



STATE UNIVERSITY DATA BOOK

Section I: Finance

January 2020

★ LEADING HIGHER EDUCATION ★

Total Operating Expenditures by Fund
Fiscal Year 2014 - 2019

Table 1.10

State University Totals

Category	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Percent of Total FY 2019
State General Fund Exp.	\$564,491,251	\$582,824,436	\$562,898,887	\$569,045,354	\$565,100,607	\$586,766,891	19.7%
Percent Increase Exp.	-2.0%	3.2%	-3.4%	1.1%	-0.7%	3.8%	
General Fees Funds (Tuition)	\$692,138,927	\$733,022,830	\$761,888,592	\$799,008,516	\$775,657,853	\$796,058,708	26.8%
Percent Increase Tuition	4.0%	5.9%	3.9%	4.9%	-2.9%	2.6%	
Hospital Revenue Funds	\$5,558,699	\$7,129,756	\$7,075,215	\$0	\$0	\$0	0.0%
Percent Increase Funds	5.1%	28.3%	-0.8%	NA	NA	NA	
Other General Use	\$14,686,208	\$12,329,869	\$4,195,221	\$2,437,685	\$3,966,702	\$2,927,031	0.1%
Percent Increase	19.2%	-16.0%	-66.0%	-41.9%	62.7%	-26.2%	
General Use Expenditures	\$1,276,875,085	\$1,335,306,891	\$1,336,057,915	\$1,370,491,555	\$1,344,725,162	\$1,385,752,629	46.6%
Percent Increase GU	1.4%	4.6%	0.1%	2.6%	-1.9%	3.1%	
Restricted Use Expenditures	\$1,145,391,655	\$1,174,242,113	\$1,225,598,411	\$1,293,104,074	\$1,352,315,227	\$1,459,529,524	49.1%
Percent Increase RU	2.2%	2.5%	4.4%	5.5%	4.6%	7.9%	
Operating Expenditures	\$2,422,266,740	\$2,509,549,004	\$2,561,656,326	\$2,663,595,629	\$2,697,040,389	\$2,845,282,153	95.7%
Percent Increase	1.8%	3.6%	2.1%	4.0%	1.3%	5.5%	
Restricted Use Non-Reportable Student Loan Expenditures	\$134,144,678	\$134,268,352	\$133,797,219	\$131,706,286	\$133,389,869	\$126,852,172	4.3%
	-0.2%	0.1%	-0.4%	-1.6%	1.3%	-4.9%	
Total Operating Expenditures (including Non-reportable Student Loan Expenditures)	\$2,556,411,418	\$2,643,817,356	\$2,695,453,545	\$2,795,301,915	\$2,830,430,258	\$2,972,134,325	100.0%
	1.7%	3.4%	2.0%	3.7%	1.3%	5.0%	

Notes for this section begin on page 19.

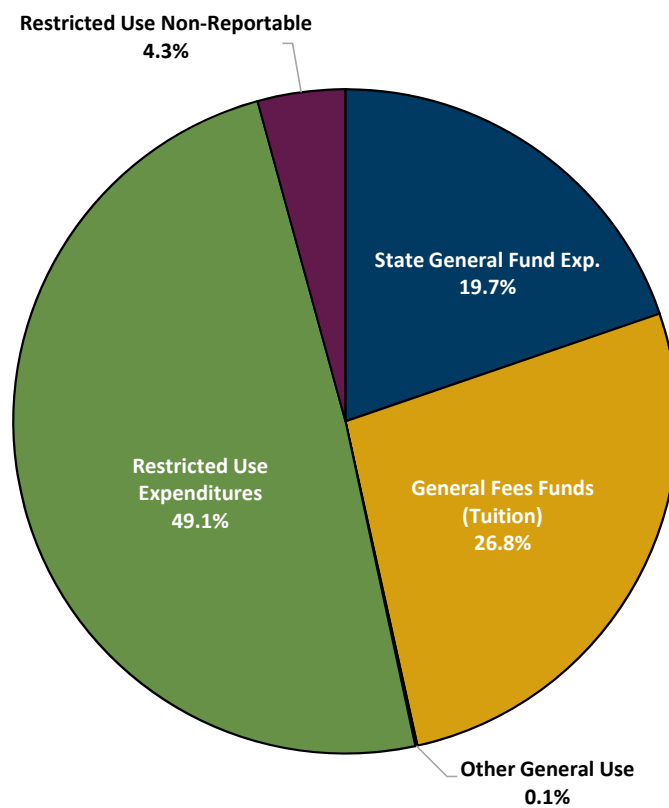
Source: Form DA402 of Institutional Legislative Budgets

**Total Operating Expenditures by Fund
Fiscal Year 2019**

Table 1.10

State University Totals

**State University Totals
Grand Total Operating Expenditures by Fund
Fiscal Year 2019**



Notes for this section begin on page 19.

Source: Form DA402 of Institutional Legislative Budgets

**All Funds Operating Expenditures by Program
Fiscal Year 2014 - 2019**

Table 1.12

State University Totals

Category	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	% Change FY 14 - 19
Instruction	\$769,751,926	\$787,150,944	\$801,831,547	\$829,136,769	\$834,620,790	\$876,572,204	13.9%
Academic Support	\$177,118,885	\$187,116,044	\$190,011,674	\$184,617,463	\$180,991,326	\$190,012,139	7.3%
Student Services	\$117,634,536	\$128,978,377	\$130,975,241	\$114,975,638	\$129,947,247	\$128,046,338	8.9%
Institutional Support	\$153,699,146	\$152,716,954	\$153,614,379	\$169,111,242	\$146,768,520	\$166,094,736	8.1%
Educational Program	\$1,218,204,493	\$1,255,962,319	\$1,276,432,841	\$1,297,841,112	\$1,292,327,883	\$1,360,725,417	11.7%
Physical Plant	\$171,703,637	\$178,108,935	\$174,672,058	\$182,867,404	\$180,054,521	\$185,403,570	8.0%
Research	\$397,575,119	\$415,934,229	\$421,812,941	\$442,532,611	\$474,354,532	\$506,574,832	27.4%
Public Service	\$119,150,485	\$124,498,177	\$125,517,769	\$119,544,900	\$129,617,546	\$151,490,990	27.1%
Scholarship / Fellowships	\$330,581,137	\$345,208,353	\$354,162,190	\$381,668,165	\$397,951,768	\$406,578,099	23.0%
Other (including Transfers)	\$49,276,592	\$49,152,061	\$63,564,347	\$94,140,752	\$69,156,379	\$73,728,748	49.6%
Total Educ. and General	\$2,286,491,463	\$2,368,864,074	\$2,416,162,146	\$2,518,594,944	\$2,543,462,629	\$2,684,501,656	17.4%
Auxiliary Enterprises	\$135,775,276	\$140,684,931	\$145,489,892	\$145,000,686	\$153,577,760	\$160,780,500	18.4%
Operating Expenditures	\$2,422,266,739	\$2,509,549,005	\$2,561,652,038	\$2,663,595,630	\$2,697,040,389	\$2,845,282,153	17.5%
Restricted Use Non-Reportable Student Loan Expenditures	\$134,144,678	\$134,268,352	\$133,797,219	\$131,706,286	\$133,389,869	\$126,852,172	-5.4%
Total Operating Expenditures (including Non-reportable Student Loan Expenditures)	\$2,556,411,417	\$2,643,817,357	\$2,695,449,257	\$2,795,301,916	\$2,830,430,258	\$2,972,134,325	16.3%

Notes for this section begin on page 19.

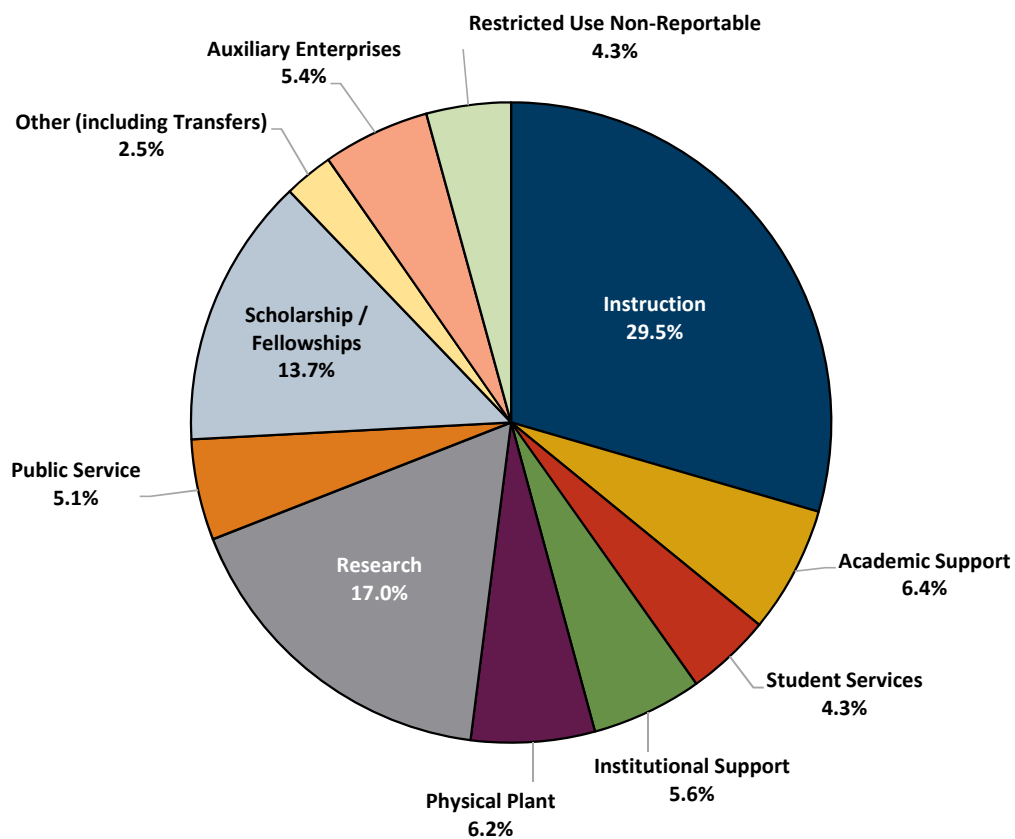
Source: Form DA402 of Institutional Legislative Budgets

**All Funds Operating Expenditures by Program
Fiscal Year 2019**

Table 1.12

State University Totals

**State University Totals
Grand Total All Funds Operating Expenditures by Program
Fiscal Year 2019**



Notes for this section begin on page 19.

Source: Form DA402 of Institutional Legislative Budgets

General Use Operating Expenditures by Program
Fiscal Year 2014 - 2019

Table 1.13

State University Totals

Category	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	% Change FY 14 - 19
Instruction	\$588,297,371	\$607,600,245	\$610,822,886	\$621,479,044	\$605,689,162	\$613,432,253	4.3%
Academic Support	\$153,693,105	\$159,115,983	\$158,377,602	\$157,067,141	\$150,265,223	\$156,635,184	1.9%
Student Services	\$59,813,740	\$64,201,413	\$63,623,804	\$66,991,178	\$70,594,077	\$70,510,671	17.9%
Institutional Support	\$112,800,635	\$121,391,704	\$118,353,777	\$125,432,122	\$116,896,774	\$130,672,895	15.8%
Educational Program	\$914,604,851	\$952,309,345	\$951,178,069	\$970,969,485	\$943,445,236	\$971,251,003	6.2%
Physical Plant	\$148,963,591	\$149,601,512	\$142,406,086	\$154,269,076	\$146,665,630	\$148,662,380	-0.2%
Research	\$86,459,113	\$107,434,446	\$105,230,580	\$103,102,096	\$117,385,577	\$118,967,924	37.6%
Public Service	\$38,831,045	\$38,883,963	\$31,883,211	\$30,718,487	\$31,994,222	\$30,281,711	-22.0%
Scholarship / Fellowships	\$51,420,676	\$56,595,721	\$62,708,869	\$67,911,350	\$72,081,925	\$74,876,979	45.6%
Other (including Transfers)	\$34,553,037	\$26,926,793	\$42,424,704	\$42,545,459	\$31,891,279	\$40,696,139	17.8%
Total Educ. and General	\$1,274,832,313	\$1,331,751,780	\$1,335,831,519	\$1,369,515,953	\$1,343,463,869	\$1,384,736,135	8.6%
Auxiliary Enterprises	\$2,042,771	\$3,555,112	\$222,108	\$975,603	\$1,261,293	\$1,016,494	-50.2%
Total Operating	\$1,276,875,084	\$1,335,306,892	\$1,336,053,627	\$1,370,491,556	\$1,344,725,162	\$1,385,752,629	8.5%

Notes for this section begin on page 19.

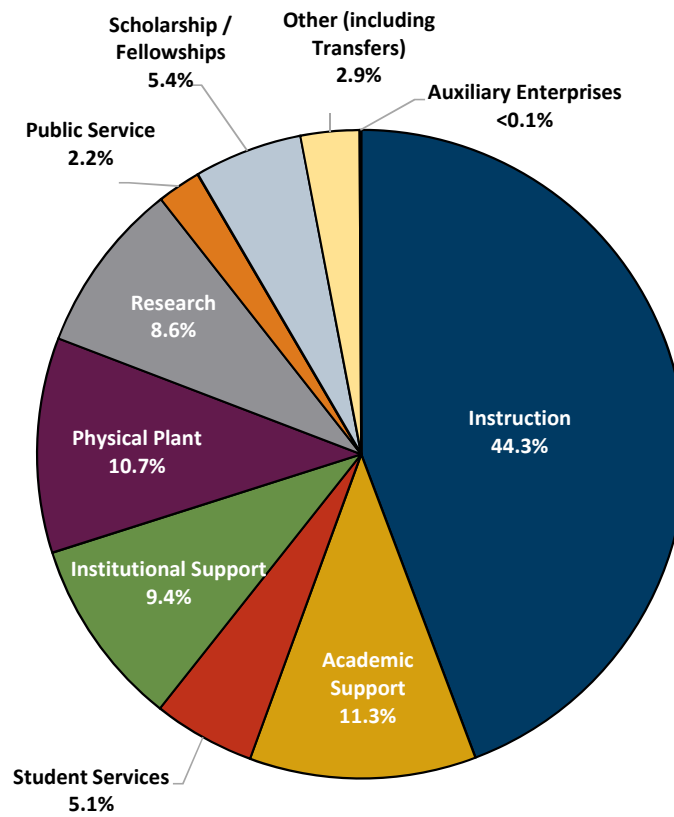
Source: Operating summaries of Legislative Budget Submittals

**General Use Operating Expenditures by Program
Fiscal Year 2019**

Table 1.13

State University Totals

**State University Totals
Grand Total General Use Operating Expenditures by Program
Fiscal Year 2019**



Notes for this section begin on page 19.

Source: Operating summaries of Legislative Budget Submittals

**General Use Operating Expenditures by Object
Fiscal Year 2014 - 2019**
Table 1.14**State University Totals**

Category	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	% Change FY 14 - 19
Classified - FTE	2,367.6	2,263.6	2,068.3	1,575.9	1,326.2	1,215.2	-48.7%
Classified - Expenditures	\$78,582,896	\$78,424,344	\$73,039,348	\$60,186,256	\$49,782,816	\$45,034,287	-42.7%
Unclassified - FTE	9,443.1	9,889.6	9,986.6	6,478.2	10,225.9	10,293.2	9.0%
Unclassified - Expenditures	\$655,773,524	\$697,084,634	\$697,054,299	\$738,564,284	\$734,766,719	\$738,811,271	12.7%
Housestaff - FTE	119.6	131.9	0.0	0.0	0.0	2.0	-98.4%
Housestaff - Expenditures	\$6,090,306	\$6,519,035	\$3,444,419	\$0	\$187,825	\$41,761	-99.3%
Student Wages Expenditures	\$16,286,107	\$16,419,476	\$16,476,970	\$17,937,686	\$18,140,908	\$15,018,879	-7.8%
Health Insurance	\$87,697,316	\$89,214,231	\$81,206,028	\$78,271,191	\$84,657,557	\$87,760,898	0.1%
All Other Fringe	\$125,345,856	\$131,172,337	\$130,671,408	\$130,593,536	\$129,476,681	\$132,356,509	5.6%
Subtotal Salaries - FTE	11,930.3	12,285.2	12,054.9	8,054.1	11,552.1	11,510.3	-3.5%
Subtotal Salaries - Exp.	\$969,776,005	\$1,018,834,057	\$1,001,892,472	\$1,025,552,953	\$1,017,012,506	\$1,019,023,605	5.1%
Other Operating Expenditures	\$269,026,374	\$272,471,276	\$293,417,785	\$297,272,454	\$283,331,530	\$319,802,607	18.9%
Utilities	\$38,072,705	\$44,001,556	\$40,743,366	\$47,270,687	\$44,381,126	\$46,926,412	23.3%
Total General Use Exp.	\$1,276,875,084	\$1,335,306,889	\$1,336,053,623	\$1,370,096,094	\$1,344,725,162	\$1,385,752,629	8.5%

Notes for this section begin on page 19.

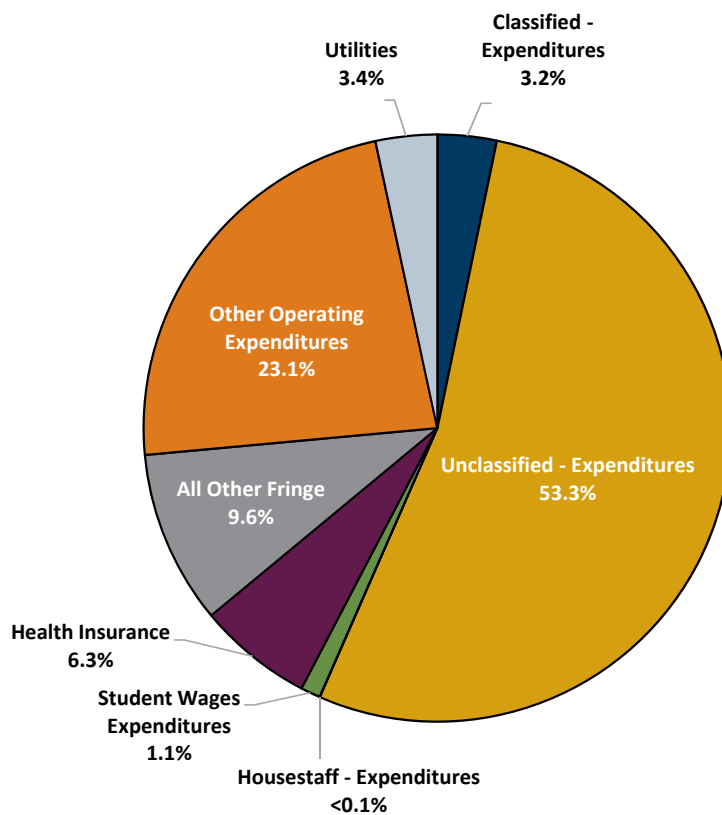
Source: Operating summaries of Legislative Budget submittals

**General Use Operating Expenditures by Object
Fiscal Year 2019**

Table 1.14

State University Totals

**State University Totals
Grand Total General Use Operating Expenditures by Object
Fiscal Year 2019**



Notes for this section begin on page 19.

Source: Operating summaries of Legislative Budget submittals

Total Operating Expenditures by Fund
Fiscal Year 2014 - 2019

Table 1.30

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

Category	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Percent of Total FY 2019
State General Fund Exp.	\$397,847,814	\$412,949,304	\$399,126,736	\$399,615,741	\$398,539,501	\$416,258,311	17.7%
Percent Increase	-2.5%	3.8%	-3.3%	0.1%	-0.3%	4.4%	
General Fees Funds (Tuition)	\$639,704,599	\$676,176,177	\$704,048,387	\$726,121,591	\$707,212,237	\$721,234,223	30.7%
Percent Increase Tuition	4.7%	5.7%	4.1%	3.1%	-2.6%	2.0%	
Hospital Revenue Funds	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Percent Increase Funds							
Other General Use	\$1,778,922	\$72,100	\$131,130	\$259,663	\$231,097	\$148,172	<0.1%
Percent Increase	0.0%	-95.9%	81.9%	98.0%	-11.0%	-35.9%	
General Use Exp.	\$1,039,331,335	\$1,089,197,581	\$1,103,306,253	\$1,125,996,995	\$1,105,982,835	\$1,137,640,706	48.4%
Percent Increase GU	1.8%	4.8%	1.3%	2.1%	-1.8%	2.9%	
Restricted Use Expenditures	\$883,060,962	\$900,998,474	\$933,106,044	\$945,311,855	\$993,955,961	\$1,086,973,803	46.2%
Percent Increase RU	2.7%	2.0%	3.6%	1.3%	5.1%	9.4%	
Operating Expenditures	\$1,922,392,297	\$1,990,196,055	\$2,036,412,297	\$2,071,308,850	\$2,099,938,796	\$2,224,614,509	94.6%
Percent Increase	2.2%	3.5%	2.3%	1.7%	1.4%	5.9%	
Restricted Use Non-Reportable Student Loan Expenditures	\$134,144,678	\$134,268,352	\$133,797,219	\$131,706,286	\$133,389,869	\$126,852,172	5.4%
	-0.2%	0.1%	-0.4%	-1.6%	1.3%	-4.9%	
Total Operating Expenditures (including Non-reportable Student Loan Expenditures)	\$2,056,536,975	\$2,124,464,407	\$2,170,209,516	\$2,203,015,136	\$2,233,328,665	\$2,351,466,681	100.0%
	2.1%	3.3%	2.2%	1.5%	1.4%	5.3%	

*Kansas State University Extension Systems and Agricultural Research Programs

Notes for this section begin on page 19.

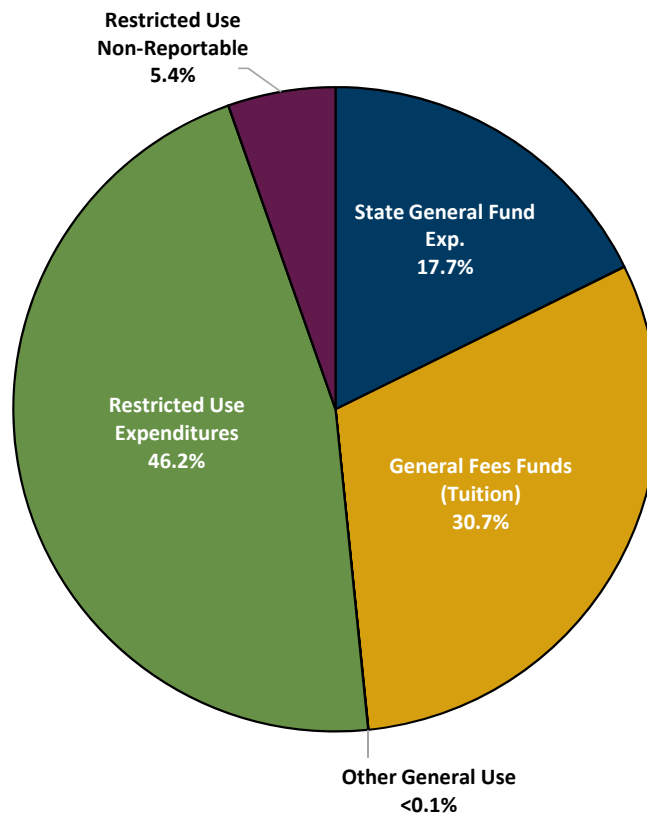
Source: Form DA402 of Institutional Legislative Budgets

**Total Operating Expenditures by Fund
Fiscal Year 2019**

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 2019**



*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 2014 - 2019**

Table 1.32

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

Category	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	% Change FY 14 - 19
Instruction	\$612,203,626	\$623,104,185	\$629,517,889	\$638,568,968	\$636,307,712	\$672,857,561	9.9%
Academic Support	\$150,414,426	\$162,349,698	\$165,021,849	\$159,210,375	\$153,561,509	\$158,167,440	5.2%
Student Services	\$114,494,594	\$124,016,273	\$125,907,976	\$108,823,491	\$123,407,386	\$122,118,527	6.7%
Institutional Support	\$113,586,030	\$120,613,012	\$122,553,928	\$133,006,015	\$115,441,966	\$128,865,297	13.5%
Educational Program	\$990,698,676	\$1,030,083,168	\$1,043,001,642	\$1,039,608,849	\$1,028,718,573	\$1,082,008,825	9.2%
Physical Plant	\$145,386,643	\$146,606,122	\$142,791,446	\$144,441,371	\$140,048,628	\$142,769,225	-1.8%
Research	\$227,837,812	\$243,863,927	\$253,899,954	\$262,225,440	\$294,133,785	\$314,660,911	38.1%
Public Service	\$57,704,692	\$57,824,789	\$58,047,800	\$51,274,778	\$55,076,834	\$74,253,233	28.7%
Scholarship / Fellowships	\$322,672,627	\$337,501,655	\$344,529,690	\$371,826,050	\$386,571,056	\$394,849,769	22.4%
Other (including Transfers)	\$45,052,920	\$36,282,407	\$51,822,254	\$61,116,010	\$48,287,263	\$60,309,289	33.9%
Total Educ. and General	\$1,789,353,370	\$1,852,162,068	\$1,894,092,786	\$1,930,492,498	\$1,952,836,139	\$2,068,851,252	15.6%
Auxiliary Enterprises	\$133,038,926	\$138,033,988	\$142,315,223	\$140,816,353	\$147,102,657	\$155,763,259	17.1%
Operating Expenditures	\$1,922,392,296	\$1,990,196,056	\$2,036,408,009	\$2,071,308,851	\$2,099,938,796	\$2,224,614,509	15.7%
Restricted Use Non-Reportable Student Loan Expenditures	\$134,144,678	\$134,268,352	\$133,797,219	\$131,706,286	\$133,389,869	\$126,852,172	-5.4%
Total Operating Expenditures (including Non-reportable Student Loan Expenditures)	\$2,056,536,974	\$2,124,464,408	\$2,170,205,228	\$2,203,015,137	\$2,233,328,665	\$2,351,466,681	14.3%

*Kansas State University Extension Systems and Agricultural Research Programs

Notes for this section begin on page 19.

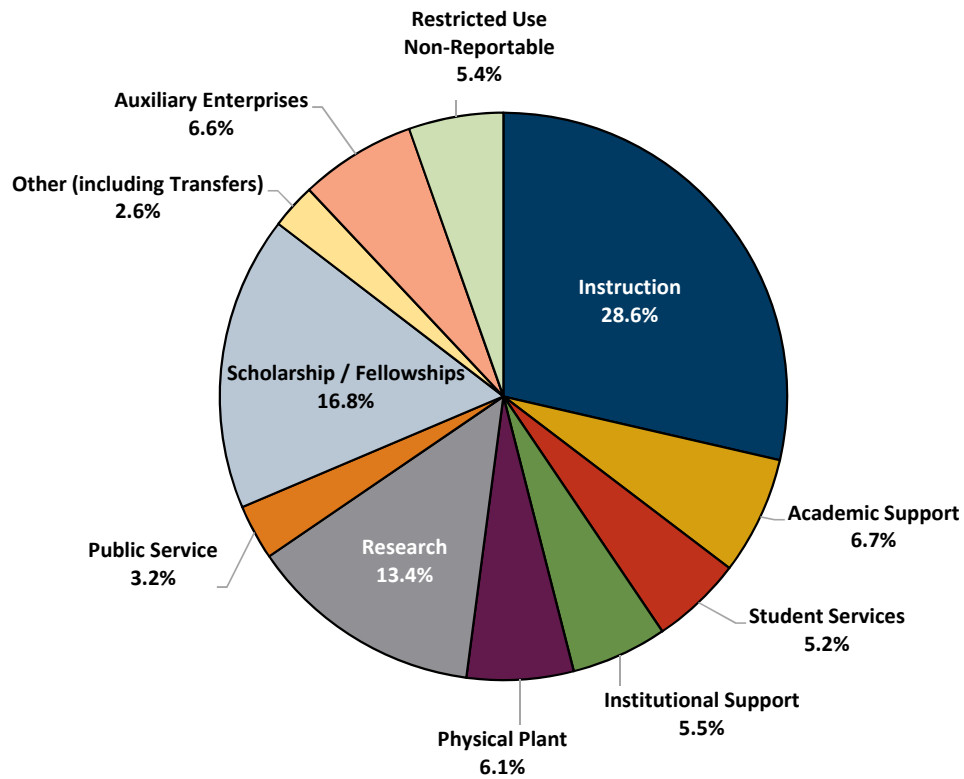
Source: Form DA402 of Institutional Legislative Budgets

**All Funds Operating Expenditures by Program
Fiscal Year 2019**

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 2019**



*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 2014 - 2019

Table 1.33

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

Category	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	% Change FY 14 - 19
Instruction	\$494,647,637	\$508,790,594	\$513,399,534	\$526,505,880	\$514,875,397	\$521,213,203	5.4%
Academic Support	\$130,191,975	\$137,898,807	\$136,541,197	\$136,892,316	\$131,667,991	\$133,390,101	2.5%
Student Services	\$57,556,633	\$60,955,183	\$60,362,085	\$63,473,699	\$67,431,959	\$66,931,288	16.3%
Institutional Support	\$92,122,157	\$100,942,545	\$97,917,813	\$98,576,265	\$94,339,340	\$103,284,973	12.1%
Educational Program	\$774,518,402	\$808,587,129	\$808,220,629	\$825,448,160	\$808,314,687	\$824,819,565	6.5%
Physical Plant	\$130,401,542	\$128,573,085	\$121,611,020	\$128,235,576	\$121,616,876	\$124,089,857	-4.8%
Research	\$45,989,684	\$62,440,416	\$67,279,072	\$63,897,535	\$78,833,798	\$78,555,771	70.8%
Public Service	\$11,997,188	\$12,280,490	\$11,597,222	\$10,848,014	\$12,261,031	\$9,687,845	-19.2%
Scholarship / Fellowships	\$44,052,382	\$49,686,650	\$54,665,007	\$59,335,088	\$62,019,062	\$65,623,843	49.0%
Other (including Transfers)	\$30,329,365	\$24,074,700	\$39,706,907	\$37,257,020	\$21,676,088	\$33,847,332	11.6%
Total Educ. and General	\$1,037,288,563	\$1,085,642,470	\$1,103,079,857	\$1,125,021,393	\$1,104,721,542	\$1,136,624,212	9.6%
Auxiliary Enterprises	\$2,042,771	\$3,555,112	\$222,108	\$975,603	\$1,261,293	\$1,016,494	-50.2%
Total Operating	\$1,039,331,334	\$1,089,197,582	\$1,103,301,965	\$1,125,996,996	\$1,105,982,835	\$1,137,640,706	9.5%

*Kansas State University Extension Systems and Agricultural Research Programs

Notes for this section begin on page 19.

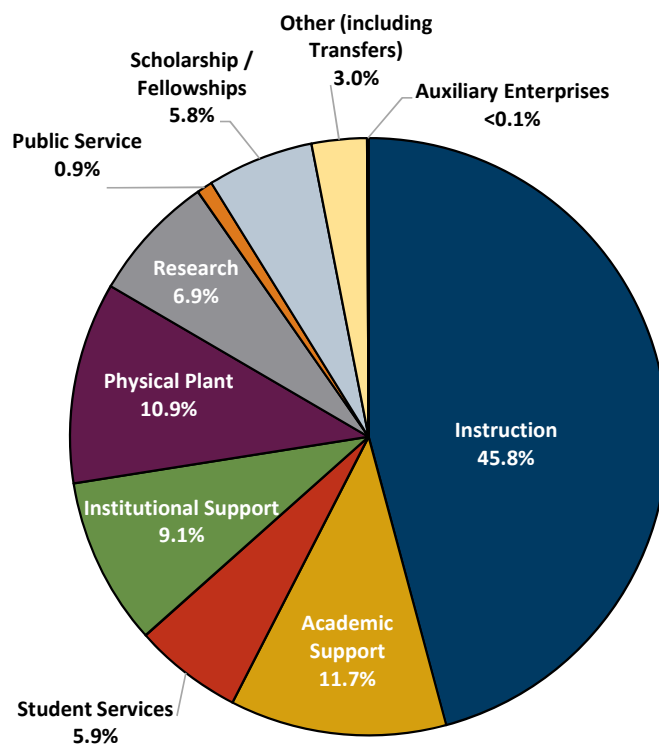
Source: Operating summaries of Legislative Budget submittals

**General Use Operating Expenditures by Program
Fiscal Year 2019**

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 2019**



*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 2014 - 2019

Table 1.34

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

Category	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	% Change FY 14 - 19
Classified - FTE	1,933.5	1,845.7	1,681.0	1,279.2	1,051.3	960.6	-50.3%
Classified - Expenditures	\$63,744,827	\$64,114,923	\$59,479,725	\$47,172,542	\$37,553,630	\$34,364,095	-46.1%
Unclassified - FTE	7,873.4	8,146.4	8,169.2	4,793.4	8,542.7	8,570.3	8.9%
Unclassified - Expenditures	\$537,502,449	\$570,054,222	\$575,493,215	\$608,144,091	\$609,944,759	\$603,561,131	12.3%
Student Wages Expenditures	\$14,337,465	\$14,341,134	\$14,587,046	\$16,104,349	\$16,033,155	\$12,951,441	-9.7%
Health Insurance	\$70,832,796	\$71,850,016	\$66,208,411	\$67,195,998	\$69,641,657	\$71,860,302	1.5%
All Other Fringe	\$101,291,244	\$106,295,837	\$106,190,888	\$102,531,595	\$105,536,144	\$106,741,911	5.4%
Subtotal Salaries - FTE	9,806.8	9,992.1	9,850.2	6,072.6	9,594.0	9,530.9	-2.8%
Subtotal Salaries - Exp.	\$787,708,781	\$826,656,132	\$821,959,285	\$841,148,575	\$838,709,345	\$829,478,880	5.3%
Other Operating Expenditures	\$219,498,650	\$225,033,648	\$247,290,118	\$245,445,338	\$232,054,446	\$270,048,954	23.0%
Utilities	\$32,123,903	\$37,507,799	\$34,052,558	\$39,403,078	\$35,219,044	\$38,112,867	18.6%
Total General Use Exp.	\$1,039,331,334	\$1,089,197,579	\$1,103,301,961	\$1,125,996,991	\$1,105,982,835	\$1,137,640,706	9.5%

*Kansas State University Extension Systems and Agricultural Research Programs

Notes for this section begin on page 19.

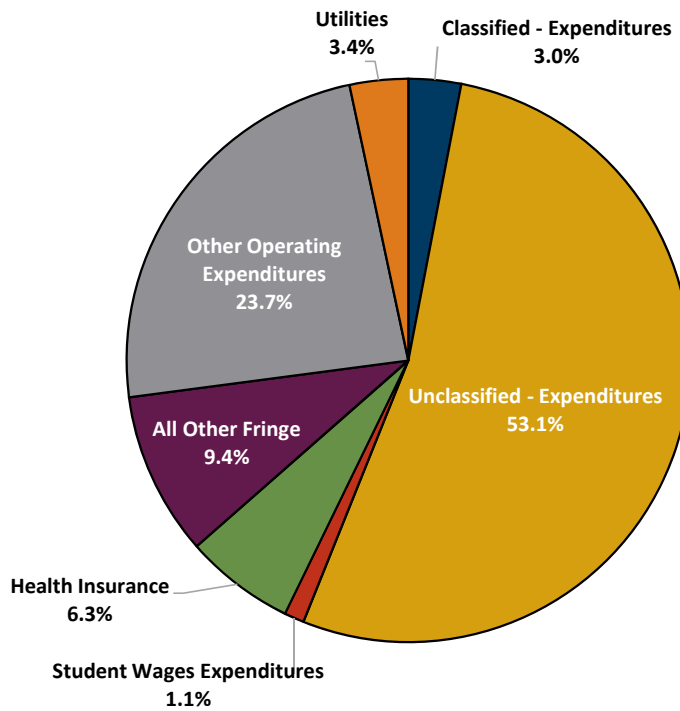
Source: Operating summaries of Legislative Budget submittals

**General Use Operating Expenditures by Object
Fiscal Year 2019**

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 2019**



*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 2014 - 2019**

Table 1.40

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

Institution	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	% Change FY 14 - 19
University of Kansas	\$464	\$481	\$490	\$489	\$490	\$516	11.1%
Kansas State University	\$356	\$370	\$368	\$384	\$369	\$376	5.5%
Wichita State University	\$320	\$338	\$335	\$351	\$346	\$352	9.9%
Emporia State University	\$329	\$347	\$322	\$345	\$351	\$359	9.0%
Pittsburg State University	\$268	\$279	\$293	\$296	\$285	\$293	9.2%
Fort Hays State University	\$204	\$200	\$201	\$213	\$224	\$217	6.3%
Average	\$354	\$366	\$367	\$377	\$373	\$384	8.4%

**Gross General Use Educational Expenditures per Fall FTE Student
Fiscal Year 2014 - 2019**

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

Institution	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	% Change FY 14 - 19
University of Kansas	\$13,809	\$14,196	\$14,539	\$14,602	\$14,621	\$15,450	11.9%
Kansas State University	\$10,854	\$11,267	\$11,195	\$11,544	\$11,120	\$11,352	4.6%
Wichita State University	\$9,892	\$10,296	\$10,190	\$10,598	\$10,451	\$10,581	7.0%
Emporia State University	\$9,829	\$10,487	\$9,847	\$10,596	\$10,888	\$10,991	11.8%
Pittsburg State University	\$8,018	\$8,369	\$8,776	\$8,958	\$8,623	\$8,876	10.7%
Fort Hays State University	\$6,368	\$6,284	\$6,382	\$6,670	\$7,089	\$6,886	8.1%
Average	\$10,728	\$11,071	\$11,145	\$11,406	\$11,319	\$11,644	8.5%

*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.

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 House Staff 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). The KHEER report was discontinued 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.