

Instructions Sent to the States in Surveys Covering Fiscal Years 2008-09 and Earlier

1. Report only appropriations, not actual expenditures.
2. Report only sums appropriated for annual operating expenses.
3. For state tax appropriations in complex universities, set out separately the sums appropriated for (or allocated to) the main campuses, branch campuses and medical centers (even if on the main campus). Medical center data should include appropriations for the operation of colleges of medicine, dentistry, pharmacy and nursing, and teaching hospitals, either lumped as one sum or set out separately as preferred.
4. Include:
 - sums appropriated for state aid to local public community colleges and for operation of state-supported community colleges, and for vocational-technical two-year colleges or institutes that are predominantly for high school graduates and adult students;
 - sums appropriated to statewide coordinating boards or governing boards, either for board expenses or for allocation by the board to other institutions or both;
 - sums appropriated for state scholarships or other student financial aid;
 - sums destined for higher education but appropriated to some other state agency (as in the case of funds intended for faculty fringe benefits that are appropriated to the state treasurer and disbursed by that office); and
 - appropriations directed to private institutions of higher education at all levels.

Exclude:

- Appropriations for capital outlays and debt service.
- Appropriations of sums derived from federal sources, student fees, auxiliary enterprises and other non-tax sources.