



STATE UNIVERSITY DATA BOOK

Section I: Finance

January 2017

★ LEADING HIGHER EDUCATION ★

**Total Operating Expenditures by Fund
Fiscal Year 2011 - 2016**
Table 1.10**State University Totals**

Category	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	Percent of Total FY 2016
State General Fund Exp.	\$579,171,051	\$567,678,172	\$576,177,237	\$564,491,251	\$582,824,436	\$562,898,887	20.9%
Percent Increase Exp.	0.9%	-2.0%	1.5%	-2.0%	3.2%	-3.4%	
General Fees Funds (Tuition)	\$539,426,860	\$615,433,295	\$665,202,084	\$692,138,927	\$733,022,830	\$761,888,592	28.3%
Percent Increase Tuition	3.7%	14.1%	8.1%	4.0%	5.9%	3.9%	
Hospital Revenue Funds	\$4,618,405	\$5,136,610	\$5,287,794	\$5,558,699	\$7,129,756	\$7,075,215	0.3%
Percent Increase Funds	10.9%	11.2%	2.9%	5.1%	28.3%	-0.8%	
Other General Use	\$16,516,932	\$15,475,497	\$12,320,811	\$14,686,208	\$12,329,869	\$4,195,221	0.2%
Percent Increase	14.7%	-6.3%	-20.4%	19.2%	-16.0%	-66.0%	
General Use Expenditures	\$1,139,733,248	\$1,203,723,574	\$1,258,987,926	\$1,276,875,085	\$1,335,306,891	\$1,336,057,915	49.6%
Percent Increase GU	2.4%	5.6%	4.6%	1.4%	4.6%	0.1%	
Restricted Use Expenditures	\$995,320,866	\$1,104,409,912	\$1,120,637,561	\$1,145,391,655	\$1,174,242,113	\$1,225,598,411	45.5%
Percent Increase RU	16.7%	11.0%	1.5%	2.2%	2.5%	4.4%	
Operating Expenditures	\$2,135,054,114	\$2,308,133,486	\$2,379,625,487	\$2,422,266,740	\$2,509,549,004	\$2,561,656,326	95.0%
Percent Increase	8.6%	8.1%	3.1%	1.8%	3.6%	2.1%	
Restricted Use Non-Reportable Student Loan Expenditures	\$124,308,863	\$132,133,582	\$134,426,591	\$134,144,678	\$134,268,352	\$133,797,219	5.0%
	-53.5%	6.3%	1.7%	-0.2%	0.1%	-0.4%	
Total Operating Expenditures (including Non-reportable Student Loan Expenditures)	\$2,259,362,977	\$2,440,267,068	\$2,514,052,078	\$2,556,411,418	\$2,643,817,356	\$2,695,453,545	100.0%
	1.2%	8.0%	3.0%	1.7%	3.4%	2.0%	

Notes for this section begin on page 19.

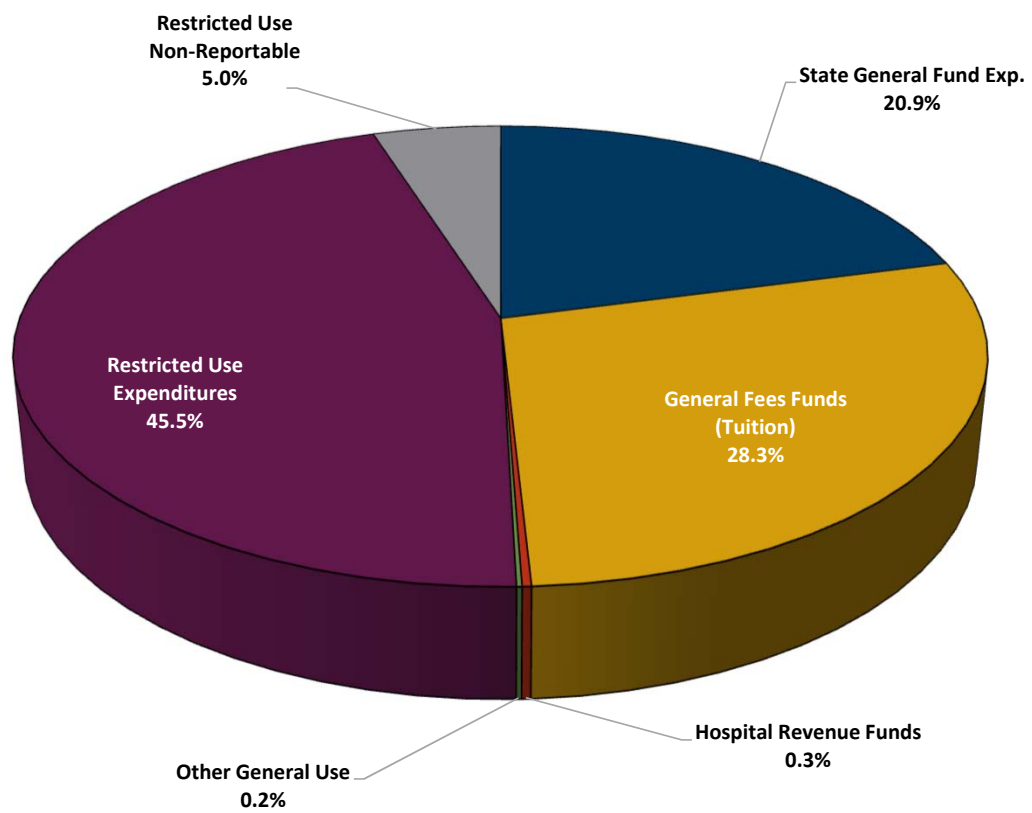
Source: Form DA402 of Institutional Legislative Budgets

**Total Operating Expenditures by Fund
Fiscal Year 2016**

Table 1.10

State University Totals

**State University Totals
Grand Total Operating Expenditures by Fund
Fiscal Year 2016**



Notes for this section begin on page 19.

Source: Form DA402 of Institutional Legislative Budgets

**All Funds Operating Expenditures by Program
Fiscal Year 2011 - 2016**

Table 1.12

State University Totals

Category	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	% Change FY 11 - 16
Instruction	\$640,758,211	\$685,570,386	\$746,187,423	\$769,751,926	\$787,150,944	\$801,831,547	25.1%
Academic Support	\$185,243,163	\$199,517,950	\$175,122,429	\$177,118,885	\$187,116,044	\$190,011,674	2.6%
Student Services	\$101,682,884	\$107,126,565	\$109,996,293	\$117,634,536	\$128,978,377	\$130,975,241	28.8%
Institutional Support	\$126,676,688	\$153,067,287	\$154,510,941	\$153,699,146	\$152,716,954	\$153,614,379	21.3%
Educational Program	\$1,054,360,946	\$1,145,282,188	\$1,185,817,086	\$1,218,204,493	\$1,255,962,319	\$1,276,432,841	21.1%
Physical Plant	\$149,060,901	\$161,985,703	\$174,745,612	\$171,703,637	\$178,108,935	\$174,672,058	17.2%
Research	\$350,051,176	\$371,679,162	\$397,005,455	\$397,575,119	\$415,934,229	\$421,812,941	20.5%
Public Service	\$111,232,798	\$118,535,493	\$120,228,550	\$119,150,485	\$124,498,177	\$125,517,769	12.8%
Scholarship / Fellowships	\$333,997,847	\$334,199,154	\$323,482,677	\$330,581,137	\$345,208,353	\$354,162,190	6.0%
Other (including Transfers)	\$15,407,467	\$35,168,486	\$37,056,839	\$49,276,592	\$49,152,061	\$63,564,347	312.6%
Total Educ. and General	\$2,014,111,135	\$2,166,850,186	\$2,238,336,219	\$2,286,491,463	\$2,368,864,074	\$2,416,162,146	20.0%
Auxiliary Enterprises	\$123,541,297	\$141,283,300	\$141,289,268	\$135,775,276	\$140,684,931	\$145,489,892	17.8%
Operating Expenditures	\$2,137,652,432	\$2,308,133,486	\$2,379,625,487	\$2,422,266,739	\$2,509,549,005	\$2,561,652,038	19.8%
Restricted Use Non-Reportable Student Loan Expenditures	\$124,308,863	\$132,133,582	\$134,426,591	\$134,144,678	\$134,268,352	\$133,797,219	7.6%
Total Operating Expenditures (including Non-reportable Student Loan Expenditures)	\$2,261,961,295	\$2,440,267,068	\$2,514,052,078	\$2,556,411,417	\$2,643,817,357	\$2,695,449,257	19.2%

Notes for this section begin on page 19.

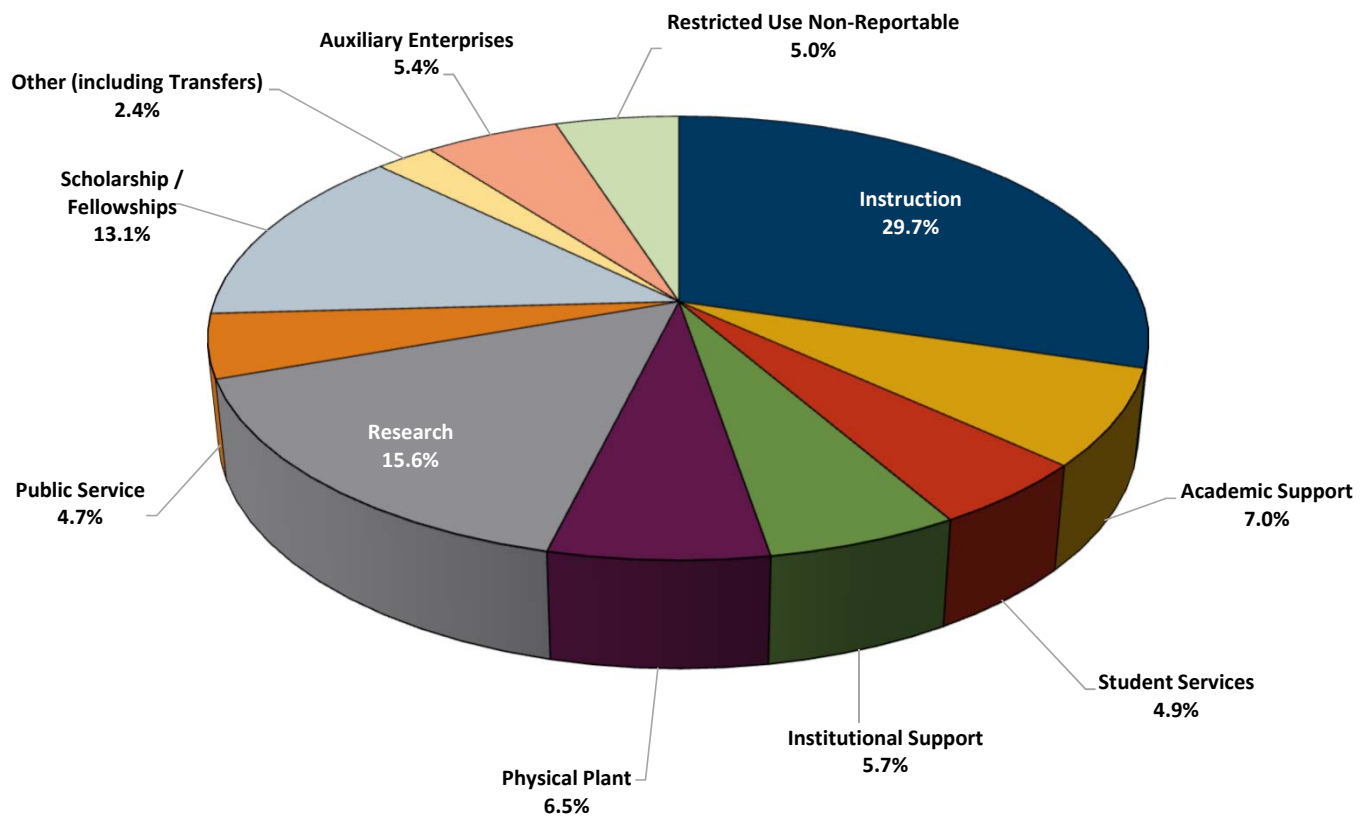
Source: Form DA402 of Institutional Legislative Budgets

**All Funds Operating Expenditures by Program
Fiscal Year 2016**

Table 1.12

State University Totals

**State University Totals
Grand Total All Funds Operating Expenditures by Program
Fiscal Year 2016**



Notes for this section begin on page 19.

Source: Form DA402 of Institutional Legislative Budgets

General Use Operating Expenditures by Program
Fiscal Year 2011 - 2016

Table 1.13

State University Totals

Category	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	% Change FY 11 - 16
Instruction	\$509,479,377	\$538,637,990	\$580,872,296	\$588,297,371	\$607,600,245	\$610,822,886	19.9%
Academic Support	\$157,664,452	\$167,662,088	\$146,657,400	\$153,693,105	\$159,115,983	\$158,377,602	0.5%
Student Services	\$57,333,915	\$59,959,050	\$58,207,375	\$59,813,740	\$64,201,413	\$63,623,804	11.0%
Institutional Support	\$106,237,860	\$116,138,859	\$114,564,062	\$112,800,635	\$121,391,704	\$118,353,777	11.4%
Educational Program	\$830,715,604	\$882,397,987	\$900,301,133	\$914,604,851	\$952,309,345	\$951,178,069	14.5%
Physical Plant	\$137,554,300	\$141,904,744	\$150,443,832	\$148,963,591	\$149,601,512	\$142,406,086	3.5%
Research	\$71,117,958	\$67,707,072	\$82,455,343	\$86,459,113	\$107,434,446	\$105,230,580	48.0%
Public Service	\$37,621,646	\$38,669,285	\$38,346,129	\$38,831,045	\$38,883,963	\$31,883,211	-15.3%
Scholarship / Fellowships	\$47,123,303	\$50,959,825	\$50,438,607	\$51,420,676	\$56,595,721	\$62,708,869	33.1%
Other (including Transfers)	\$14,730,934	\$21,050,150	\$33,737,711	\$34,553,037	\$26,926,793	\$42,424,704	188.0%
Total Educ. and General	\$1,138,863,745	\$1,202,689,063	\$1,255,722,755	\$1,274,832,313	\$1,331,751,780	\$1,335,831,519	17.3%
Auxiliary Enterprises	\$869,503	\$917,499	\$3,265,171	\$2,042,771	\$3,555,112	\$222,108	-74.5%
Total Operating	\$1,139,733,248	\$1,203,606,562	\$1,258,987,926	\$1,276,875,084	\$1,335,306,892	\$1,336,053,627	17.2%

Notes for this section begin on page 19.

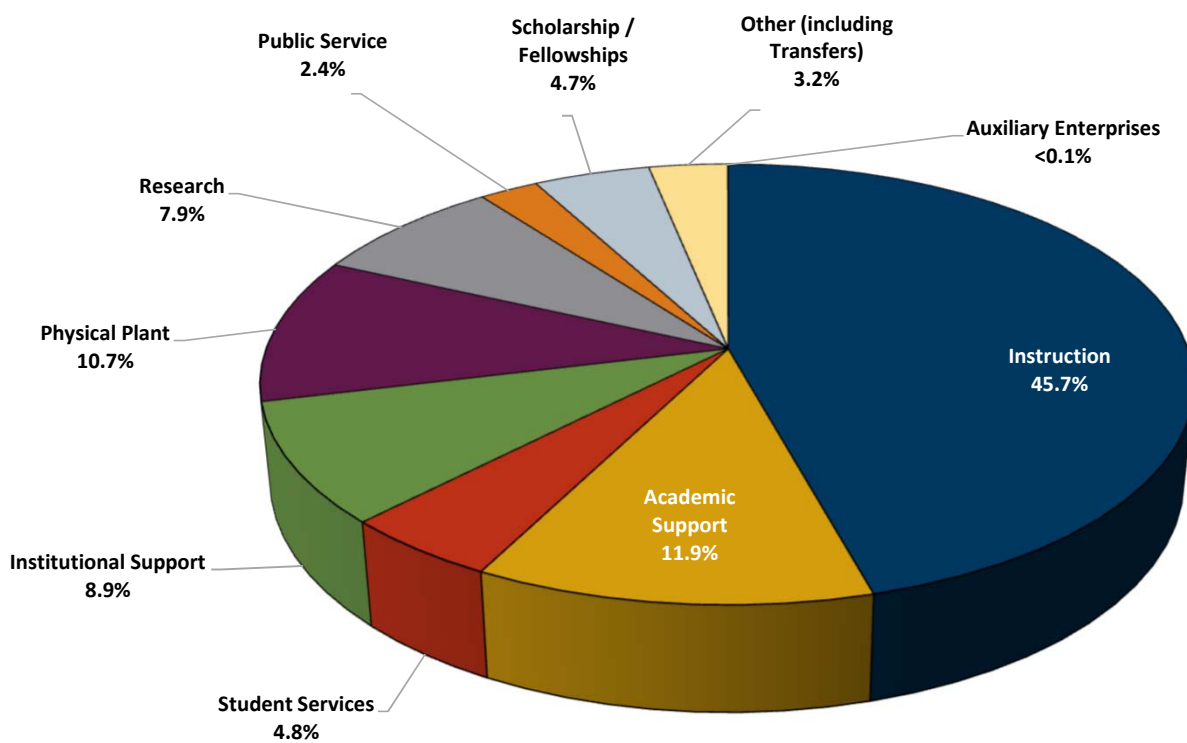
Source: Operating summaries of Legislative Budget Submittals

**General Use Operating Expenditures by Program
Fiscal Year 2016**

Table 1.13

State University Totals

**State University Totals
Grand Total General Use Operating Expenditures by Program
Fiscal Year 2016**



Notes for this section begin on page 19.

Source: Operating summaries of Legislative Budget Submittals

General Use Operating Expenditures by Object
Fiscal Year 2011 - 2016

Table 1.14

State University Totals

Category	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	% Change FY 11 - 16
Classified - FTE	2,559.0	2,463.5	2,405.8	2,367.6	2,263.6	2,068.3	-19.2%
Classified - Expenditures	\$83,320,573	\$82,952,037	\$79,640,207	\$78,582,896	\$78,424,344	\$73,039,348	-12.3%
Unclassified - FTE	9,213.7	9,327.4	9,307.0	9,443.1	9,889.6	9,986.6	8.4%
Unclassified - Expenditures	\$586,082,019	\$605,434,740	\$632,516,413	\$655,773,524	\$697,084,634	\$697,054,299	18.9%
Housestaff - FTE	152.8	153.8	119.6	119.6	131.9	0.0	NA
Housestaff - Expenditures	\$7,854,589	\$7,280,680	\$7,496,128	\$6,090,306	\$6,519,035	\$3,444,419	-56.1%
Student Wages Expenditures	\$16,517,966	\$16,418,028	\$16,642,490	\$16,286,107	\$16,419,476	\$16,476,970	-0.2%
Health Insurance	\$71,275,427	\$84,875,536	\$88,366,948	\$87,697,316	\$89,214,231	\$81,206,028	13.9%
All Other Fringe	\$116,184,391	\$119,446,382	\$122,801,883	\$125,345,856	\$131,172,337	\$130,671,408	12.5%
Subtotal Salaries - FTE	11,925.5	11,944.7	11,832.5	11,930.3	12,285.2	12,054.9	1.1%
Subtotal Salaries - Exp.	\$881,234,965	\$916,407,403	\$947,464,069	\$969,776,005	\$1,018,834,057	\$1,001,892,472	13.7%
Other Operating Expenditures	\$215,558,496	\$246,068,304	\$267,874,430	\$269,026,374	\$272,471,276	\$293,417,785	36.1%
Utilities	\$42,939,787	\$41,247,867	\$43,649,427	\$38,072,705	\$44,001,556	\$40,743,366	-5.1%
Total General Use Exp.	\$1,139,733,248	\$1,203,723,574	\$1,258,987,926	\$1,276,875,084	\$1,335,306,889	\$1,336,053,623	17.2%

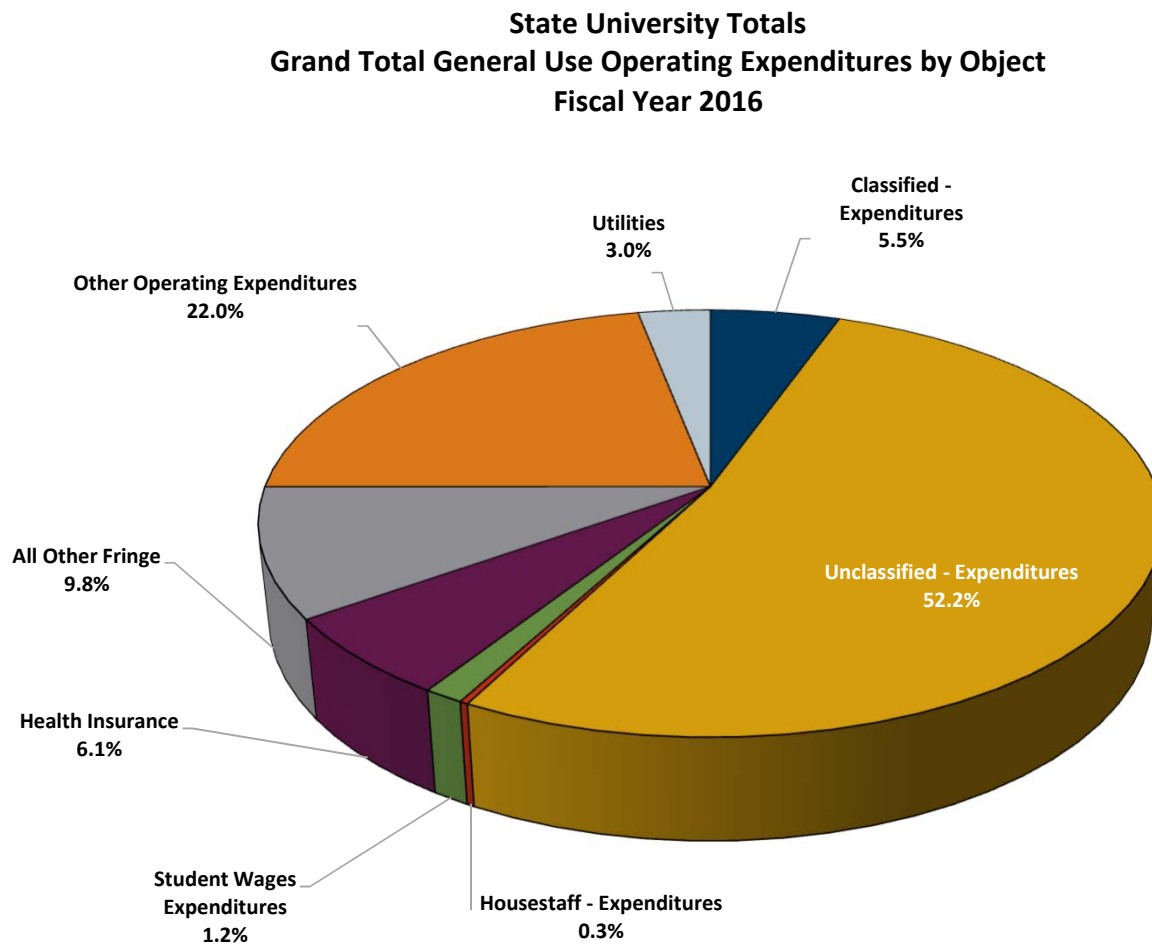
Notes for this section begin on page 19.

Source: Operating summaries of Legislative Budget submittals

**General Use Operating Expenditures by Object
Fiscal Year 2016**

Table 1.14

State University Totals



Notes for this section begin on page 19.

Source: Operating summaries of Legislative Budget submittals

Total Operating Expenditures by Fund
Fiscal Year 2011 - 2016

Table 1.30

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

Category	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	Percent of Total FY 2016
State General Fund Exp.	\$408,915,439	\$404,598,535	\$408,050,600	\$397,847,814	\$412,949,304	\$399,126,736	18.4%
Percent Increase	1.0%	-1.1%	0.9%	-2.5%	3.8%	-3.3%	
General Fees Funds (Tuition)	\$496,856,931	\$565,647,449	\$611,059,284	\$639,704,599	\$676,176,177	\$704,048,387	32.4%
Percent Increase Tuition	3.8%	13.8%	8.0%	4.7%	5.7%	4.1%	
Hospital Revenue Funds	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Percent Increase Funds							
Other General Use	\$3,420,071	\$1,774,189	\$1,779,603	\$1,778,922	\$72,100	\$131,130	<0.1%
Percent Increase	12.2%	-48.1%	0.3%	0.0%	-95.9%	81.9%	
General Use Exp.	\$909,192,441	\$972,020,173	\$1,020,889,487	\$1,039,331,335	\$1,089,197,581	\$1,103,306,253	50.8%
Percent Increase GU	2.5%	6.9%	5.0%	1.8%	4.8%	1.3%	
Restricted Use Expenditures	\$804,437,227	\$852,929,527	\$859,818,389	\$883,060,962	\$900,998,474	\$933,106,044	43.0%
Percent Increase RU	22.7%	6.0%	0.8%	2.7%	2.0%	3.6%	
Operating Expenditures	\$1,713,629,668	\$1,824,949,700	\$1,880,707,876	\$1,922,392,297	\$1,990,196,055	\$2,036,412,297	93.8%
Percent Increase	11.1%	6.5%	3.1%	2.2%	3.5%	2.3%	
Restricted Use Non-Reportable Student Loan Expenditures	\$124,308,863	\$132,133,582	\$134,426,591	\$134,144,678	\$134,268,352	\$133,797,219	6.2%
	-53.5%	6.3%	1.7%	-0.2%	NA	NA	
Total Operating Expenditures (including Non-reportable Student Loan Expenditures)	\$1,837,938,531	\$1,957,083,282	\$2,015,134,467	\$2,056,536,975	\$2,124,464,407	\$2,170,209,516	100.0%
	1.6%	6.5%	3.0%	2.1%	3.3%	2.2%	

*Kansas State University Extension Systems and Agricultural Research Programs

Notes for this section begin on page 19.

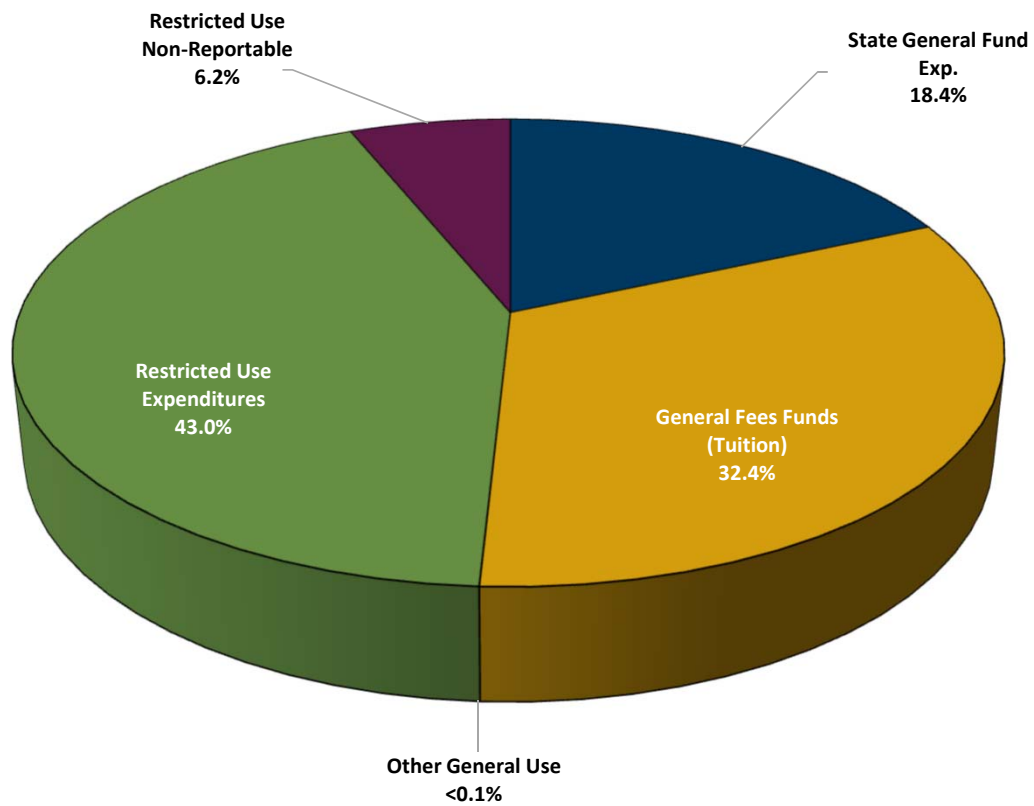
Source: Form DA402 of Institutional Legislative Budgets

**Total Operating Expenditures by Fund
Fiscal Year 2016**

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 2016**



*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 2011 - 2016**
Table 1.32
State Universities (Excluding KSU Vet Med, KSRE*, and KUMC)

Category	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	% Change FY 11 - 16
Instruction	\$505,316,210	\$538,669,515	\$590,026,616	\$612,203,626	\$623,104,185	\$629,517,889	24.6%
Academic Support	\$160,669,928	\$172,493,911	\$149,161,328	\$150,414,426	\$162,349,698	\$165,021,849	2.7%
Student Services	\$98,733,152	\$103,893,551	\$106,442,280	\$114,494,594	\$124,016,273	\$125,907,976	27.5%
Institutional Support	\$105,614,615	\$116,724,458	\$110,100,994	\$113,586,030	\$120,613,012	\$122,553,928	16.0%
Educational Program	\$870,333,905	\$931,781,435	\$955,731,218	\$990,698,676	\$1,030,083,168	\$1,043,001,642	19.8%
Physical Plant	\$126,651,505	\$135,722,933	\$147,751,704	\$145,386,643	\$146,606,122	\$142,791,446	12.7%
Research	\$200,193,041	\$206,644,038	\$228,008,475	\$227,837,812	\$243,863,927	\$253,899,954	26.8%
Public Service	\$56,492,982	\$59,791,326	\$61,273,747	\$57,704,692	\$57,824,789	\$58,047,800	2.8%
Scholarship / Fellowships	\$326,043,083	\$324,215,101	\$315,273,994	\$322,672,627	\$337,501,655	\$344,529,690	5.7%
Other (including Transfers)	\$11,577,058	\$27,583,668	\$33,691,229	\$45,052,920	\$36,282,407	\$51,822,254	347.6%
Total Educ. and General	\$1,591,291,574	\$1,685,738,501	\$1,741,730,367	\$1,789,353,370	\$1,852,162,068	\$1,894,092,786	19.0%
Auxiliary Enterprises	\$122,338,094	\$139,211,199	\$138,977,509	\$133,038,926	\$138,033,988	\$142,315,223	16.3%
Operating Expenditures	\$1,713,629,668	\$1,824,949,700	\$1,880,707,876	\$1,922,392,296	\$1,990,196,056	\$2,036,408,009	18.8%
Restricted Use Non-Reportable Student Loan Expenditures	\$124,308,863	\$132,133,582	\$134,426,591	\$134,144,678	\$134,268,352	\$133,797,219	7.6%
Total Operating Expenditures (including Non-reportable Student Loan Expenditures)	\$1,837,938,531	\$1,957,083,282	\$2,015,134,467	\$2,056,536,974	\$2,124,464,408	\$2,170,205,228	18.1%

*Kansas State University Extension Systems and Agricultural Research Programs

Notes for this section begin on page 19.

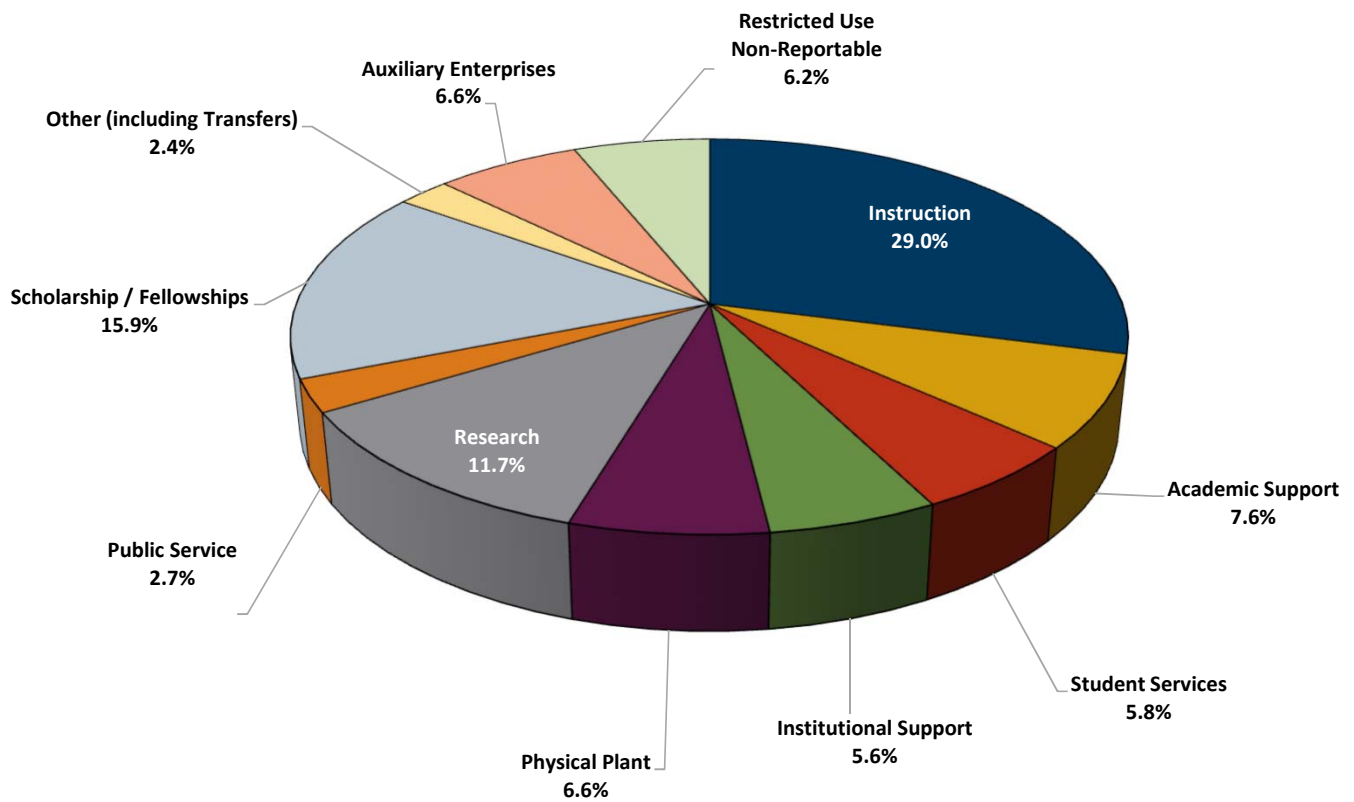
Source: Form DA402 of Institutional Legislative Budgets

**All Funds Operating Expenditures by Program
Fiscal Year 2016**

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 2016**



*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 2011 - 2016

Table 1.33

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

Category	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	% Change FY 11 - 16
Instruction	\$421,051,348	\$447,439,745	\$485,182,048	\$494,647,637	\$508,790,594	\$513,399,534	21.9%
Academic Support	\$137,684,135	\$144,975,538	\$124,421,607	\$130,191,975	\$137,898,807	\$136,541,197	-0.8%
Student Services	\$54,593,831	\$57,114,969	\$55,096,375	\$57,556,633	\$60,955,183	\$60,362,085	10.6%
Institutional Support	\$88,527,034	\$97,734,873	\$93,919,293	\$92,122,157	\$100,942,545	\$97,917,813	10.6%
Educational Program	\$701,856,348	\$747,265,125	\$758,619,323	\$774,518,402	\$808,587,129	\$808,220,629	15.2%
Physical Plant	\$118,020,851	\$122,806,760	\$129,958,769	\$130,401,542	\$128,573,085	\$121,611,020	3.0%
Research	\$28,670,472	\$29,341,457	\$44,741,801	\$45,989,684	\$62,440,416	\$67,279,072	134.7%
Public Service	\$9,669,933	\$10,051,841	\$11,136,620	\$11,997,188	\$12,280,490	\$11,597,222	19.9%
Scholarship / Fellowships	\$39,204,809	\$43,023,485	\$42,795,702	\$44,052,382	\$49,686,650	\$54,665,007	39.4%
Other (including Transfers)	\$10,900,525	\$18,614,006	\$30,372,101	\$30,329,365	\$24,074,700	\$39,706,907	264.3%
Total Educ. and General	\$968,202,621	\$1,030,367,214	\$1,017,624,316	\$1,037,288,563	\$1,085,642,470	\$1,103,079,857	13.9%
Auxiliary Enterprises	\$869,503	\$917,499	\$3,265,171	\$2,042,771	\$3,555,112	\$222,108	-74.5%
Total Operating	\$909,192,441	\$972,020,173	\$1,020,889,487	\$1,039,331,334	\$1,089,197,582	\$1,103,301,965	21.3%

*Kansas State University Extension Systems and Agricultural Research Programs

Notes for this section begin on page 19.

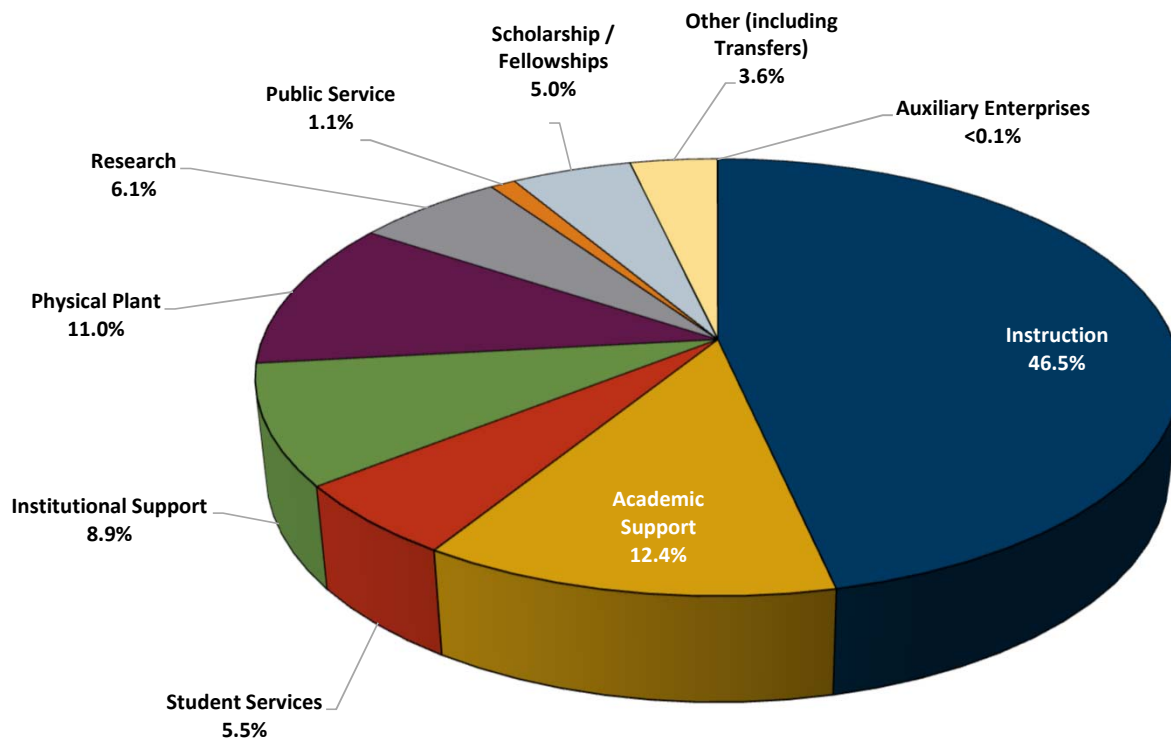
Source: Operating summaries of Legislative Budget submittals

**General Use Operating Expenditures by Program
Fiscal Year 2016**

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 2016**



*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 2011 - 2016

Table 1.34

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

Category	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	% Change FY 11 - 16
Classified - FTE	2,034.9	2,008.8	1,958.6	1,933.5	1,845.7	1,681.0	-17.4%
Classified - Expenditures	\$66,734,674	\$65,418,994	\$64,442,161	\$63,744,827	\$64,114,923	\$59,479,725	-10.9%
Unclassified - FTE	7,578.7	7,681.8	7,749.2	7,873.4	8,146.4	8,169.2	7.8%
Unclassified - Expenditures	\$475,551,595	\$494,791,350	\$517,816,452	\$537,502,449	\$570,054,222	\$575,493,215	21.0%
Student Wages Expenditures	\$14,379,703	\$14,485,810	\$14,664,915	\$14,337,465	\$14,341,134	\$14,587,046	1.4%
Health Insurance	\$56,094,040	\$67,467,717	\$70,980,793	\$70,832,796	\$71,850,016	\$66,208,411	18.0%
All Other Fringe	\$92,258,232	\$95,678,336	\$98,977,655	\$101,291,244	\$106,295,837	\$106,190,888	15.1%
Subtotal Salaries - FTE	9,613.5	9,690.6	9,707.9	9,806.8	9,992.1	9,850.2	2.5%
Subtotal Salaries - Exp.	\$705,018,244	\$737,842,207	\$766,881,976	\$787,708,781	\$826,656,132	\$821,959,285	16.6%
Other Operating Expenditures	\$168,791,099	\$198,714,874	\$217,533,003	\$219,498,650	\$225,033,648	\$247,290,118	46.5%
Utilities	\$35,383,098	\$35,463,092	\$36,474,508	\$32,123,903	\$37,507,799	\$34,052,558	-3.8%
Total General Use Exp.	\$909,192,441	\$972,020,173	\$1,020,889,487	\$1,039,331,334	\$1,089,197,579	\$1,103,301,961	21.3%

*Kansas State University Extension Systems and Agricultural Research Programs

Notes for this section begin on page 19.

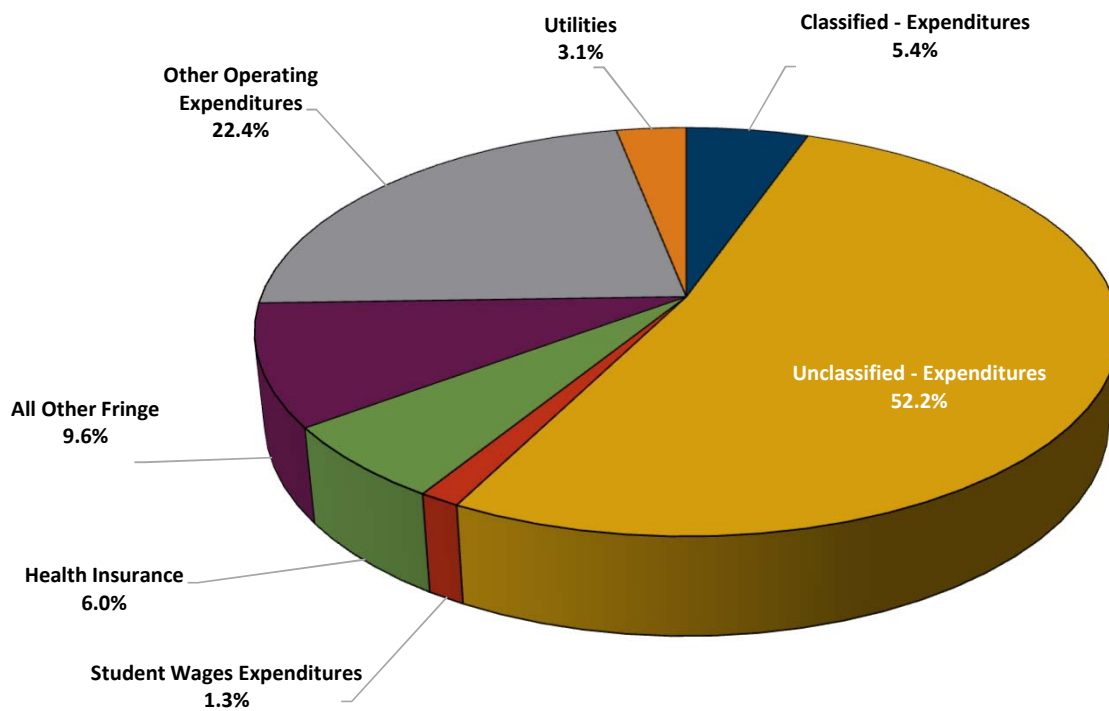
Source: *Operating summaries of Legislative Budget submittals*

**General Use Operating Expenditures by Object
Fiscal Year 2016**

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 2016**



*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 2011 - 2016**

Table 1.40

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

Institution	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	% Change FY 11 - 16
University of Kansas	\$398	\$446	\$458	\$464	\$481	\$490	23.0%
Kansas State University	\$317	\$340	\$352	\$356	\$370	\$368	16.3%
Wichita State University	\$277	\$287	\$298	\$320	\$338	\$335	20.8%
Emporia State University	\$306	\$334	\$346	\$329	\$347	\$322	5.3%
Pittsburg State University	\$258	\$256	\$270	\$268	\$279	\$293	13.5%
Fort Hays State University	\$207	\$202	\$196	\$204	\$200	\$201	-3.3%
Average	\$319	\$340	\$348	\$354	\$366	\$367	15.0%

**Gross General Use Educational Expenditures per Fall FTE Student
Fiscal Year 2011 - 2016**

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

Institution	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	% Change FY 11 - 16
University of Kansas	\$11,539	\$12,554	\$12,947	\$13,180	\$13,552	\$13,860	20.1%
Kansas State University	\$9,666	\$10,321	\$10,381	\$10,477	\$10,871	\$10,812	11.9%
Wichita State University	\$8,314	\$8,631	\$8,911	\$9,439	\$9,808	\$9,731	17.0%
Emporia State University	\$8,593	\$9,201	\$9,701	\$9,156	\$9,769	\$9,148	6.5%
Pittsburg State University	\$7,353	\$7,561	\$7,863	\$7,753	\$8,086	\$8,492	15.5%
Fort Hays State University	\$6,040	\$6,054	\$5,885	\$6,115	\$6,025	\$6,101	1.0%
Average	\$9,409	\$9,955	\$10,138	\$10,274	\$10,597	\$10,665	13.3%

*Kansas State University Extension Systems and Agricultural Research Programs

Notes for this section begin on page 19.

Source: Compiled from expenditures in Legislative Budgets, KSPSD, and KHEER enrollment data

Section I Notes

General Notes:

1. Totals are actual expenditures during each Fiscal Year listed.

Table 1.10: Total Operating Expenditures by Fund

1. Beginning with FY 2010, the University of Kansas – Medical Center (KUMC) modified their reporting categories which resulted in categorizing expenditures as Academic Support, Student Services, or Public Services. These expenditures were previously reported in the Instruction or Institutional Support program categories. This change was implemented as a result of a change in the State of Kansas accounting system.
2. Earlier this year, 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. Prior to FY 2012, KUMC’s definition of “Other General Use” was not consistent. This table has been restated to include the following funds in “Other General Use”: Medical Loan Repayment Fund (7214-7520) and Medical Student Loan Program Provider Assessment Fund (2625-2650).
4. Beginning in FY 2009 for KU and FY 2010 for KSU, a technical change was made in the accounting of student loans and approximately \$115 million (FY 2009), and \$267 million (FY 2010) in federal student loans were determined to be non-reportable expenditures which removed these amounts from reportable scholarships and fellowship expenditures for each year, respectively.
5. 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. Starting in FY 2010 for KUMC, due to changes in the State of Kansas accounting system, they modified their reporting categories which resulted in categorizing expenditures as Academic Support, Student Services, or Public Services. These expenditures were previously reported in the Instruction or Institutional Support program categories.
2. Beginning in FY 2009 for KU and FY 2010 for KSU, a technical change was made in the accounting of student loans and approximately \$115 million (FY 2009), and \$267 million (FY 2010) in federal student loans were determined to be non-reportable expenditures which removed these amounts from reportable scholarships and fellowship expenditures for each year, respectively.
3. 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. Beginning in FY 2010, KUMC modified their reporting categories which resulted in categorizing expenditures as Academic Support, Student Services, or Public Services. These expenditures were previously reported in the Instruction or Institutional Support program categories. This change was implemented as a result of a change in the State of Kansas accounting system.
2. 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.
3. 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 2016, the University of Kansas Medical Center's housestaff positions were 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. This specifically affects the Housestaff – FTE amount for Table 1.14, which will now be zero.
2. 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. Beginning in FY 2009 for KU and FY 2010 for KSU, a technical change was made in the accounting of student loans and approximately \$115 million (FY 2009), and \$267 million (FY 2010) in federal student loans were determined to be non-reportable expenditures which removed these amounts from reportable scholarships and fellowship expenditures for each year, respectively.
2. 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. Beginning in FY 2009 for KU and FY 2010 for KSU, a technical change was made in the accounting of student loans and approximately \$115 million (FY 2009), and \$267 million (FY 2010) in federal student loans were determined to be non-reportable expenditures which removed these amounts from reportable scholarships and fellowship expenditures for each year, respectively.
2. 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. 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.