
STATE FUNDING

INDIVIDUAL COMPONENTS, AVAILABLE 2001-2020

- **Endowment income:** Interest or earnings received from state-funded endowments set aside and pledged to public sector institutions.*
- **Multiyear appropriations:** Portions of multiyear appropriations in the current year which are to be spread over other years.*
- **Non-appropriated support:** Funding under state auspices for non-appropriated state support. These may include, but are not limited to, 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.*
- **Non-tax support:** Funding under state auspices for appropriated non-tax state support set aside by the state for higher education. These may include, but are not limited to, monies from lotteries (including lottery scholarships), tobacco settlements, casinos, or other gaming sources.
- **Other support:** Any other state funds not previously included.*
- **Previous appropriations:** Portions of multiyear appropriations from previous years.*
- **Return appropriations:** Appropriations returned to the state.*
- **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.

SECTOR-LEVEL DATA, AVAILABLE 2012-2020

- **Total state support at two-year institutions:** Total state support allocated to public Carnegie Associate's Colleges, Mixed Baccalaureate/Associate's Colleges, Special Focus Two-Year Institutions, Technical Colleges, and those that are considered degree-granting "less-than-two-year" institutions but are not in the Carnegie Classification.*
- **Total state support at four-year institutions:** Total state support allocated to public Carnegie Baccalaureate, Master's, and Doctoral Colleges, and Special Focus Four-Year Institutions. Includes graduate programs, research, agricultural extension, and medical funding at four-year institutions.*

* Data available upon request.

- **Uncategorizable total state support:** Total state support that cannot be allocated to the two-year or four-year sectors. May include funds allocated to state agencies, student financial aid, non-credit and continuing education, and independent institutions.*

CALCULATED METRICS, AVAILABLE 1980-2019

- **Adjustments to state support:** The sum of revenues from state-funded endowments, non-appropriated support, and other support, net of any multiyear appropriations, previous appropriations, and return appropriations.
- **Education appropriations:** State and local support available for public higher education operating expenses, defined to include state public financial aid and exclude spending for research, agricultural, and medical education, as well as support for independent institutions or students attending them.
- **General operating:** The portion of state and local support appropriated directly to public institutions for the purposes of general operations.
- **State and local support:** State and local support is a broad measure of how much money the state provides to support all higher education. This measure does not include any sums for capital outlays and debt service or sums derived from federal sources, student tuition and fees, or auxiliary enterprises.
- **Total state support:** Total state support for all higher education is calculated by adding the primary sources of state funding and subtracting from that sum appropriations expected to be returned to the state and appropriations in the current year intended for use in other years (in other words, any appropriated funds that are not usable in the fiscal year for which they are appropriated). Available for 2020.
- **Total education revenues:** The sum of education appropriations and net tuition revenue, excluding any tuition revenue used for capital and debt service. It measures the amount of revenue available to public institutions to support instruction (excluding medical students).

* Data available upon request.

OTHER PUBLIC FUNDING SOURCES

INDIVIDUAL COMPONENTS, AVAILABLE 2001-2019

- **ARRA:** Federal American Reinvestment and Recovery Act (ARRA) revenue provided during the Great Recession to stabilize state and local sources of revenue for higher education.
- **Appropriations derived from federal sources:** State appropriated funds derived from federal sources.*
- **Independent capital appropriations:** Sums to independent (private) institutions for capital outlay (new construction and debt service/retirement).*
- **Local appropriations:** The sum of all tax appropriations from any government entity below the state level to public institutions for operating expenses. Excludes any grants from local nonprofit organizations such as chambers of commerce, charitable foundations, and other entities.
- **Tuition offsets:** Tuition charges collected by the institutions and remitted to the state as an offset to the state appropriations.*

SPECIFIC USES OF STATE SUPPORT

INDIVIDUAL COMPONENTS, AVAILABLE 2001-2019

- **Dual enrollment appropriations:** Any state or local funding to postsecondary institutions that supports dual enrollment programs. Dual enrollment refers to students who enroll in college courses offered by an institution of higher education while enrolled in high school, as part of a state, local, or postsecondary system program. May include dual credit, concurrent enrollment, and joint enrollment programs. *Not available in all states or years.**
- **Independent operating:** Sums of state support allocated to independent (private) institutions for operating expenses.
- **Independent support:** The sum of state allocations for independent operating expenses and financial aid awarded to students attending independent institutions.
- **Non-credit:** 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.

* Data available upon request.

RESEARCH, AGRICULTURE, MEDICAL

INDIVIDUAL COMPONENTS, AVAILABLE 2001-2019

- **Agriculture and extension appropriations:** Appropriated sums for agricultural experiment stations and cooperative extension services.
- **Hospital appropriations:** Appropriated sums for teaching or affiliated hospital operations and public service patient care. Includes all medical, dental, veterinary, optometry, pharmacy, mental health, nursing, and other health science institutes, clinics, laboratories, dispensaries, etc., primarily serving the public.
- **Medical school appropriations:** 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 medical enrollments.
- **Research appropriations:** Appropriated sums for research centers, laboratories, and institutes and appropriated sums separately budgeted by institutions for organized research. Generally, these are ongoing programs. Includes all health and science research.

CALCULATED METRICS, AVAILABLE 1980-2019

- **RAM:** The portion of total state and local appropriations targeted by legislative budget line-item identification or institutional designation for the direct operations of research, agriculture, public health care services, and medical schools.

FINANCIAL AID

INDIVIDUAL COMPONENTS, AVAILABLE 2001-2019

- **Independent financial aid:** Allocations to state scholarships or other state financial aid for students attending in-state independent (private) institutions. Includes all aid that is not expected to be repaid, such as conditional and non-conditional grant and scholarship programs, work-study, and state-funded tuition waivers. Excludes any allocation to state loan programs.
- **Out-of-state financial aid:** Allocations to state scholarships or other state financial aid for students attending public and independent out-of-state institutions. Includes all aid that is not expected to be repaid, such as conditional and non-conditional grant and scholarship programs, work-study, and state-funded tuition waivers. Excludes any allocation to state loan programs.

- **State public financial aid:** Allocations to state scholarships or other state financial aid for students attending public in-state institutions. Includes all aid that is not expected to be repaid, such as conditional and non-conditional grant and scholarship programs, work-study, and state-funded tuition waivers. Excludes any allocation to state loan programs. *Not available for Washington, D.C.*

CALCULATED METRICS, AVAILABLE 2001-2019

- **State public financial aid as a percent of education appropriations:** Allocations to state scholarships or other state financial aid for students attending public in-state institutions, as a proportion of total state and local support available for public higher education operating expenses (which excludes spending for research, agricultural, and medical education). *Not available for Washington, D.C.*
- **Total student financial aid:** Allocations to state scholarships or other state financial aid for students attending all institution types. Includes all aid that is not expected to be repaid, such as conditional and non-conditional grant and scholarship programs, work-study, and state-funded tuition waivers. Excludes any allocation to state loan programs.

TUITION AND FEES

INDIVIDUAL COMPONENTS, AVAILABLE 2001-2019

- **Gross tuition and fee revenue:** Gross tuition plus mandatory “education and general” fees from public institutions. Includes revenue from all fees required of such a large portion of all students that a student who does not pay the fee is the exception. Gross tuition and fee revenue includes state and institutional financial aid.
- **Institutional discounts and waivers:** Institutional student aid transferred to a student’s account and tuition charges that are waived and not collected from a student. Excludes institutional dollars that would not otherwise be available (e.g., restricted funds from institutionally managed endowments or designated for tuition grants).
- **Medical tuition and fee revenue:** Tuition and mandatory education and general fees paid by public medical students.
- **Tuition and fees used for debt service:** Tuition and fee revenue used for capital debt service/retirement of capital improvement. Excludes any revenue paid by students for auxiliary enterprise debt service. Tuition and fees used for debt service are not excluded from net tuition and fees.

SECTOR-LEVEL DATA, AVAILABLE 2012-2019

- **Net tuition revenue at two-year institutions:** Net tuition revenue at public Carnegie Associate's Colleges, Mixed Baccalaureate/Associate's Colleges, Special Focus Two-Year Institutions, Technical Colleges, and those that are considered degree-granting "less-than-two-year" institutions but are not in the Carnegie Classification. *Not available for Minnesota or New Jersey.**
- **Net tuition revenue at four-year institutions:** Net tuition revenue at public Carnegie Baccalaureate, Master's, and Doctoral Colleges, and Special Focus Four-Year Institutions. Includes graduate programs, research, agricultural extension, and medical funding at four-year institutions. *Not available for Minnesota or New Jersey.**

CALCULATED METRICS, AVAILABLE 1980-2019

- **Net tuition revenue:** Gross tuition and fee revenue less state-funded student aid, institutional tuition discounts and waivers, and tuition revenue paid by medical students. This is a measure of the resources available from tuition and fees to support instruction and related operations at public higher education institutions and includes revenue from in-state and out-of-state students as well as undergraduate and graduate students.
- **Student share:** The student share is a measure of the proportion of total education revenue at public institutions that comes from students and their families (measured as net tuition revenue). Net tuition revenue used for capital debt service is included in net tuition revenue, but excluded from total education revenue in calculating this figure.

* Data available upon request.

ENROLLMENT

INDIVIDUAL COMPONENTS, AVAILABLE 2001-2019

- **Dual FTE enrollment:** Annual full-time equivalent enrollment calculated for students who enroll in college courses offered by an institution of higher education while enrolled in high school as part of a state, local, or postsecondary system program. May include dual credit, concurrent enrollment, and joint enrollment programs. *Not available in all states or years.**
- **Gross full-time equivalent (FTE) enrollment:** Full-time equivalent enrollment calculated from coursework creditable for a degree plus coursework in a vocational or technical program which results in a certificate or some other formal recognition. For contact hour courses, one annual FTE is the sum of total contact hours divided by 900. For 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). For 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).
- **Medical FTE enrollment:** FTE enrollment in schools of medicine, dentistry, veterinary medicine, and osteopathic medicine.

SECTOR-LEVEL DATA, AVAILABLE 2012-2019

- **Net FTE enrollment at two-year institutions:** Net FTE enrollment at public Carnegie Associate's Colleges, Mixed Baccalaureate/Associate's Colleges, Special Focus Two-Year Institutions, Technical Colleges, and those that are considered degree-granting "less-than-two-year" institutions but are not in the Carnegie Classification.
- **Net FTE enrollment at four-year institutions:** Net FTE enrollment at public Carnegie Baccalaureate, Master's, and Doctoral Colleges, and Special Focus Four-Year Institutions. Includes graduate programs, research, agricultural extension, and medical funding at four-year institutions.

CALCULATED METRICS, AVAILABLE 1980-2019

- **Net full-time equivalent (FTE) enrollment:** A measure of enrollment equal to one student enrolled full time for one academic year, calculated from the aggregate number of enrolled credit hours (including summer session enrollments). SHEF excludes most non-credit or non-degree program enrollments but includes coursework in a vocational or technical program which results in some formal recognition; medical school enrollments also are excluded.

* Data available upon request.

DATA ADJUSTMENTS

CALCULATED METRICS, AVAILABLE 1980-2019

- **Consumer Price Index (CPI):** A measure of change over time in the prices consumers pay for a variety of goods and services in the U.S. CPI is provided by the [U.S. Bureau of Labor Statistics](#) and is indexed to the most recent fiscal year. CPI adjusts for inflation from the consumer (student) perspective.
- **Cost of Living Index (COLI):** State-level comparisons in SHEF are adjusted by the state-level Cost of Living Index (COLI), calculated annually by the [Council for Community and Economic Research \(C2ER\)](#). This index is based on county-level data collected by C2ER. A state index is calculated based on the weighted average of all the counties in each state. COLI is updated yearly, and SHEEO applies the latest COLI to all prior-year data. *The state-level index is not available for Washington, D.C.*
- **Enrollment Mix Index (EMI):** Financial metrics in the SHEF report are adjusted down in states with a more expensive enrollment mix and up in states with a less expensive enrollment mix. To calculate EMI, Integrated Postsecondary Education Data System (IPEDS) data are used to develop a national average cost per fall FTE for each Carnegie Classification. The proportion of each state's FTE in each Carnegie Classification is multiplied by the national average cost per FTE for that classification. For each state, the products for each classification are summed, which yields the state's enrollment mix unit cost for the year. The ratio of enrollment mix unit cost to aggregated national unit cost constitutes each state's enrollment mix "index." SHEEO updates the EMI in odd fiscal years and applies the latest EMI to all prior-year data. *EMI is not calculated for Washington, D.C.*
- **Higher Education Price Index (HEPI):** Provided by the [Commonfund Institute](#), HEPI uses faculty salaries collected by the American Association of University Professors (AAUP) and a number of price indices generated by federal agencies to track changes in the prices paid by colleges and universities. HEPI adjusts for inflation from the provider (institutional) perspective.
- **Higher Education Cost Adjustment (HECA):** SHEEO developed the Higher Education Cost Adjustment (HECA) to estimate inflation in the costs paid by colleges and universities. Prior-year data in SHEF are adjusted up by HECA to match the comparable amount in today's dollars. HECA is constructed from the [Employment Cost Index \(ECI\)](#) and the [Gross Domestic Product Implicit Price Deflator \(GDP IPD\)](#). The ECI reflects employer compensation costs, including wages, salaries, and benefits. The GDP IPD reflects general price inflation in the U.S. economy. HECA adjusts for inflation from the state perspective.

STATE EFFORT AND CAPACITY

INDIVIDUAL COMPONENTS, AVAILABLE 1980-2018

- **Actual tax revenue (ATR):** The total general revenues derived from taxation by state and local governments. Actual tax revenue data are from the [U.S. Census Bureau](#). Not available for 2018 or for Washington, D.C.
- **Lottery profits:** Total lottery revenues from all lotto games and gaming operations, where applicable, that are transferred to beneficiaries. Lottery profits are provided by the [North American Association of State and Provincial Lotteries](#). *Not available for Washington, D.C.*
- **Personal income:** The sum of net earnings received by all persons from participation in production, from government and business transfer payments, and from government interest. Personal income data are from the [U.S. Department of Commerce](#). *Not available for Washington, D.C.*
- **Population:** The number of individuals (both civilian and military) who reside in a state. Population data are from the [U.S. Department of Commerce](#). *Not available for Washington, D.C.*
- **Total taxable resources (TTR):** The unduplicated sum of the gross state product and state personal income, minus components presumed not taxable by the state plus various components of income derived from out-of-state sources. Total taxable resources are from the U.S. Department of the Treasury. *Not available for 2018 or for Washington, D.C.*

CALCULATED METRICS, AVAILABLE 1980-2018

- **Allocation to higher education:** Higher education support as a proportion of actual tax revenues and lottery profits. *Not available for 2018 or for Washington, D.C.*
- **Effective tax rate:** Actual tax revenue per capita divided by total taxable resources per capita, expressed as a percentage. *Not available for 2018 or for Washington, D.C.*
- **Support per capita:** Higher education support per capita normalizes state funding for a state's population. It assesses effort because states with larger populations generally should have a broader tax base and, therefore, may be able to direct greater resources toward higher education. *Not available for Washington, D.C.*
- **Support per \$1,000 personal income:** Higher education support per \$1,000 of personal income measures the amount a state pays for higher education relative to its capacity to pay. It provides context regarding the scale of support for higher education in relation to a state's available tax base since most state revenue comes from income and sales or consumption taxes. *Not available for Washington, D.C.*