



STATE UNIVERSITY DATA BOOK

Section I: Finance

January 2021

★ LEADING HIGHER EDUCATION ★

Total Operating Expenditures by Fund
Fiscal Year 2015 - 2020

Table 1.10

State University Totals

Category	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Percent of Total FY 2020
State General Fund Exp. Percent Increase Exp.	\$582,824,436 3.2%	\$562,898,887 -3.4%	\$569,045,354 1.1%	\$565,100,607 -0.7%	\$586,766,891 3.8%	\$629,232,860 7.2%	20.8%
General Fees Funds (Tuition) Percent Increase Tuition	\$733,022,830 5.9%	\$761,888,592 3.9%	\$799,008,516 4.9%	\$775,657,853 -2.9%	\$796,058,708 2.6%	\$751,886,742 -5.5%	24.8%
Hospital Revenue Funds Percent Increase Funds	\$7,129,756 28.3%	\$7,075,215 -0.8%	\$0 NA	\$0 NA	\$0 NA	\$0 NA	0.0%
Other General Use Percent Increase	\$12,329,869 -16.0%	\$4,195,221 -66.0%	\$2,437,685 -41.9%	\$3,966,702 62.7%	\$2,927,031 -26.2%	\$2,690,102 -8.1%	0.1%
General Use Expenditures Percent Increase GU	\$1,335,306,891 4.6%	\$1,336,057,915 0.1%	\$1,370,491,555 2.6%	\$1,344,725,162 -1.9%	\$1,385,752,629 3.1%	\$1,383,809,704 -0.1%	45.7%
Restricted Use Expenditures Percent Increase RU	\$1,174,242,113 2.5%	\$1,225,598,411 4.4%	\$1,293,104,074 5.5%	\$1,352,315,227 4.6%	\$1,459,529,524 7.9%	\$1,525,651,622 4.5%	50.4%
Operating Expenditures Percent Increase	\$2,509,549,004 3.6%	\$2,561,656,326 2.1%	\$2,663,595,629 4.0%	\$2,697,040,389 1.3%	\$2,845,282,153 5.5%	\$2,909,461,326 2.3%	96.1%
Restricted Use Non-Reportable Student Loan Expenditures	\$134,268,352 0.1%	\$133,797,219 -0.4%	\$131,706,286 -1.6%	\$133,389,869 1.3%	\$126,852,172 -4.9%	\$119,164,968 -6.1%	3.9%
Total Operating Expenditures (including Non-reportable Student Loan Expenditures)	\$2,643,817,356 3.4%	\$2,695,453,545 2.0%	\$2,795,301,915 3.7%	\$2,830,430,258 1.3%	\$2,972,134,325 5.0%	\$3,028,626,294 1.9%	100.0%

Notes for this section begin on page 19.

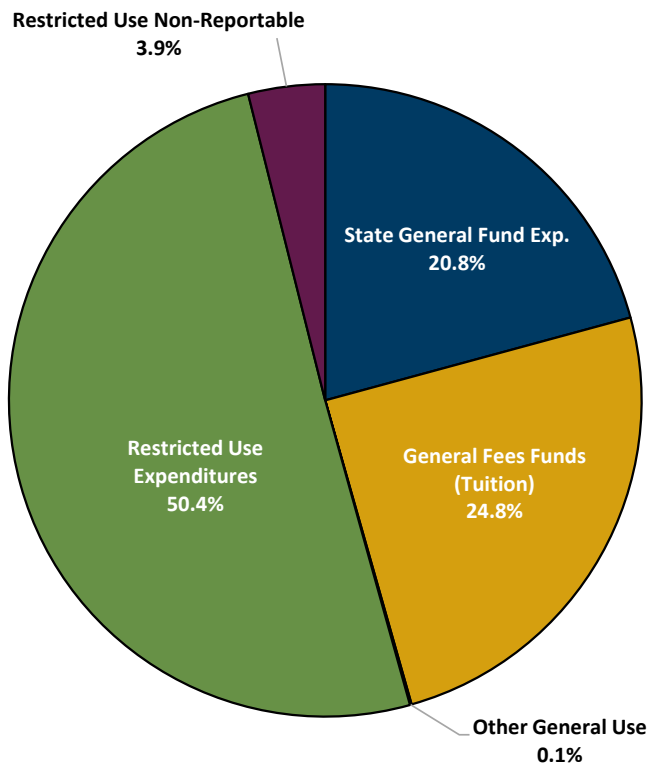
Source: Form DA402 of Institutional Legislative Budgets

**Total Operating Expenditures by Fund
Fiscal Year 2020**

Table 1.10

State University Totals

**State University Totals
Grand Total Operating Expenditures by Fund
Fiscal Year 2020**



Notes for this section begin on page 19.

Source: Form DA402 of Institutional Legislative Budgets

**All Funds Operating Expenditures by Program
Fiscal Year 2015 - 2020**
Table 1.12**State University Totals**

Category	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	% Change FY 15 - 20
Instruction	\$787,150,944	\$801,831,547	\$829,136,769	\$834,620,790	\$876,572,204	\$877,278,751	11.4%
Academic Support	\$187,116,044	\$190,011,674	\$184,617,463	\$180,991,326	\$190,012,139	\$191,229,396	2.2%
Student Services	\$128,978,377	\$130,975,241	\$114,975,638	\$129,947,247	\$128,046,338	\$124,338,631	-3.6%
Institutional Support	\$152,716,954	\$153,614,379	\$169,111,242	\$146,768,520	\$166,094,736	\$169,283,811	10.8%
Educational Program	\$1,255,962,319	\$1,276,432,841	\$1,297,841,112	\$1,292,327,883	\$1,360,725,417	\$1,362,130,589	8.5%
Physical Plant	\$178,108,935	\$174,672,058	\$182,867,404	\$180,054,521	\$185,403,570	\$186,919,961	4.9%
Research	\$415,934,229	\$421,812,941	\$442,532,611	\$474,354,532	\$506,574,832	\$559,614,373	34.5%
Public Service	\$124,498,177	\$125,517,769	\$119,544,900	\$129,617,546	\$151,490,990	\$158,733,962	27.5%
Scholarship / Fellowships	\$345,208,353	\$354,162,190	\$381,668,165	\$397,951,768	\$406,578,099	\$401,037,278	16.2%
Other (including Transfers)	\$49,152,061	\$63,564,347	\$94,140,752	\$69,156,379	\$73,728,748	\$97,064,527	97.5%
Total Educ. and General	\$2,368,864,074	\$2,416,162,146	\$2,518,594,944	\$2,543,462,629	\$2,684,501,656	\$2,765,500,686	16.7%
Auxiliary Enterprises	\$140,684,931	\$145,489,892	\$145,000,686	\$153,577,760	\$160,780,500	\$143,960,643	2.3%
Operating Expenditures	\$2,509,549,005	\$2,561,652,038	\$2,663,595,630	\$2,697,040,389	\$2,845,282,153	\$2,909,461,327	15.9%
Restricted Use Non-Reportable Student Loan Expenditures	\$134,268,352	\$133,797,219	\$131,706,286	\$133,389,869	\$126,852,172	\$119,164,968	-11.2%
Total Operating Expenditures (including Non-reportable Student Loan Expenditures)	\$2,643,817,357	\$2,695,449,257	\$2,795,301,916	\$2,830,430,258	\$2,972,134,325	\$3,028,626,294	14.6%

Notes for this section begin on page 19.

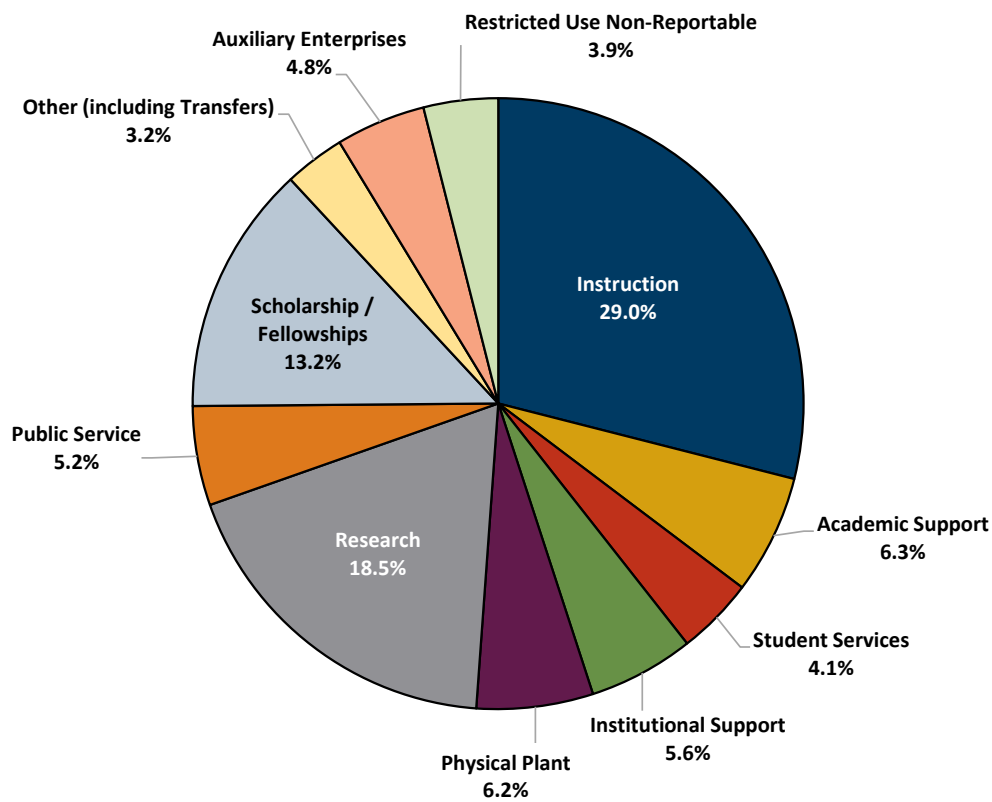
Source: Form DA402 of Institutional Legislative Budgets

**All Funds Operating Expenditures by Program
Fiscal Year 2020**

Table 1.12

State University Totals

**State University Totals
Grand Total All Funds Operating Expenditures by Program
Fiscal Year 2020**



Notes for this section begin on page 19.

Source: Form DA402 of Institutional Legislative Budgets

General Use Operating Expenditures by Program
Fiscal Year 2015 - 2020

Table 1.13**State University Totals**

Category	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	% Change FY 15 - 20
Instruction	\$607,600,245	\$610,822,886	\$621,479,044	\$605,689,162	\$613,432,253	\$615,777,490	1.3%
Academic Support	\$159,115,983	\$158,377,602	\$157,067,141	\$150,265,223	\$156,635,184	\$154,373,753	-3.0%
Student Services	\$64,201,413	\$63,623,804	\$66,991,178	\$70,594,077	\$70,510,671	\$69,079,430	7.6%
Institutional Support	\$121,391,704	\$118,353,777	\$125,432,122	\$116,896,774	\$130,672,895	\$134,316,215	10.6%
Educational Program	\$952,309,345	\$951,178,069	\$970,969,485	\$943,445,236	\$971,251,003	\$973,546,888	2.2%
Physical Plant	\$149,601,512	\$142,406,086	\$154,269,076	\$146,665,630	\$148,662,380	\$147,107,878	-1.7%
Research	\$107,434,446	\$105,230,580	\$103,102,096	\$117,385,577	\$118,967,924	\$125,295,035	16.6%
Public Service	\$38,883,963	\$31,883,211	\$30,718,487	\$31,994,222	\$30,281,711	\$29,537,056	-24.0%
Scholarship / Fellowships	\$56,595,721	\$62,708,869	\$67,911,350	\$72,081,925	\$74,876,979	\$76,202,005	34.6%
Other (including Transfers)	\$26,926,793	\$42,424,704	\$42,545,459	\$31,891,279	\$40,696,139	\$31,105,687	15.5%
Total Educ. and General	\$1,331,751,780	\$1,335,831,519	\$1,369,515,953	\$1,343,463,869	\$1,384,736,135	\$1,382,794,544	3.8%
Auxiliary Enterprises	\$3,555,112	\$222,108	\$975,603	\$1,261,293	\$1,016,494	\$1,015,162	-71.4%
Total Operating	\$1,335,306,892	\$1,336,053,627	\$1,370,491,556	\$1,344,725,162	\$1,385,752,629	\$1,383,809,705	3.6%

Notes for this section begin on page 19.

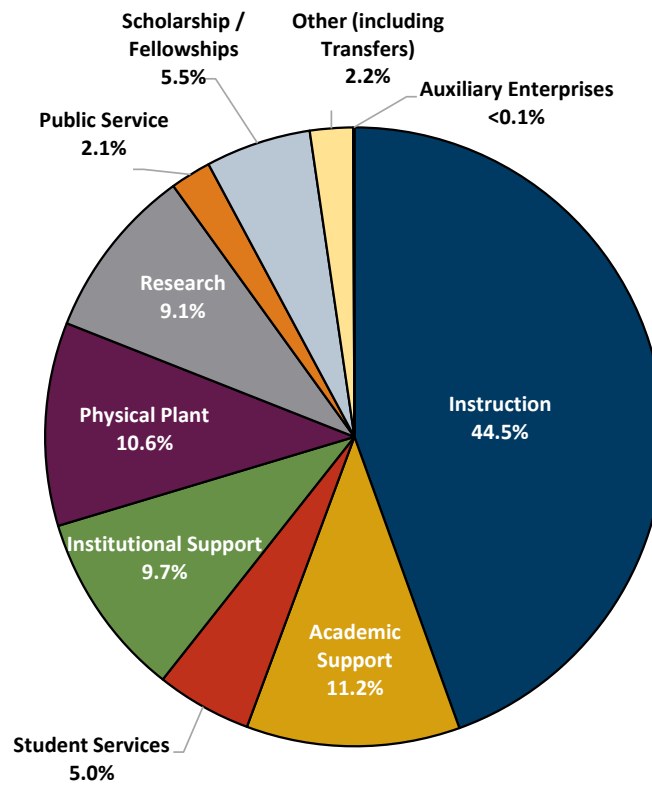
Source: Operating summaries of Legislative Budget Submittals

**General Use Operating Expenditures by Program
Fiscal Year 2020**

Table 1.13

State University Totals

**State University Totals
Grand Total General Use Operating Expenditures by Program
Fiscal Year 2020**



Notes for this section begin on page 19.

Source: Operating summaries of Legislative Budget Submittals

General Use Operating Expenditures by Object
Fiscal Year 2015 - 2020

Table 1.14**State University Totals**

Category	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	% Change FY 15 - 20
Classified - FTE	2,263.6	2,068.3	1,575.9	1,326.2	1,215.2	1,076.6	-52.4%
Classified - Expenditures	\$78,424,344	\$73,039,348	\$60,186,256	\$49,782,816	\$45,034,287	\$41,039,341	-47.7%
Unclassified - FTE	9,889.6	9,986.6	6,478.2	10,225.9	10,293.2	9,862.1	-0.3%
Unclassified - Expenditures	\$697,084,634	\$697,054,299	\$738,564,284	\$734,766,719	\$738,811,271	\$755,926,865	8.4%
Housestaff - FTE	131.9	0.0	0.0	0.0	2.0	2.9	-97.8%
Housestaff - Expenditures	\$6,519,035	\$3,444,419	\$0	\$187,825	\$41,761	\$142,213	-97.8%
Student Wages Expenditures	\$16,419,476	\$16,476,970	\$17,937,686	\$18,140,908	\$15,018,879	\$14,131,387	-13.9%
Health Insurance	\$89,214,231	\$81,206,028	\$78,271,191	\$84,657,557	\$87,760,898	\$87,045,522	-2.4%
All Other Fringe	\$131,172,337	\$130,671,408	\$130,593,536	\$129,476,681	\$132,356,509	\$136,222,359	3.8%
Subtotal Salaries - FTE	12,285.2	12,054.9	8,054.1	11,552.1	11,510.3	10,941.6	-10.9%
Subtotal Salaries - Exp.	\$1,018,834,057	\$1,001,892,472	\$1,025,552,953	\$1,017,012,506	\$1,019,023,605	\$1,034,507,687	1.5%
Other Operating Expenditures	\$272,471,276	\$293,417,785	\$297,272,454	\$283,331,530	\$319,802,607	\$305,570,313	12.1%
Utilities	\$44,001,556	\$40,743,366	\$47,270,687	\$44,381,126	\$46,926,412	\$43,731,705	-0.6%
Total General Use Exp.	\$1,335,306,889	\$1,336,053,623	\$1,370,096,094	\$1,344,725,162	\$1,385,752,629	\$1,383,809,705	3.6%

Notes for this section begin on page 19.

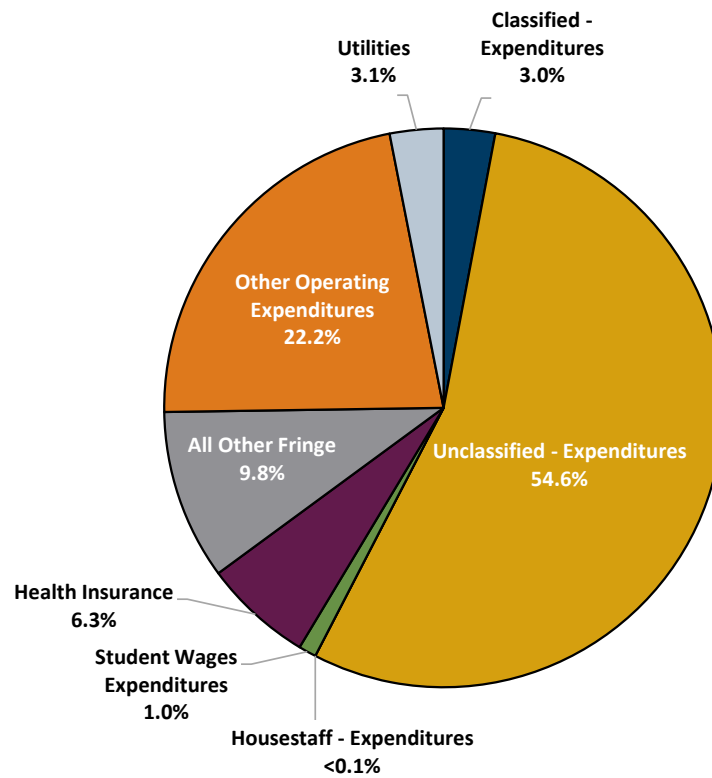
Source: Operating summaries of Legislative Budget submittals

**General Use Operating Expenditures by Object
Fiscal Year 2020**

Table 1.14

State University Totals

**State University Totals
Grand Total General Use Operating Expenditures by Object
Fiscal Year 2020**



Notes for this section begin on page 19.

Source: Operating summaries of Legislative Budget submittals

Total Operating Expenditures by Fund
Fiscal Year 2015 - 2020

Table 1.30

State Universities (Excluding KSU Vet Med, KSRE*, and KUMC)

Category	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Percent of Total FY 2020
State General Fund Exp.	\$412,949,304	\$399,126,736	\$399,615,741	\$398,539,501	\$416,258,311	\$447,788,818	18.9%
Percent Increase	3.8%	-3.3%	0.1%	-0.3%	4.4%	7.6%	
General Fees Funds (Tuition)	\$676,176,177	\$704,048,387	\$726,121,591	\$707,212,237	\$721,234,223	\$685,248,947	28.9%
Percent Increase Tuition	5.7%	4.1%	3.1%	-2.6%	2.0%	-5.0%	
Hospital Revenue Funds	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Percent Increase Funds							
Other General Use	\$72,100	\$131,130	\$259,663	\$231,097	\$148,172	\$331,336	0.0%
Percent Increase	-95.9%	81.9%	98.0%	-11.0%	-35.9%	123.6%	
General Use Exp.	\$1,089,197,581	\$1,103,306,253	\$1,125,996,995	\$1,105,982,835	\$1,137,640,706	\$1,133,369,101	47.8%
Percent Increase GU	4.8%	1.3%	2.1%	-1.8%	2.9%	-0.4%	
Restricted Use Expenditures	\$900,998,474	\$933,106,044	\$945,311,855	\$993,955,961	\$1,086,973,803	\$1,119,209,449	47.2%
Percent Increase RU	2.0%	3.6%	1.3%	5.1%	9.4%	3.0%	
Operating Expenditures	\$1,990,196,055	\$2,036,412,297	\$2,071,308,850	\$2,099,938,796	\$2,224,614,509	\$2,252,578,550	95.0%
Percent Increase	3.5%	2.3%	1.7%	1.4%	5.9%	1.3%	
Restricted Use Non-Reportable Student Loan Expenditures	\$134,268,352	\$133,797,219	\$131,706,286	\$133,389,869	\$126,852,172	\$119,164,968	5.0%
	0.1%	-0.4%	-1.6%	1.3%	-4.9%	-6.1%	
Total Operating Expenditures (including Non-reportable Student Loan Expenditures)	\$2,124,464,407	\$2,170,209,516	\$2,203,015,136	\$2,233,328,665	\$2,351,466,681	\$2,371,743,518	100.0%
	3.3%	2.2%	1.5%	1.4%	5.3%	0.9%	

*Kansas State University Extension Systems and Agricultural Research Programs

Notes for this section begin on page 19.

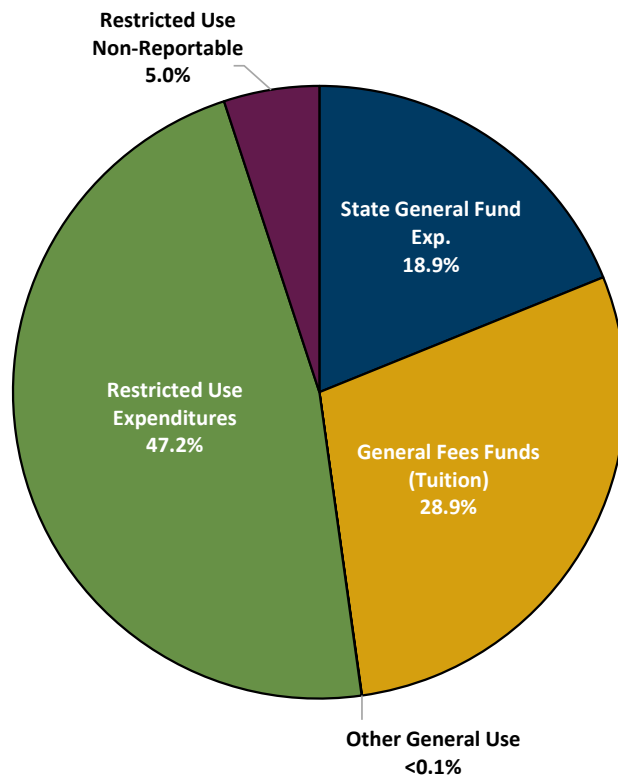
Source: Form DA402 of Institutional Legislative Budgets

**Total Operating Expenditures by Fund
Fiscal Year 2020**

Table 1.30

State Universities (Excluding KSU Vet Med, KSRE*, and KUMC)

**State Universities (Excluding KSU Vet Med, KSRE*, and KUMC)
Grand Total Operating Expenditures by Fund
Fiscal Year 2020**



*Kansas State University Extension Systems and Agricultural Research Programs

Notes for this section begin on page 19.

Source: Form DA402 of Institutional Legislative Budgets

**All Funds Operating Expenditures by Program
Fiscal Year 2015 - 2020**
Table 1.32
State Universities (Excluding KSU Vet Med, KSRE*, and KUMC)

Category	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	% Change FY 15 - 20
Instruction	\$623,104,185	\$629,517,889	\$638,568,968	\$636,307,712	\$672,857,561	\$664,141,395	6.6%
Academic Support	\$162,349,698	\$165,021,849	\$159,210,375	\$153,561,509	\$158,167,440	\$162,979,299	0.4%
Student Services	\$124,016,273	\$125,907,976	\$108,823,491	\$123,407,386	\$122,118,527	\$118,518,308	-4.4%
Institutional Support	\$120,613,012	\$122,553,928	\$133,006,015	\$115,441,966	\$128,865,297	\$128,358,843	6.4%
Educational Program	\$1,030,083,168	\$1,043,001,642	\$1,039,608,849	\$1,028,718,573	\$1,082,008,825	\$1,073,997,845	4.3%
Physical Plant	\$146,606,122	\$142,791,446	\$144,441,371	\$140,048,628	\$142,769,225	\$146,308,315	-0.2%
Research	\$243,863,927	\$253,899,954	\$262,225,440	\$294,133,785	\$314,660,911	\$351,027,203	43.9%
Public Service	\$57,824,789	\$58,047,800	\$51,274,778	\$55,076,834	\$74,253,233	\$74,735,233	29.2%
Scholarship / Fellowships	\$337,501,655	\$344,529,690	\$371,826,050	\$386,571,056	\$394,849,769	\$389,492,296	15.4%
Other (including Transfers)	\$36,282,407	\$51,822,254	\$61,116,010	\$48,287,263	\$60,309,289	\$78,835,594	117.3%
Total Educ. and General	\$1,852,162,068	\$1,894,092,786	\$1,930,492,498	\$1,952,836,139	\$2,068,851,252	\$2,114,396,484	14.2%
Auxiliary Enterprises	\$138,033,988	\$142,315,223	\$140,816,353	\$147,102,657	\$155,763,259	\$138,182,069	0.1%
Operating Expenditures	\$1,990,196,056	\$2,036,408,009	\$2,071,308,851	\$2,099,938,796	\$2,224,614,509	\$2,252,578,551	13.2%
Restricted Use Non-Reportable Student Loan Expenditures	\$134,268,352	\$133,797,219	\$131,706,286	\$133,389,869	\$126,852,172	\$119,164,968	-11.2%
Total Operating Expenditures (including Non-reportable Student Loan Expenditures)	\$2,124,464,408	\$2,170,205,228	\$2,203,015,137	\$2,233,328,665	\$2,351,466,681	\$2,371,743,518	11.6%

*Kansas State University Extension Systems and Agricultural Research Programs

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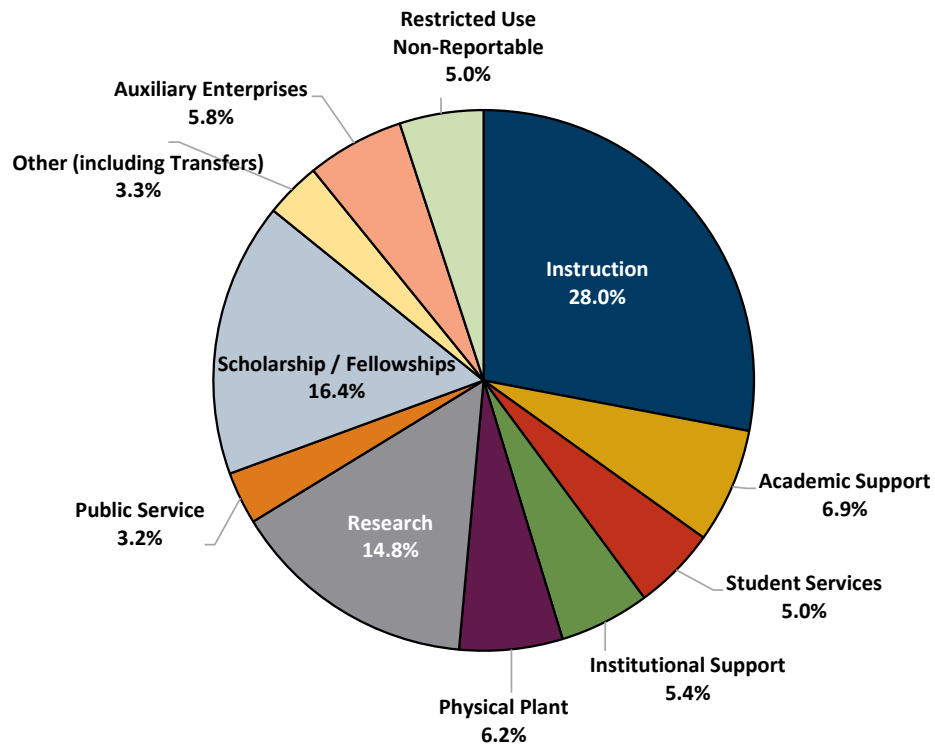
Source: Form DA402 of Institutional Legislative Budgets

**All Funds Operating Expenditures by Program
Fiscal Year 2020**

Table 1.32

State Universities (Excluding KSU Vet Med, KSRE*, and KUMC)

**State Universities (Excluding KSU Vet Med, KSRE*, and KUMC)
Grand Total Operating Expenditures by Program
Fiscal Year 2020**



*Kansas State University Extension Systems and Agricultural Research Programs

Notes for this section begin on page 19.

Source: Form DA402 of Institutional Legislative Budgets

General Use Operating Expenditures by Program
Fiscal Year 2015 - 2020

Table 1.33

State Universities (Excluding KSU Vet Med, KSRE*, and KUMC)

Category	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	% Change FY 15 - 20
Instruction	\$508,790,594	\$513,399,534	\$526,505,880	\$514,875,397	\$521,213,203	\$524,865,194	3.2%
Academic Support	\$137,898,807	\$136,541,197	\$136,892,316	\$131,667,991	\$133,390,101	\$133,476,354	-3.2%
Student Services	\$60,955,183	\$60,362,085	\$63,473,699	\$67,431,959	\$66,931,288	\$65,737,430	7.8%
Institutional Support	\$100,942,545	\$97,917,813	\$98,576,265	\$94,339,340	\$103,284,973	\$103,543,584	2.6%
Educational Program	\$808,587,129	\$808,220,629	\$825,448,160	\$808,314,687	\$824,819,565	\$827,622,562	2.4%
Physical Plant	\$128,573,085	\$121,611,020	\$128,235,576	\$121,616,876	\$124,089,857	\$123,673,904	-3.8%
Research	\$62,440,416	\$67,279,072	\$63,897,535	\$78,833,798	\$78,555,771	\$78,904,751	26.4%
Public Service	\$12,280,490	\$11,597,222	\$10,848,014	\$12,261,031	\$9,687,845	\$7,380,424	-39.9%
Scholarship / Fellowships	\$49,686,650	\$54,665,007	\$59,335,088	\$62,019,062	\$65,623,843	\$66,640,427	34.1%
Other (including Transfers)	\$24,074,700	\$39,706,907	\$37,257,020	\$21,676,088	\$33,847,332	\$28,131,876	16.9%
Total Educ. and General	\$1,085,642,470	\$1,103,079,857	\$1,125,021,393	\$1,104,721,542	\$1,136,624,212	\$1,132,353,941	4.3%
Auxiliary Enterprises	\$3,555,112	\$222,108	\$975,603	\$1,261,293	\$1,016,494	\$1,015,162	-71.4%
Total Operating	\$1,089,197,582	\$1,103,301,965	\$1,125,996,996	\$1,105,982,835	\$1,137,640,706	\$1,133,369,102	4.1%

*Kansas State University Extension Systems and Agricultural Research Programs

Notes for this section begin on page 19.

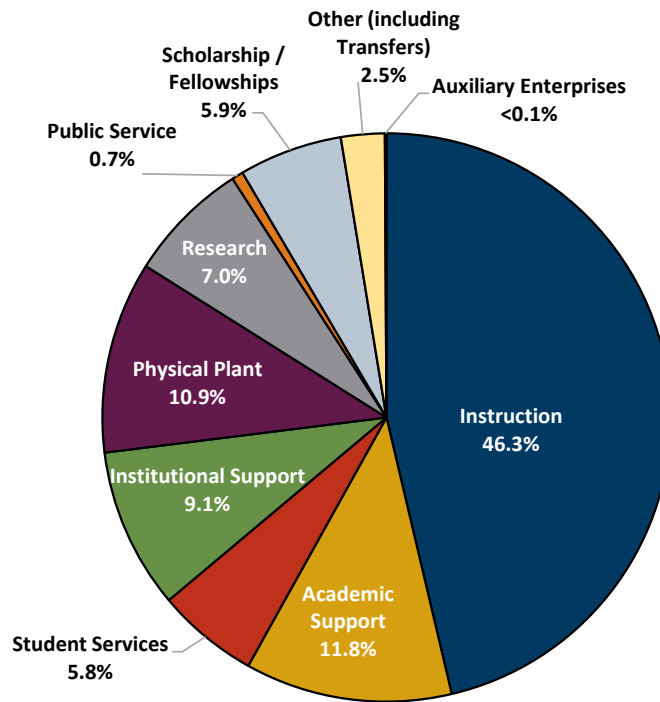
Source: Operating summaries of Legislative Budget submittals

**General Use Operating Expenditures by Program
Fiscal Year 2020**

Table 1.33

State Universities (Excluding KSU Vet Med, KSRE*, and KUMC)

**State Universities (Excluding KSU Vet Med, KSRE*, and KUMC)
Grand Total General Use Operating Expenditures by Program
Fiscal Year 2020**



*Kansas State University Extension Systems and Agricultural Research Programs

Notes for this section begin on page 19.

Source: Operating summaries of Legislative Budget submittals

General Use Operating Expenditures by Object
Fiscal Year 2015 - 2020

Table 1.34

State Universities (Excluding KSU Vet Med, KSRE*, and KUMC)

Category	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	% Change FY 15 - 20
Classified - FTE	1,845.7	1,681.0	1,279.2	1,051.3	960.6	833.8	-54.8%
Classified - Expenditures	\$64,114,923	\$59,479,725	\$47,172,542	\$37,553,630	\$34,364,095	\$30,998,680	-51.7%
Unclassified - FTE	8,146.4	8,169.2	4,793.4	8,542.7	8,570.3	8,133.8	-0.2%
Unclassified - Expenditures	\$570,054,222	\$575,493,215	\$608,144,091	\$609,944,759	\$603,561,131	\$612,137,688	7.4%
Student Wages Expenditures	\$14,341,134	\$14,587,046	\$16,104,349	\$16,033,155	\$12,951,441	\$12,092,525	-15.7%
Health Insurance	\$71,850,016	\$66,208,411	\$67,195,998	\$69,641,657	\$71,860,302	\$70,781,902	-1.5%
All Other Fringe	\$106,295,837	\$106,190,888	\$102,531,595	\$105,536,144	\$106,741,911	\$108,804,985	2.4%
Subtotal Salaries - FTE	9,992.1	9,850.2	6,072.6	9,594.0	9,530.9	8,967.6	-10.3%
Subtotal Salaries - Exp.	\$826,656,132	\$821,959,285	\$841,148,575	\$838,709,345	\$829,478,880	\$834,815,780	1.0%
Other Operating Expenditures	\$225,033,648	\$247,290,118	\$245,445,338	\$232,054,446	\$270,048,954	\$262,614,562	16.7%
Utilities	\$37,507,799	\$34,052,558	\$39,403,078	\$35,219,044	\$38,112,867	\$35,938,758	-4.2%
Total General Use Exp.	\$1,089,197,579	\$1,103,301,961	\$1,125,996,991	\$1,105,982,835	\$1,137,640,706	\$1,133,369,102	4.1%

*Kansas State University Extension Systems and Agricultural Research Programs

Notes for this section begin on page 19.

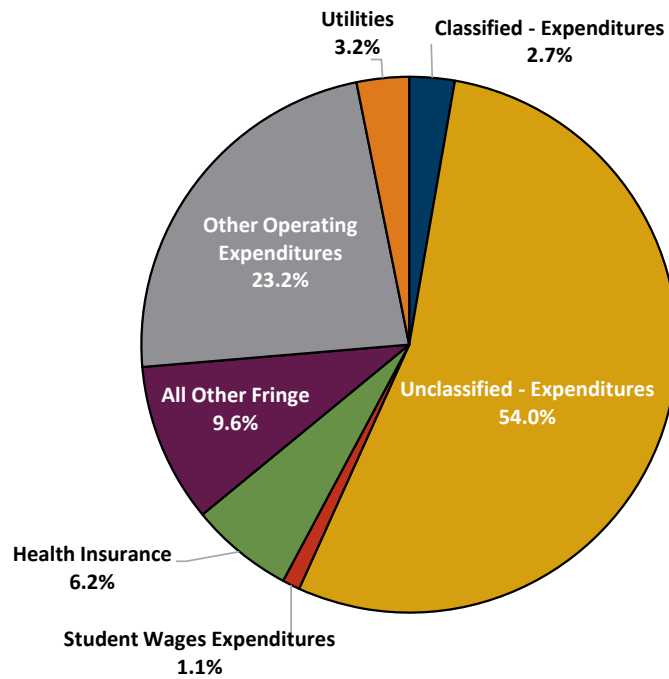
Source: *Operating summaries of Legislative Budget submittals*

**General Use Operating Expenditures by Object
Fiscal Year 2020**

Table 1.34

State Universities (Excluding KSU Vet Med, KSRE*, and KUMC)

**State Universities (Excluding KSU Vet Med, KSRE*, and KUMC)
Grand Total General Use Operating Expenditures by Object
Fiscal Year 2020**



*Kansas State University Extension Systems and Agricultural Research Programs

Notes for this section begin on page 19.

Source: Operating summaries of Legislative Budget submittals

**Gross General Use Educational Expenditures per Student Credit Hour
Fiscal Year 2015 - 2020**

Table 1.40

State Universities (Excluding KSU Vet Med, KSRE*, and KUMC)

Institution	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	% Change FY 15 - 20
University of Kansas	\$481	\$490	\$489	\$490	\$516	\$523	8.6%
Kansas State University	\$370	\$368	\$384	\$369	\$376	\$388	4.7%
Wichita State University	\$338	\$335	\$351	\$346	\$352	\$351	3.7%
Emporia State University	\$347	\$322	\$345	\$351	\$359	\$364	4.9%
Pittsburg State University	\$279	\$293	\$296	\$285	\$293	\$297	6.3%
Fort Hays State University	\$200	\$201	\$213	\$224	\$217	\$216	7.8%
Average	\$366	\$367	\$377	\$373	\$384	\$389	6.1%

**Gross General Use Educational Expenditures per Fall FTE Student
Fiscal Year 2015 - 2020**
State Universities (Excluding KSU Vet Med, KSRE*, and KUMC)

Institution	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	% Change FY 15 - 20
University of Kansas	\$14,196	\$14,539	\$14,602	\$14,621	\$15,450	\$15,674	10.4%
Kansas State University	\$11,263	\$11,194	\$11,543	\$11,116	\$11,352	\$11,660	3.5%
Wichita State University	\$10,296	\$10,190	\$10,598	\$10,451	\$10,580	\$10,618	3.1%
Emporia State University	\$10,487	\$9,847	\$10,598	\$10,888	\$10,991	\$11,324	8.0%
Pittsburg State University	\$8,369	\$8,776	\$8,958	\$8,623	\$8,876	\$9,015	7.7%
Fort Hays State University	\$6,284	\$6,382	\$6,670	\$7,089	\$6,887	\$6,820	8.5%
Average	\$11,070	\$11,145	\$11,406	\$11,318	\$11,644	\$11,810	6.7%

*Kansas State University Extension Systems and Agricultural Research Programs

Notes for this section begin on page 19.

Source: Compiled from expenditures in Legislative Budgets, KHEDS AY (credit hours) and Fall Census (FTE) collections

Section I Notes

General Notes:

1. Totals are actual expenditures during each Fiscal Year listed.
2. Due to rounding, numbers may not match other published reports.
3. During FY 2020, each university received funding to address the COVID-19 pandemic. The amounts vary by institution and are included in "other general use" and in restricted use amounts on the Section 1 tables.

Table 1.10: Total Operating Expenditures by Fund

1. Starting in FY 2017, Kansas State University Veterinary Medical Center's "Hospital Revenue Funds" are no longer part of the General Use Expenditures and are now counted in Restricted Use.
2. K-State Research and Extension requested and received permission to re-designate their federal land grant funds from General use to Restricted Use. Due to this reclassification, the other general use funds which were included in the FY 2017 Budget Request Document as the summary by funding source for FY 2015 actuals are not included in the FY 2018 Budget Request Document, which affects the amount used for "Other General Use" on Table 1.10. While this change began with the FY 2017 actual figures, K-State Research and Extension adjusted their FY 2016 actuals to match the new FY 2017 budget structure in this years' operating summary to provide better comparison between the two years.
3. Data in this format for individual institutions is appended as Table B in Institutional Profiles section as follows: KU – pg. 76; KUMC – pg. 86; KSU – pg. 96; KSUVM – pg. 104; KSRE – pg. 110; WSU – pg. 120; ESU – pg. 130; PSU – pg. 140; FHSU – pg. 150.

Table 1.12: All Funds Operating Expenditures by Program

1. Data in this format for individual institutions is appended as Table C in Institutional Profiles section as follows: KU – pg. 77; KUMC – pg. 87; KSU – pg. 97; KSUVM – pg. 105; KSRE – pg. 111; WSU – pg. 121; ESU – pg. 131; PSU – pg. 141; FHSU – pg. 151.

Table 1.13: General Use Operating Expenditures by Program

1. A change in processing protocol regarding the Insurance premium paid for the University of Kansas and other KBOR institutions resulted in a drop of expenses in the Service Clearing/Other Auxiliary Enterprises program from FY 2015 to FY 2016. This helps explain the drop in Auxiliary Enterprises expense for Table 1.13.
2. Data in this format for individual institutions is appended as Table D in Institutional Profiles section as follows: KU – pg. 78; KUMC – pg. 88; KSU – pg. 98; KSUVM – pg. 106; KSRE – pg. 112; WSU – pg. 122; ESU – pg. 132; PSU – pg. 142; FHSU – pg. 152.

Table 1.14: General Use Operating Expenditures by Object

1. Starting in FY 2017, Pittsburg State University's "Classified – FTE" and "Classified – Expenditures" are no longer listed separately and now are included in "Unclassified – FTE" and "Unclassified – Expenditures" categories.
2. Starting FY 2018, Fort Hays State University's "Classified – FTE" and "Classified – Expenditures" are no longer listed separately and now are included in "Unclassified – FTE" and "Unclassified – Expenditures" categories.
3. Starting in FY 2016, the University of Kansas Medical Center's housestaff positions had been almost exclusively funded from non-general use funds. The majority of their housestaff positions are funded from the Graduate Medical Education Reimbursement fund (2918-3050) which is now funded from the restricted fee fund.
 - a. For FY 2016, this specifically affects the Housestaff – FTE amount for Table E, which will now be zero.
 - b. For FY 2017, this specifically affects the Housestaff – FTE and Housestaff – Expenditures amounts for Table E, which will now both be zero.
 - c. For FY 2018, this specifically affects the Housestaff – FTE amount for Table E, which will now be zero.
 - d. For FY 2019, the University of Kansas Medical Center lists two Housestaff positions funded from general use funds.
 - e. For FY 2020, the University of Kansas Medical Center lists 2.9 Housestaff positions funded from general use funds.
4. Data in this format for individual institutions is appended as Table E in Institutional Profiles section as follows: KU – pg. 79; KUMC – pg. 89; KSU – pg. 99; KSUVM – pg. 107; KSRE – pg. 113; WSU – pg. 123; ESU – pg. 133; PSU – pg. 143; FHSU – pg. 153.

Table 1.30: Total Operating Expenditures by Fund

1. Data in this format for individual institutions is appended as Table B in Institutional Profiles section as follows: KU – pg. 76; KSU – pg. 96; WSU – pg. 120; ESU – pg. 130; PSU – pg. 140; FHSU – pg. 150.

Table 1.32: All Funds Operating Expenditures by Program

1. Data in this format for individual institutions is appended as Table C in Institutional Profiles section as follows: KU – pg. 77; KSU – pg. 97; WSU – pg. 121; ESU – pg. 131; PSU – pg. 141; FHSU – pg. 151.

Table 1.33: General Use Operating Expenditures by Program

1. A change in processing protocol regarding the Insurance premium paid for the University of Kansas and other KBOR institutions resulted in a drop of expenses in the Service Clearing/Other Auxiliary Enterprises program from FY 2015 to FY 2016. This helps explain the drop in Auxiliary Enterprises expense for Table 1.33.
2. Data in this format for individual institutions is appended as Table D in Institutional Profiles section as follows: KU – pg. 78; KSU – pg. 98; WSU – pg. 122; ESU – pg. 132; PSU – pg. 142; FHSU – pg. 152.

Table 1.34: General Use Operating Expenditures by Object

1. Starting in FY 2017, Pittsburg State University's "Classified – FTE" and "Classified – Expenditures" are no longer listed separately and now are included in "Unclassified – FTE" and "Unclassified – Expenditures" categories.
2. Starting FY 2018, Fort Hays State University's "Classified – FTE" and "Classified – Expenditures" are no longer listed separately and now are included in "Unclassified – FTE" and "Unclassified – Expenditures" categories.
3. Data in this format for individual institutions is appended as Table E in Institutional Profiles section as follows: KU – pg. 79; KSU – pg. 99; WSU – pg. 123; ESU – pg. 133; PSU – pg. 143; FHSU – pg. 153.

Table 1.40: Gross General Use Educational Expenditures per Student Credit Hour and per Fall FTE Student

1. The Educational Program consists of expenditures for Instruction, Academic Support, Student Services and Institutional Support. This comparison allows analysis of change in those expenditures on a per student basis. Change in expenditures per student may result from either budgetary adjustments or enrollment change. This comparison makes no distinction on variance by educational level of academic discipline.
2. Prior to Fall 2018, the full-time equivalent (FTE) was calculated from credit hours enrolled on 20th class day at the rate of:
 - 1 FTE for each 15 credit hours of undergraduate enrollment
 - 1 FTE for each 9 credit hours of master's or doctoral enrollment
 - 1 FTE for each 12 credit hours of law school or veterinary medical enrollment
 Starting Fall 2018, the full-time equivalent (FTE) is calculated from credit hours enrolled on 20th class day at the rate of:
 - 1 FTE for each 15 credit hours of undergraduate enrollment
 - 1 FTE for each 12 credit hours of graduate enrollment, regardless of student level or program
 This change was made to better align with other KBOR collections, IPEDS, and SHEF. All FTE data in this table has been modified using the updated calculations and may not match the per Fall FTE student data in previously published data books.
3. Prior to FY 2019, this table used FTE data from the Kansas Higher Education Enrollment Report (KHEER). KHEER was discontinued for public institutions in 2019. Starting FY 2019, data from the KHEDS Fall Census collection was used to complete this table. As part of this data source change, data for FY 2014 through FY 2018 has been updated with Fall Census data and may not match data in previously published data books.