



Instructional Cost Model: State Aid to Community and Technical Colleges For Delivery of Courses

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Instructional Cost Model

★ **State Aid: Tiered, Non-Tiered, Excel in CTE Courses**

- ★ 2011 SB 143 created a new postsecondary technical education formula.
- ★ The model was developed to identify the colleges' direct and indirect expenses to deliver academic courses to Kansas resident students and calculate the state's share of those costs based on available data from the colleges.
- ★ It is not intended to address colleges' costs for non-resident students, nor for other campus functions outside the delivery of instruction (e.g., residence halls or athletics).
- ★ Annual inflation adjustments are applied throughout so that colleges' increased costs are recognized.



Instructional Cost Model

The cost model also calculates the state's share for colleges' costs to deliver courses to Kansas resident students:

- ★ Community College In-District Credit Hours =
1/3 student, 1/3 property tax, 1/3 state
- ★ Community College Out-District Credit Hours =
1/3 student, 2/3 state
- ★ All Technical College Credit Hours =
1/3 student, 2/3 state
- ★ Secondary Students in Excel in CTE =
100% state

**AY 2025 Cost Model Calculations
Tiered and Non-Tiered Courses**
(*Dollars in Millions*)



Community Colleges Technical Colleges

■ State Aid ■ Tuition ■ Property Tax



Instructional Cost Model

★ How are Instructional Costs Calculated in the Model?

At the course level:

Tiered Courses

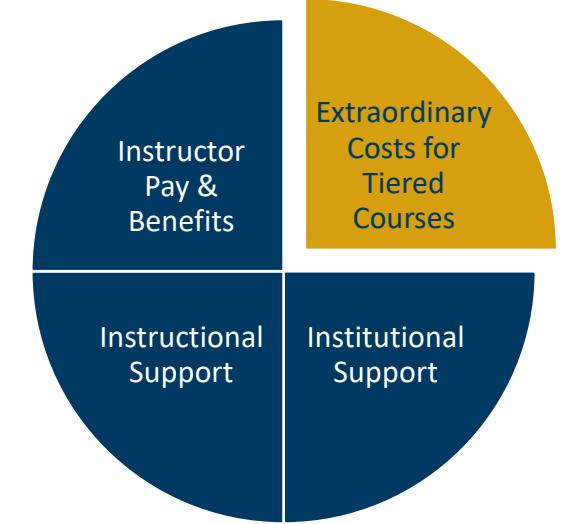
$$\begin{aligned} & (\text{Instructor Costs}) + (\text{Instructional Support Costs}) + \\ & (\text{Institutional Support Costs}) + \text{(Extraordinary Costs)} \\ & = \$ \text{ Course Rate} \end{aligned}$$

Non-Tiered Courses

$$\begin{aligned} & (\text{Instructor Costs}) + (\text{Instructional Support Costs}) + \\ & (\text{Institutional Support Costs}) \\ & = \$ \text{ Course Rate} \end{aligned}$$

$$(\text{Course Rate}) \times (\text{Eligible Student Credit Hours}) = \text{Total Course Cost}$$

Total Course Costs are aggregated at each college to calculate costs.



Instructional Cost Model

Course Rate Elements

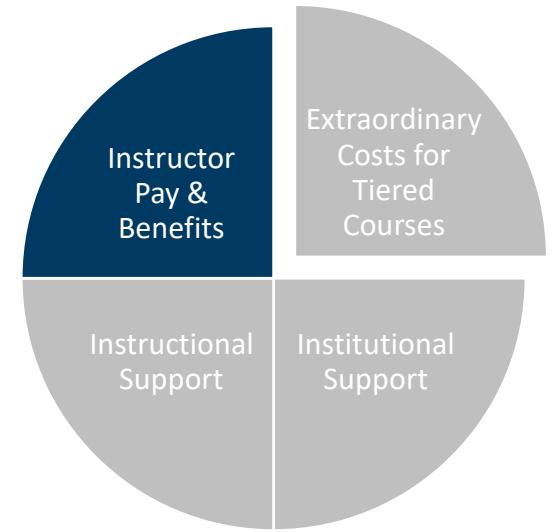
Tiered Courses			
Non-Tiered Courses			Extraordinary Costs
Course Instructor	Instructional Support	Institutional Support	
Three-year average of instructors' salaries and benefits	College functions in support of delivering courses: student services, academic support and public service activities	College overhead: administrative activities necessary to run the college and operate the physical campus	Specialized equipment & materials necessary to deliver technical ("tiered") courses
National Higher Education Benchmarking Institute, housed at Johnson County Community College	Kansas community and technical colleges' annual financial audits and published in Board of Regents' data books	Kansas community and technical colleges' annual financial audits and published in Board of Regents' data books	Kansas community and technical colleges; colleges identified programs with "extraordinary" costs and submitted five years of actual expenditure data (revised to now encompass three years). Costs based on these data were grouped into course tiers and are adjusted annually for inflation, with periodic data refreshes for actual costs.



Instructional Cost Model

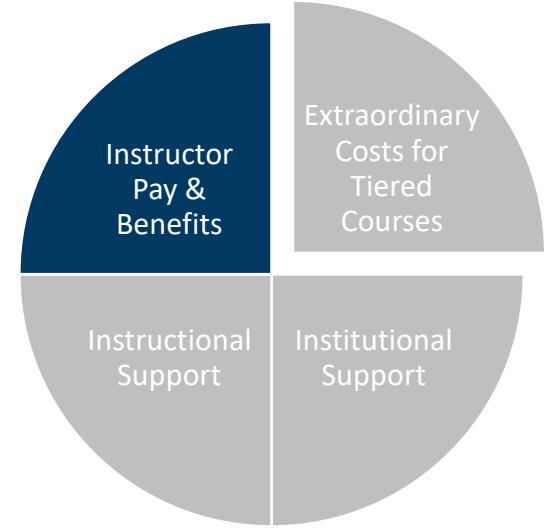
Instructors

- ★ This element captures colleges' costs for faculty – their salaries and employee benefits.
- ★ The data used are a three-year average of the most recent data from the Cost & Productivity Project.
- ★ Based on actual reported costs.
- ★ Not every Kansas community and technical college participates in the study.
- ★ Source: National Higher Education Benchmarking Institute



Instructional Cost Model

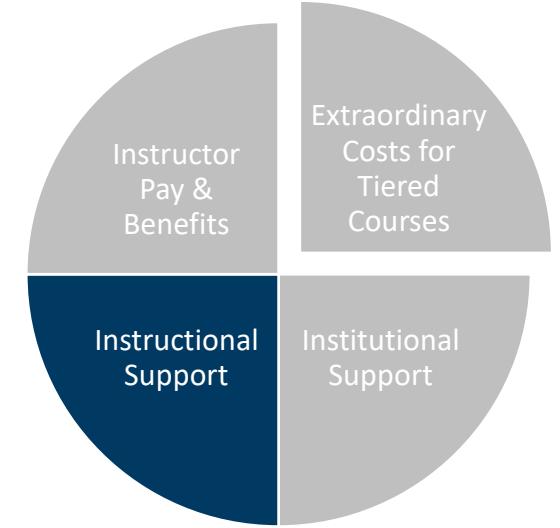
★ Instructor Rate History



Instructor Rates	2011	2012	2013	2014	2015	2016	2017	2018	2019	2021	2022	2023	2024	2025
Non-Tiered	\$77	\$75	\$76	\$80	\$84	\$89	\$96	\$104	\$112	\$117	\$115	\$117	\$115	\$119
Tier 1	\$105	\$108	\$102	\$106	\$106	\$112	\$124	\$133	\$134	\$156	\$158	\$164	\$172	\$164
Tier 2	\$129	\$131	\$126	\$132	\$135	\$144	\$152	\$164	\$172	\$192	\$195	\$207	\$207	\$215
Tier 3	\$143	\$140	\$140	\$145	\$151	\$156	\$164	\$178	\$188	\$207	\$211	\$218	\$223	\$233
Tier 4	\$150	\$153	\$148	\$154	\$160	\$170	\$177	\$189	\$203	\$216	\$222	\$239	\$241	\$248
Tier 5	\$164	\$164	\$159	\$168	\$172	\$186	\$190	\$199	\$215	\$234	\$238	\$254	\$257	\$263
Tier 6	\$203	\$203	\$201	\$217	\$244	\$267	\$264	\$261	\$284	\$293	\$293	\$288	\$307	\$324



Instructional Cost Model

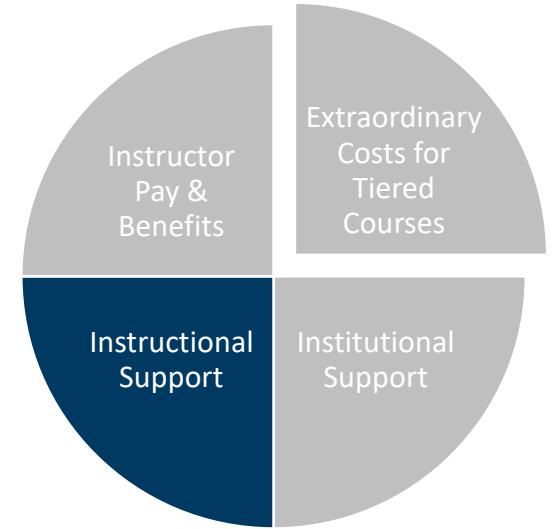


Instructional Support Costs

- ★ Captures colleges' costs associated with
 - ★ Student services: admissions, registrar, financial aid, student life
 - ★ Academic support: library, program directors, deans
 - ★ Public service: noninstructional services beneficial to groups external to the institution, e.g., enrichment courses
- ★ For 2025 cost model data, the instructional support rate is 3.8% higher than the previous year, \$55/credit hour.
- ★ Source: Kansas community and technical colleges' annual financial audits.



Instructional Cost Model



★ Instructional Support Rate History

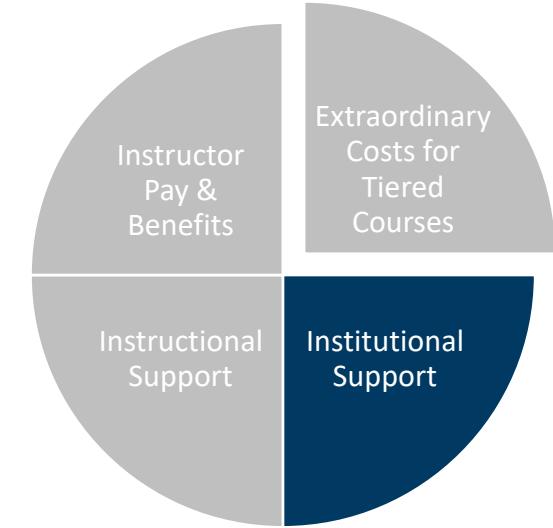
Instructional Support	2011	2012	2013	2014	2015	2016	2017	2018	2019	2021	2022	2023	2024	2025
Percentage	21.70%	22.50%	22.50%	23.20%	23.20%	24.20%	24.90%	25.10%	22.70%	23.20%	23.20%	23.80%	23.90%	23.80%
Rate	\$31	\$32	\$32	\$34	\$35	\$38	\$41	\$45	\$43	\$48	\$49	\$52	\$53	\$55



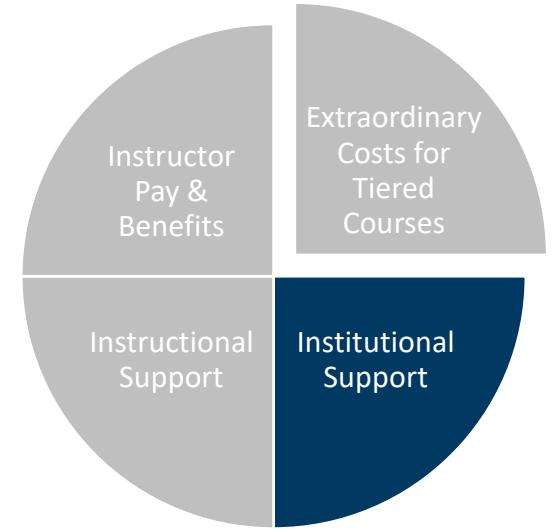
Instructional Cost Model

Institutional Support Costs

- ★ This element captures costs to manage the college and operate and maintain the campus infrastructure:
 - ★ President's office, business office, campus IT function, communications, advocacy.
- ★ For 2025 cost model data, the institutional support rate is 3.1% higher than the previous year, \$67/credit hour.
- ★ Source: Kansas community and technical colleges' annual financial audits.



Instructional Cost Model

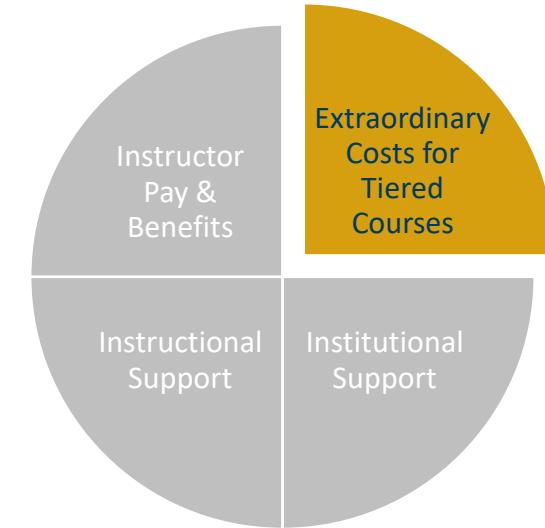


★ Institutional Support Rate History

Institutional Support	2011	2012	2013	2014	2015	2016	2017	2018	2019	2021	2022	2023	2024	2025
Percentage	26.70%	27.50%	27.58%	28.20%	28.20%	28.70%	28.10%	28.10%	27.40%	27.30%	27.60%	29.10%	29.00%	28.90%
Rate	\$38	\$39	\$39	\$41	\$43	\$45	\$46	\$50	\$52	\$57	\$58	\$63	\$65	\$67



Instructional Cost Model



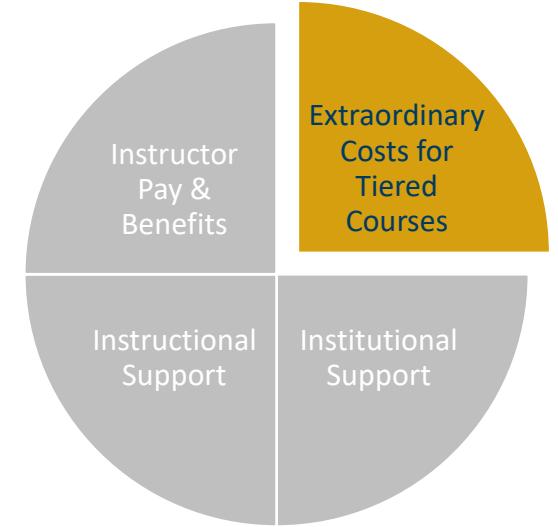
Extraordinary Costs

- ★ Those program-specific equipment and consumable materials for technical courses in technical programs.
 - ★ X-ray machine for radiology
 - ★ Welding booths
 - ★ Food for culinary programs
 - ★ Fuel for CDL program
 - ★ Animal Feed for agriculture program
 - ★ Latex gloves
- ★ Costs are based on the colleges' reported data and grouped into tiers from \$0 to \$143 in AY 2025.
- ★ Costs are adjusted annually for inflation or for actual costs, depending on the timing of the review cycle.
- ★ Source: Kansas community and technical colleges currently submit three years of actual expenditure data.



Instructional Cost Model

★ Extraordinary Cost Rate History



Extraordinary Rates	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A	\$26	\$27	\$27	\$27	\$28	\$28	\$28	\$29	\$30	\$31	\$31	\$32	\$34	\$35	\$36
B	\$53	\$54	\$55	\$54	\$56	\$56	\$57	\$58	\$59	\$60	\$61	\$64	\$68	\$70	\$72
C	\$105	\$108	\$110	\$108	\$112	\$112	\$113	\$115	\$118	\$120	\$121	\$127	\$135	\$139	\$143



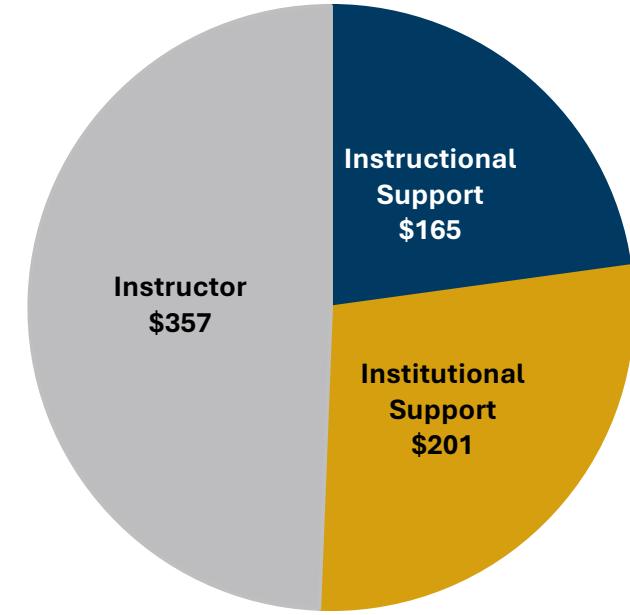
Instructional Cost Model

Non-Tiered Courses

(Instructor: \$119) + (Instructional Support: \$55) + (Institutional Support Costs \$67)
= \$241 Course Rate X 3 Credit Hours = \$723

Each three-hour non-tiered course generates a per-student “cost” of \$723, with about one-half attributable to the instructor and the rest to the overall college.

Example: a non-tiered course delivered to 15 students in a semester calculates \$10,845 in the cost model ($15 \times \$723$) for AY 2025. The state’s share is then calculated based on the residency of enrolled students.



The cost model calculated the state’s total share for all non-tiered courses at \$97.4 M for AY 2025 (770,481.5 SCH).



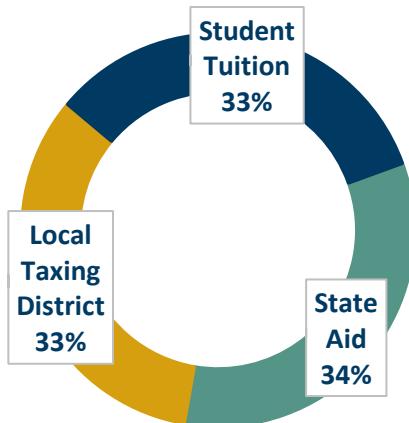
Instructional Cost Model

★ Financing of the Costs

How is the Financing Determined?

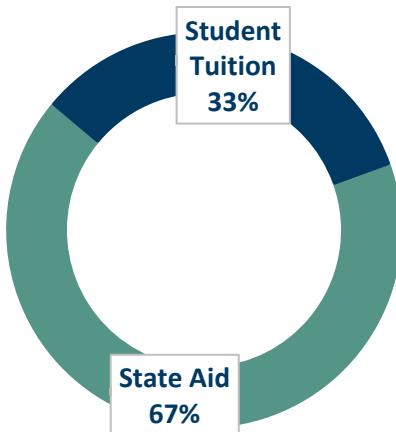
At the Student Credit Hour (SCH) level.

Community College
In-District SCH



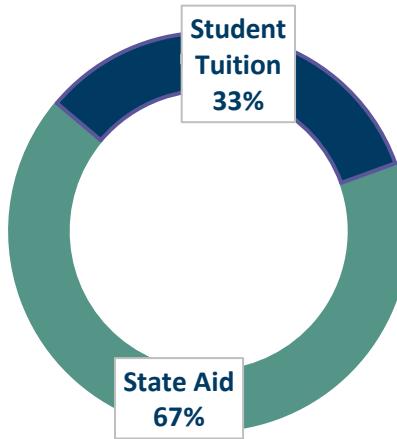
39.2% of T/NT Courses

Community College
Out-District SCH



44.5% of T/NT Courses

All Technical College SCH



16.3% of T/NT Courses

Secondary Students
in Excel in CTE SCH



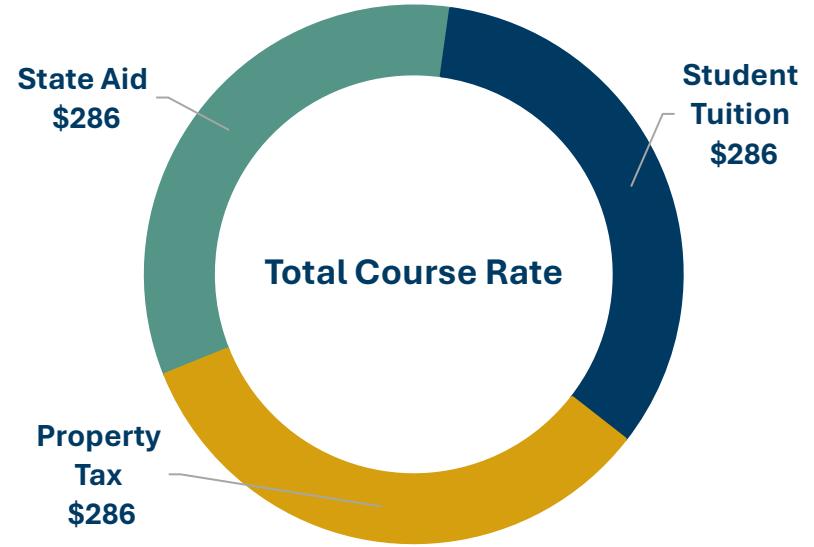
State Aid
100%



Instructional Cost Model

★ Example Students

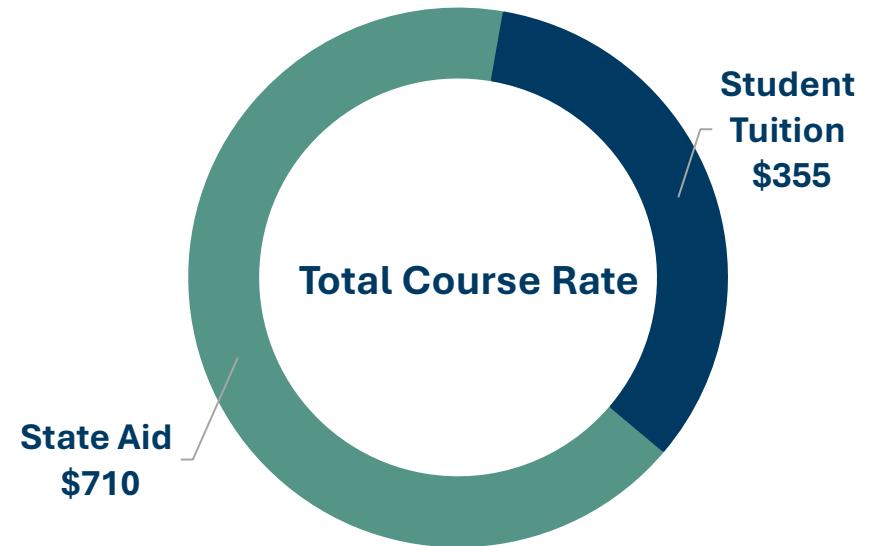
- ★ John is an in-district student at Green Valley Community College, studying Computer and Information Systems, enrolled in Applied Networking 1



Instructional Cost Model

★ Example Students

- ★ Jane is a student at Russell Area Technical College (all technical college students are “out-district” for cost model calculations) studying Wind Energy Technology, enrolled in Small Wind Turbine, (Tier Rate 3)



Instructional Cost Model

★ Example Students

★ Jordan is a high school student at the Sunflower State University Campus of Applied Technology, studying Heavy Equipment Technology, enrolled in Fuel & Exhaust Systems, (Tier Rate 6) through the state's Excel in CTE program



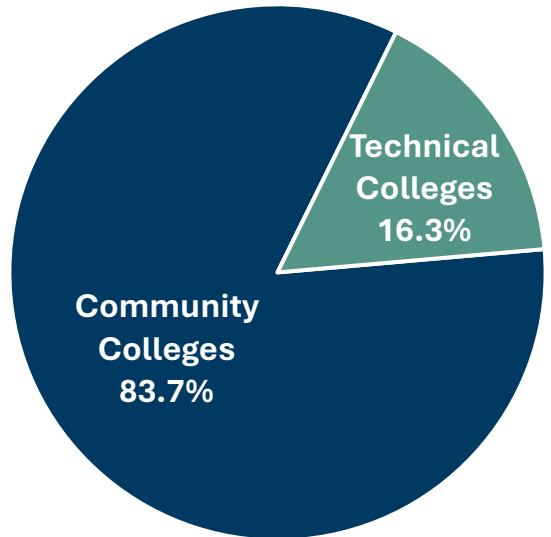
Overview of College Enrollments



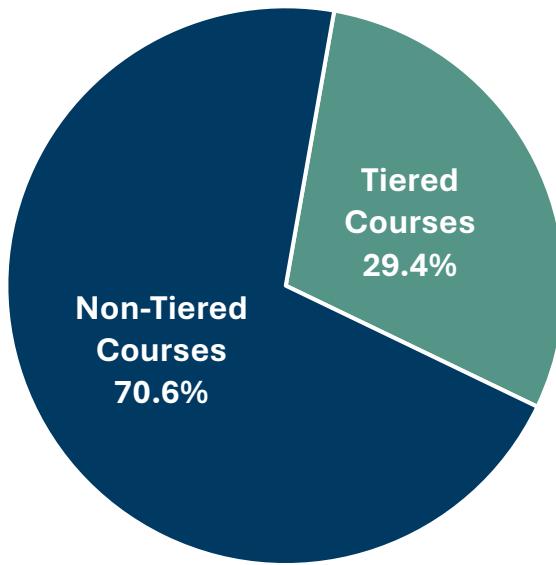
Tiered and Non-Tiered Student Enrollments

AY 2025

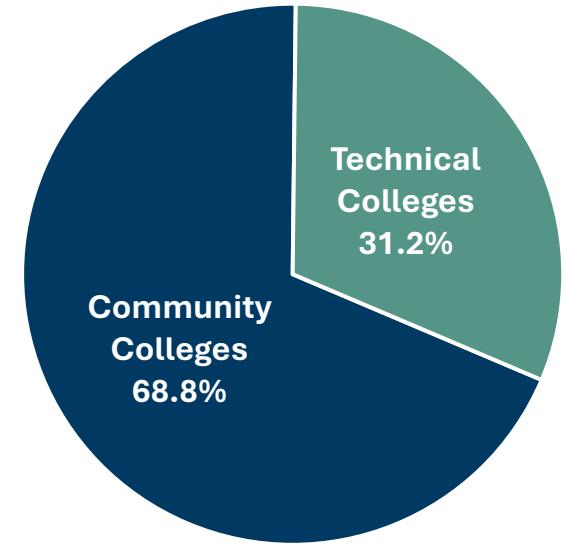
Total Credit Hour Production



Tiered vs Non-Tiered Credit Hour Production



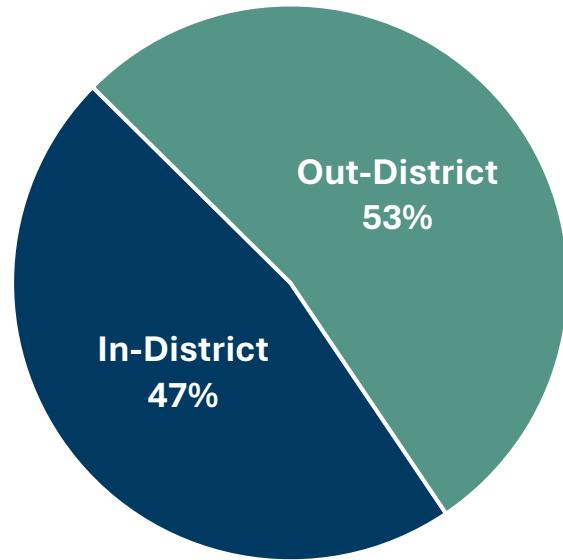
Tiered Credit Hour Production



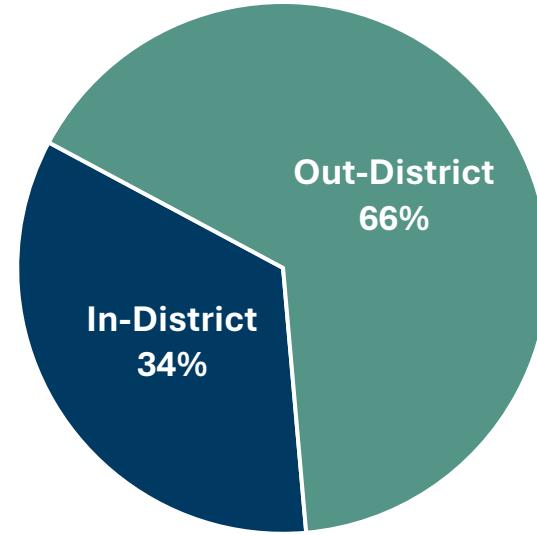
Community College Student Enrollments

AY 2025

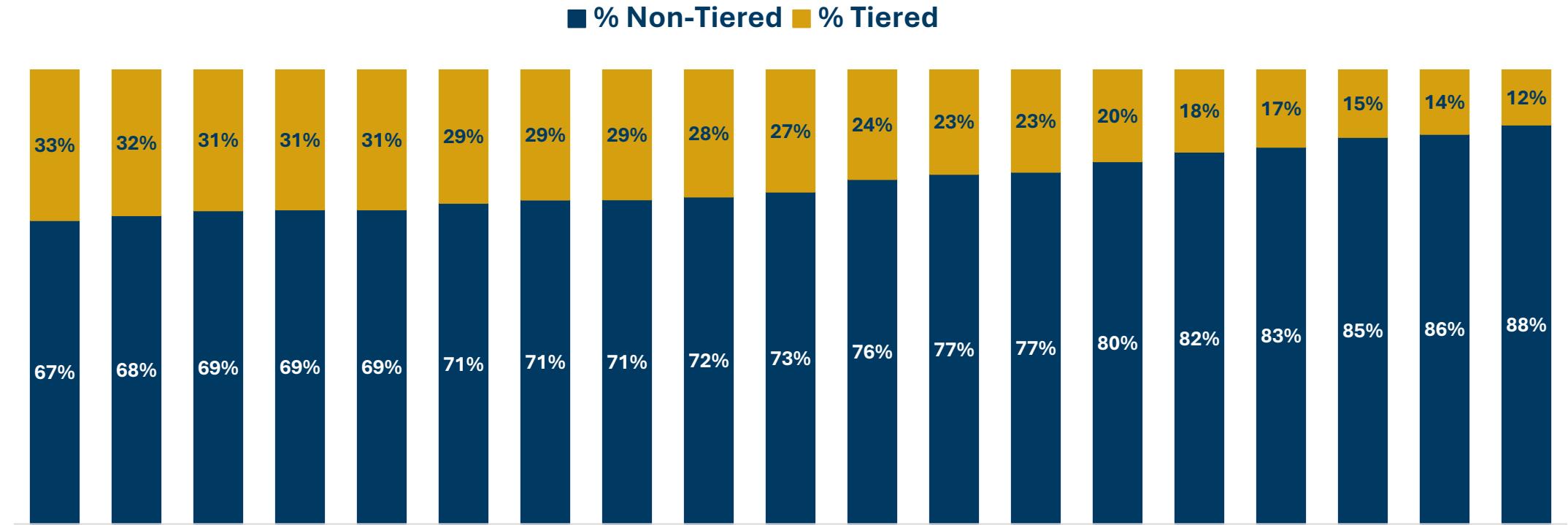
**Community Colleges In-District
vs Out-District Enrollments**



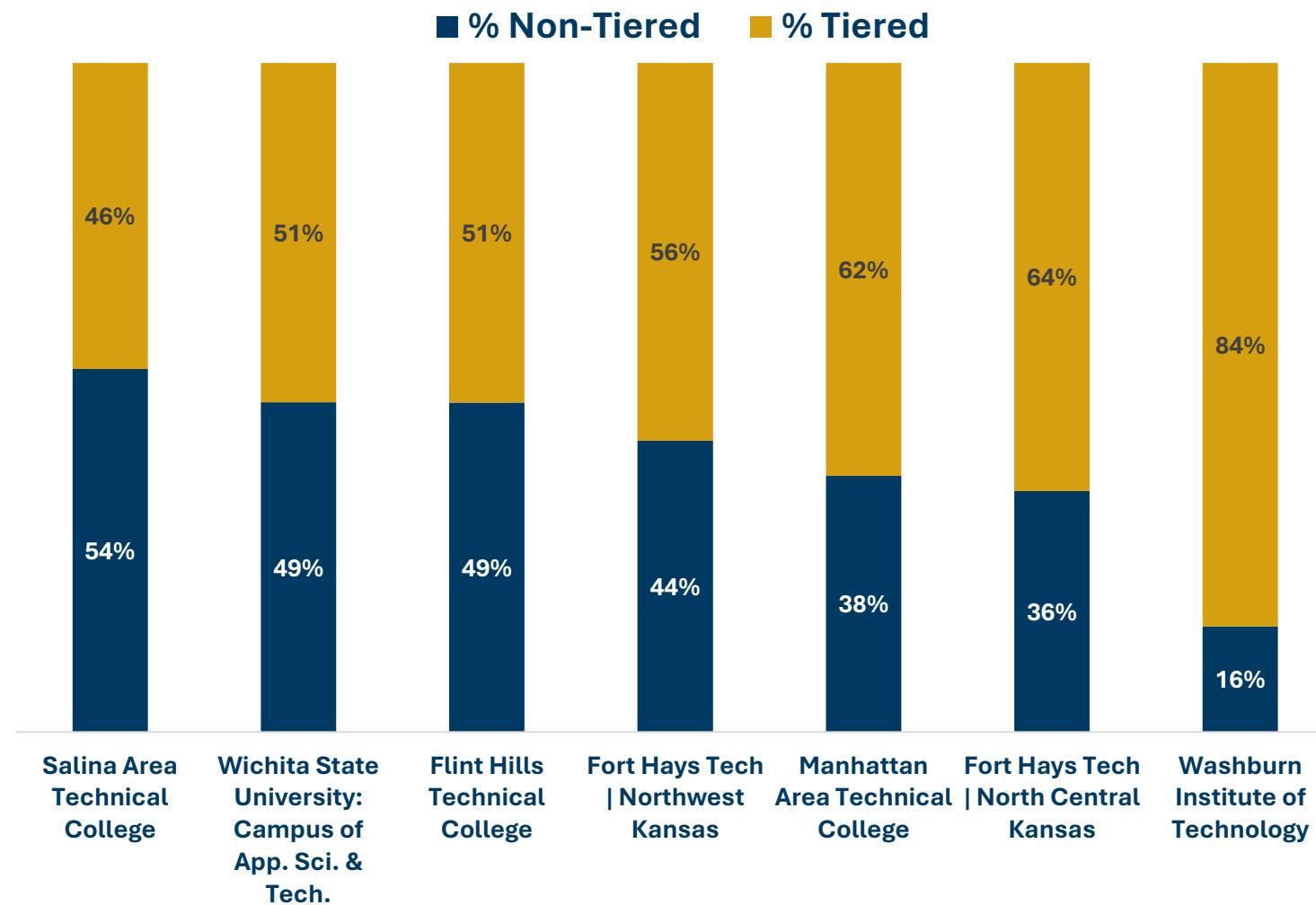
**Community Colleges In-District
vs Out-District Enrollments
*excluding Johnson Co Community College***



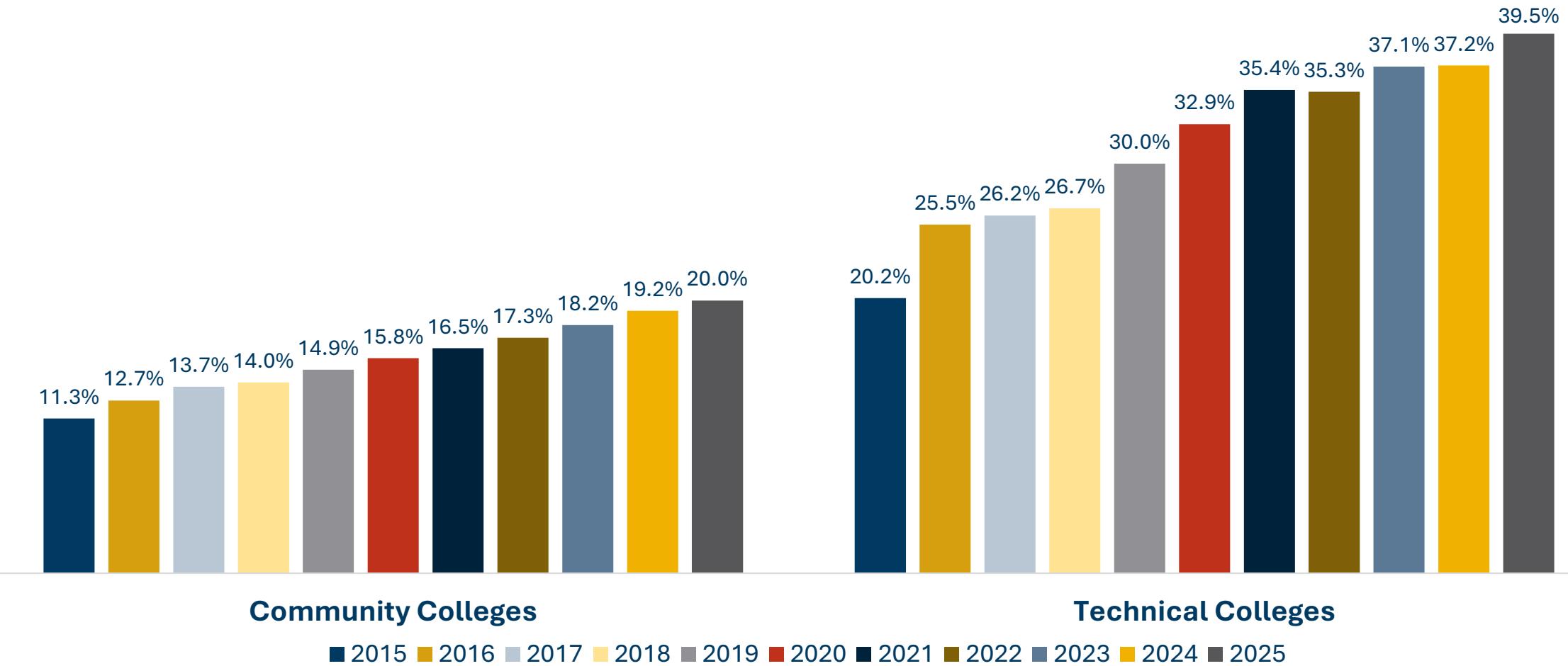
Community College Student Enrollments AY 2025



Technical College Student Enrollments AY 2025



Community and Technical Colleges: Percent of Credit Hours Delivered to High School Students



Applying the Instructional Cost Model Calculations to Allocate State Aid



Instructional Cost Model

★ Instructional Cost Model for Kansas Resident Students

- ★ The Board of Regents distributed state aid in accordance with the statutes and budget provisos from FY 2012 through FY 2023.
- ★ An example from 2013 SB 171 is shown for the tiered appropriation.

Postsecondary tiered technical education state aid \$58,300,961
Provided, That if the amount of moneys appropriated for the above agency for the fiscal year ending June 30, 2014, in the postsecondary tiered technical education state aid account is greater than the amount of moneys appropriated for the above agency for the fiscal year ending June 30, 2013, in the postsecondary tiered technical education state aid account, then the difference between the amount of moneys appropriated for the fiscal year 2014 and the amount of moneys appropriated for the above agency fiscal year 2013 shall be distributed based on each eligible institution's calculated gap, according to the postsecondary tiered technical education state aid act, K.S.A. 2012 Supp. 71-1801 through 71-1810, and amendments thereto, as determined by the state board of regents:

Provided further, That no eligible institution shall receive an amount of money from the postsecondary tiered technical education state aid account in fiscal year 2014 that is less than the amount such eligible institution received from such account in fiscal year 2013, unless the amount of moneys appropriated for the above agency for fiscal year 2013 in the postsecondary tiered technical education state aid account for fiscal year 2014 is less than the amount of moneys appropriated for the above agency for fiscal year 2013 in the postsecondary tiered technical education state aid account; *And provided further*, That if the amount of moneys appropriated for the above agency for fiscal year 2014 is less than the amount of moneys appropriated for the above agency for fiscal year 2013 in the postsecondary tiered technical education state aid account, then each eligible institution shall receive an amount of moneys as determined by the state board of regents.



★ The 2022 Legislature launched a path to recentering state aid over a three-year timeline.

★ Source: Section 109(f), 2022 House Substitute for Substitute for Senate Bill 267.

(f) During the fiscal year ending June 30, 2023, in addition to the other purpose for which expenditures may be made by the above agency from moneys appropriated from the state general fund or from any special revenue fund or funds for the above agency for fiscal year 2023 as authorized by this or other appropriation act of the 2022 regular session of the legislature, expenditures shall be made by the above agency from such moneys for fiscal year 2023 to implement the legislative intent: For fiscal year 2024, to implement the funding formula for the community colleges and technical colleges concerning the postsecondary tiered technical education state aid and non-tiered course credit hour grants so that those community colleges and technical colleges who were overfunded in fiscal year 2023 will receive 50% of the amount of such overfunding and the remaining 50% will be distributed based on each eligible institution's calculated gap; and for fiscal year 2025, to fully implement the funding formula for the community colleges and technical colleges concerning the postsecondary tiered technical education state aid and non-tiered course credit hour grants.



Instructional Cost Model

★ **FY 2023 – Year One of Three (Hold Harmless)**

- ★ 2022 Legislature provided the state funds needed to cover the state's share of AY 2021 cost model calculations for distribution in FY 2023.
- ★ No college received lower tiered or non-tiered state aid relative to FY 2022.
- ★ If a college's enrollment would have resulted in lower state share calculations, the college's state aid was held flat from FY 2022 to FY 2023.

★ **FY 2024 – Year Two of Three (50% Hold Harmless)**

- ★ 2023 Legislature provided the state funds needed to cover the state's share of AY 2022 cost model calculations for distribution in FY 2024.
- ★ If a college's enrollment would have resulted in lower state share calculations, the reduction was reduced by 50%.



Instructional Cost Model

★ FY 2025 – Year Three of Three (Full Adoption)

- ★ 2024 Legislature provided the state funds to cover the full state share of FY 2025 calculated state aid.
- ★ For the first time in the model's history, the calculations were based entirely on college enrollments:
 - ★ 21 of the 26 colleges received less tiered state aid compared to FY 2024
 - ★ 22 of the 26 colleges received less non-tiered state aid compared to FY 2024
- ★ Amounts for distribution were based on the adopted three-year average (using the calculated cost model output for AY 2021, AY 2022, AY 2023)



Using AY 2025 Enrollment Data in the instructional cost model, the colleges' state share is calculated.

That state share is averaged with AY 2024 and AY 2023 to determine the allocation for FY 2027 (July 1, 2026-June 30, 2027).

The FY 2027 allocation is displayed here, with a comparison to each college's FY 2026 allocation.

In total, FY 2027 is **\$5.3 M** higher than FY 2026 for tiered courses. The Board of Regents will advocate this amount be added to the appropriation.

Postsecondary Tiered Technical State Aid						
	AY 2023 KBOR Calculated State Share Total	AY 2024 KBOR Calculated State Share Total	AY 2025 KBOR Calculated State Share Total	FY 2027 Allocation (Three-Year Average) ^	FY 2026 Allocation	FY 2027 Increase/ Decrease from FY 2026
Allen County CC	\$490,409	\$478,089	\$572,399	\$513,632	\$473,848	\$39,784
Barton County CC	\$1,977,548	\$2,371,834	\$3,663,289	\$2,670,890	\$2,266,994	\$403,896
Butler County CC	\$5,180,970	\$5,171,239	\$6,213,791	\$5,522,000	\$5,079,186	\$442,814
Cloud County CC	\$1,306,246	\$1,218,513	\$1,234,652	\$1,253,137	\$1,181,769	\$71,368
Coffeyville CC	\$929,812	\$760,879	\$783,892	\$824,861	\$853,054	(\$28,193)
Colby CC	\$1,337,031	\$1,548,254	\$1,892,206	\$1,592,497	\$1,391,319	\$201,178
Cowley County CC	\$1,860,551	\$2,166,225	\$2,385,189	\$2,137,322	\$1,919,674	\$217,648
Dodge City CC	\$952,745	\$950,354	\$1,111,250	\$1,004,783	\$951,091	\$53,692
Flint Hills Tech College	\$1,720,306	\$1,683,476	\$1,876,136	\$1,759,973	\$1,696,132	\$63,841
FHSU Tech North Central	\$3,247,245	\$3,147,224	\$3,232,191	\$3,208,887	\$3,087,761	\$121,126
FHSU Tech Northwest	\$1,856,147	\$2,126,672	\$2,178,867	\$2,053,895	\$1,925,676	\$128,219
Ft. Scott CC	\$1,232,396	\$1,074,914	\$1,232,565	\$1,179,958	\$1,181,923	(\$1,965)
Garden City CC	\$1,147,171	\$1,342,406	\$1,459,245	\$1,316,274	\$1,205,191	\$111,083
Highland CC	\$1,302,947	\$1,316,065	\$1,274,831	\$1,297,948	\$1,262,666	\$35,282
Hutchinson CC	\$5,852,761	\$5,803,691	\$6,341,221	\$5,999,224	\$5,782,346	\$216,878
Independence CC	\$241,504	\$238,301	\$241,492	\$240,432	\$235,575	\$4,857
Johnson County CC	\$8,520,084	\$9,271,236	\$10,032,161	\$9,274,494	\$8,637,305	\$637,189
Kansas City Kansas CC	\$4,215,846	\$4,004,779	\$4,757,175	\$4,325,933	\$4,156,731	\$169,202
Labette CC	\$904,652	\$1,211,095	\$1,410,708	\$1,175,485	\$1,016,383	\$159,102
Manhattan Area Tech Col	\$1,749,277	\$1,822,046	\$1,938,514	\$1,836,612	\$1,819,187	\$17,425
Neosho County CC	\$1,209,832	\$1,546,560	\$1,936,505	\$1,564,299	\$1,354,084	\$210,215
Pratt CC	\$1,035,377	\$1,156,069	\$1,114,727	\$1,102,058	\$1,061,068	\$40,990
Salina Area Tech Col	\$1,809,447	\$2,116,338	\$2,108,070	\$2,011,285	\$1,818,392	\$192,893
Seward County CC	\$999,662	\$1,142,960	\$1,362,003	\$1,168,208	\$1,046,871	\$121,337
Washburn Institute of Tech	\$3,590,083	\$3,776,893	\$4,451,037	\$3,939,338	\$3,643,102	\$296,236
WSU Tech	\$11,080,061	\$13,144,630	\$14,048,531	\$12,757,741	\$11,406,197	\$1,351,544
Total	\$65,750,110	\$70,590,742	\$78,852,647	\$71,731,166	\$66,453,525	\$5,277,641

[^] In accordance with 2022 House Substitute for Substitute for Senate Bill 267 Section 109(f) and the recommendations of the 2022 Legislative Committee on Community & Technical College State Funding, FY 2027 allocations are calculated based on an average of the three most recent years (AY 2023, 2024 and 2025), with full adoption of the cost model calculations.

Using AY 2025 Enrollment Data in the instructional cost model, the colleges' state share is calculated.

That state share is averaged with AY 2024 and AY 2023 to determine the allocation for FY 2027 (July 1, 2026-June 30, 2027).

The FY 2027 allocation is displayed here, with a comparison to each college's FY 2026 allocation.

In total, FY 2027 is **\$3.6 M** higher than FY 2026 for non-tiered courses. The Board of Regents will advocate this amount be added to the appropriation.

Non-Tiered Course Credit Hour Grant						
	AY 2023 KBOR Calculated State Share Total	AY 2024 KBOR Calculated State Share Total	AY 2025 KBOR Calculated State Share Total	FY 2027 Allocation (Three-Year Average) ^	FY 2026 Allocation	FY 2027 Increase/ Decrease from FY 2026
Allen County CC	\$3,309,715	\$2,887,417	\$2,797,044	\$2,998,059	\$3,270,135	(\$272,076)
Barton County CC	\$7,058,143	\$7,796,411	\$9,357,790	\$8,070,781	\$7,323,181	\$747,600
Butler County CC	\$12,922,122	\$12,241,671	\$13,687,993	\$12,950,595	\$12,781,595	\$169,000
Cloud County CC	\$2,675,118	\$2,793,828	\$3,002,459	\$2,823,802	\$2,715,003	\$108,799
Coffeyville CC	\$1,368,952	\$1,270,704	\$1,238,374	\$1,292,677	\$1,336,638	(\$43,961)
Colby CC	\$1,923,127	\$1,723,506	\$2,007,529	\$1,884,721	\$1,827,746	\$56,975
Cowley County CC	\$3,265,415	\$3,184,868	\$3,521,411	\$3,323,898	\$3,376,842	(\$52,944)
Dodge City CC	\$1,615,493	\$1,576,945	\$1,606,903	\$1,599,780	\$1,612,560	(\$12,780)
Flint Hills Tech College	\$854,533	\$857,285	\$986,974	\$899,597	\$813,079	\$86,518
FHSU Tech North Central	\$921,968	\$877,324	\$992,115	\$930,469	\$890,535	\$39,934
FHSU Tech Northwest	\$945,167	\$999,257	\$994,533	\$979,652	\$954,353	\$25,299
Ft. Scott CC	\$1,754,928	\$1,694,691	\$1,544,325	\$1,664,648	\$1,763,555	(\$98,907)
Garden City CC	\$2,425,483	\$2,359,589	\$2,744,508	\$2,509,860	\$2,238,010	\$271,850
Highland CC	\$3,909,360	\$3,727,108	\$3,925,528	\$3,853,999	\$3,827,268	\$26,731
Hutchinson CC	\$6,277,297	\$6,288,356	\$6,492,587	\$6,352,747	\$6,236,859	\$115,888
Independence CC	\$1,093,257	\$961,665	\$918,212	\$991,045	\$999,030	(\$7,985)
Johnson County CC	\$16,951,392	\$17,633,826	\$19,159,343	\$17,914,854	\$16,873,303	\$1,041,551
Kansas City Kansas CC	\$4,904,932	\$5,159,165	\$5,582,522	\$5,215,540	\$4,973,227	\$242,313
Labette CC	\$1,907,504	\$1,954,718	\$2,004,073	\$1,955,432	\$1,948,252	\$7,180
Manhattan Area Tech Col	\$852,215	\$855,732	\$670,622	\$792,856	\$798,568	(\$5,712)
Neosho County CC	\$1,989,785	\$2,099,016	\$2,056,055	\$2,048,285	\$2,018,056	\$30,229
Pratt CC	\$1,574,196	\$1,555,156	\$1,383,100	\$1,504,151	\$1,501,584	\$2,567
Salina Area Tech Col	\$1,035,185	\$1,107,062	\$1,239,383	\$1,127,210	\$983,319	\$143,891
Seward County CC	\$1,420,459	\$1,689,014	\$1,905,029	\$1,671,501	\$1,504,714	\$166,787
Washburn Institute of Tech	\$389,296	\$364,877	\$462,880	\$405,684	\$381,927	\$23,757
WSU Tech	\$5,345,127	\$6,100,561	\$7,187,423	\$6,211,037	\$5,412,199	\$798,838
Total	\$88,690,169	\$89,759,752	\$97,468,715	\$91,972,880	\$88,361,538	\$3,611,342

[^] In accordance with 2022 House Substitute for Substitute for Senate Bill 267 Section 109(f) and the recommendations of the 2022 Legislative Committee on Community & Technical College State Funding, FY 2027 allocations are calculated based on an average of the three most recent years (AY 2023, 2024 and 2025), with full adoption of the cost model calculations.

More information can be found at

www.kansasregents.gov => Data => System Data

Or

www.kansasregents.gov => Data => Kansas Higher Ed Stats (KHEStats)

Or contact our agency: 785-430-4240

