



USHE APPROPRIATED AND TOTAL INSTITUTIONAL BUDGETS – FY 2017-2018

HIGHER EDUCATION
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ISSUE BRIEF

SUMMARY

Funding of higher education in the State of Utah represents a significant portion of the State's budget. For FY 2018, the Legislature appropriated approximately \$1.75 billion for the operational costs of higher education institutions.

DISCUSSION AND ANALYSIS

While the Legislature appropriates significant funding to higher education institutions, mostly in the form of state tax funds (General Fund and Education Fund) and tuition (Dedicated Credits), other significant revenue sources at some of the institutions are not appropriated by the Legislature. These include federal appropriations and grants; auxiliary services; grants and contracts; gifts, contributions, investment income; independent operations; and other sources. These funding sources cover general operating costs, in addition to costs associated with Auxiliary Enterprises, Hospital Services, Independent Operations, Depreciation, Interest, and Other Expenses and Deductions. The following table shows the appropriated and total USHE budgets for FY 2017-18. The two figures following the table depict the portion of the total revenue and expenditures that are appropriated and non-appropriated.

For FY 2017-18, total USHE appropriated revenues and expenditures were over \$1.7 billion; total USHE revenue from all sources were over \$7.2 billion with over \$6.6 billion in related expenditures.

The largest single non-appropriated revenue and expenditure is the University of Utah Hospital, which accounts for \$2.2 billion of non-appropriated revenue. Other auxiliary services, such as housing, food services, bookstore, and others is a large revenue source at \$1.1 billion.

Table 6

USHE Summary of Revenues and Expenses¹

Total - Eight Institutions

	2016-17		2017-18	
	Appropriated Revenues	Total Revenues	Appropriated Revenues	Total Revenues
Revenues and Other Additions				
Operating Revenues				
Tuition and Fees	\$787,264,501	\$854,944,566	\$829,827,757	\$884,629,852
Grants and Contracts - Operating	\$0	\$607,242,633	\$0	\$687,096,920
Sales & Services: Auxiliary Enterprises	\$0	\$1,009,034,810	\$0	\$1,100,151,466
Sales & Services: Hospitals	\$0	\$2,192,329,000	\$0	\$2,209,201,000
Sales & Services: Educational Activities	\$59,609	\$37,056,120	\$87,806	\$39,390,447
Land Grant	\$1,095,353	\$0	\$1,210,225	\$0
Independent Operations	\$0	\$169,583,000	\$0	\$173,261,000
Other Sources-Operating	\$3,166,654	\$209,372,699	\$370,931	\$252,776,160
	\$791,586,117	\$5,079,562,828	\$831,496,719	\$5,346,506,845
Nonoperating Revenues				
Federal Appropriations	\$4,563,242	\$0	\$5,000,800	\$0
State Appropriations	\$847,934,900	\$915,195,070	\$887,489,016	\$941,436,790
Federal Grants	\$0	\$189,944,662	\$0	\$211,150,099
State Grants	\$0	\$22,696,074	\$0	\$24,211,859
Local Appropriations/Education District Taxes	\$0	\$414,559	\$0	\$706,329
Gifts/Contributions	\$0	\$195,266,822	\$0	\$210,189,230
Investment Income	\$0	\$146,374,892	\$0	\$135,249,611
Other Nonoperating Revenues	\$6,639,093	-\$3,506,434	\$6,451,639	\$2,928,509
Subtotal - Nonoperating Revenue	\$859,137,235	\$1,466,385,645	\$898,941,456	\$1,525,872,427
Other Revenues and Additions				
Capital Appropriations	\$0	\$65,590,550	\$0	\$213,531,061
Capital Grants & Gifts	\$0	\$68,568,094	\$0	\$84,045,669
Additions to Permanent Endowments	\$0	\$31,199,607	\$0	\$48,829,676
Other Revenues and Additions	\$0	\$0	\$0	\$0
Subtotal - Other Revenue/Additions	\$0	\$165,358,251	\$0	\$346,406,406
Total Revenues and Other Additions	\$1,650,723,351	\$6,711,306,724	\$1,730,438,175	\$7,218,785,678

	2016-17		2017-18	
	Appropriated Expenses	Total Expenses	Appropriated Expenses	Total Expenses
Expenses and Other Deductions				
Operating Expenses				
Instruction	\$780,968,651	\$1,062,085,065	\$829,283,350	\$1,085,719,920
Research	\$77,721,099	\$536,009,081	\$77,963,169	\$553,656,667
Public Service	\$44,049,650	\$816,085,424	\$39,867,469	\$821,587,292
Academic Support	\$162,448,018	\$278,870,683	\$172,889,963	\$284,740,799
Student Services	\$115,443,332	\$178,432,608	\$131,934,537	\$183,421,118
Institutional Support	\$233,714,416	\$330,824,484	\$239,070,566	\$323,045,993
Operation and Maintenance of Plant	\$179,733,769	\$239,449,759	\$188,172,887	\$235,696,931
Depreciation	\$0	\$337,233,552	\$0	\$335,552,210
Scholarships and Fellowships Expenses	\$12,176,484	\$125,127,460	\$9,706,402	\$135,098,768
Auxiliary Enterprises	\$0	\$117,538,098	\$0	\$119,324,988
Hospital Services	\$0	\$1,827,118,000	\$0	\$1,827,118,000
Independent Operations	\$0	\$565,683,000	\$0	\$565,683,000
Other Expenses and Deductions	\$0	\$162,498,000	\$0	\$162,498,000
Transfers (Net)	\$53,938,815	\$0	\$56,592,554	\$0
Subtotal - Operating Expenses	\$1,660,194,235	\$6,576,955,214	\$1,745,480,897	\$6,633,143,686
Nonoperating Expenses				
Interest	\$0	\$13,636,660	\$0	\$12,399,747
Other Nonoperating Expenses and Deductions	\$0	\$2,263,579	\$0	\$16,980,473
Subtotal - Nonoperating Expenses	\$0	\$15,900,239	\$0	\$29,380,220
Total Expenses and Deductions	\$1,660,194,235	\$6,592,855,453	\$1,745,480,897	\$6,662,523,906
Revenue & Additions Above/(Below) Expenses & Deductions²	-\$9,470,883	\$118,451,271	-\$15,042,722	\$556,261,772

Notes:

(1) Because USHE has recently changed reporting forms, individual lines may not reflect uniformity between institutions' reporting from year to year. Users should focus on Subtotal and

(2) "Revenue & Additions Above/(Below) Expenses & Deductions" should not be interpreted as an ending balance because adjustments have not been made for beginning balances.



