



# **STATE UNIVERSITY DATA BOOK**

## **Section I: Finance**

**January 2025**

★ LEADING HIGHER EDUCATION ★

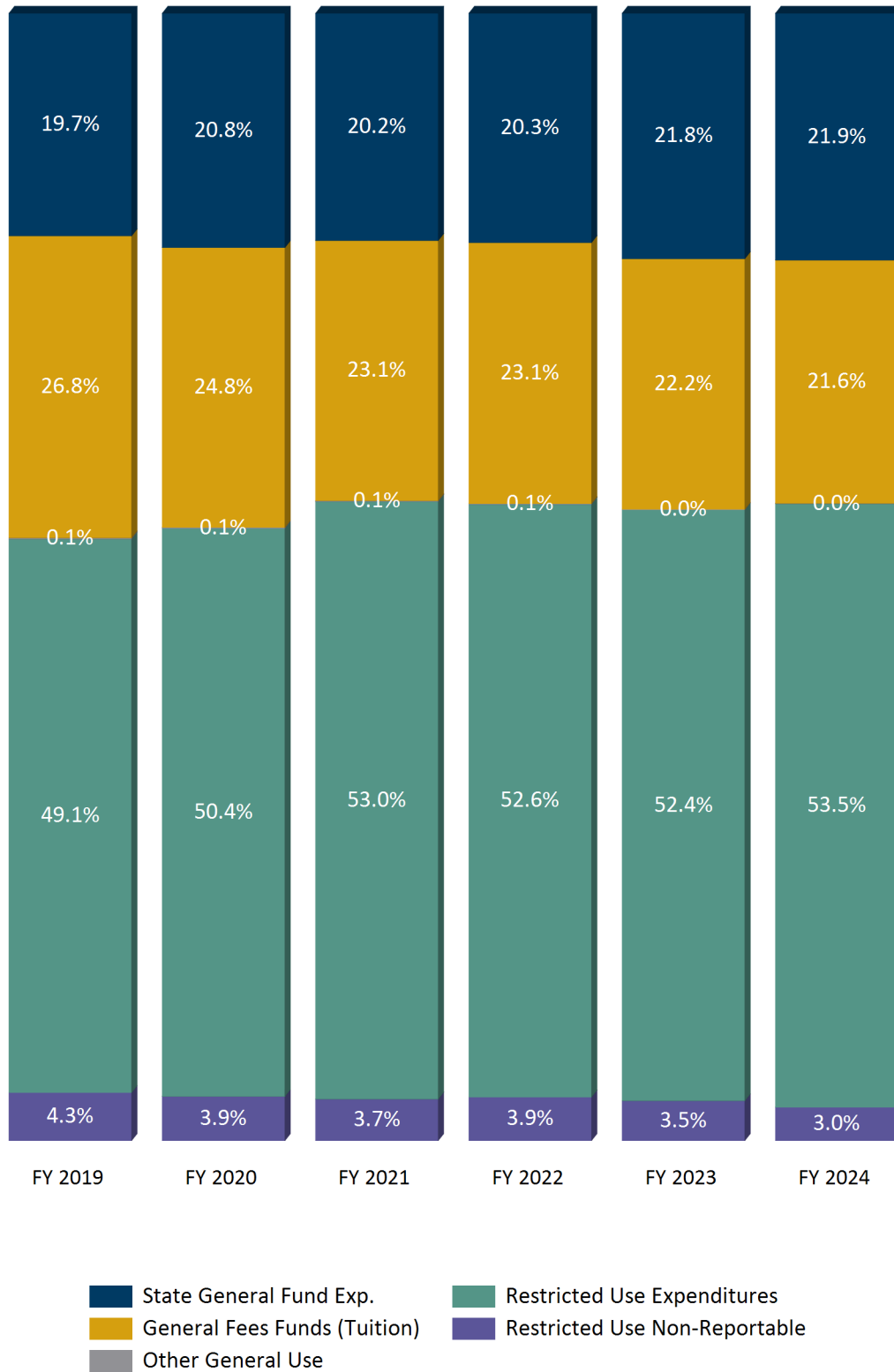
**Total Operating Expenditures by Fund  
Fiscal Year 2019 - 2024**

**Table 1.10  
State Universities**

<b>Category</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>% Change FY 19 - 24</b>
State General Fund Exp.	\$586,766,891	\$629,232,860	\$608,694,859	\$637,523,294	\$728,228,211	\$809,350,567	<b>37.9%</b>
General Fees Funds (Tuition)	\$796,058,708	\$751,886,742	\$697,153,139	\$725,434,558	\$743,776,020	\$797,581,658	<b>0.2%</b>
Other General Use	\$2,927,031	\$2,690,102	\$2,336,345	\$2,117,280	\$1,579,094	\$1,336,026	<b>-54.4%</b>
<b>General Use Expenditures</b>	<b>\$1,385,752,630</b>	<b>\$1,383,809,704</b>	<b>\$1,308,184,343</b>	<b>\$1,365,075,132</b>	<b>\$1,473,583,325</b>	<b>\$1,608,268,251</b>	<b>16.1%</b>
Restricted Use Expenditures	\$1,459,529,524	\$1,525,651,621	\$1,601,045,732	\$1,647,910,094	\$1,753,582,889	\$1,979,332,574	<b>35.6%</b>
<b>Operating Expenditures</b>	<b>\$2,845,282,154</b>	<b>\$2,909,461,325</b>	<b>\$2,909,230,075</b>	<b>\$3,012,985,226</b>	<b>\$3,227,166,214</b>	<b>\$3,587,600,825</b>	<b>26.1%</b>
Restricted Use Non-Reportable Student Loan Expenditures	\$126,852,172	\$119,164,968	\$111,438,388	\$121,250,157	\$118,535,628	\$109,524,449	<b>-13.7%</b>
<b>Total Operating Expenditures</b>	<b>\$2,972,134,326</b>	<b>\$3,028,626,293</b>	<b>\$3,020,668,463</b>	<b>\$3,134,235,383</b>	<b>\$3,345,701,842</b>	<b>\$3,697,125,274</b>	<b>24.4%</b>

**Total Operating Expenditures by Fund  
Percent of Total  
Fiscal Year 2019 - 2024**

**Table 1.10  
State Universities**



Source: Form DA402 of Institutional Legislative Budgets

## All Funds Operating Expenditures by Program Fiscal Year 2019 - 2024

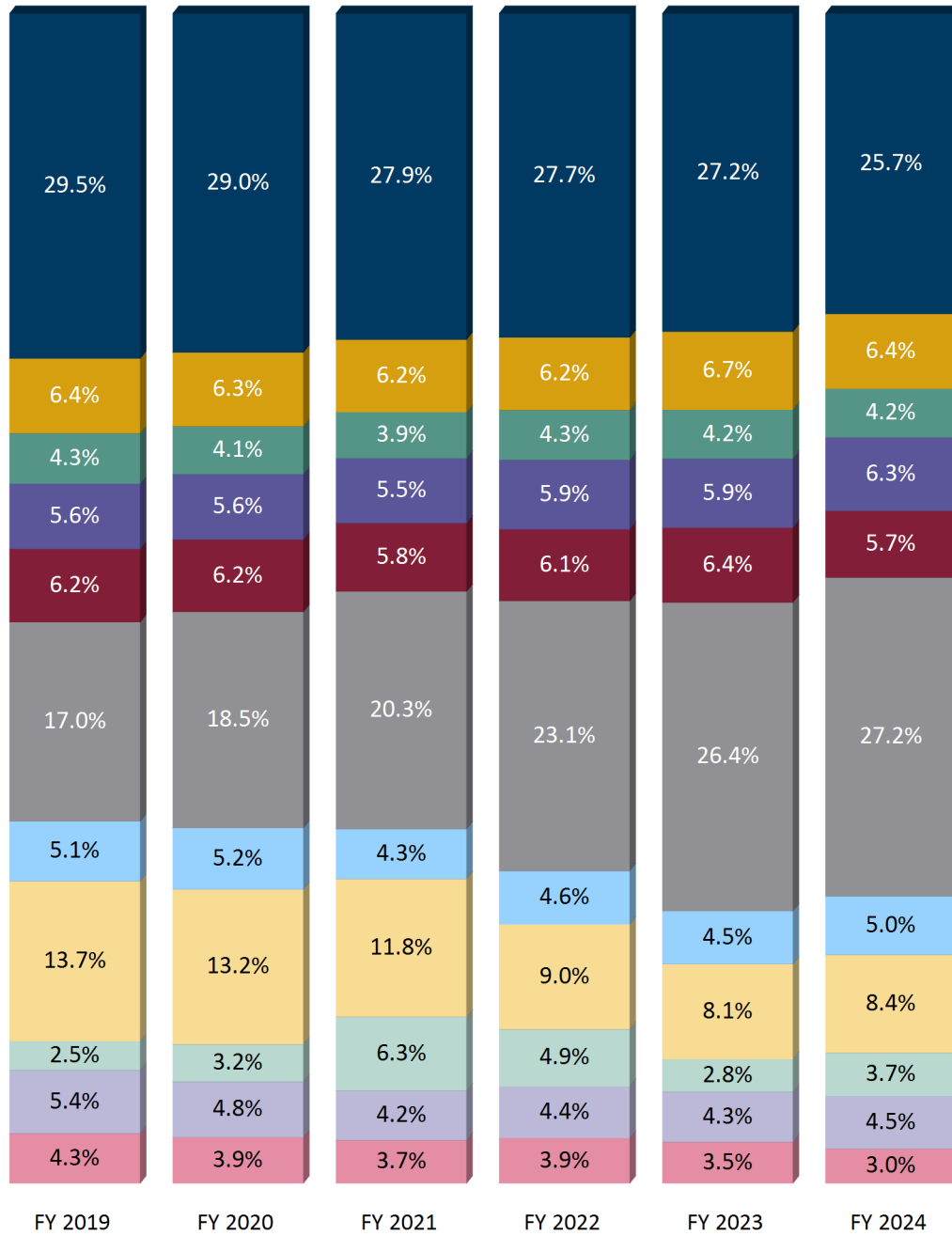
### Table 1.12 State Universities

Category	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	% Change FY 19 - 24
Instruction	\$876,572,204	\$877,278,751	\$841,863,111	\$867,818,401	\$909,919,208	\$949,314,877	8.3%
Academic Support	\$190,012,139	\$191,229,396	\$187,453,466	\$194,451,063	\$223,047,822	\$236,025,284	24.2%
Student Services	\$128,046,338	\$124,338,631	\$119,031,282	\$133,788,510	\$140,307,540	\$154,569,446	20.7%
Institutional Support	\$166,094,736	\$169,283,811	\$167,506,889	\$186,050,989	\$197,114,380	\$232,275,793	39.8%
<b>Educational Program</b>	<b>\$1,360,725,417</b>	<b>\$1,362,130,589</b>	<b>\$1,315,854,748</b>	<b>\$1,382,108,963</b>	<b>\$1,470,388,950</b>	<b>\$1,572,185,400</b>	<b>15.5%</b>
Physical Plant	\$185,403,570	\$186,919,961	\$176,653,336	\$191,288,360	\$213,883,082	\$210,147,401	13.3%
Research	\$506,574,832	\$559,614,373	\$613,088,584	\$723,956,933	\$882,829,510	\$1,007,354,047	98.9%
Public Service	\$151,490,990	\$158,733,962	\$128,991,231	\$142,781,405	\$151,246,204	\$184,944,923	22.1%
Scholarships and Fellowships	\$406,578,099	\$401,037,278	\$355,929,597	\$281,067,713	\$272,414,628	\$309,408,096	-23.9%
Other (including Transfers)	\$73,728,748	\$97,064,527	\$191,162,057	\$152,798,932	\$93,234,932	\$136,770,889	85.5%
<b>Total Educ. and General</b>	<b>\$2,684,501,656</b>	<b>\$2,765,500,690</b>	<b>\$2,781,679,553</b>	<b>\$2,874,002,306</b>	<b>\$3,083,997,306</b>	<b>\$3,420,810,756</b>	<b>27.4%</b>
Auxiliary Enterprises (Exp)	\$160,780,500	\$143,960,643	\$127,550,514	\$138,982,933	\$143,168,913	\$166,790,057	3.7%
<b>Operating Expenditures</b>	<b>\$2,845,282,156</b>	<b>\$2,909,461,333</b>	<b>\$2,909,230,067</b>	<b>\$3,012,985,239</b>	<b>\$3,227,166,219</b>	<b>\$3,587,600,813</b>	<b>26.1%</b>
Restricted Use Non-Reportable Student Loan Expenditures	\$126,852,172	\$119,164,968	\$111,438,388	\$121,250,157	\$118,535,628	\$109,524,449	-13.7%
<b>Total Operating Expenditures</b>	<b>\$2,972,134,328</b>	<b>\$3,028,626,301</b>	<b>\$3,020,668,455</b>	<b>\$3,134,235,396</b>	<b>\$3,345,701,847</b>	<b>\$3,697,125,262</b>	<b>24.4%</b>



**All Funds Operating Expenditures by Program  
Percent of Total  
Fiscal Year 2019 - 2024**

**Table 1.12  
State Universities**



- Instruction
- Academic Support
- Student Services
- Institutional Support
- Physical Plant
- Research
- Public Service
- Scholarships and Fellowships
- Other (including Transfers)
- Auxiliary Enterprises (Exp)
- Restricted Use Non-Reportable

Source: Form DA402 of Institutional Legislative Budgets

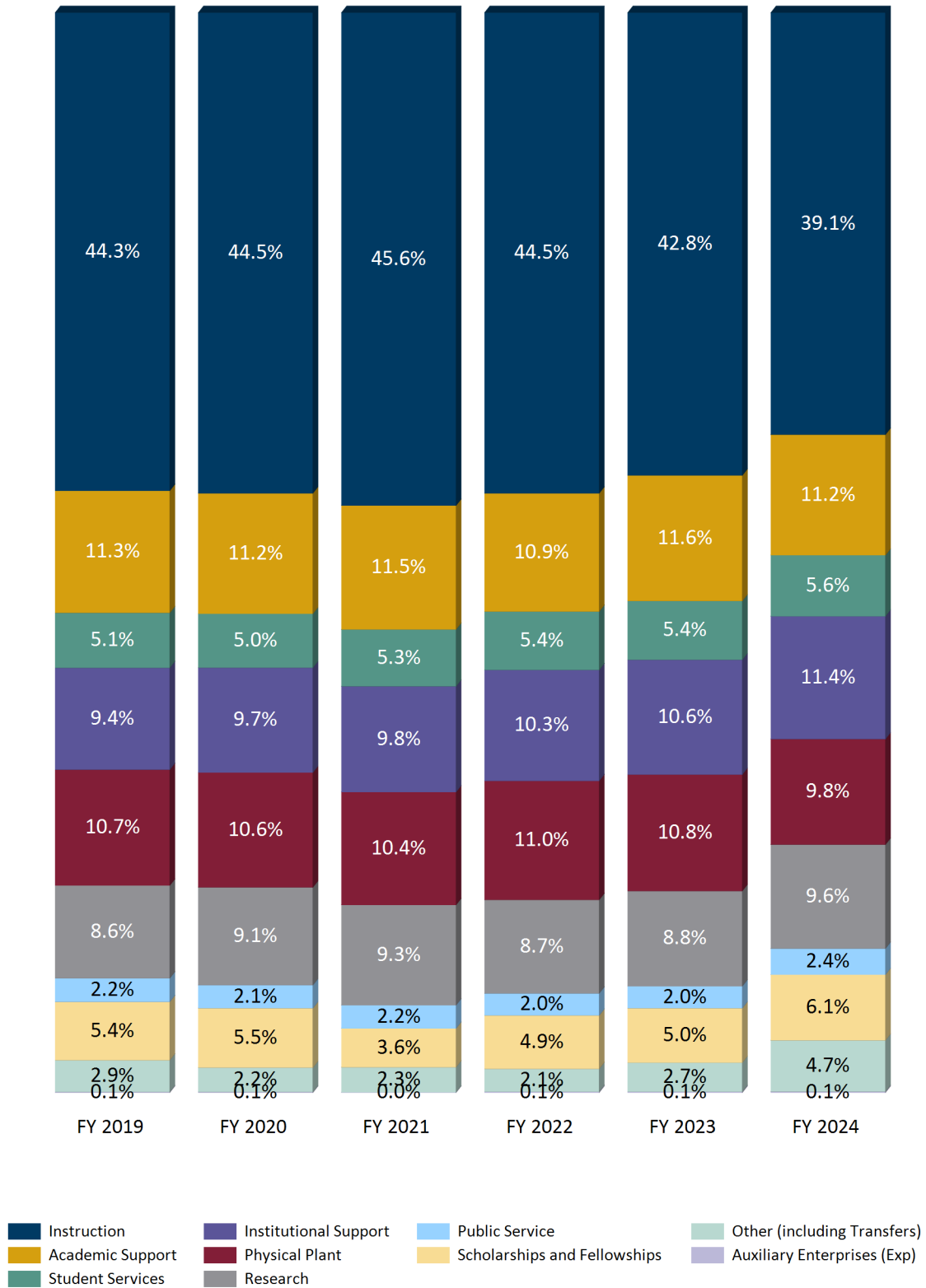
## General Use Operating Expenditures by Program Fiscal Year 2019 - 2024

### Table 1.13 State Universities

Category	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	% Change FY 19 - 24
Instruction	\$613,432,253	\$615,777,490	\$597,016,432	\$607,542,411	\$631,361,624	\$628,323,923	2.4%
Academic Support	\$156,635,184	\$154,373,753	\$150,031,283	\$149,360,230	\$171,262,457	\$179,565,349	14.6%
Student Services	\$70,510,671	\$69,079,430	\$68,914,975	\$73,767,307	\$80,246,847	\$90,799,179	28.8%
Institutional Support	\$130,672,895	\$134,316,215	\$128,125,980	\$140,276,427	\$156,585,322	\$183,005,969	40.0%
<b>Educational Program</b>	<b>\$971,251,003</b>	<b>\$973,546,888</b>	<b>\$944,088,670</b>	<b>\$970,946,375</b>	<b>\$1,039,456,250</b>	<b>\$1,081,694,420</b>	<b>11.4%</b>
Physical Plant	\$148,662,380	\$147,107,878	\$136,654,856	\$150,406,918	\$158,871,189	\$157,126,034	5.7%
Research	\$118,967,924	\$125,295,035	\$121,453,637	\$118,239,304	\$129,917,551	\$154,811,801	30.1%
Public Service	\$30,281,711	\$29,537,056	\$28,213,611	\$27,849,677	\$29,920,244	\$38,836,804	28.3%
Scholarships and Fellowships	\$74,876,979	\$76,202,005	\$46,930,680	\$67,404,438	\$74,398,655	\$97,850,223	30.7%
Other (including Transfers)	\$40,696,139	\$31,105,687	\$30,350,061	\$28,905,522	\$39,520,872	\$76,258,926	87.4%
<b>Total Educ. and General</b>	<b>\$1,384,736,136</b>	<b>\$1,382,794,549</b>	<b>\$1,307,691,515</b>	<b>\$1,363,752,234</b>	<b>\$1,472,084,761</b>	<b>\$1,606,578,208</b>	<b>16.0%</b>
Auxiliary Enterprises (Exp)	\$1,016,494	\$1,015,162	\$492,821	\$1,322,909	\$1,498,568	\$1,690,029	66.3%
<b>Total Operating Expenditures</b>	<b>\$1,385,752,630</b>	<b>\$1,383,809,711</b>	<b>\$1,308,184,336</b>	<b>\$1,365,075,143</b>	<b>\$1,473,583,329</b>	<b>\$1,608,268,237</b>	<b>16.1%</b>

**General Use Operating Expenditures by Program  
Percent of Total  
Fiscal Year 2019 - 2024**

**Table 1.13  
State Universities**



Source: Operating summaries of Legislative Budget Submittals

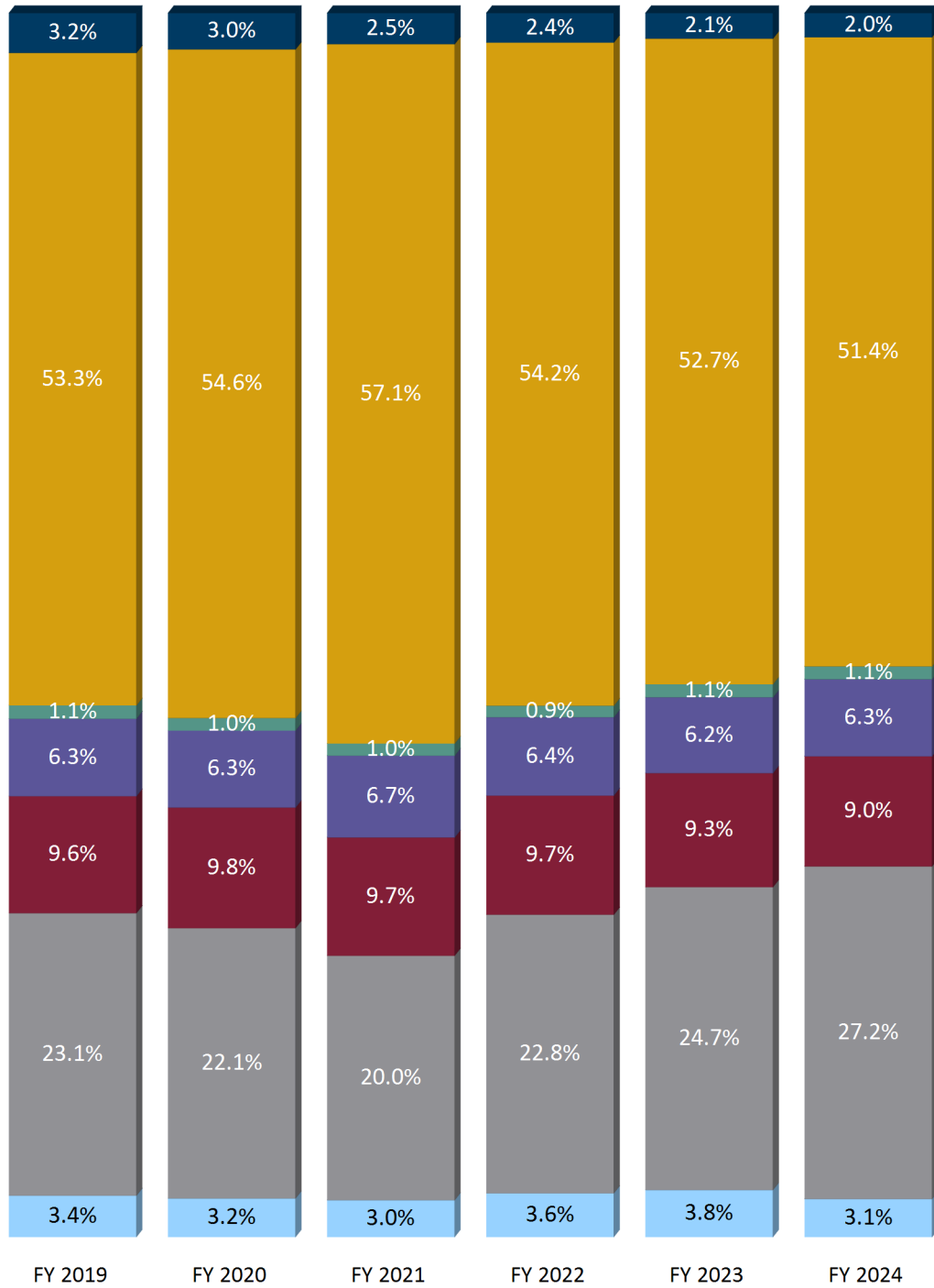
**General Use Operating Expenditures by Object  
Fiscal Year 2019 - 2024**

**Table 1.14  
State Universities**

<b>Category</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>% Change FY 19 - 24</b>
Classified - FTE	1,215.2	1,076.7	886.7	806.6	761.1	687.5	-43.4%
Classified - Expenditures	\$45,034,287	\$41,039,341	\$33,173,938	\$32,887,660	\$30,812,835	\$31,681,238	-29.7%
Unclassified - FTE	10,293.2	9,862.0	9,709.6	9,700.0	9,994.1	10,582.1	2.8%
Unclassified - Expenditures	\$738,811,271	\$755,926,865	\$747,584,948	\$739,630,901	\$777,197,895	\$826,790,535	11.9%
Housestaff - FTE	2.0	2.9	0.0	0.0	0.0	0.0	NA
Housestaff - Expenditures	\$41,761	\$142,213	\$0	\$0	\$0	\$0	NA
Student Wages Expenditures	\$15,018,879	\$14,131,387	\$12,912,750	\$12,780,686	\$15,858,529	\$16,954,272	12.9%
Health Insurance	\$87,760,898	\$87,045,522	\$87,477,306	\$87,356,718	\$91,112,707	\$101,062,972	15.2%
All Other Fringe	\$132,356,509	\$136,222,359	\$126,244,166	\$132,905,327	\$137,304,354	\$144,664,561	9.3%
<b>Subtotal Salaries - FTE</b>	<b>11,510.4</b>	<b>10,941.5</b>	<b>10,596.3</b>	<b>10,506.6</b>	<b>10,755.2</b>	<b>11,269.6</b>	<b>-2.1%</b>
<b>Subtotal Salaries - Exp.</b>	<b>\$1,019,023,605</b>	<b>\$1,034,507,687</b>	<b>\$1,007,393,108</b>	<b>\$1,005,561,292</b>	<b>\$1,052,286,320</b>	<b>\$1,121,153,578</b>	<b>10.0%</b>
Other Operating Expenditures	\$319,802,607	\$305,570,313	\$261,303,774	\$310,613,387	\$364,607,962	\$436,997,862	36.6%
Utilities	\$46,926,412	\$43,731,705	\$39,487,453	\$48,900,464	\$56,689,044	\$50,116,796	6.8%
<b>Total General Use Exp.</b>	<b>\$1,385,752,624</b>	<b>\$1,383,809,705</b>	<b>\$1,308,184,335</b>	<b>\$1,365,075,143</b>	<b>\$1,473,583,326</b>	<b>\$1,608,268,236</b>	<b>16.1%</b>

**General Use Operating Expenditures by Object  
Percent of Total  
Fiscal Year 2019 - 2024**

**Table 1.14  
State Universities**



Classified - Expenditures    
  Student Wages Expenditures    
  All Other Fringe    
  Utilities  
 Unclassified - Expenditures    
  Health Insurance    
  Other Operating Expenditures

Source: Operating summaries of Legislative Budget Submittals

**Total Operating Expenditures by Fund  
Fiscal Year 2019 - 2024**

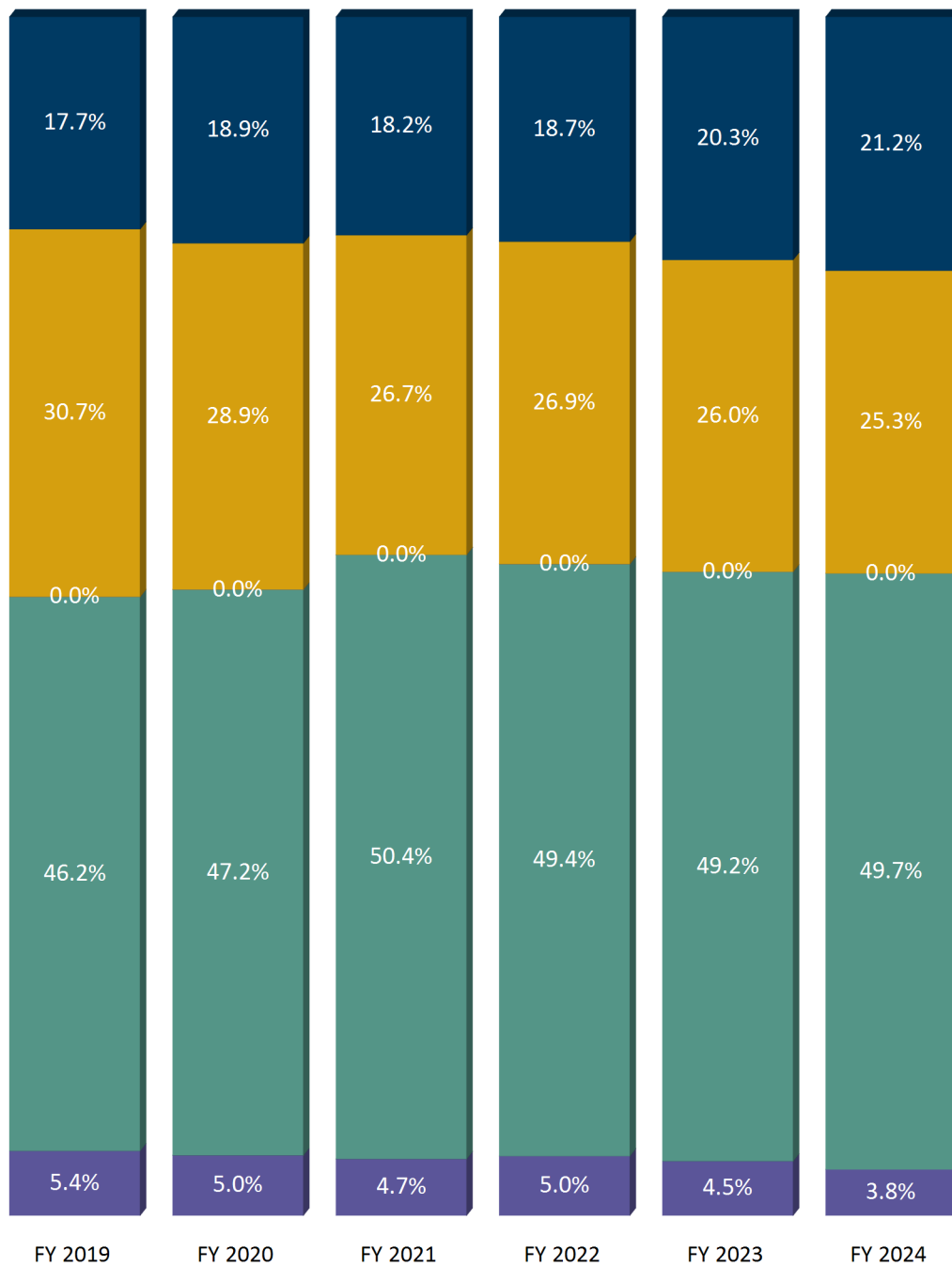
**Table 1.30  
State Universities  
Excluding KSU Vet Med, KSRE\*, and KUMC**

<b>Category</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>% Change FY 19 - 24</b>
State General Fund Exp.	\$416,258,311	\$447,788,818	\$429,750,523	\$457,196,875	\$530,251,857	\$603,568,749	45.0%
General Fees Funds (Tuition)	\$721,234,223	\$685,248,947	\$629,582,268	\$656,789,957	\$680,464,750	\$720,164,707	-0.1%
Other General Use	\$148,172	\$331,336	\$178,371	\$176,840	\$177,984	\$180,611	21.9%
<b>General Use Expenditures</b>	<b>\$1,137,640,706</b>	<b>\$1,133,369,101</b>	<b>\$1,059,511,162</b>	<b>\$1,114,163,672</b>	<b>\$1,210,894,591</b>	<b>\$1,323,914,067</b>	<b>16.4%</b>
Restricted Use Expenditures	\$1,086,973,803	\$1,119,209,448	\$1,190,248,086	\$1,205,235,926	\$1,286,043,177	\$1,417,891,727	30.4%
<b>Operating Expenditures</b>	<b>\$2,224,614,509</b>	<b>\$2,252,578,549</b>	<b>\$2,249,759,248</b>	<b>\$2,319,399,598</b>	<b>\$2,496,937,768</b>	<b>\$2,741,805,794</b>	<b>23.2%</b>
Restricted Use Non-Reportable Student Loan Expenditures	\$126,852,172	\$119,164,968	\$111,438,388	\$121,250,157	\$118,535,628	\$109,524,449	-13.7%
<b>Total Operating Expenditures</b>	<b>\$2,351,466,681</b>	<b>\$2,371,743,517</b>	<b>\$2,361,197,636</b>	<b>\$2,440,649,755</b>	<b>\$2,615,473,396</b>	<b>\$2,851,330,243</b>	<b>21.3%</b>

\*Kansas State University Extension Systems and Agricultural Research Programs  
Source: Form DA402 of Institutional Legislative Budgets

**Total Operating Expenditures by Fund  
Percent of Total  
Fiscal Year 2019 - 2024**

**Table 1.30  
State Universities  
Excluding KSU Vet Med, KSRE\*, and KUMC**



\*Kansas State University Extension Systems and Agricultural Research Programs

Source: Form DA402 of Institutional Legislative Budgets

**All Funds Operating Expenditures by Program  
Fiscal Year 2019 - 2024**

**Table 1.32  
State Universities  
Excluding KSU Vet Med, KSRE\*, and KUMC**

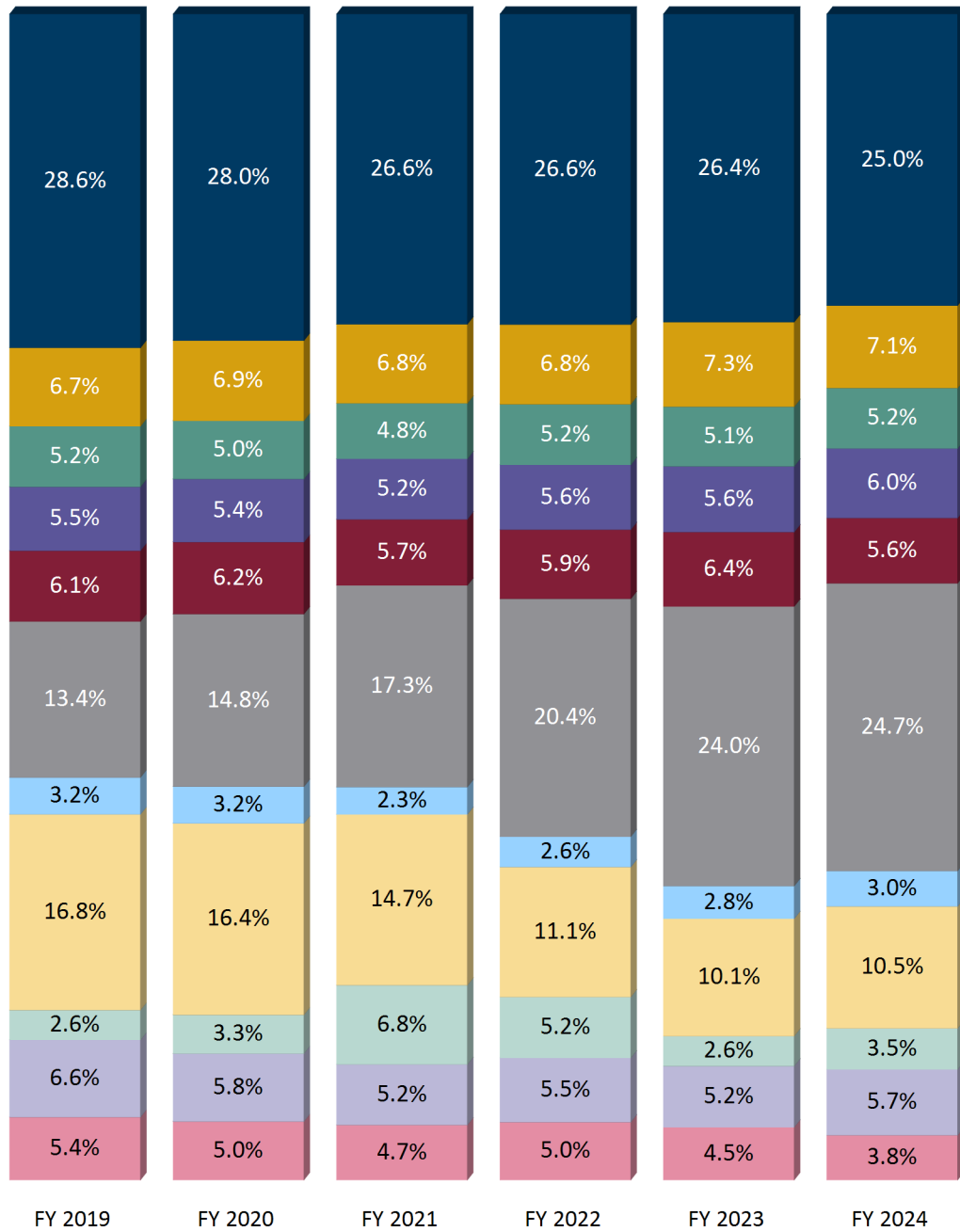
Category	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	% Change FY 19 - 24
Instruction	\$672,857,561	\$664,141,395	\$627,837,941	\$649,726,259	\$690,696,978	\$712,524,875	5.9%
Academic Support	\$158,167,440	\$162,979,299	\$160,136,497	\$166,747,110	\$189,887,232	\$201,816,429	27.6%
Student Services	\$122,118,527	\$118,518,308	\$112,497,135	\$126,976,349	\$133,604,575	\$147,491,375	20.8%
Institutional Support	\$128,865,297	\$128,358,843	\$122,535,881	\$135,742,328	\$147,700,252	\$170,338,804	32.2%
<b>Educational Program</b>	<b>\$1,082,008,825</b>	<b>\$1,073,997,845</b>	<b>\$1,023,007,454</b>	<b>\$1,079,192,046</b>	<b>\$1,161,889,037</b>	<b>\$1,232,171,483</b>	<b>13.9%</b>
Physical Plant	\$142,769,225	\$146,308,315	\$133,799,211	\$144,705,921	\$166,903,337	\$159,564,113	11.8%
Research	\$314,660,911	\$351,027,203	\$408,439,010	\$497,937,730	\$626,978,581	\$703,584,222	123.6%
Public Service	\$74,253,233	\$74,735,233	\$55,369,234	\$63,579,490	\$73,407,320	\$86,699,630	16.8%
Scholarships and Fellowships	\$394,849,769	\$389,492,296	\$345,983,173	\$271,918,494	\$263,290,488	\$297,996,867	-24.5%
Other (including Transfers)	\$60,309,289	\$78,835,594	\$160,514,846	\$127,773,134	\$67,329,775	\$100,523,784	66.7%
<b>Total Educ. and General</b>	<b>\$2,068,851,252</b>	<b>\$2,114,396,486</b>	<b>\$2,127,112,928</b>	<b>\$2,185,106,815</b>	<b>\$2,359,798,538</b>	<b>\$2,580,540,099</b>	<b>24.7%</b>
Auxiliary Enterprises (Exp)	\$155,763,259	\$138,182,069	\$122,646,312	\$134,292,796	\$137,139,233	\$161,265,681	3.5%
<b>Operating Expenditures</b>	<b>\$2,224,614,511</b>	<b>\$2,252,578,555</b>	<b>\$2,249,759,240</b>	<b>\$2,319,399,611</b>	<b>\$2,496,937,771</b>	<b>\$2,741,805,780</b>	<b>23.2%</b>
Restricted Use Non-Reportable Student Loan Expenditures	\$126,852,172	\$119,164,968	\$111,438,388	\$121,250,157	\$118,535,628	\$109,524,449	-13.7%
<b>Total Operating Expenditures</b>	<b>\$2,351,466,683</b>	<b>\$2,371,743,523</b>	<b>\$2,361,197,628</b>	<b>\$2,440,649,768</b>	<b>\$2,615,473,399</b>	<b>\$2,851,330,229</b>	<b>21.3%</b>

\*Kansas State University Extension Systems and Agricultural Research Programs  
Source: Form DA402 of Institutional Legislative Budgets



**All Funds Operating Expenditures by Program  
Percent of Total  
Fiscal Year 2019 - 2024**

**Table 1.32  
State Universities  
Excluding KSU Vet Med, KSRE\*, and KUMC**



- Instruction
- Academic Support
- Student Services
- Institutional Support
- Physical Plant
- Research
- Public Service
- Scholarships and Fellowships
- Other (including Transfers)
- Auxiliary Enterprises (Exp)
- Restricted Use Non-Reportable

\*Kansas State University Extension Systems and Agricultural Research Programs  
Source: Form DA402 of Institutional Legislative Budgets

**General Use Operating Expenditures by Program  
Fiscal Year 2019 - 2024**

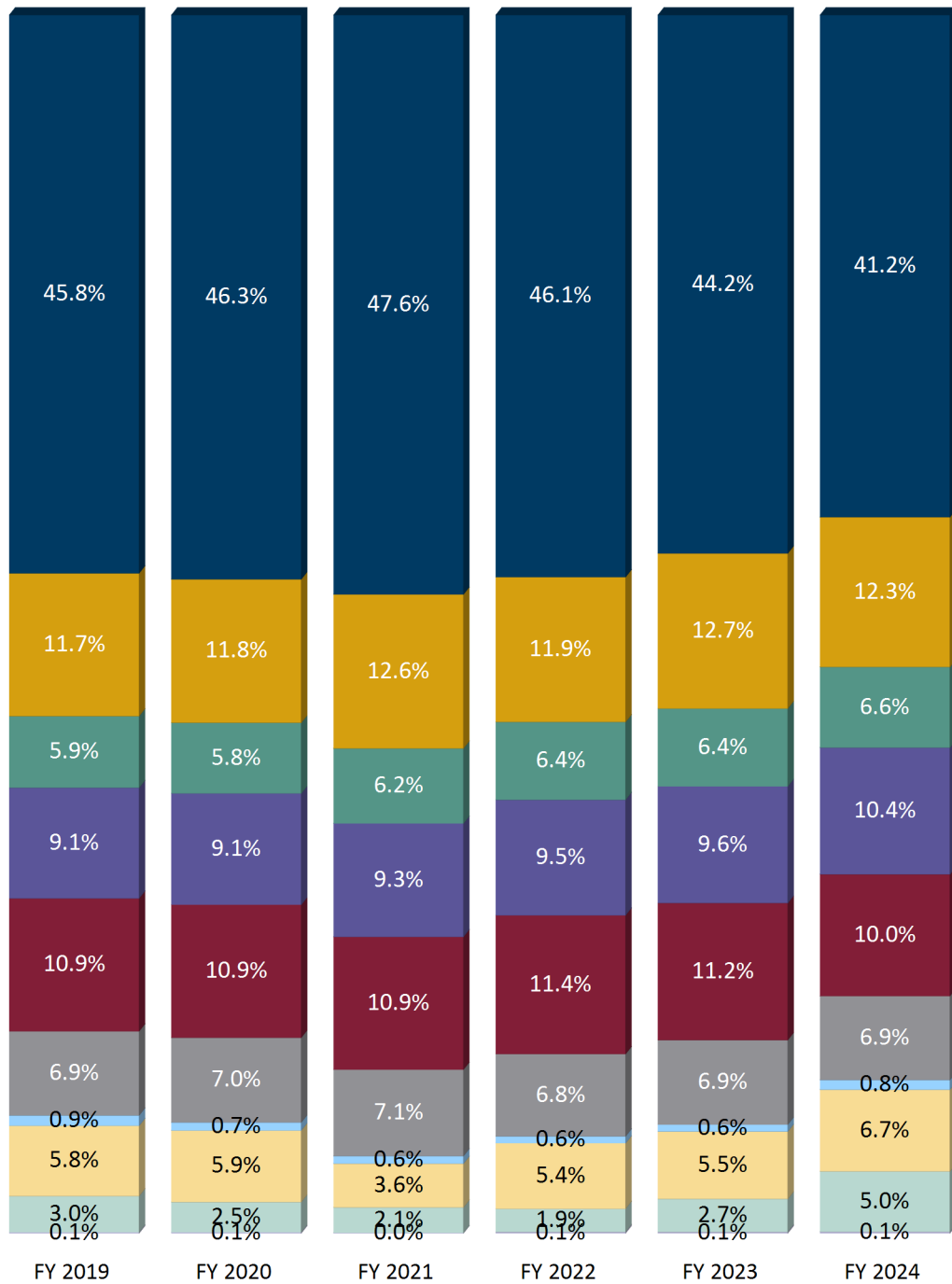
**Table 1.33  
State Universities  
Excluding KSU Vet Med, KSRE\*, and KUMC**

<b>Category</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>% Change FY 19 - 24</b>
Instruction	\$521,213,203	\$524,865,194	\$503,847,952	\$513,967,009	\$535,068,014	\$545,638,146	4.7%
Academic Support	\$133,390,101	\$133,476,354	\$133,924,216	\$132,572,641	\$154,109,714	\$162,858,614	22.1%
Student Services	\$66,931,288	\$65,737,430	\$65,278,588	\$71,087,222	\$77,476,239	\$87,633,006	30.9%
Institutional Support	\$103,284,973	\$103,543,584	\$98,588,363	\$105,630,364	\$115,998,930	\$137,648,130	33.3%
<b>Educational Program</b>	<b>\$824,819,565</b>	<b>\$827,622,562</b>	<b>\$801,639,119</b>	<b>\$823,257,236</b>	<b>\$882,652,897</b>	<b>\$933,777,896</b>	<b>13.2%</b>
Physical Plant	\$124,089,857	\$123,673,904	\$115,478,997	\$126,890,277	\$136,089,597	\$132,263,061	6.6%
Research	\$78,555,771	\$78,904,751	\$75,182,074	\$75,243,361	\$84,084,657	\$91,210,881	16.1%
Public Service	\$9,687,845	\$7,380,424	\$6,593,634	\$6,330,666	\$6,852,731	\$10,453,946	7.9%
Scholarships and Fellowships	\$65,623,843	\$66,640,427	\$38,025,299	\$59,894,293	\$67,005,328	\$88,945,799	35.5%
Other (including Transfers)	\$33,847,332	\$28,131,876	\$22,101,588	\$21,233,962	\$32,745,923	\$65,573,082	93.7%
<b>Total Educ. and General</b>	<b>\$1,136,624,213</b>	<b>\$1,132,353,944</b>	<b>\$1,059,020,711</b>	<b>\$1,112,849,795</b>	<b>\$1,209,431,133</b>	<b>\$1,322,224,665</b>	<b>16.3%</b>
Auxiliary Enterprises (Exp)	\$1,016,494	\$1,015,162	\$490,444	\$1,313,889	\$1,463,460	\$1,689,388	66.2%
<b>Total Operating Expenditures</b>	<b>\$1,137,640,707</b>	<b>\$1,133,369,106</b>	<b>\$1,059,511,155</b>	<b>\$1,114,163,684</b>	<b>\$1,210,894,593</b>	<b>\$1,323,914,053</b>	<b>16.4%</b>

\*Kansas State University Extension Systems and Agricultural Research Programs  
Source: Operating summaries of Legislative Budget Submittals

**General Use Operating Expenditures by Program  
Percent of Total  
Fiscal Year 2019 - 2024**

**Table 1.33  
State Universities  
Excluding KSU Vet Med, KSRE\*, and KUMC**



- Instruction
- Academic Support
- Student Services
- Institutional Support
- Physical Plant
- Research
- Public Service
- Scholarships and Fellowships
- Auxiliary Enterprises (Exp)
- Other (including Transfers)

\*Kansas State University Extension Systems and Agricultural Research Programs  
Source: Operating summaries of Legislative Budget Submittals

**General Use Operating Expenditures by Object  
Fiscal Year 2019 - 2024**

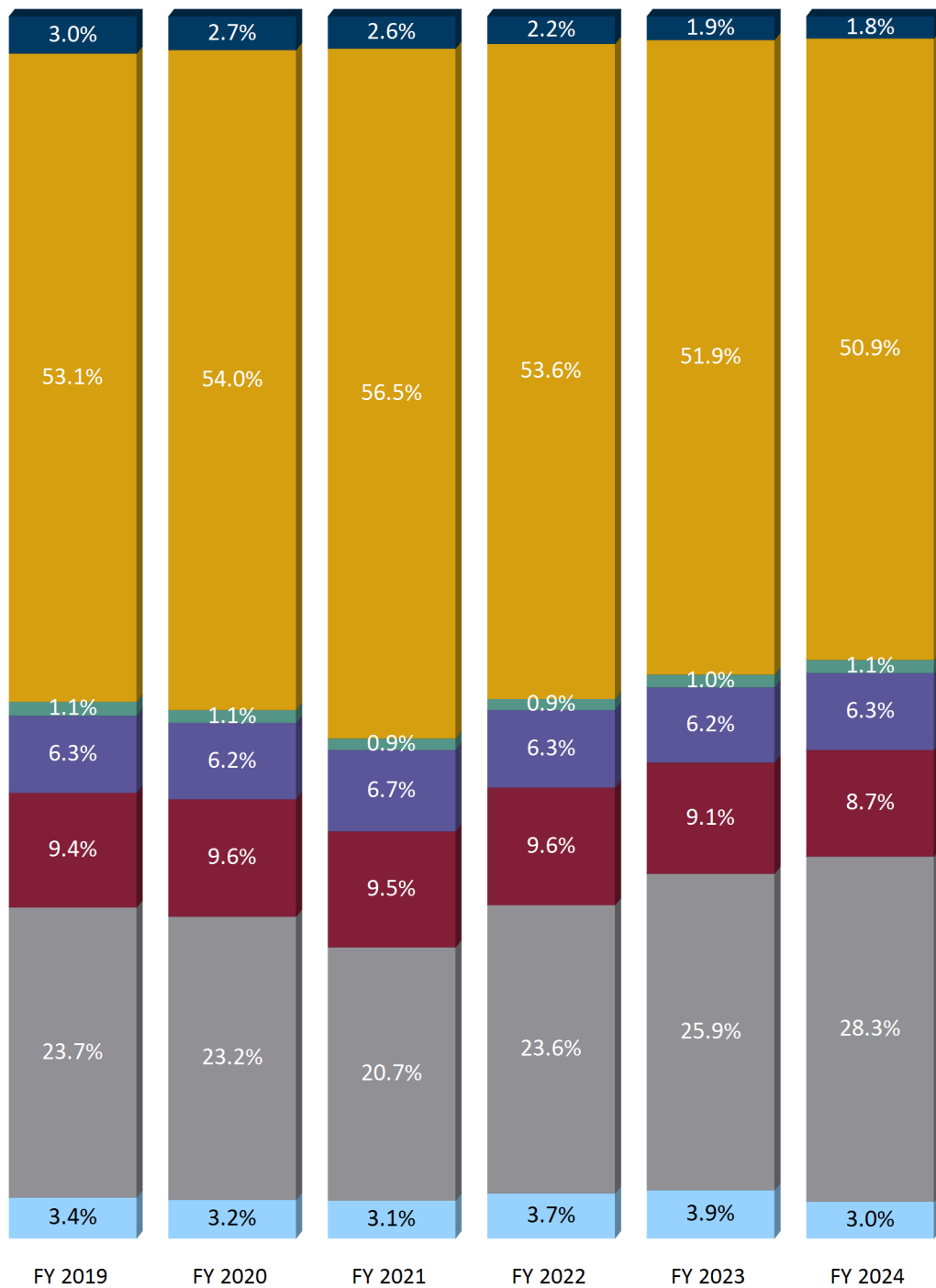
**Table 1.34  
State Universities  
Excluding KSU Vet Med, KSRE\*, and KUMC**

<b>Category</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>% Change FY 19 - 24</b>
Classified - FTE	960.6	833.8	750.4	650.8	598.5	542.8	-43.5%
Classified - Expenditures	\$34,364,095	\$30,998,680	\$27,720,944	\$24,793,180	\$23,214,517	\$23,669,533	-31.1%
Unclassified - FTE	8,570.3	8,133.8	8,161.1	8,144.2	8,391.5	8,975.7	4.7%
Unclassified - Expenditures	\$603,561,131	\$612,137,688	\$598,234,071	\$597,472,485	\$628,935,455	\$673,332,064	11.6%
Student Wages Expenditures	\$12,951,441	\$12,092,525	\$9,960,391	\$10,051,477	\$12,632,314	\$14,174,465	9.4%
Health Insurance	\$71,860,302	\$70,781,902	\$70,668,841	\$70,734,567	\$74,486,278	\$83,378,376	16.0%
All Other Fringe	\$106,741,911	\$108,804,985	\$100,468,000	\$107,228,672	\$110,187,524	\$115,587,298	8.3%
<b>Subtotal Salaries - FTE</b>	<b>9,530.9</b>	<b>8,967.6</b>	<b>8,911.5</b>	<b>8,795.0</b>	<b>8,990.0</b>	<b>9,518.5</b>	<b>-0.1%</b>
<b>Subtotal Salaries - Exp.</b>	<b>\$829,478,880</b>	<b>\$834,815,780</b>	<b>\$807,052,247</b>	<b>\$810,280,381</b>	<b>\$849,456,088</b>	<b>\$910,141,736</b>	<b>9.7%</b>
Other Operating Expenditures	\$270,048,954	\$262,614,562	\$219,644,704	\$262,752,197	\$313,649,183	\$374,140,103	38.5%
Utilities	\$38,112,867	\$35,938,758	\$32,814,204	\$41,131,106	\$47,789,324	\$39,632,212	4.0%
<b>Total General Use Exp.</b>	<b>\$1,137,640,701</b>	<b>\$1,133,369,100</b>	<b>\$1,059,511,155</b>	<b>\$1,114,163,684</b>	<b>\$1,210,894,595</b>	<b>\$1,323,914,051</b>	<b>16.4%</b>

\*Kansas State University Extension Systems and Agricultural Research Programs  
Source: Operating summaries of Legislative Budget Submittals

**General Use Operating Expenditures by Object  
Percent of Total  
Fiscal Year 2019 - 2024**

**Table 1.34  
State Universities  
Excluding KSU Vet Med, KSRE\*, and KUMC**



Classified - Expenditures    
  Student Wages Expenditures    
  All Other Fringe    
  Utilities  
 Unclassified - Expenditures    
  Health Insurance    
  Other Operating Expenditures

\*Kansas State University Extension Systems and Agricultural Research Programs  
 Source: Operating summaries of Legislative Budget Submittals  
 Kansas Board of Regents

**Gross General Use Educational  
Expenditures per Student Credit Hour  
Fiscal Year 2019 - 2024**

**Table 1.40  
State Universities  
Excluding KSU Vet Med, KSRE\*, and KUMC**

<b>Institution</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>% Change AY 19 - 24</b>
University of Kansas	\$516	\$523	\$531	\$541	\$587	\$571	<b>10.8%</b>
Kansas State University	\$376	\$388	\$376	\$425	\$447	\$488	<b>29.9%</b>
Wichita State University	\$352	\$351	\$356	\$349	\$369	\$391	<b>11.2%</b>
Emporia State University	\$359	\$364	\$348	\$359	\$425	\$513	<b>43.0%</b>
Pittsburg State University	\$293	\$297	\$309	\$342	\$364	\$373	<b>27.6%</b>
Fort Hays State University	\$217	\$216	\$215	\$239	\$266	\$278	<b>28.2%</b>
<b>Average</b>	<b>\$384</b>	<b>\$389</b>	<b>\$389</b>	<b>\$411</b>	<b>\$446</b>	<b>\$465</b>	<b>21.3%</b>

**Gross General Use Educational  
Expenditures per Fall FTE Student  
Fiscal Year 2019 - 2024**

**Table 1.40a  
State Universities  
Excluding KSU Vet Med, KSRE\*, and KUMC**

<b>Institution</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>% Change AY 19 - 24</b>
University of Kansas	\$15,448	\$15,673	\$15,870	\$16,095	\$17,622	\$17,112	<b>10.8%</b>
Kansas State University	\$11,353	\$11,659	\$11,465	\$12,920	\$13,650	\$15,027	<b>32.4%</b>
Wichita State University	\$10,579	\$10,620	\$10,953	\$10,561	\$10,990	\$11,664	<b>10.3%</b>
Emporia State University	\$10,991	\$11,324	\$11,118	\$11,506	\$13,364	\$16,282	<b>48.1%</b>
Pittsburg State University	\$8,874	\$9,013	\$9,390	\$10,431	\$11,035	\$11,282	<b>27.1%</b>
Fort Hays State University	\$6,888	\$6,822	\$6,808	\$7,927	\$8,536	\$9,044	<b>31.3%</b>
<b>Average</b>	<b>\$11,643</b>	<b>\$11,810</b>	<b>\$11,895</b>	<b>\$12,597</b>	<b>\$13,583</b>	<b>\$14,208</b>	<b>22.0%</b>

\*Kansas State University Extension Systems and Agricultural Research Programs

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 Fiscal Years 2020 through 2024 each university received and expended funding to address the COVID-19 pandemic. The amounts vary by institution and are included in the “other” categories and in restricted use amounts on the Section 1 tables.

### Table 1.10: Total Operating Expenditures by Fund

1. Data in this format for individual institutions is appended as Table B in the Institutional Profiles section.

### Table 1.12: All Funds Operating Expenditures by Program

1. Data in this format for individual institutions is appended as Table C in the Institutional Profiles section.

### Table 1.13: General Use Operating Expenditures by Program

1. Data in this format for individual institutions is appended as Table D in the Institutional Profiles section.
2. There was a large increase in the General Use Auxiliary Enterprise category from FY 2021 to FY 2022. This increase was largely from Kansas State University, who attributed the increase to a more normal year of operations for the Childhood Development Center.

### 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. In recent years, 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 2018, this specifically affects the Housestaff – FTE amount for Table E, which will now be zero.
  - b. For FY 2019, the University of Kansas Medical Center lists two Housestaff positions funded from general use funds.
  - c. For FY 2020, the University of Kansas Medical Center lists 2.9 Housestaff positions funded from general use funds.
  - d. For FY 2021, the University of Kansas Medical Center does not reflect any Housestaff positions funded from general use funds.
  - e. For FY 2022, since no corresponding expenses were reported, 1.8 FTE Housestaff positions have been reported as part of classified FTE positions.
4. In FY 2021, the University of Kansas Medical Center began utilizing a new payroll system, which resulted in university support staff being reported as part of the unclassified staff.
5. Data in this format for individual institutions is appended as Table E in the Institutional Profiles section.
6. The 2024 State University data book reflected an error. The “Other Operating Expenditures” amount was overstated by \$15,864,201 (the amount of the utilities expenditures for the year). The amount has been corrected, starting with the 2025 State University data book, and will not match the previous edition.

### Table 1.30: Total Operating Expenditures by Fund

1. Data in this format for individual institutions is appended as Table B in the Institutional Profiles section.

**Table 1.32: All Funds Operating Expenditures by Program**

1. Data in this format for individual institutions is appended as Table C in the Institutional Profiles section.

**Table 1.33: General Use Operating Expenditures by Program**

1. Data in this format for individual institutions is appended as Table D in the Institutional Profiles section.

**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 in 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 the Institutional Profiles section.
4. The 2024 State University data book reflected an error. The "Other Operating Expenditures" amount was overstated by \$15,864,201 (the amount of the utilities expenditures for the year). The amount has been corrected, starting with the 2025 State University data book, and will not match the previous edition.

**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 20<sup>th</sup> 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 enrollmentStarting Fall 2018, the full-time equivalent (FTE) is calculated from credit hours enrolled on 20<sup>th</sup> 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 programThis 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.