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ANALYST



Higher Education Base Budget

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Finance Officer

January 22, 2026

Overview

- Senate Bill 1, Higher Education Base Budget
- JR4-4-201 requires base budget bills to be heard by noon on day 10
- Heard in the Senate Wednesday, January 28
- Heard in the House Thursday, January 29



Structure

- Three Sections
 - Section 1: Fiscal Year 2026 adjustments (all one-time)
 - Section 2: Fiscal Year 2027 base (primarily ongoing)
 - Section 3: Fiscal Year 2027 Accountable Process Budget
 - Instruction funding at institutions
- Two main subsections in each section
 - Operating and Capital: State appropriations and Tuition/Fees
 - Higher Education Budget Reporting: Estimate of institutions' total budget



Fiscal Year 2027 Amounts

- Operating and Capital: \$3,082,927,300
 - General and Income Tax Funds: \$1,758,098,200
 - Tuition: \$1,082,694,200
 - Performance Funding: \$91,500,000 (\$21,830,700 unearned)
- Higher Education Budget Reporting: \$12,952,223,200
 - This includes the \$3.02 billion from Operating and Capital



Structure

- One main line item: Education and General
 - Appropriation units based on NACUBO Expenditure Categories
 - Instruction
 - Research
 - Public Service
 - Academic Support
 - Student Services
 - Institutional Support
 - Operations and Maintenance
 - Depreciation
 - Scholarships and Fellowships Expenses
 - Auxiliary Enterprises
 - Hospital Services
 - Independent Operations
 - Other Expenses and Deductions
- Special Projects line item
- “Targeted education” line items



Questions?



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