financial Aid for Public Institution Tuition & Fees[2]		Public Institution Discounts & Waivers[3]		Public Institution Net Tuition Revenue	
State		$	%	$	%	$	%	$	%
Alabama	893,984	54,090	6.1%	18,241	2.0%	0	0.0%	821,654	91.9%
Alaska	75,849	0	0.0%	0	0.0%	6,365	8.4%	69,484	91.6%
Arizona	844,394	6,471	0.8%	5,157	0.6%	87,814	10.4%	744,952	88.2%
Arkansas	393,983	7,184	1.8%	21,738	5.5%	79,782	20.3%	285,278	72.4%
California	2,528,836	10,000	0.4%	460,472	18.2%	0	0.0%	2,058,364	81.4%
Colorado	823,396	0	0.0%	76,720	9.3%	0	0.0%	746,676	90.7%
Connecticut	437,860	0	0.0%	0	0.0%	0	0.0%	437,860	100.0%
Delaware	272,887	0	0.0%	10,493	3.8%	0	0.0%	262,394	96.2%
Florida	1,442,610	31,325	2.2%	274,230	19.0%	154,180	10.7%	982,876	68.1%
Georgia	951,878	16,730	1.8%	323,868	34.0%	156,474	16.4%	454,806	47.8%
Hawaii	93,255	2,746	2.9%	285	0.3%	0	0.0%	90,224	96.7%
Idaho	126,500	0	0.0%	6,422	5.1%	21,945	17.3%	98,133	77.6%
Illinois	1,499,050	54,238	3.6%	196,539	13.1%	239,756	16.0%	1,008,517	67.3%
Indiana	1,432,555	44,083	3.1%	112,362	7.8%	104,703	7.3%	1,171,407	81.8%
Iowa	620,672	26,027	4.2%	6,886	1.1%	0	0.0%	587,760	94.7%
Kansas	457,073	28,336	6.2%	7,940	1.7%	0	0.0%	420,797	92.1%
Kentucky	741,009	15,958	2.2%	110,210	14.9%	97,267	13.1%	517,573	69.8%
Louisiana	557,351	26,627	4.8%	105,691	19.0%	60,793	10.9%	364,239	65.4%
Maine	205,854	0	0.0%	7,435	3.6%	13,411	6.5%	185,008	89.9%
Maryland	1,260,430	29,734	2.4%	60,301	4.8%	46,524	3.7%	1,123,872	89.2%
Massachusetts	849,780	6,646	0.8%	66,120	7.8%	56,000	6.6%	721,014	84.8%
Michigan	2,516,000	99,330	3.9%	95,473	3.8%	0	0.0%	2,321,197	92.3%
Minnesota	1,006,167	42,547	4.2%	68,870	6.8%	50,798	5.0%	843,952	83.9%
Mississippi	474,777	5,001	1.1%	28,064	5.9%	76,543	16.1%	365,168	76.9%
Missouri	952,917	66,703	7.0%	20,694	2.2%	210,828	22.1%	654,692	68.7%
Montana	169,102	0	0.0%	0	0.0%	18,082	10.7%	151,020	89.3%
Nebraska	316,636	18,135	5.7%	0	0.0%	60,535	19.1%	237,966	75.2%
Nevada	137,703	0	0.0%	0	0.0%	0	0.0%	137,703	100.0%
New Hampshire	265,352	0	0.0%	0	0.0%	62,350	23.5%	203,002	76.5%
New Jersey	1,473,434	59,058	4.0%	153,295	10.4%	0	0.0%	1,261,081	85.6%
New Mexico	199,376	3,345	1.7%	58,136	29.2%	46,723	23.4%	91,171	45.7%
New York	2,412,165	73,892	3.1%	419,556	17.4%	138,068	5.7%	1,780,648	73.8%
North Carolina	957,032	9,000	0.9%	124,627	13.0%	74,966	7.8%	748,439	78.2%
North Dakota	156,530	8,807	5.6%	1,476	0.9%	21,246	13.6%	125,001	79.9%
Ohio	2,523,989	96,087	3.8%	99,691	3.9%	537,728	21.3%	1,790,482	70.9%

Table A-4
Public Postsecondary Gross Tuition and Fee Assessments, Reductions, and Net Tuition Revenue by State, Fiscal 2005 (dollars in thousands)

2004-05	Gross Tuition & Mandatory Fee Assessments	Tuition and Fees from Students at Public Medical Schools[1]		State Student Financial Aid for Public Institution Tuition & Fees[2]		Public Institution Discounts & Waivers[3]		Public Institution Net Tuition Revenue	
State		**$**	**%**	**$**	**%**	**$**	**%**	**$**	**%**
Oklahoma	505,456	38,413	7.6%	43,760	8.7%	82,475	16.3%	340,808	67.4%
Oregon	691,404	2,252	0.3%	20,853	3.0%	28,432	4.1%	639,867	92.5%
Pennsylvania	2,420,240	79,377	3.3%	177,234	7.3%	0	0.0%	2,163,629	89.4%
Rhode Island	197,474	0	0.0%	6,978	3.5%	0	0.0%	190,496	96.5%
South Carolina	989,161	36,362	3.7%	178,664	18.1%	82,680	8.4%	691,455	69.9%
South Dakota	141,376	3,154	2.2%	668	0.5%	0	0.0%	137,555	97.3%
Tennessee	813,018	37,367	4.6%	28,139	3.5%	2,501	0.3%	745,011	91.6%
Texas	2,832,221	25,513	0.9%	40,625	1.4%	669,368	23.6%	2,096,715	74.0%
Utah	363,580	8,709	2.4%	7,842	2.2%	51,760	14.2%	295,270	81.2%
Vermont	246,456	13,673	5.5%	6,672	2.7%	44,047	17.9%	182,063	73.9%
Virginia	1,305,444	46,180	3.5%	88,702	6.8%	0	0.0%	1,170,562	89.7%
Washington	594,501	33,629	5.7%	128,569	21.6%	0	0.0%	432,303	72.7%
West Virginia	368,922	27,335	7.4%	42,912	11.6%	34,524	9.4%	264,150	71.6%
Wisconsin	895,123	17,383	1.9%	54,520	6.1%	60,909	6.8%	762,311	85.2%
Wyoming	67,710	0	0.0%	10,598	15.7%	8,242	12.2%	48,869	72.2%
U.S.[4]	**$42,502,469**	**$1,211,446**	**2.9%**	**$3,777,735**	**8.9%**	**$3,487,817**	**8.2%**	**$34,025,470**	**80.1%**

Source: SHEEO SHEF

Notes:
1. Tuition revnues from the following types of schools: medicine, dentistry, veterinary medicine, and osteopathic medicine
2. Some states were unable to separate state aid for living expenses from state aid for tuition & fees.
3. Institutional discounts and waivers are student enrollment incentives that reduce the amount of revenue the institution would have collected had gross tuition and mandatory fee assessments been collected. Institutional aid is not reflected.

Table A-5
State, Local, and Net Tuition Revenue
by State, Fiscal 2005 (dollars in thousands)

2004-05	State Sources Total[1]		Local Tax Appropriations[2]		Net Tuition Revenue[3]		Total State, Local & Net Tuition Revenue
State	$	%	$	%	$	%	
Alabama	1,214,820	59.6%	507	0.0%	821,654	40.3%	2,036,980
Alaska	235,022	77.0%	704	0.2%	69,484	22.8%	305,210
Arizona	926,013	42.7%	499,130	23.0%	744,952	34.3%	2,170,095
Arkansas	655,271	68.8%	11,988	1.3%	285,278	29.9%	952,537
California	9,067,072	70.5%	1,738,654	13.5%	2,058,364	16.0%	12,864,090
Colorado	597,921	43.1%	43,309	3.1%	746,676	53.8%	1,387,906
Connecticut	787,967	64.3%	0	0.0%	437,860	35.7%	1,225,826
Delaware	203,478	43.7%	0	0.0%	262,394	56.3%	465,872
Florida	3,012,686	75.4%	0	0.0%	982,876	24.6%	3,995,562
Georgia	2,449,758	84.3%	2,000	0.1%	454,806	15.6%	2,906,564
Hawaii	409,727	82.0%	0	0.0%	90,224	18.0%	499,951
Idaho	340,859	76.0%	9,500	2.1%	98,133	21.9%	448,492
Illinois	2,685,921	61.9%	643,538	14.8%	1,008,517	23.2%	4,337,976
Indiana	1,417,478	54.8%	0	0.0%	1,171,407	45.2%	2,588,886
Iowa	743,122	54.2%	41,404	3.0%	587,760	42.8%	1,372,286
Kansas	715,832	55.2%	159,497	12.3%	420,797	32.5%	1,296,126
Kentucky	1,084,892	67.7%	0	0.0%	517,573	32.3%	1,602,466
Louisiana	1,287,849	78.0%	0	0.0%	364,239	22.0%	1,652,088
Maine	240,691	56.5%	0	0.0%	185,008	43.5%	425,699
Maryland	1,185,322	46.6%	233,019	9.2%	1,123,872	44.2%	2,542,213
Massachusetts	1,131,093	61.1%	0	0.0%	721,014	38.9%	1,852,107
Michigan	1,953,605	41.1%	478,635	10.1%	2,321,197	48.8%	4,753,437
Minnesota	1,273,328	60.1%	0	0.0%	843,952	39.9%	2,117,280
Mississippi	761,418	65.0%	44,701	3.8%	365,168	31.2%	1,171,287
Missouri	954,896	55.3%	115,929	6.7%	654,692	37.9%	1,725,516
Montana	152,582	49.7%	3,442	1.1%	151,020	49.2%	307,044
Nebraska	521,742	62.4%	75,776	9.1%	237,966	28.5%	835,484
Nevada	518,537	78.9%	597	0.1%	137,703	21.0%	656,837
New Hampshire	115,367	36.2%	0	0.0%	203,002	63.8%	318,369
New Jersey	1,890,323	56.5%	192,183	5.7%	1,261,081	37.7%	3,343,587
New Mexico	702,378	81.8%	65,566	7.6%	91,171	10.6%	859,115
New York	4,729,821	66.7%	575,733	8.1%	1,780,648	25.1%	7,086,202
North Carolina	2,625,107	74.6%	143,927	4.1%	748,439	21.3%	3,517,472
North Dakota	201,545	61.7%	0	0.0%	125,001	38.3%	326,546
Ohio	2,102,352	52.3%	125,902	3.1%	1,790,482	44.6%	4,018,737

Table A-5
State, Local, and Net Tuition Revenue
by State, Fiscal 2005 (dollars in thousands)

2004-05	State Sources Total[1]		Local Tax Appropriations[2]		Net Tuition Revenue[3]		Total State, Local & Net Tuition Revenue
State	**$**	**%**	**$**	**%**	**$**	**%**	
Oklahoma	786,980	67.9%	30,686	2.6%	340,808	29.4%	1,158,474
Oregon	519,683	41.1%	105,126	8.3%	639,867	50.6%	1,264,676
Pennsylvania	2,015,637	47.1%	102,361	2.4%	2,163,629	50.5%	4,281,627
Rhode Island	181,057	48.7%	0	0.0%	190,496	51.3%	371,553
South Carolina	895,677	54.8%	45,926	2.8%	691,455	42.3%	1,633,058
South Dakota	163,452	54.3%	0	0.0%	137,555	45.7%	301,007
Tennessee	1,301,578	63.6%	0	0.0%	745,011	36.4%	2,046,590
Texas	5,110,263	63.9%	795,692	9.9%	2,096,715	26.2%	8,002,669
Utah	637,212	68.3%	0	0.0%	295,270	31.7%	932,482
Vermont	68,113	27.2%	0	0.0%	182,063	72.8%	250,176
Virginia	1,480,522	55.6%	13,094	0.5%	1,170,562	43.9%	2,664,178
Washington	1,411,664	76.6%	0	0.0%	432,303	23.4%	1,843,967
West Virginia	410,638	60.9%	0	0.0%	264,150	39.1%	674,788
Wisconsin	1,103,602	49.6%	360,946	16.2%	762,311	34.2%	2,226,858
Wyoming	273,349	78.7%	25,241	7.3%	48,869	14.1%	347,459
U.S.[4]	**$65,262,296**	**61.6%**	**$6,684,713**	**6.3%**	**$34,025,470**	**32.1%**	**$105,972,479**

Source: SHEEO SHEF

Notes:

1. State appropriations of tax and non-tax revenue plus non-appropriated support.
2. Appropriations from local government taxes to higher education institutions for operations.
3. Public postsecondary gross tuition and mandatory fee assessments, less tuition/fees paid by public medical school students, less state-appropriated student financial aid for public postsecondary tuition/fees, less discounts and waivers.
4. Rows may not add to U.S. total due to rounding.

Table A-6
Educational Appropriations per FTE, Tuition Revenues per FTE, and Total Educational Revenues per FTE by State, Fiscal 2005

2004-05	FTE[1]	Educational Appropriations per FTE	Net Tuition Revenues per FTE	Total Eductional Revenues per FTE[2]
State		**$**	**$**	**$**
Alabama	181,178	$4,902	$4,535	$9,437
Alaska	18,720	$11,342	$3,712	$15,054
Arizona	217,540	$5,925	$3,424	$9,350
Arkansas	100,637	$4,691	$2,835	$7,526
California	1,651,670	$5,844	$1,246	$7,090
Colorado	162,711	$3,360	$4,589	$7,949
Connecticut	72,278	$9,150	$6,058	$15,208
Delaware	30,541	$6,350	$8,592	$14,942
Florida	531,108	$4,854	$1,851	$6,705
Georgia	291,595	$7,445	$1,560	$9,005
Hawaii	35,733	$9,666	$2,525	$12,190
Idaho	46,477	$6,768	$2,111	$8,880
Illinois	380,034	$6,851	$2,654	$9,505
Indiana	220,920	$5,282	$5,302	$10,585
Iowa	117,737	$5,280	$4,992	$10,272
Kansas	111,948	$6,136	$3,759	$9,894
Kentucky	144,275	$5,969	$3,587	$9,557
Louisiana	183,409	$5,200	$1,986	$7,186
Maine	35,167	$5,982	$5,261	$11,243
Maryland	196,626	$4,544	$5,716	$10,259
Massachusetts	137,410	$7,712	$5,247	$12,959
Michigan	371,950	$5,687	$6,241	$11,928
Minnesota	190,087	$5,495	$4,440	$9,935
Mississippi	118,546	$4,849	$3,080	$7,929
Missouri	167,867	$5,906	$3,900	$9,806
Montana	35,259	$3,873	$4,283	$8,156
Nebraska	71,932	$5,911	$3,308	$9,220
Nevada	59,552	$7,890	$2,312	$10,203
New Hampshire	30,885	$3,296	$6,573	$9,869
New Jersey	202,827	$8,602	$6,218	$14,819
New Mexico	79,219	$7,641	$1,151	$8,792
New York	499,763	$7,240	$3,563	$10,803
North Carolina	303,966	$6,995	$2,462	$9,457
North Dakota	36,662	$4,319	$3,410	$7,729
Ohio	380,944	$4,702	$4,700	$9,402

Table A-6
Educational Appropriations per FTE, Tuition Revenues per FTE, and Total Educational Revenues per FTE by State, Fiscal 2005

2004-05	FTE[1]	Educational Appropriations per FTE	Net Tuition Revenues per FTE	Total Eductional Revenues per FTE[2]
State		**$**	**$**	**$**
Oklahoma	136,424	$4,874	$2,498	$7,372
Oregon	123,115	$4,221	$5,197	$9,418
Pennsylvania	326,675	$5,514	$6,623	$12,137
Rhode Island	28,117	$6,169	$6,775	$12,944
South Carolina	146,890	$5,162	$4,707	$9,870
South Dakota	28,523	$4,561	$4,823	$9,384
Tennessee	169,394	$6,263	$4,398	$10,661
Texas	812,696	$5,384	$2,580	$7,964
Utah	107,703	$5,287	$2,742	$8,028
Vermont	17,984	$3,019	$10,124	$13,142
Virginia	260,813	$4,934	$4,488	$9,422
Washington	213,801	$5,873	$2,022	$7,895
West Virginia	70,786	$4,196	$3,732	$7,927
Wisconsin	210,890	$6,097	$3,615	$9,712
Wyoming	22,426	$12,354	$2,179	$14,533
U.S.[4]	**10,093,410**	**$5,825**	**$3,371**	**$9,196**

Source: SHEEO SHEF

Note:
1. Annual Public FTE, calculated from course work creditable toward an associate, bachelor, or higher degree, excluding medical school FTE
2. Total Educational Revenue = Educational Appropriations + Net Tuition Revenues

Table A-7
Enrollment Mix Index and Cost of Living Adjustments by State, Fiscal 2005 (dollars in thousands)

2004-05	EMI[1]	COLA[2]	EMI & COLA Combined
State		**$**	**$**
Alabama	1.029	0.902	0.928
Alaska	0.982	1.218	1.197
Arizona	1.028	0.964	0.992
Arkansas	0.956	0.887	0.848
California	0.943	1.090	1.028
Colorado	1.040	1.048	1.089
Connecticut	1.001	1.202	1.203
Delaware	1.160	0.993	1.152
Florida	0.998	0.921	0.920
Georgia	1.020	0.935	0.954
Hawaii	1.062	1.218	1.294
Idaho	1.034	0.957	0.989
Illinois	0.966	1.051	1.015
Indiana	1.089	1.001	1.090
Iowa	1.047	0.995	1.042
Kansas	1.045	0.999	1.044
Kentucky	1.091	0.905	0.987
Louisiana	1.029	0.901	0.928
Maine	1.012	1.091	1.104
Maryland	0.999	0.999	0.997
Massachusetts	0.961	1.218	1.170
Michigan	1.045	1.027	1.074
Minnesota	0.975	1.051	1.025
Mississippi	1.011	0.883	0.892
Missouri	1.001	0.997	0.998
Montana	1.005	0.951	0.956
Nebraska	1.016	1.011	1.027
Nevada	0.998	1.014	1.013
New Hampshire	1.089	1.152	1.254
New Jersey	0.856	1.193	1.022
New Mexico	1.050	0.955	1.003
New York	0.944	1.146	1.082
North Carolina	0.954	0.929	0.886
North Dakota	0.977	1.002	0.979
Ohio	1.067	1.009	1.077

Table A-7
Enrollment Mix Index and Cost of Living Adjustments by State, Fiscal 2005 (dollars in thousands)

2004-05	EMI[1]	COLA[2]	EMI & COLA Combined
State		**$**	**$**
Oklahoma	1.018	0.886	0.902
Oregon	1.019	1.020	1.040
Pennsylvania	1.044	1.068	1.114
Rhode Island	1.069	1.149	1.229
South Carolina	0.999	0.915	0.914
South Dakota	0.966	1.007	0.972
Tennessee	1.026	0.913	0.938
Texas	0.987	0.886	0.875
Utah	1.057	1.008	1.065
Vermont	1.155	1.122	1.296
Virginia	1.040	0.962	1.001
Washington	0.958	1.045	1.002
West Virginia	1.037	0.892	0.925
Wisconsin	1.013	1.031	1.044
Wyoming	1.049	0.966	1.014
U.S.[4]	**1.000**	**1.000**	**1.000**

Source: SHEEO SHEF

Notes:
1. Fall 2003 FTE data and FY2004 finanancial data from IPEDS are used to produce Enrollment Mix
2. As of 2003

See *Technical Paper B* of FY 2003 SHEF report for a detailed description of public higher education system Enrollment Mix Index and state Cost of Living Adjustment.

Table A-8
Impact of Enrollment Mix and Cost of Living Adjustments on Interstate Comparison of Total Educational Funding per FTE, Fiscal 2005 (dollars in thousands)

2004-05	UNADJUSTED		ADJUSTED FOR ENROLLMENT MIX		ADJUSTED FOR COST OF LIVING		ADJUSTED FOR ENROLLMENT & COL	
State	$/FTE	% of U.S. Avg	$/FTE	% of U.S. Avg	$/FTE	% of U.S. Avg	$/FTE	% of U.S. Avg
Alabama	9,437	103%	9,173	100%	10,465	114%	10,172	111%
Alaska	15,054	164%	15,325	167%	12,359	134%	12,581	137%
Arizona	9,350	102%	9,095	99%	9,694	105%	9,430	103%
Arkansas	7,526	82%	7,874	86%	8,484	92%	8,877	97%
California	7,090	77%	7,517	82%	6,506	71%	6,898	75%
Colorado	7,949	86%	7,644	83%	7,588	83%	7,296	79%
Connecticut	15,208	165%	15,198	165%	12,654	138%	12,645	138%
Delaware	14,942	162%	12,881	140%	15,045	164%	12,970	141%
Florida	6,705	73%	6,715	73%	7,279	79%	7,290	79%
Georgia	9,005	98%	8,826	96%	9,635	105%	9,443	103%
Hawaii	12,190	133%	11,479	125%	10,008	109%	9,424	102%
Idaho	8,880	97%	8,584	93%	9,283	101%	8,974	98%
Illinois	9,505	103%	9,835	107%	9,047	98%	9,361	102%
Indiana	10,585	115%	9,722	106%	10,570	115%	9,708	106%
Iowa	10,272	112%	9,809	107%	10,327	112%	9,862	107%
Kansas	9,894	108%	9,464	103%	9,908	108%	9,478	103%
Kentucky	9,557	104%	8,757	95%	10,562	115%	9,679	105%
Louisiana	7,186	78%	6,980	76%	7,973	87%	7,745	84%
Maine	11,243	122%	11,111	121%	10,308	112%	10,187	111%
Maryland	10,259	112%	10,274	112%	10,274	112%	10,288	112%
Massachusetts	12,959	141%	13,488	147%	10,639	116%	11,074	120%
Michigan	11,928	130%	11,412	124%	11,610	126%	11,109	121%
Minnesota	9,935	108%	10,190	111%	9,451	103%	9,694	105%
Mississippi	7,929	86%	7,843	85%	8,983	98%	8,886	97%
Missouri	9,806	107%	9,797	107%	9,832	107%	9,823	107%
Montana	8,156	89%	8,114	88%	8,576	93%	8,531	93%
Nebraska	9,220	100%	9,077	99%	9,116	99%	8,976	98%
Nevada	10,203	111%	10,218	111%	10,060	109%	10,075	110%
New Hampshire	9,869	107%	9,065	99%	8,567	93%	7,869	86%
New Jersey	14,819	161%	17,307	188%	12,417	135%	14,501	158%
New Mexico	8,792	96%	8,371	91%	9,208	100%	8,768	95%
New York	10,803	117%	11,439	124%	9,425	102%	9,980	109%
North Carolina	9,457	103%	9,913	108%	10,181	111%	10,672	116%
North Dakota	7,729	84%	7,912	86%	7,714	84%	7,897	86%
Ohio	9,402	102%	8,808	96%	9,317	101%	8,729	95%

Table A-8
Impact of Enrollment Mix and Cost of Living Adjustments on Interstate Comparison of Total Educational Funding per FTE, Fiscal 2005 (dollars in thousands)

2004-05	UNADJUSTED		ADJUSTED FOR ENROLLMENT MIX		ADJUSTED FOR COST OF LIVING		ADJUSTED FOR ENROLLMENT & COL	
State	**$/FTE**	**% of U.S. Avg**	**$/FTE**	**% of U.S. Avg**	**$/FTE**	**% of U.S. Avg**	**$/FTE**	**% of U.S. Avg**
Oklahoma	7,372	80%	7,243	79%	8,317	90%	8,171	89%
Oregon	9,418	102%	9,245	101%	9,230	100%	9,060	99%
Pennsylvania	12,137	132%	11,630	126%	11,366	124%	10,891	118%
Rhode Island	12,944	141%	12,104	132%	11,265	122%	10,534	115%
South Carolina	9,870	107%	9,879	107%	10,784	117%	10,794	117%
South Dakota	9,384	102%	9,719	106%	9,320	101%	9,653	105%
Tennessee	10,661	116%	10,387	113%	11,672	127%	11,371	124%
Texas	7,964	87%	8,067	88%	8,990	98%	9,106	99%
Utah	8,028	87%	7,592	83%	7,968	87%	7,535	82%
Vermont	13,142	143%	11,378	124%	11,716	127%	10,143	110%
Virginia	9,422	102%	9,057	98%	9,789	106%	9,410	102%
Washington	7,895	86%	8,236	90%	7,553	82%	7,881	86%
West Virginia	7,927	86%	7,645	83%	8,887	97%	8,571	93%
Wisconsin	9,712	106%	9,588	104%	9,423	102%	9,302	101%
Wyoming	14,533	158%	13,855	151%	15,038	164%	14,337	156%
U.S.	**$9,196**	**100%**	**$9,196**	**100%**	**$9,196**	**100%**	**$9,196**	**100%**

Source: SHEEO SHEF

Note: See *Technical Paper B* of FY 2003 SHEF report for a detailed description of public higher education system Enrollment Mix Index and state Cost of Living Adjustment.

Table A-9
State-Funded Student Financial Aid for Public Tuition and Fees by State, Fiscal 2005 (dollars in thousands)

2004-05 State	State-Funded Tuition Aid per FTE [1]	% of U.S. Average	Need Based Tuition Aid per FTE [2a]	% of U.S. Average	Non-need Tuition Aid per FTE [2a]	% of U.S. Average
Alabama	109	29.0%	73	26.7%	35	35.4%
Alaska	0	0.0%	0	0.0%	0	0.0%
Arizona	24	6.4%	24	8.7%	0	0.0%
Arkansas	255	68.1%	170	61.8%	85	85.4%
California	271	72.5%	271	98.6%	0	0.0%
Colorado	433	115.6%	348	126.6%	85	85.3%
Connecticut	0	0.0%	0	0.0%	0	0.0%
Delaware	298	79.7%	271	98.4%	28	27.8%
Florida	561	150.0%	156	56.8%	405	408.4%
Georgia	1,165	311.2%	4	1.4%	1,161	1170.1%
Hawaii	6	1.6%	6	2.2%	0	0.0%
Idaho	140	37.3%	26	9.6%	113	114.1%
Illinois	509	136.1%	465	169.0%	45	44.9%
Indiana	466	124.6%	286	104.0%	180	181.8%
Iowa	56	15.0%	56	20.2%	1	0.5%
Kansas	68	18.2%	68	24.7%	0	0.0%
Kentucky	774	206.7%	367	133.6%	406	409.5%
Louisiana	621	166.0%	8	2.9%	613	618.0%
Maine	192	51.2%	192	69.6%	0	0.0%
Maryland	308	82.2%	286	104.0%	21	21.6%
Massachusetts	411	109.9%	411	149.5%	0	0.1%
Michigan	239	63.9%	139	50.4%	100	101.2%
Minnesota	354	94.5%	353	128.5%	0	0.2%
Mississippi	265	70.9%	214	77.6%	52	52.2%
Missouri	123	33.0%	75	27.3%	48	48.7%
Montana	0	0.0%	0	0.0%	0	0.0%
Nebraska	0	0.0%	0	0.0%	0	0.0%
Nevada	0	0.0%	0	0.0%	0	0.0%
New Hampshire	0	0.0%	0	0.0%	0	0.0%
New Jersey	740	197.6%	650	236.5%	89	89.9%
New Mexico	732	195.5%	231	84.0%	501	504.6%
New York	776	207.2%	757	275.2%	19	18.7%
North Carolina	463	123.6%	318	115.7%	144	145.5%
North Dakota	41	11.0%	32	11.5%	10	9.7%
Ohio	243	64.9%	175	63.6%	68	68.6%

Table A-9
State-Funded Student Financial Aid for Public Tuition and Fees by State, Fiscal 2005 (dollars in thousands)

2004-05 State	State-Funded Tuition Aid per FTE [1]	% of U.S. Average	Need Based Tuition Aid per FTE [2a]	% of U.S. Average	Non-need Tuition Aid per FTE [2a]	% of U.S. Average
Oklahoma	356	95.0%	255	92.6%	101	101.6%
Oregon	163	43.5%	163	59.2%	0	0.0%
Pennsylvania	487	130.1%	487	176.9%	0	0.2%
Rhode Island	202	54.0%	202	73.4%	0	0.0%
South Carolina	1,330	355.4%	241	87.8%	1,089	1097.5%
South Dakota	24	6.4%	0	0.0%	0	0.0%
Tennessee	177	47.3%	175	63.6%	2	2.4%
Texas	57	15.3%	56	20.5%	1	0.8%
Utah	68	18.3%	55	19.9%	14	13.6%
Vermont	286	76.5%	282	102.4%	5	4.6%
Virginia	340	90.7%	252	91.5%	88	88.6%
Washington	600	160.4%	564	204.9%	37	36.9%
West Virginia	655	175.1%	279	101.4%	376	379.4%
Wisconsin	248	66.2%	237	86.3%	10	10.3%
Wyoming	466	124.6%	466	169.5%	0	0.0%
U.S.	**$374**	**100.0%**	**$275**	**100.0%**	**$99**	**100.0%**

Sources: 1) SHEEO SHEF and 2) National Association of State Student Grant Aid Programs (NASSGAP) *35th Annual Survey Report on State-Sponsored Student Financial Aid* , 2003-04,Tables 4-6.

Note: a) NASSGAP annually reports the percentage of state grant aid awarded on a need and non-need basis. The need-based and non-need dollar amounts in this table were estimated by applying the NASSGAP percentages to the SHEEO SHEF data on state-funded tuition aid per FTE.

Table A-10
Public Net FTE, Educational Appropriations per FTE and Net Tuition Revenues per FTE, Fiscal 1991, 2001, 2005

2004-05	Public Net FTE			Educational Appropriations per FTE[1]			Net Tuition Revenues per FTE[1]			Total Educational Revenue per FTE[1]			Family Share of Public Higher Education Operating Reveues (%)		
State	**1991**	**2001**	**2005**	**1991**	**2001**	**2005**	**1991**	**2001**	**2005**	**1991**	**2001**	**2005**	**1991**	**2001**	**2005**
Alabama	170,454	165,833	181,178	$5,464	$5,894	$5,284	$2,836	$4,238	$4,888	$8,301	$10,132	$10,172	34.2%	41.8%	48.1%
Alaska	17,058	16,079	18,720	$11,364	$10,475	$9,479	$2,006	$2,759	$3,102	$13,370	$13,234	$12,581	15.0%	20.8%	24.7%
Arizona	154,864	185,747	217,540	$6,278	$6,673	$5,976	$2,595	$2,825	$3,454	$8,872	$9,498	$9,430	29.2%	29.7%	36.6%
Arkansas	64,911	88,100	100,637	$6,186	$6,287	$5,533	$2,950	$2,419	$3,344	$9,136	$8,706	$8,877	32.3%	27.8%	37.7%
California	1,275,337	1,486,594	1,651,670	$7,072	$7,566	$5,686	$842	$856	$1,212	$7,914	$8,422	$6,898	10.6%	10.2%	17.6%
Colorado	131,390	141,492	162,711	$4,582	$4,809	$3,084	$3,479	$3,941	$4,212	$8,061	$8,749	$7,296	43.2%	45.0%	57.7%
Connecticut	63,332	60,976	72,278	$8,423	$9,272	$7,608	$2,554	$4,286	$5,037	$10,976	$13,558	$12,645	23.3%	31.6%	39.8%
Delaware	26,013	28,944	30,541	$5,378	$6,035	$5,512	$5,217	$7,276	$7,457	$10,596	$13,310	$12,970	49.2%	54.7%	57.5%
Florida	371,517	420,957	531,108	$6,394	$7,016	$5,278	$1,545	$2,324	$2,012	$7,939	$9,340	$7,290	19.5%	24.9%	27.6%
Georgia	176,088	176,671	291,595	$7,587	$11,164	$7,808	$2,210	$2,657	$1,636	$9,796	$13,821	$9,443	22.6%	19.2%	17.3%
Hawaii	29,970	31,810	35,733	$9,436	$7,976	$7,472	$833	$1,894	$1,952	$10,269	$9,870	$9,424	8.1%	19.2%	20.7%
Idaho	34,986	43,352	46,477	$8,032	$7,656	$6,840	$1,252	$1,862	$2,134	$9,284	$9,518	$8,974	13.5%	19.6%	23.8%
Illinois	371,187	340,301	380,034	$6,505	$8,275	$6,747	$1,513	$1,993	$2,614	$8,018	$10,268	$9,361	18.9%	19.4%	27.9%
Indiana	171,054	192,803	220,920	$6,025	$5,690	$4,845	$3,248	$4,023	$4,863	$9,273	$9,714	$9,708	35.0%	41.4%	50.1%
Iowa	100,764	105,545	117,737	$6,949	$7,221	$5,069	$3,107	$3,921	$4,793	$10,056	$11,142	$9,862	30.9%	35.2%	48.6%
Kansas	104,681	100,476	111,948	$5,743	$6,952	$5,877	$2,019	$2,832	$3,601	$7,762	$9,784	$9,478	26.0%	28.9%	38.0%
Kentucky	114,792	119,500	144,275	$6,320	$8,536	$6,045	$2,190	$3,623	$3,633	$8,510	$12,159	$9,679	25.7%	29.8%	37.5%
Louisiana	125,712	168,121	183,409	$5,311	$5,779	$5,605	$3,222	$2,064	$2,141	$8,533	$7,843	$7,745	37.8%	26.3%	27.6%
Maine	29,554	29,287	35,167	$6,877	$7,078	$5,420	$2,692	$4,197	$4,767	$9,569	$11,275	$10,187	28.1%	37.2%	46.8%
Maryland	166,686	175,085	196,626	$6,188	$6,441	$4,556	$2,738	$4,823	$5,732	$8,926	$11,264	$10,288	30.7%	42.8%	55.7%
Massachusetts	121,414	119,717	137,410	$6,272	$8,559	$6,590	$2,704	$3,596	$4,484	$8,976	$12,156	$11,074	30.1%	29.6%	40.5%
Michigan	334,443	333,584	371,950	$6,271	$7,023	$5,297	$4,149	$4,832	$5,812	$10,419	$11,855	$11,109	39.8%	40.8%	52.3%
Minnesota	179,644	167,238	190,087	$6,720	$7,521	$5,362	$2,391	$3,008	$4,332	$9,112	$10,529	$9,694	26.2%	28.6%	44.7%
Mississippi	95,513	102,490	118,546	$5,162	$7,158	$5,434	$2,617	$2,735	$3,452	$7,779	$9,893	$8,886	33.6%	27.6%	38.8%
Missouri	154,247	156,588	167,867	$5,807	$7,910	$5,916	$2,841	$2,899	$3,907	$8,647	$10,809	$9,823	32.8%	26.8%	39.8%
Montana	28,054	33,660	35,259	$6,160	$4,584	$4,051	$1,872	$3,557	$4,480	$8,032	$8,141	$8,531	23.3%	43.7%	52.5%
Nebraska	65,881	65,725	71,932	$5,747	$5,761	$5,755	$1,917	$2,813	$3,221	$7,665	$8,573	$8,976	25.0%	32.8%	35.9%
Nevada	30,620	48,107	59,552	$7,042	$6,875	$7,792	$1,977	$2,202	$2,283	$9,020	$9,076	$10,075	21.9%	24.3%	22.7%
New Hampshire	26,160	26,506	30,885	$3,148	$3,549	$2,628	$4,282	$6,648	$5,241	$7,430	$10,196	$7,869	57.6%	65.2%	66.6%
New Jersey	164,366	178,671	202,827	$8,048	$8,828	$8,417	$2,921	$4,946	$6,084	$10,969	$13,773	$14,501	26.6%	35.9%	42.0%
New Mexico	63,068	66,847	79,219	$7,696	$7,338	$7,620	$677	$917	$1,148	$8,374	$8,256	$8,768	8.1%	11.1%	13.1%
New York	437,920	451,855	499,763	$7,522	$7,233	$6,689	$1,908	$3,085	$3,292	$9,431	$10,318	$9,980	20.2%	29.9%	33.0%
North Carolina	224,499	265,950	303,966	$8,958	$9,339	$7,893	$1,734	$2,182	$2,778	$10,692	$11,521	$10,672	16.2%	18.9%	26.0%
North Dakota	28,391	31,043	36,662	$5,834	$5,443	$4,413	$3,127	$2,776	$3,484	$8,962	$8,219	$7,897	34.9%	33.8%	44.1%
Ohio	330,967	337,379	380,944	$5,370	$5,970	$4,365	$3,507	$4,031	$4,364	$8,877	$10,001	$8,729	39.5%	40.3%	50.0%

Table A-10
Public Net FTE, Educational Appropriations per FTE and Net Tuition Revenues per FTE, Fiscal 1991, 2001, 2005

2004-05	Public Net FTE			Educational Appropriations per FTE[1]			Net Tuition Revenues per FTE[1]			Total Educational Revenue per FTE[1]			Family Share of Public Higher Education Operating Reveues (%)		
State	**1991**	**2001**	**2005**	**1991**	**2001**	**2005**	**1991**	**2001**	**2005**	**1991**	**2001**	**2005**	**1991**	**2001**	**2005**
Oklahoma	105,690	121,111	136,424	$7,337	$7,376	$5,402	$1,940	$2,000	$2,769	$9,277	$9,376	$8,171	20.9%	21.3%	33.9%
Oregon	102,078	111,006	123,115	$6,932	$5,113	$4,060	$2,468	$4,248	$5,000	$9,400	$9,361	$9,060	26.3%	45.4%	55.2%
Pennsylvania	286,086	288,334	326,675	$6,289	$6,362	$4,948	$4,939	$6,039	$5,943	$11,228	$12,401	$10,891	44.0%	48.7%	54.6%
Rhode Island	27,874	25,872	28,117	$4,894	$5,953	$5,020	$3,338	$4,761	$5,514	$8,232	$10,714	$10,534	40.6%	44.4%	52.3%
South Carolina	105,570	133,120	146,890	$7,132	$5,885	$5,646	$3,755	$3,566	$5,148	$10,886	$9,451	$10,794	34.5%	37.7%	47.7%
South Dakota	20,062	22,064	28,523	$5,134	$5,133	$4,692	$3,147	$4,377	$4,961	$8,281	$9,511	$9,653	38.0%	46.0%	51.4%
Tennessee	144,468	159,838	169,394	$6,374	$6,273	$6,680	$2,481	$3,630	$4,691	$8,855	$9,903	$11,371	28.0%	36.7%	41.3%
Texas	612,033	674,079	812,696	$6,419	$7,077	$6,156	$1,874	$3,654	$2,950	$8,293	$10,731	$9,106	22.6%	34.0%	32.4%
Utah	65,125	91,953	107,703	$6,244	$5,872	$4,962	$2,082	$2,130	$2,573	$8,326	$8,002	$7,535	25.0%	26.6%	34.1%
Vermont	15,382	15,914	17,984	$3,627	$2,504	$2,330	$6,580	$7,988	$7,814	$10,207	$10,492	$10,143	64.5%	76.1%	77.0%
Virginia	215,377	236,014	260,813	$5,976	$6,757	$4,927	$2,993	$3,218	$4,482	$8,970	$9,975	$9,410	33.4%	32.3%	47.6%
Washington	155,141	204,663	213,801	$8,112	$6,714	$5,862	$2,001	$1,642	$2,018	$10,113	$8,356	$7,881	19.8%	19.7%	25.6%
West Virginia	60,626	62,902	70,786	$4,681	$5,786	$4,536	$2,721	$3,358	$4,035	$7,402	$9,144	$8,571	36.8%	36.7%	47.1%
Wisconsin	188,074	194,839	210,890	$7,049	$6,992	$5,840	$3,094	$2,649	$3,462	$10,143	$9,641	$9,302	30.5%	27.5%	37.2%
Wyoming	21,593	20,198	22,426	$9,283	$11,377	$12,187	$1,247	$3,113	$2,150	$10,529	$14,490	$14,337	11.8%	21.5%	15.0%
U.S.	**8,110,716**	**8,824,940**	**10,093,410**	**$6,740**	**$7,124**	**$5,825**	**$2,385**	**$2,983**	**$3,371**	**$9,126**	**$10,107**	**$9,196**	**26.1%**	**29.5%**	**36.7%**

Source: SHEEO SHEF

Note: 1. Constant 2005 dollars adjusted by SHEEO Higher Education Cost Adjustment, also adjusted for interstate difference in cost of living and public postsecondary system enrollment mix.

Table A-11
(1) FTE Change to Fiscal 2005, and (2) Educational Appropriations per FTE, Net Tuition Revenues per FTE, and Total Educational Revenues per FTE, indexed to U.S. Average, Fiscal 1991, 2001, 2005

2004-05	FTE Change to 2005		Educational Appropriations per FTE, Indexed to US Average			Net Tuition Revenues per FTE, Indexed to US Average			Total Educational Revenues per FTE, Indexed to US Average			Family Share of Public Higher Education Operating Reveues (%)		
State	**1991**	**2001**	**1991**	**2001**	**2005**	**1991**	**2001**	**2005**	**1991**	**2001**	**2005**	**1991**	**2001**	**2005**
Alabama	6.3%	9.3%	0.81	0.83	0.91	1.19	1.42	1.45	0.91	1.00	1.11	34.2%	41.8%	48.1%
Alaska	9.7%	16.4%	1.69	1.47	1.63	0.84	0.92	0.92	1.47	1.31	1.37	15.0%	20.8%	24.7%
Arizona	40.5%	17.1%	0.93	0.94	1.03	1.09	0.95	1.02	0.97	0.94	1.03	29.2%	29.7%	36.6%
Arkansas	55.0%	14.2%	0.92	0.88	0.95	1.24	0.81	0.99	1.00	0.86	0.97	32.3%	27.8%	37.7%
California	29.5%	11.1%	1.05	1.06	0.98	0.35	0.29	0.36	0.87	0.83	0.75	10.6%	10.2%	17.6%
Colorado	23.8%	15.0%	0.68	0.67	0.53	1.46	1.32	1.25	0.88	0.87	0.79	43.2%	45.0%	57.7%
Connecticut	14.1%	18.5%	1.25	1.30	1.31	1.07	1.44	1.49	1.20	1.34	1.38	23.3%	31.6%	39.8%
Delaware	17.4%	5.5%	0.80	0.85	0.95	2.19	2.44	2.21	1.16	1.32	1.41	49.2%	54.7%	57.5%
Florida	43.0%	26.2%	0.95	0.98	0.91	0.65	0.78	0.60	0.87	0.92	0.79	19.5%	24.9%	27.6%
Georgia	65.6%	65.0%	1.13	1.57	1.34	0.93	0.89	0.49	1.07	1.37	1.03	22.6%	19.2%	17.3%
Hawaii	19.2%	12.3%	1.40	1.12	1.28	0.35	0.64	0.58	1.13	0.98	1.02	8.1%	19.2%	20.7%
Idaho	32.8%	7.2%	1.19	1.07	1.17	0.53	0.62	0.63	1.02	0.94	0.98	13.5%	19.6%	23.8%
Illinois	2.4%	11.7%	0.97	1.16	1.16	0.63	0.67	0.78	0.88	1.02	1.02	18.9%	19.4%	27.9%
Indiana	29.2%	14.6%	0.89	0.80	0.83	1.36	1.35	1.44	1.02	0.96	1.06	35.0%	41.4%	50.1%
Iowa	16.8%	11.6%	1.03	1.01	0.87	1.30	1.31	1.42	1.10	1.10	1.07	30.9%	35.2%	48.6%
Kansas	6.9%	11.4%	0.85	0.98	1.01	0.85	0.95	1.07	0.85	0.97	1.03	26.0%	28.9%	38.0%
Kentucky	25.7%	20.7%	0.94	1.20	1.04	0.92	1.21	1.08	0.93	1.20	1.05	25.7%	29.8%	37.5%
Louisiana	45.9%	9.1%	0.79	0.81	0.96	1.35	0.69	0.63	0.94	0.78	0.84	37.8%	26.3%	27.6%
Maine	19.0%	20.1%	1.02	0.99	0.93	1.13	1.41	1.41	1.05	1.12	1.11	28.1%	37.2%	46.8%
Maryland	18.0%	12.3%	0.92	0.90	0.78	1.15	1.62	1.70	0.98	1.11	1.12	30.7%	42.8%	55.7%
Massachusetts	13.2%	14.8%	0.93	1.20	1.13	1.13	1.21	1.33	0.98	1.20	1.20	30.1%	29.6%	40.5%
Michigan	11.2%	11.5%	0.93	0.99	0.91	1.74	1.62	1.72	1.14	1.17	1.21	39.8%	40.8%	52.3%
Minnesota	5.8%	13.7%	1.00	1.06	0.92	1.00	1.01	1.29	1.00	1.04	1.05	26.2%	28.6%	44.7%
Mississippi	24.1%	15.7%	0.77	1.00	0.93	1.10	0.92	1.02	0.85	0.98	0.97	33.6%	27.6%	38.8%
Missouri	8.8%	7.2%	0.86	1.11	1.02	1.19	0.97	1.16	0.95	1.07	1.07	32.8%	26.8%	39.8%
Montana	25.7%	4.8%	0.91	0.64	0.70	0.79	1.19	1.33	0.88	0.81	0.93	23.3%	43.7%	52.5%
Nebraska	9.2%	9.4%	0.85	0.81	0.99	0.80	0.94	0.96	0.84	0.85	0.98	25.0%	32.8%	35.9%
Nevada	94.5%	23.8%	1.04	0.96	1.34	0.83	0.74	0.68	0.99	0.90	1.10	21.9%	24.3%	22.7%
New Hampshire	18.1%	16.5%	0.47	0.50	0.45	1.80	2.23	1.55	0.81	1.01	0.86	57.6%	65.2%	66.6%
New Jersey	23.4%	13.5%	1.19	1.24	1.44	1.22	1.66	1.80	1.20	1.36	1.58	26.6%	35.9%	42.0%
New Mexico	25.6%	18.5%	1.14	1.03	1.31	0.28	0.31	0.34	0.92	0.82	0.95	8.1%	11.1%	13.1%
New York	14.1%	10.6%	1.12	1.02	1.15	0.80	1.03	0.98	1.03	1.02	1.09	20.2%	29.9%	33.0%
North Carolina	35.4%	14.3%	1.33	1.31	1.35	0.73	0.73	0.82	1.17	1.14	1.16	16.2%	18.9%	26.0%
North Dakota	29.1%	18.1%	0.87	0.76	0.76	1.31	0.93	1.03	0.98	0.81	0.86	34.9%	33.8%	44.1%
Ohio	15.1%	12.9%	0.80	0.84	0.75	1.47	1.35	1.29	0.97	0.99	0.95	39.5%	40.3%	50.0%

Table A-11
(1) FTE Change to Fiscal 2005, and (2) Educational Appropriations per FTE, Net Tuition Revenues per FTE, and Total Educational Revenues per FTE, indexed to U.S. Average, Fiscal 1991, 2001, 2005

2004-05	FTE Change to 2005		Educational Appropriations per FTE, Indexed to US Average			Net Tuition Revenues per FTE, Indexed to US Average			Total Educational Revenues per FTE, Indexed to US Average			Family Share of Public Higher Education Operating Reveues (%)		
State	**1991**	**2001**	**1991**	**2001**	**2005**	**1991**	**2001**	**2005**	**1991**	**2001**	**2005**	**1991**	**2001**	**2005**
Oklahoma	29.1%	12.6%	1.09	1.04	0.93	0.81	0.67	0.82	1.02	0.93	0.89	20.9%	21.3%	33.9%
Oregon	20.6%	10.9%	1.03	0.72	0.70	1.03	1.42	1.48	1.03	0.93	0.99	26.3%	45.4%	55.2%
Pennsylvania	14.2%	13.3%	0.93	0.89	0.85	2.07	2.02	1.76	1.23	1.23	1.18	44.0%	48.7%	54.6%
Rhode Island	0.9%	8.7%	0.73	0.84	0.86	1.40	1.60	1.64	0.90	1.06	1.15	40.6%	44.4%	52.3%
South Carolina	39.1%	10.3%	1.06	0.83	0.97	1.57	1.20	1.53	1.19	0.94	1.17	34.5%	37.7%	47.7%
South Dakota	42.2%	29.3%	0.76	0.72	0.81	1.32	1.47	1.47	0.91	0.94	1.05	38.0%	46.0%	51.4%
Tennessee	17.3%	6.0%	0.95	0.88	1.15	1.04	1.22	1.39	0.97	0.98	1.24	28.0%	36.7%	41.3%
Texas	32.8%	20.6%	0.95	0.99	1.06	0.79	1.22	0.88	0.91	1.06	0.99	22.6%	34.0%	32.4%
Utah	65.4%	17.1%	0.93	0.82	0.85	0.87	0.71	0.76	0.91	0.79	0.82	25.0%	26.6%	34.1%
Vermont	16.9%	13.0%	0.54	0.35	0.40	2.76	2.68	2.32	1.12	1.04	1.10	64.5%	76.1%	77.0%
Virginia	21.1%	10.5%	0.89	0.95	0.85	1.26	1.08	1.33	0.98	0.99	1.02	33.4%	32.3%	47.6%
Washington	37.8%	4.5%	1.20	0.94	1.01	0.84	0.55	0.60	1.11	0.83	0.86	19.8%	19.7%	25.6%
West Virginia	16.8%	12.5%	0.69	0.81	0.78	1.14	1.13	1.20	0.81	0.90	0.93	36.8%	36.7%	47.1%
Wisconsin	12.1%	8.2%	1.05	0.98	1.00	1.30	0.89	1.03	1.11	0.95	1.01	30.5%	27.5%	37.2%
Wyoming	3.9%	11.0%	1.38	1.60	2.09	0.52	1.04	0.64	1.15	1.43	1.56	11.8%	21.5%	15.0%
U.S.	**24.4%**	**14.4%**	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**26.1%**	**29.5%**	**36.7%**

Source: SHEEO SHEF

Note: 1. Constant 2005 dollars adjusted by SHEEO Higher Education Cost Adjustment, also adjusted for interstate difference in cost of living and public postsecondary system enrollment mix.

Table A-12
Higher Education Priority, Fiscal 1995 and 2003

	Higher Education Priority[1]		Adjusted State Support for Higher Education per Capita, Indexed to US Avg. = 1.00			Higher Education Support per $1,000 of Personal Income, indexed to US Avg. = 1.00		
State	**1995**	**2003**	**1991**	**2001**	**2005**	**1991**	**2001**	**2004**
Alabama	13.9%	11.8%	1.26	1.11	1.18	1.43	1.29	1.31
Alaska	6.4%	9.8%	1.45	1.09	1.17	1.55	1.24	1.36
Arizona	8.5%	8.1%	1.16	0.98	0.96	1.32	1.13	1.13
Arkansas	9.6%	9.7%	0.92	1.13	1.22	1.08	1.31	1.33
California	7.5%	9.3%	1.25	1.37	1.27	1.19	1.24	1.23
Colorado	6.0%	4.6%	0.86	0.68	0.52	0.86	0.64	0.52
Connecticut	3.9%	4.6%	0.71	0.74	0.76	0.69	0.62	0.66
Delaware	6.3%	6.3%	0.85	0.86	0.84	0.91	0.94	0.91
Florida	5.6%	5.4%	0.82	0.79	0.71	0.76	0.78	0.70
Georgia	8.1%	8.2%	0.96	1.06	1.02	1.02	1.10	1.09
Hawaii	9.9%	8.3%	1.19	0.95	1.03	1.43	1.26	1.36
Idaho	10.2%	9.6%	1.17	1.04	1.01	1.41	1.26	1.26
Illinois	6.8%	7.8%	0.98	1.08	1.09	0.93	1.04	1.05
Indiana	6.9%	7.1%	0.83	0.81	0.85	1.02	0.99	1.01
Iowa	9.0%	9.5%	1.15	1.21	1.08	1.37	1.45	1.19
Kansas	10.1%	9.6%	1.20	1.23	1.24	1.37	1.39	1.38
Kentucky	7.9%	9.3%	1.05	1.12	1.15	1.19	1.29	1.38
Louisiana	7.3%	9.4%	0.92	1.03	1.27	1.03	1.19	1.42
Maine	5.4%	4.9%	0.67	0.67	0.68	0.90	0.82	0.82
Maryland	6.2%	6.8%	1.07	1.16	1.04	0.95	1.00	0.87
Massachusetts	3.7%	4.4%	0.51	0.62	0.57	0.51	0.56	0.52
Michigan	7.4%	7.9%	0.97	1.01	0.96	1.04	1.12	1.05
Minnesota	7.1%	6.7%	1.24	1.09	1.04	1.26	1.05	0.98
Mississippi	12.3%	11.3%	1.01	1.34	1.33	1.34	1.69	1.60
Missouri	6.2%	6.7%	0.77	0.88	0.77	0.81	0.94	0.83
Montana	7.1%	6.7%	0.94	0.71	0.74	1.07	0.84	0.84
Nebraska	10.6%	10.1%	1.30	1.21	1.36	1.47	1.34	1.42
Nevada	5.0%	5.3%	0.74	0.64	0.84	0.73	0.64	0.86
New Hampshire	3.2%	2.8%	0.30	0.29	0.29	0.37	0.33	0.33
New Jersey	5.3%	5.0%	0.80	0.82	0.92	0.74	0.72	0.74
New Mexico	13.1%	14.3%	1.37	1.23	1.62	1.80	1.56	2.07
New York	4.1%	4.9%	0.83	0.93	1.01	0.75	0.84	0.93
North Carolina	10.9%	11.0%	1.44	1.43	1.45	1.45	1.45	1.46
North Dakota	10.6%	11.1%	1.30	1.26	1.37	1.58	1.47	1.51
Ohio	5.7%	5.7%	0.73	0.78	0.76	0.84	0.90	0.86

Table A-12
Higher Education Priority, Fiscal 1995 and 2003

	Higher Education Priority[1]		Adjusted State Support for Higher Education per Capita, Indexed to US Avg. = 1.00			Higher Education Support per $1,000 of Personal Income, indexed to US Avg. = 1.00		
State	**1995**	**2003**	**1991**	**2001**	**2005**	**1991**	**2001**	**2004**
Oklahoma	10.4%	9.8%	1.25	1.17	1.06	1.37	1.25	1.14
Oregon	7.4%	1.4%	1.16	0.17	0.73	1.20	0.19	0.82
Pennsylvania	4.7%	5.2%	0.61	0.65	0.63	0.64	0.73	0.69
Rhode Island	4.3%	4.1%	0.52	0.54	0.55	0.66	0.65	0.65
South Carolina	9.3%	7.8%	1.12	1.00	0.86	1.30	1.14	0.96
South Dakota	6.8%	7.3%	0.71	0.78	0.87	0.84	0.87	0.91
Tennessee	9.4%	8.1%	0.88	0.83	0.83	0.97	0.88	0.87
Texas	9.6%	9.1%	1.20	1.17	1.25	1.21	1.10	1.19
Utah	10.0%	9.9%	0.99	0.98	1.00	1.32	1.27	1.34
Vermont	3.6%	3.2%	0.44	0.31	0.35	0.65	0.42	0.47
Virginia	6.0%	6.2%	0.98	0.96	0.76	0.94	0.91	0.70
Washington	6.2%	6.7%	1.06	0.95	0.92	0.98	0.88	0.88
West Virginia	7.7%	8.3%	0.89	1.07	1.03	1.08	1.28	1.22
Wisconsin	7.9%	7.8%	1.15	1.07	1.07	1.26	1.18	1.15
Wyoming	13.5%	13.4%	1.82	1.89	2.26	1.97	1.92	2.21
U.S.*	**6.9%**	**7.2%**	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**

Sources: State and Local Support for Higher Education: SHEEO SHEF
Actual Tax Reveues: US Census Bureau
Lottery Profits: North American Association of State & Provincial Lotteries
Personal Income: Bureau of Economic Analysis
Population: US Census Bureau

Notes: 1. Higher Education Priority = State and Local Support for Higher Eucation/(Actual Tax Revenues + Lottery Profits)

Table A-13
Total Taxable Resources per Capita, Effective Tax Rate, and Actual Tax Revenues per Capita, indexed to U.S. Average, Fiscal 1993 and 2003

	Total Taxable Resources per Capita (Adjusted)*		Effective Tax Rate		Actual Tax Revenues per Capita (Adjusted)*		Total Taxable Resources per Capita, Indexed to US = 1.00		Actual Tax Revenues per Capita, Indexed to US = 1.00	
State	**1993**	**2003**	**1993**	**2003**	**1993**	**2003**	**1993**	**2003**	**1993**	**2003**
Alabama	$29,887	$35,360	7.48%	6.85%	$2,237	$2,420	0.90	0.86	0.75	0.75
Alaska	$38,613	$41,555	13.18%	6.59%	$5,089	$2,740	1.16	1.01	1.70	0.85
Arizona	$29,539	$37,351	9.66%	7.47%	$2,852	$2,790	0.89	0.91	0.95	0.86
Arkansas	$28,769	$34,046	7.97%	7.84%	$2,292	$2,670	0.86	0.83	0.77	0.83
California	$32,152	$39,859	8.81%	8.09%	$2,834	$3,224	0.96	0.97	0.95	1.00
Colorado	$34,660	$43,025	8.12%	6.86%	$2,813	$2,951	1.04	1.04	0.94	0.91
Connecticut	$35,003	$48,040	9.76%	7.94%	$3,415	$3,816	1.05	1.16	1.14	1.18
Delaware	$42,246	$68,098	7.03%	4.81%	$2,968	$3,277	1.27	1.65	0.99	1.01
Florida	$32,767	$41,555	8.64%	7.34%	$2,830	$3,048	0.98	1.01	0.95	0.94
Georgia	$33,573	$42,228	8.25%	7.11%	$2,768	$3,004	1.01	1.02	0.92	0.93
Hawaii	$30,673	$32,994	9.99%	8.85%	$3,064	$2,920	0.92	0.80	1.02	0.90
Idaho	$29,268	$34,685	8.58%	7.56%	$2,511	$2,623	0.88	0.84	0.84	0.81
Illinois	$34,544	$41,333	8.42%	7.74%	$2,908	$3,200	1.04	1.00	0.97	0.99
Indiana	$30,640	$38,172	8.17%	7.78%	$2,505	$2,970	0.92	0.93	0.84	0.92
Iowa	$29,785	$39,071	9.66%	7.40%	$2,878	$2,891	0.89	0.95	0.96	0.89
Kansas	$31,410	$39,357	8.68%	7.82%	$2,726	$3,079	0.94	0.95	0.91	0.95
Kentucky	$30,707	$37,649	8.54%	8.06%	$2,622	$3,034	0.92	0.91	0.88	0.94
Louisiana	$33,167	$37,246	7.43%	8.34%	$2,466	$3,107	0.99	0.90	0.82	0.96
Maine	$25,903	$32,155	10.53%	10.31%	$2,727	$3,315	0.78	0.78	0.91	1.02
Maryland	$35,160	$47,862	9.35%	7.82%	$3,288	$3,745	1.05	1.16	1.10	1.16
Massachusetts	$32,646	$42,172	8.85%	7.66%	$2,889	$3,230	0.98	1.02	0.96	1.00
Michigan	$31,544	$37,358	9.62%	8.29%	$3,034	$3,098	0.95	0.91	1.01	0.96
Minnesota	$32,992	$42,987	10.15%	8.54%	$3,348	$3,672	0.99	1.04	1.12	1.14
Mississippi	$26,604	$31,954	8.43%	8.50%	$2,243	$2,715	0.80	0.77	0.75	0.84
Missouri	$30,441	$38,058	7.41%	7.11%	$2,255	$2,705	0.91	0.92	0.75	0.84
Montana	$28,682	$33,480	9.17%	7.61%	$2,631	$2,547	0.86	0.81	0.88	0.79
Nebraska	$31,520	$40,786	8.62%	8.12%	$2,716	$3,312	0.94	0.99	0.91	1.02
Nevada	$36,561	$44,730	7.90%	6.66%	$2,888	$2,980	1.10	1.08	0.96	0.92
New Hampshire	$28,853	$39,456	8.78%	6.44%	$2,532	$2,540	0.87	0.96	0.85	0.78
New Jersey	$34,681	$44,775	9.51%	8.07%	$3,298	$3,614	1.04	1.09	1.10	1.12
New Mexico	$28,817	$34,641	9.31%	7.95%	$2,682	$2,752	0.86	0.84	0.90	0.85
New York	$34,514	$41,560	12.15%	9.92%	$4,193	$4,123	1.03	1.01	1.40	1.27
North Carolina	$34,001	$43,032	8.13%	6.93%	$2,763	$2,984	1.02	1.04	0.92	0.92
North Dakota	$27,589	$37,532	8.90%	7.68%	$2,455	$2,881	0.83	0.91	0.82	0.89
Ohio	$31,286	$37,922	8.44%	8.62%	$2,642	$3,268	0.94	0.92	0.88	1.01

Table A-13
Total Taxable Resources per Capita, Effective Tax Rate, and Actual Tax Revenues per Capita, indexed to U.S. Average, Fiscal 1993 and 2003

	Total Taxable Resources per Capita (Adjusted)*		Effective Tax Rate		Actual Tax Revenues per Capita (Adjusted)*		Total Taxable Resources per Capita, Indexed to US = 1.00		Actual Tax Revenues per Capita, Indexed to US = 1.00	
State	**1993**	**2003**	**1993**	**2003**	**1993**	**2003**	**1993**	**2003**	**1993**	**2003**
Oklahoma	$29,935	$36,231	8.58%	7.82%	$2,569	$2,834	0.90	0.88	0.86	0.88
Oregon	$31,697	$36,636	9.38%	7.35%	$2,973	$2,691	0.95	0.89	0.99	0.83
Pennsylvania	$31,745	$37,571	8.96%	7.99%	$2,845	$3,003	0.95	0.91	0.95	0.93
Rhode Island	$27,319	$37,891	9.52%	8.21%	$2,601	$3,111	0.82	0.92	0.87	0.96
South Carolina	$29,603	$37,155	8.28%	7.27%	$2,452	$2,700	0.89	0.90	0.82	0.83
South Dakota	$28,686	$40,288	7.40%	6.23%	$2,123	$2,510	0.86	0.98	0.71	0.78
Tennessee	$32,952	$40,197	7.34%	6.67%	$2,419	$2,682	0.99	0.97	0.81	0.83
Texas	$35,476	$44,277	7.99%	7.08%	$2,834	$3,134	1.06	1.07	0.95	0.97
Utah	$28,101	$34,549	8.76%	7.56%	$2,461	$2,612	0.84	0.84	0.82	0.81
Vermont	$26,725	$33,473	10.23%	8.75%	$2,735	$2,928	0.80	0.81	0.91	0.90
Virginia	$35,404	$49,037	7.86%	6.59%	$2,784	$3,233	1.06	1.19	0.93	1.00
Washington	$35,176	$41,419	9.15%	7.64%	$3,218	$3,166	1.05	1.00	1.07	0.98
West Virginia	$27,484	$33,874	9.23%	8.68%	$2,536	$2,942	0.82	0.82	0.85	0.91
Wisconsin	$30,726	$38,843	10.50%	8.82%	$3,225	$3,424	0.92	0.94	1.08	1.06
Wyoming	$37,064	$52,266	8.43%	7.84%	$3,123	$4,096	1.11	1.27	1.04	1.27
U.S.	**$33,356**	**$41,263**	**8.98%**	**7.84%**	**$2,994**	**$3,235**	**1.00**	**1.00**	**1.00**	**1.00**

Source: SHEEO SHEF

Note: *Constant 2003 dollars adjusted by State and Local Government Impicit Price Deflator, also adjusted for interstate difference in cost of living

APPENDIX B

Glossary of Terms

Cost Adjustments

Consumer Price Index (CPI). A measure of the average change over time in the price of a market basket of consumer goods and services. Sources: Bureau of Labor Statistics, U.S. Department of Labor.

Employment Cost Index (ECI). A measure of the change in labor costs, outside the influence of employment shifts among occupations and industries. The ECI for private industry white-collar occupations (excluding sales) accounts for 75 percent of the State Higher Education Executive Officers (SHEEO) Higher Education Cost Adjustment (HECA). HECA uses the compensation series that includes changes in wages and salaries plus employer costs for employee benefits. Sources: Bureau of Labor Statistics, U.S. Department of Labor.

Gross Domestic Product (GDP). The total market value of all final goods and services produced in the country in a given year-the sum of total consumer spending, investment spending, government spending, and exports, minus imports. Source: Bureau of Economic Analysis, Office of Economic Policy, U.S. Department of Commerce.

Gross Domestic Product Implicit Price Deflator (GDP IPD). Current dollar GDP divided by constant dollar GDP. This ratio is used to account for inflationary effects by reflecting both the change in the price of the bundle of goods comprising the GDP, and the change to the bundle itself. The GDP IPD accounts for 25 percent of the SHEEO HECA. Sources: Bureau of Economic Analysis, Office of Economic Policy, U.S. Department of Commerce.

Higher Education Cost Adjustment (HECA). Measures price inflation experienced by colleges and universities. The HECA uses two external indices maintained by the federal government-the ECI (accounts for 75 percent of the index), and the GDP IPD (accounts for the remainder). Source: SHEEO SHEF.

Higher Education Price Index (HEPI). Developed by Kent Halstead, HEPI measures the inflationary effect on college and university operations. Measures the average relative level in the price of a fixed market basket of goods and services purchased by colleges and universities through current fund educational and general expenses (excluding those for sponsored research, department sales and services, and auxiliary enterprises). Source: Commonfund (www.commonfund.org; rollover “Investor Services” and choose “Research”).

Price Inflation. The percentage increase in the price of a market basket of goods and services over a specific time period.

Enrollment

Full-Time-Equivalent Enrollment (FTE). A measure of enrollment equal to one student enrolled full-time for one academic year, based on all credit hours (including summer sessions). The SHEF data capture FTE enrollment in public institutions of higher education in those credit or contact hours associated with courses that apply to a degree or certificate, excluding non-credit continuing education, adult education, or extension courses.

If courses meet the "formal award potential" criterion, they may include vocational-technical, remedial, and other program enrollments at two-year community college and state-approved area vocational-technical centers. Medical school enrollments are reported but set aside from the net FTE used in "funding per FTE" calculations because states vary widely in the extent of medical school funding.

The FTE calculation differs with the type and level of instruction:

- Contact hour courses: One annual FTE is the sum of total contact hours divided by 900.
- Undergraduate credit hour courses: One annual FTE is the sum of total credits divided by 30 (for semester-based calendar systems) or 45 (for quarter systems).

- Graduate and first-professional credit hour courses: One annual FTE is the sum of total credits divided by 24 (for semester systems) or 36 (for quarter systems). Source: SHEEO SHEF.

Revenues

Appropriations. Money set aside by formal legislative action for a specific use.

Educational Appropriations. Net State Support plus Local Tax Appropriations minus Research, Agricultural, and Medical (RAM) appropriations. Source: SHEEO SHEF.

Gross State Support. The sum of State Tax Appropriations plus:

- Funding under state auspices for appropriated non-tax state support (e.g., lotteries, casinos, and tobacco settlement funds) set aside for higher education;
- Funding under state auspices for non-appropriated state support (e.g., monies from receipt of lease income, cattle grazing rights, and oil/mineral extraction fees on land) set aside for higher education;
- Sums destined for higher education but appropriated to some other state agency (e.g., administered funds or funds intended for faculty/staff fringe benefits that are appropriated to the state treasurer);
- Interest or earnings received from state-funded endowments pledged to public sector institutions; and
- Portions of multi-year appropriations from previous years. Source: SHEEO SHEF.

Local Tax Appropriations. Annual appropriations from local government taxes for public higher education institution operating expenses. Source: SHEEO SHEF.

Net State Support. State support for public higher education annual operating expenses. The difference resulting from Gross State Support less:

- Appropriations returned to the state;
- State-appropriated funds derived from federal sources;
- Portions of multi-year appropriations to be distributed over subsequent years;
- Tuition charges remitted to the state to offset state appropriation;
- Tuition and fees used for capital debt service and capital improvement (other than that paid by students for auxiliary enterprise debt service);
- State funding for students in non-credit continuing or adult education courses and non-credit extension courses;
- Sums appropriated to independent institutions for capital outlay or operating expenses;
- Allocation of appropriations for financial aid grants to students attending in-state independent institutions; and
- Allocation of appropriations for financial aid grants to students attending out-of-state institutions. Source: SHEEO SHEF.

Personal Income. The income received by all persons from participation in production, from government and business transfer payments, and from government interest. Personal income is the sum of net earnings by place of residence, rental income, personal dividend income, personal interest income, and transfer payments. Net earnings is earnings by place of work (wage and salary disbursements, and proprietors' income) less personal contributions for social insurance, including an adjustment to convert earnings by place of work to earnings by place of residence. Personal income is measured before the deduction of personal income taxes and is reported in current dollars. Sources: Bureau of Economic Analysis, Office of Economic Policy, U.S. Department of Treasury.

Research, Agricultural, and Medical Appropriations (RAM). Special purpose appropriations targeted by legislative budget line-item identification or institutional designation for the direct operation and administrative support of research centers and institutes, agricultural experiment stations, cooperative extension services,

teaching hospitals, health care public services, and four types of medical schools – medical, osteopathic, dental, and veterinary. Source: SHEEO SHEF.

State Tax Appropriations. Appropriations from state government taxes for public and private higher education institution and agency annual operating expenses, excluding capital outlay (for new construction or debt retirement) and revenue from auxiliary enterprises. These sums are largely the same as those reported as part of the annual Grapevine survey of the Center for the Study of Higher Education Policy at Illinois State University. Source: "Grapevine," as reported to SHEEO.

Student Share. The share of Total Educational Revenues from students or their families. Net Tuition Revenue as a percentage of Total Educational Revenues. Source: SHEEO SHEF.

Total Educational Revenues. The sum of Educational Appropriations and Net Tuition Revenue. Source: SHEEO SHEF.

State Tax Revenue, Capacity, Effort, and Higher Education Allocation

Actual Tax Revenue (ATR). General revenue derived from taxation by state and local governments. Source: U.S. Census Bureau.

Effective Tax Rate (ETR). Actual Tax Revenue per capita divided by Total Taxable Resources per capita, expressed as a percentage. In fiscal 2000, the national average effective tax rate was 7.8 percent, or $3,086 divided by $39,579. An indexed value is derived by dividing the state's effective tax rate by the national average effective tax rate. Sources: Population and Actual Tax Revenue from the U.S. Census Bureau; Total Taxable Resources from the Bureau of Economic Analysis, Office of Economic Policy, U.S. Department of Treasury.

State Higher Education Allocation. Measures total state support and local appropriations to higher education as a percentage of state plus local tax revenues. Source: SHEEO calculation from SHEF and U.S. Census data.

Total Taxable Resources Index (TTR). Total Taxable Resources are the sum of Gross State Product (in-state production) minus components presumed not taxable by the state plus various components of income derived from out-of-state sources. An indexed value for each state is derived by dividing the state's TTR per capita by the national average TTR per capita. Source: Bureau of Economic Analysis, the Office of Economic Policy, and the U.S. Department of Treasury (with the exception of net realized capital gains (from the Internal Revenue Service)).

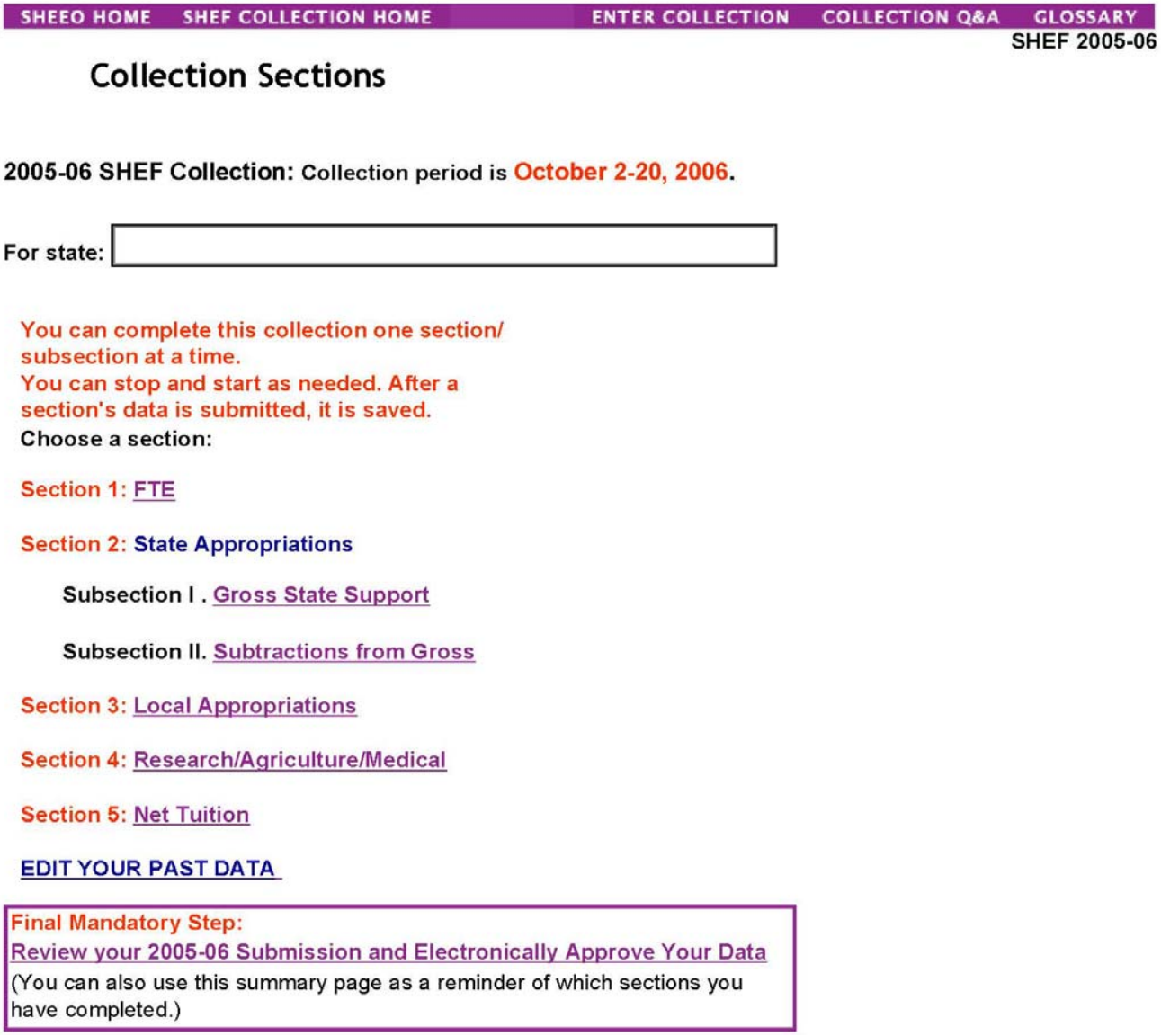
Tuition and Fee Revenue

Gross Tuition and Fees. Gross assessments by public postsecondary institutions for tuition and mandatory education fees. Source: SHEEO SHEF.

Net Tuition Revenue. The sum of Gross Tuition and Mandatory Fee Assessments minus state-funded student financial aid, institutional discounts and waivers, and medical school student tuition revenues. Enrollments, state appropriations, and medical school tuition revenues are set aside in many SHEF analyses to improve interstate evaluation. Source: SHEEO SHEF.

APPENDIX C

Data Collection Form



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SHEF 2005-06

Collection Sections

2005-06 SHEF Collection: Collection period is **October 2-20, 2006.**

For state:

You can complete this collection one section/ subsection at a time.
You can stop and start as needed. After a section's data is submitted, it is saved.
Choose a section:

Section 1: FTE

Section 2: State Appropriations

Subsection I . Gross State Support

Subsection II. Subtractions from Gross

Section 3: Local Appropriations

Section 4: Research/Agriculture/Medical

Section 5: Net Tuition

EDIT YOUR PAST DATA

Final Mandatory Step:
Review your 2005-06 Submission and Electronically Approve Your Data
(You can also use this summary page as a reminder of which sections you have completed.)

SHEF 2005-06

Annual FTE Public Enrollment

For state:

Computing annual FTE enrollment:

To calculate annual FTE, determine the total number of **degree credit hours*** (including summer sessions) and apply the following conversion factors:

- 30 semester or 45 quarter undergraduate credit hours/year = 1 annual FTE student
- 24 semester or 36 quarter graduate credit hours/year = 1 annual FTE student

(These conversion factors are based on 15 undergraduate and 12 graduate credit hours per semester or quarter.)

To calculate annual FTE for non-degree credit* vocational-technical, remedial and other program enrollments at two-year community colleges and state approved area vocational-technical institutes in courses which result in some form of certificate or other formal recognition, determine the total yearly number of contact hours and apply the following conversion factor:

- 900 contact hours/year = 1 annual FTE student

(This conversion factor is based on a normal load of 25 contact hours per week for 36 weeks.)

*** Degree credit hours are defined as hours of credit that could potentially be used towards a degree. Exclude students in non-credit continuing or adult education courses and non-credit extension courses which are not part of a regular program leading to a degree or certificate unless they are state-funded.**

Numbers are in FTEs. DO NOT USE COMMAS.

All fields are required. Do not leave any fields blank. Use a "0" to indicate no entry.

VIEW YOUR 2003-04 and 2004-05 DATA FOR THIS SECTION

1) FTE calculated from course work creditable toward an associate, bachelor, or higher degree (including all health science and medical school enrollments) plus from course work in a vocational or technical program that is normally terminal and results in a certificate or some other formal recognition.	0
2) Enrollments in schools of medicine, dentistry, veterinary medicine, and osteopathic medicine (hereafter referred to as medical schools). *(will be subtracted)*	0
NET FTE:	

Comments:

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SHEF 2005-06

State Support for Operating Expenses of Higher Education

For state:

Appropriations should reflect your best estimate, at the time of reporting, of amounts actually provided to institutions and expended during FY 2005-06.

Part I: Gross State Support

Please use full dollar amounts (ex.: 25535421). DO NOT USE COMMAS.

All fields are required. Do not leave any fields blank. Use a "0" and "N/A" to indicate no entry.

VIEW YOUR 2003-04 and 2004-05 DATA FOR THIS SECTION

1) State Grapevine data: Appropriations from state government taxes to institutions for operations and other higher education activities. **Include student financial aid from state tax appropriations.**	0	
PROVIDE THE FOLLOWING DATA: (Only "No"s will be added to the total)		**Is this in Grapevine?**
2) Funding under state auspices for appropriated non-tax state support (e.g. monies from **lotteries** – including lottery scholarships, tobacco settlement, **casinos**, or other **gaming**) set aside by the state for higher education	0	N/A
3) Funding under state auspices for non-appropriated state support (e.g. monies from receipt of **lease income, cattle-grazing rights fees** and **oil/mineral extraction fees** on land set aside by the state for higher education)	0	N/A
4) Sums destined for higher education but appropriated to some other state agency (e.g. administered funds or funds intended for faculty fringe benefits that are appropriated to the state treasurer and disbursed by that office)	0	N/A
5) Interest or earnings received from state funded endowments set aside and pledged to public sector institutions	0	N/A
6) Portions of multi-year appropriations from **previous years**	0	N/A

7) State appropriated financial aid ***not included*** in your *Grapevine* number (ex.: direct appropration for financial aid that did not flow through the state assistance office). | 0 | Will be added.

GROSS STATE SUPPORT FOR PUBLIC & INDEP. HIGHER EDUCATION:

Comments:

Generate Totals | Reset to Last Saved Entry

SHEF 2005-06

State Support for Operating Expenses of Higher Education

For state:

Appropriations should reflect your best estimate, at the time of reporting, of amounts actually provided to institutions and expended during FY 2004-05.

Part II: Subtractions from Gross State Support

Please use full dollar amounts (ex.: 25535421). DO NOT USE COMMAS.

All fields are required. Do not leave any fields blank. Use a "0" and "N/A" to indicate no entry.

VIEW YOUR 2003-04 and 2004-05 DATA FOR THIS SECTION

Gross State Support from previous section	0	

PROVIDE THE FOLLOWING DATA: (Only "Yes"s will be subtracted from the total)

			Is this in Gross State Support?
8)	Appropriations you expect will have to be returned to the state	0	N/A
9)	State appropriated funds derived from federal sources	0	N/A
10)	Portions of multi-year appropriations in the current year which are to be spread over other years	0	N/A
11)	Tuition charges collected by the institution and remitted to the state as an offset to the state appropriation	0	N/A
12)	Revenues generated internally by the institution and revolving funds which are usually counterbalanced by similar expenditures (Examples are revenues from certain continuing education programs and auxiliary enterprise operations such as campus bookstores, parking lots, and athletic fees.)	0	N/A
13)	State funding for students in non-credit continuing or adult education courses and non-credit extension courses which are not part of a regular program leading to a degree or certificate	0	N/A

14) Public institution tuition and fees used for capital debt service/retirement and capital improvement other than that paid by user students for auxiliary enterprise debt service.	0	(SHOULD NOT BE IN GRAPEVINE. PLEASE ADJUST YOUR GRAPEVINE NUMBER IF NECESSARY)
15) Sums to public institutions for capital outlay (new construction and debt service/retirement)	0	(SHOULD NOT BE IN GRAPEVINE. PLEASE ADJUST YOUR GRAPEVINE NUMBER IF NECESSARY)
16) Sums to independent institutions for capital outlay (new construction and debt service/retirement)	0	(SHOULD NOT BE IN GRAPEVINE. PLEASE ADJUST YOUR GRAPEVINE NUMBER IF NECESSARY)
17) Sums to independent institutions for operating expenses	0	N/A
18) Allocation of appropriations for student financial aid grants awarded to students attending state independent institutions (include dollars intended solely for students attending independent institutions and the independent sector's portion of state aid programs) (estimate if needed)	0	N/A
19) Allocation of appropriations for student financial aid grants awarded to students attending out-of-state institutions (estimate if needed)	0	N/A

NET STATE SUPPORT FOR PUBLIC HIGHER EDUCATION:

Comments:

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SHEF 2005-06

Local Appropriations for Operating Expenses of Higher Education

For state:

Appropriations should reflect your best estimate, at the time of reporting, of amounts actually provided to institutions and expended during FY 2004-05.

Please use full dollar amounts (ex.: 25535421). DO NOT USE COMMAS.

All fields are required. Do not leave any fields blank. Use a "0" to indicate no entry.

VIEW YOUR 2003-04 and 2004-05 DATA FOR THIS SECTION

1) Local Appropriations: From local government taxes to institutions for operating expenses.

LOCAL SUPPORT FOR PUBLIC INSTITUTIONS: 0

Comments:

Submit Data | Reset to Last Saved Entry

SHEF 2005-06

Research-Agriculture-Medical (RES-AG-MED) Appropriations to Public Institutions of Higher Ed.

For state:

As a component of total state and local appropriations, report collectively the appropriations intended for the direct operations of research, agriculture and health care public services, and medical schools. Exclude indirect costs.

Do not include discretionary use by faculty of unrestricted appropriations supplemented by other revenues for short-term research primarily performed as an adjunct component of instruction (departmental research of an unsponsored nature).

When unknown, appropriations for sponsored research should be estimated equal to total research expenditures less state grants and contracts for research and federal and private revenues restricted for research. Assume no tuition revenues are used for research.

Please use full dollar amounts (ex.: 25535421). DO NOT USE COMMAS.

All fields are required. Do not leave any fields blank. Use a "0" to indicate no entry.

VIEW YOUR 2003-04 and 2004-05 DATA FOR THIS SECTION

1) Appropriated sums for research centers, laboratories, and institutes, and appropriated sums separately budgeted by institutions for organized research. Generally, these are ongoing programs. Include all health science research.	0
2) Appropriated sums for agricultural experiment stations and cooperative extension services.	0
3) Appropriated sums for teaching or affiliated hospital operations and public service patient care. Include all medical, dental, veterinary, optometry, pharmacy, mental health, nursing and other health science institutes, clinics, laboratories, dispensaries, etc. primarily serving the public.	0
4) Appropriated sums for the direct operation and administrative support of the four major types of medical schools (medicine, dentistry, veterinary medicine, and osteopathic medicine) and centers, corresponding to the medical enrollments.	0
TOTAL APPROPRIATIONS FOR RES-AG-MED:	

Comments:

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SHEF 2005-06

Public Institution Tuition Revenue

For state:

Please use full dollar amounts (ex.: 25535421). DO NOT USE COMMAS.
All fields are required. Do not leave any fields blank. Use a "0" to indicate no entry.

VIEW YOUR 2003-04 and 2004-05 DATA FOR THIS SECTION

1) Gross Tuition plus Mandatory "Education and General" Fees * (public institutions)	0
2) Tuition and Fees waived or discounted by public institutions. *(will be subtracted)*	0
3) State appropriated student aid for Tuition and Mandatory Fees for public institutions. *(will be subtracted)*	0
4) Tuition and Mandatory Fees paid by public Medical Students. *(will be subtracted)*	0

NET TUITION REVENUE FOR PUBLIC INSTITUTIONS:

* Gross Tuition and Mandatory "Education and General" Fees include all tuition and mandatory fees assessed to virtually all students (some students, such as off-campus students may be exempted from such fees) plus instructional/ lab fees assessed to students taking particular courses. Exclude fees in support of auxiliary enterprises.

Comments:

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Appendix D

Fiscal 2005 SHEF Data Contributors

Alabama

Susan Cagle
Director of Institutional Finance and Facilities
Alabama Commission on Higher Education
P.O. Box 302000
Montgomery, AL 36117
334-242-2105
scagle@ache.state.al.us

Alaska

Joe Beedle
Vice President of Finance Operations
University of Alaska Statewide System
P.O. Box 755120
Fairbanks, AK 99775
907-450-8022
joseph.beedle@alaska.edu

Arizona

Gale Tebeau
Assistant Executive Director for Business and Finance
Arizona Board of Regents
2020 North Central Suite 230
Phoenix, AZ 85004
602-229-2522
gale@asu.edu

Arkansas

John Davidson
Finance Manager
Arkansas Department of Higher Education
114 East Capitol
Little Rock, AR 72201
501-371-2020
johnd@adhe.arknet.edu

California

Kevin Woolfork
Budget Policy Coordinator
California Postsecondary Education Commission
770 'L' Street, Suite 1160
Sacramento, CA 95814
916-322-8007
kwoolfork@cpec.ca.gov

Colorado

Giao Giang
Financial Analyst
Colorado Commission on Higher Education
1380 Lawrence St. Suite 1200
Denver, CO 80204
303-866-2723
Giao.Giang@cche.state.co.us

Connecticut

Mary K Johnson
Associate Commissioner
Connecticut Department of Higher Education
61 Woodland Street
Hartford, CT 06105
860-947-1848
mkjohnson@ctdhe.org

Delaware

Maureen Laffey
Director
Delaware Higher Education Commission
820 N. French Street
Wilmington, DE 19801
302-577-5240
mlaffey@doe.k12.de.us

Florida

Maybelle Montford
Director of Business Services
Florida Department of Education, Division of Community Colleges
325 West Gaines Street, Suite 1201
Tallahassee, FL 32399
850-245-9372
maybelle.montford@fldoe.org

Tim Jones
Director, Fiscal Policy
Florida Board of Governors
325 West Gaines Street, Suite 1614
Tallahassee, FL 32399
850-245-9397
Tim.Jones@flbog.org

Georgia

William R. Bowes
Vice Chancellor for Fiscal Affairs
Board of Regents of the University System of Georgia
270 Washington Street, SW
Atlanta, GA 30334
404-657-1312
william.bowes@usg.edu

Ken Kincaid
Chief Financial Officer
Georgia Department of Technical & Adult Education
1800 Century Place
Atlanta, GA 30345
404 679 1706
kkincaid@dtae.org

Hawaii

Glenn Nakamura
Interium UH Budget Director
University of Hawaii System
2600 Campus RD QLCSS RM. 212
Honolulu, HI 96822
808 956-7323
Glenn @ Hawaii.edu

Idaho

Scott Christie
Financial Analyst
Office of the Idaho State Board of Education
625 W. State Street
Boise, ID 83720
208-332-1581
scott.christie@osbe.idaho.gov

Illinois

Michael Baumgartner
Deputy Director, Planning and Budgeting
Illinois Board of Higher Education
431 East Adams, 2nd Floor
Springfield, IL 62701
217-557-7353
baumgartner@ibhe.org

Indiana

Bernard M. Hannon
Associate Commissioner for Finance
Indiana Commission for Higher Education
101 West Ohio, Suite 550
Indianapolis, IN 46204
317-464-4400
Bernieh@che.state.in.us

Iowa

Pam Elliott Cain
Chief Business Officer
Board of Regents, State of Iowa
11260 Aurora Avenue
Urbandale, IA 50322
515-281-6421
pelliott@iastate.edu

Kansas

Melvin Klinkner
Vice-President for Finance and Administration
Kansas Board of Regents
1000 SW Jackson, Suite 520
Topeka, KS 66612
785-296-3421
mklinkner@ksbor.org

Kentucky

Sandra Woodley
Vice President, Finance
Kentucky Council on Postsecondary Education
1024 Capital Center Drive
Frankfort, KY 40601
502-573-1555
sandra.woodley@ky.gov

Louisiana

Donald J. Vandal
Deputy Commissioner for Finance and Administration
Louisiana Board of Regents
P.O. Box 3677
Baton Rouge, LA 70821
225-342-4253
dvandal@regents.state.la.us

Maine

Joanne L. Yestramski
Chief Financial Officer
University of Maine System
16 Central Street
Bangor, ME 04401
207-973-3351
jly@maine.edu

Maryland

Janice B. Doyle
Assistant Secretary for Finance Policy
Maryland Higher Education Commission
Maryland Higher Education Commission, 839
Bestgate Road, Suite 400
Annapolis, MD 21401
410-260-4539
jdoyle@mhec.state.md.us

Massachusetts

Kurt Steinberg
Associate Vice Chancellor for Fiscal Policy
Massachusetts Board of Higher Education
One Ashburton Place
Boston, MA 02108
617-994-6939
ksteinberg@bhe.mass.edu

Michigan

Glen Preston
Budget Analyst
Michian Office of the State Budget
Department of Management and Budget/State
Budget Office
Lansing, MI 48913
517/335-1539
prestong@michigan.gov

Minnesota

Jack Rayburn
Minnesota Office of Higher Education
Minnesota Office of Higher Education
1450 Energy Park Drive, Suite 350
St. Paul, MN 55108
651-642-0593
Jack.Rayburn@state.mn.us

Mississippi

Linda McFall
Assistant Commissioner for Finance and
Administration
Mississippi Institutions of Higher Learning
3825 Ridgewood Road
Jackson, MS 39211
601-432-6147
lmcfall@ihl.state.ms.us

Missouri

Donna Imhoff
Budget Analyst
Missouri Department of Higher Education
3515 Amazonas Drive
Jefferson City, MO 65109
573-751-1793
donna.imhoff@dhe.mo.gov

Montana

Mick Robinson
Associate Commissioner for Fiscal Affairs
Montana Commissioner of Higher Education
PO Box 203201
Helena, MT 59620
406 444 0319
mrobinson@oche.montana.edu

Nebraska

Carna Pfeil
Associate Director for Finance
Nebraska Coordinating Commission for
Postsecondary Education
140 North 8th Street #300
Lincoln, NE 68508
402-471-0029
carna.pfeil@ccpe.ne.gov

Nevada

Ginny Wiswell
Assistant to the Vice Chancellor for Finance and
Facilities Planning
Nevada System of Higher Education
2601 Enterprise Road
Reno, Nevada 89512
775-784-4901
wiswell@nevada.edu

New Hampshire

Kathryn G. Dodge
Executive Director
New Hampshire Postsecondary Education
Commission
3 Barrell Court, Suite 300
Concord, NH 03301
603-271-2555
kdodge@pec.state.nh.us

New Jersey

Darlene McGilberry
Director, Budget & Administration
New Jersey Commission on Higher Education
PO Box 542
Trenton, NJ 08625
609-984-2804
dmcgilberry@che.state.nj.us

New Mexico

M. Tino Pestalozzi
Director of Institutional Finance / New Mexico Higher Education Dept.
New Mexico Higher Education Department
1068 Cerrillos Road
Santa Fe, NM 87505
505-476-6538
tino.pestalozzi@state.nm.us

New York

Glenwood Rowse
Coordinator for Research & Information Services
New York State Education Department
New York State Education Department
964 EBA Albany NY 12234
518-474-5091
growse@mail.nysed.gov

Peggy O'Day
Assistant University Controller
State University of New York
State University of New York, State University Plaza
Albany, New York 12246
518-443-5467
Peggy.ODay@SUNY.edu

Ernesto Malave
Vice Chancellor For Budget and Finance
The City University of New York
535 East 80th Street
New York, NY 10021
212 794-5403
ernesto.malave@mail.cuny.edu

North Carolina

Jeffrey Davies
Vice President for Finance and Chief Financial Officer
University of North Carolina System
910 Raleigh Road, PO Box 2688
Chapel Hill, NC 27515-2688
919-962-1591
jrd@northcarolina.edu

John J Malia
Systems Accountant
North Carolina Community College System
200 West Jones St
Raleigh, NC 27603
919-807-7070
jjmalia@nccommunitycolleges.edu

North Dakota

Laura Glatt
Vice Chancellor for Administrative Affairs
North Dakota University System
600 E Boulevard, Dept 215
Bismarck, ND 58505-0230
701-328-4116
laura.glatt@ndus.nodak.edu

Ohio

Richard L. Petrick
Vice Chancellor for Finance
Ohio Board of Regents
30 E. Broad Street, 36th Floor
Columbus, OH 43215
614-466-6000
rpetrick@regents.state.oh.us

Oklahoma

Maryanne Maletz
Vice Chancellor for Budget and Finance
Oklahoma State Regents for Higher Education
655 Research Parkway, Suite 200
Oklahoma City, OK 73104
405-225-9130
mmaletz@osrhe.edu

Oregon

Jay Kenton
Vice Chancellor for Finanace and Administration
Oregon University System
PO Box 488
Corvallis, Oregon, 97339-0488
541-737-3646
Jay_Kenton@ous.edu

Cam Preus-Braly
Commissioner
Oregon Dept. of Community Colleges & Workforce Development
255 Capitol St NE, 3rd Floor
Salem, OR 97310
503-378-8648
cam.preus-braly@state.or.us

Pennsylvania

John M. Godlewski
Director, Bureau of Budget & Fiscal Management
Pennsylvania Department of Education
Department of Education, 4th Floor, 333 Market St.
Harrisburg, PA 17126-0333
717 787-7808
jgodlewski@state.pa.us

Rhode Island

Stephen P. McAllister
Associate Commissioner
Rhode Island Board of Governors for Higher Education
301 Promenade Street
Providence, R.I. 02908
401-222-2667
stevem@etal.uri.edu

South Carolina

Lynn W. Metcalf
Director of Finance, Facilities, and MIS
South Carolina Commission on Higher Education
1333 Main Street
Columbia, SC 29201
803-737-2265
lmetcalf@che.sc.gov

South Dakota

Monte Kramer
System V.P. for Administrative Services
South Dakota Board of Regents
306 E. Capitol Ave. Suite 200
Pierre, South Dakota 57501-2524
605-773-3455
montek@sdbor.edu

Tennessee

Jim Vaden
Associate Executive Director of Fiscal Affairs
Tennessee Higher Education Commission
404 James Robertson Pkwy; Suite 1900
Nashville, TN 37243-0830
615-741-7575
jim.vaden@state.tn.us

Texas

Susan Brown
Asst. Commissioner for Planning and Accountability
Texas Higher Education Coordinating Board
PO Box 12788
Austin Texas 78752
512 4276130
Susan.Brown@thecb.state.tx.us

Utah

Dr. Mark Spencer
Assocoate Commissioner for Finance and Facilities
Utah System of Higher Education
The Board of Regents Building, The Gateway, 60 South 400 West
Salt Lake City, UT 84101
801 321 7131
mspencer@utahsbr.edu

Vermont

Thomas A. Robbins
Vice President of Finance and Administration, Chief Financial Officer
Vermont State Colleges
PO Box 359
Waterbury, VT 05676
802 241-2531
robbinst@vsc.edu

J. Michael Gower
Vice President Finance & Administration
University of Vermont
352 Waterman Bldg.
Burlington, VT 05405
802 656-0219
Michael.Gower@uvm.edu

Virginia

Dan Hix
Finance Policy Director
State Council of Higher Education for Virginia
101 North 14th Street, 9th Floor
Richmond, VA 23219
804-225-3188
danhix@schev.edu

Washinton

Gary Benson
Director, Fiscal Policy
Washington State Higher Education Coordinating Board
PO Box 43430
Olympia, WA 98504
360-753-7864
garyb@hecb.wa.gov

West Virginia

Pat Hunt
Director of Finance & Facilities
West Virginia Higher Education Policy Commission and WV Council for Community and Technical College Education
1018 Kanawha Blvd., E.
Charleston, WV 25301
304-558-0281
hunt@hepc.wvnet.edu

Wisconsin

Deborah Durcan
Vice President, Business and Finance
University of Wisconsin System
1752 Van Hise Hall; 1220 Linden Drive
Madison, WI 53706
608-262-1311
ddurcan@uwsa.edu

Wyoming

Elizabeth Hardin
Vice President for Administration
University of Wyoming
1000 E. University Ave. Dept. 3314
Laramie/WY/82071
307-766-3306
eahardin@uwyo.edu

Shelly Andrews
Director of Budget and Finance
Wyoming Community College Commission
2020 Carey Avenue
Cheyenne, WY 82002
307-777-5859
sandrews@commission.wcc.edu

State Higher Education Executive Officers
3035 Center Green Drive, Suite 100, Boulder, Colorado, 80301
(303) 541-1600
www.sheeo.org