



# STATE UNIVERSITY DATA BOOK

## Section I: Finance

January 2024

★ LEADING HIGHER EDUCATION ★

**Total Operating Expenditures by Fund**  
**Fiscal Year 2018 - 2023**
**Table 1.10****State University Totals**

Category	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Percent of Total FY 2023
State General Fund Exp.	\$565,100,607	\$586,766,891	\$629,232,860	\$608,694,859	\$637,523,294	\$728,228,211	<b>21.8%</b>
Percent Increase Exp.	-0.7%	3.8%	7.2%	-3.3%	4.7%	14.2%	
General Fees Funds (Tuition)	\$775,657,853	\$796,058,708	\$751,886,742	\$697,153,139	\$725,434,558	\$743,776,020	<b>22.2%</b>
Percent Increase Tuition	-2.9%	2.6%	-5.5%	-7.3%	4.1%	2.5%	
Hospital Revenue Funds	\$0	\$0	\$0	\$0	\$0	\$0	<b>0.0%</b>
Percent Increase Funds	NA	NA	NA	NA	NA	NA	
Other General Use	\$3,966,702	\$2,927,031	\$2,690,102	\$2,336,345	\$2,117,280	\$1,579,094	<b>0.0%</b>
Percent Increase	62.7%	-26.2%	-8.1%	-13.2%	-9.4%	-25.4%	
<b>General Use Expenditures</b>	<b>\$1,344,725,162</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>44.0%</b>
Percent Increase GU	-1.9%	3.1%	-0.1%	-5.5%	4.3%	7.9%	
Restricted Use Expenditures	\$1,352,315,227	\$1,459,529,524	\$1,525,651,621	\$1,601,045,732	\$1,647,910,094	\$1,753,582,889	<b>52.4%</b>
Percent Increase RU	4.6%	7.9%	4.5%	4.9%	2.9%	6.4%	
<b>Operating Expenditures</b>	<b>\$2,697,040,389</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>\$3,227,165,072</b>	<b>96.5%</b>
Percent Increase	1.3%	5.5%	2.3%	0.0%	3.6%	7.1%	
Restricted Use Non-Reportable Student Loan Expenditures	\$133,389,869	\$126,852,172	\$119,164,968	\$111,438,388	\$121,250,157	\$118,535,628	<b>3.5%</b>
	1.3%	-4.9%	-6.1%	-6.5%	8.8%	-2.2%	
<b>Total Operating Expenditures</b> (including Non-reportable Student Loan Expenditures)	<b>\$2,830,430,258</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>100.0%</b>
	1.3%	5.0%	1.9%	-0.3%	3.8%	6.7%	

Notes for this section begin on page 19.

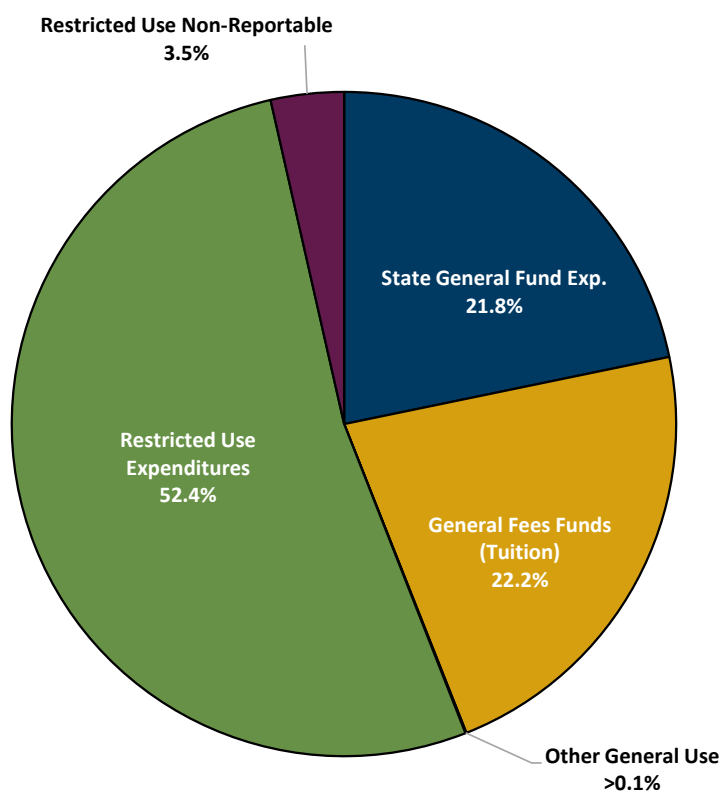
Source: Form DA402 of Institutional Legislative Budgets

**Total Operating Expenditures by Fund  
Fiscal Year 2023**

**Table 1.10**

**State University Totals**

**State University Totals  
Grand Total Operating Expenditures by Fund  
Fiscal Year 2023**



Notes for this section begin on page 19.

Source: Form DA402 of Institutional Legislative Budgets

**All Funds Operating Expenditures by Program**  
**Fiscal Year 2018 - 2023**

Table 1.12

**State University Totals**

Category	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	% Change FY 18 - 23
Instruction	\$834,620,790	\$876,572,204	\$877,278,751	\$841,863,111	\$867,818,401	\$909,919,208	9.0%
Academic Support	\$180,991,326	\$190,012,139	\$191,229,396	\$187,453,466	\$194,451,063	\$223,047,822	23.2%
Student Services	\$129,947,247	\$128,046,338	\$124,338,631	\$119,031,282	\$133,788,510	\$140,307,540	8.0%
Institutional Support	\$146,768,520	\$166,094,736	\$169,283,811	\$167,506,889	\$186,050,989	\$197,114,380	34.3%
<b>Educational Program</b>	<b>\$1,292,327,883</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>13.8%</b>
Physical Plant	\$180,054,521	\$185,403,570	\$186,919,961	\$176,653,336	\$191,288,360	\$213,883,082	18.8%
Research	\$474,354,532	\$506,574,832	\$559,614,373	\$613,088,584	\$723,956,933	\$882,829,510	86.1%
Public Service	\$129,617,546	\$151,490,990	\$158,733,962	\$128,991,231	\$142,781,405	\$151,246,204	16.7%
Scholarship / Fellowships	\$397,951,768	\$406,578,099	\$401,037,278	\$355,929,597	\$281,067,713	\$272,414,628	-31.5%
Other (including Transfers)	\$69,156,379	\$73,728,748	\$97,064,527	\$191,162,057	\$152,798,932	\$93,234,932	34.8%
<b>Total Educ. and General</b>	<b>\$2,543,462,629</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>21.3%</b>
Auxiliary Enterprises	\$153,577,760	\$160,780,500	\$143,960,643	\$127,550,514	\$138,982,933	\$143,168,913	-6.8%
<b>Operating Expenditures</b>	<b>\$2,697,040,389</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>19.7%</b>
Restricted Use Non-Reportable Student Loan Expenditures	\$133,389,869	\$126,852,172	\$119,164,968	\$111,438,388	\$121,250,157	\$118,535,628	-11.1%
<b>Total Operating Expenditures</b> (including Non-reportable Student Loan Expenditures)	<b>\$2,830,430,258</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>18.2%</b>

Notes for this section begin on page 19.

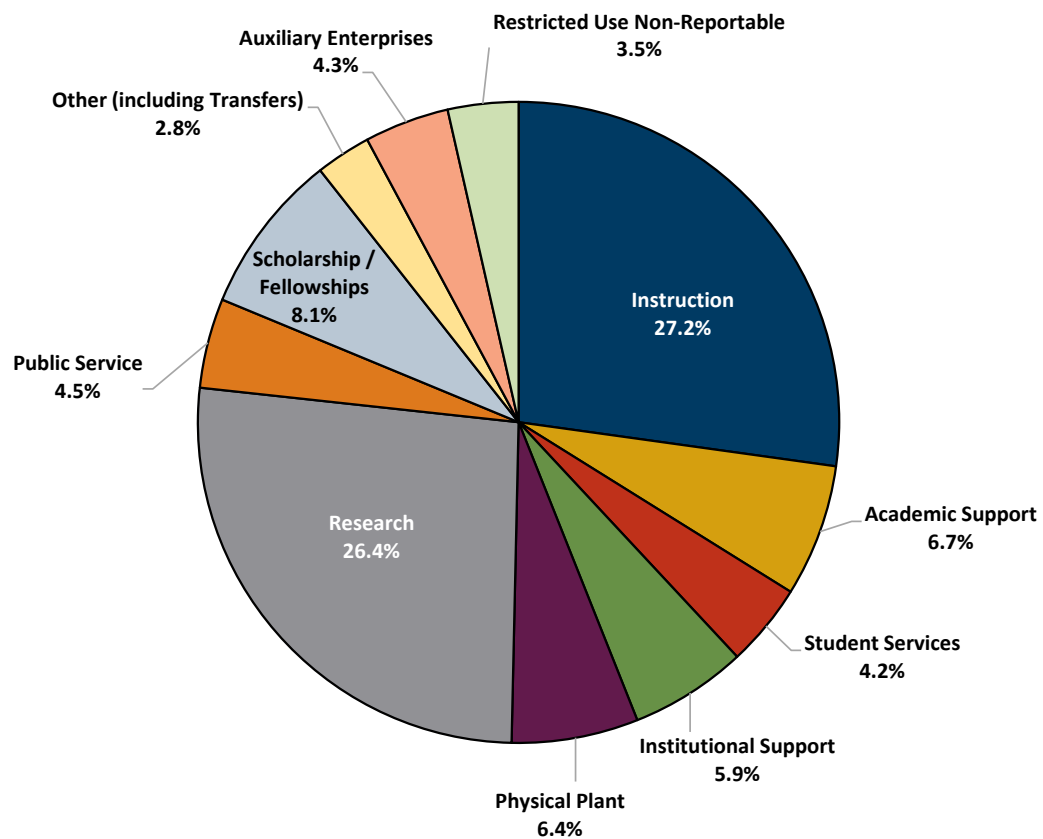
Source: Form DA402 of Institutional Legislative Budgets

**All Funds Operating Expenditures by Program  
Fiscal Year 2023**

**Table 1.12**

**State University Totals**

**State University Totals  
Grand Total All Funds Operating Expenditures by Program  
Fiscal Year 2023**



Notes for this section begin on page 19.

Source: Form DA402 of Institutional Legislative Budgets

**General Use Operating Expenditures by Program**  
**Fiscal Year 2018 - 2023**

Table 1.13

**State University Totals**

Category	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	% Change FY 18 - 23
Instruction	\$605,689,162	\$613,432,253	\$615,777,490	\$597,016,432	\$607,542,411	\$631,361,624	4.2%
Academic Support	\$150,265,223	\$156,635,184	\$154,373,753	\$150,031,283	\$149,360,230	\$171,262,457	14.0%
Student Services	\$70,594,077	\$70,510,671	\$69,079,430	\$68,914,975	\$73,767,307	\$80,246,847	13.7%
Institutional Support	\$116,896,774	\$130,672,895	\$134,316,215	\$128,125,980	\$140,276,427	\$156,585,322	34.0%
<b>Educational Program</b>	<b>\$943,445,236</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>10.2%</b>
Physical Plant	\$146,665,630	\$148,662,380	\$147,107,878	\$136,654,856	\$150,406,918	\$158,871,189	8.3%
Research	\$117,385,577	\$118,967,924	\$125,295,035	\$121,453,637	\$118,239,304	\$129,917,551	10.7%
Public Service	\$31,994,222	\$30,281,711	\$29,537,056	\$28,213,611	\$27,849,677	\$29,920,244	-6.5%
Scholarship / Fellowships	\$72,081,925	\$74,876,979	\$76,202,005	\$46,930,680	\$67,404,438	\$74,398,655	3.2%
Other (including Transfers)	\$31,891,279	\$40,696,139	\$31,105,687	\$30,350,061	\$28,905,522	\$39,520,872	23.9%
<b>Total Educ. and General</b>	<b>\$1,343,463,869</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>9.6%</b>
Auxiliary Enterprises	\$1,261,293	\$1,016,494	\$1,015,162	\$492,821	\$1,322,909	\$1,498,568	18.8%
<b>Total Operating</b>	<b>\$1,344,725,162</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>9.6%</b>

Notes for this section begin on page 19.

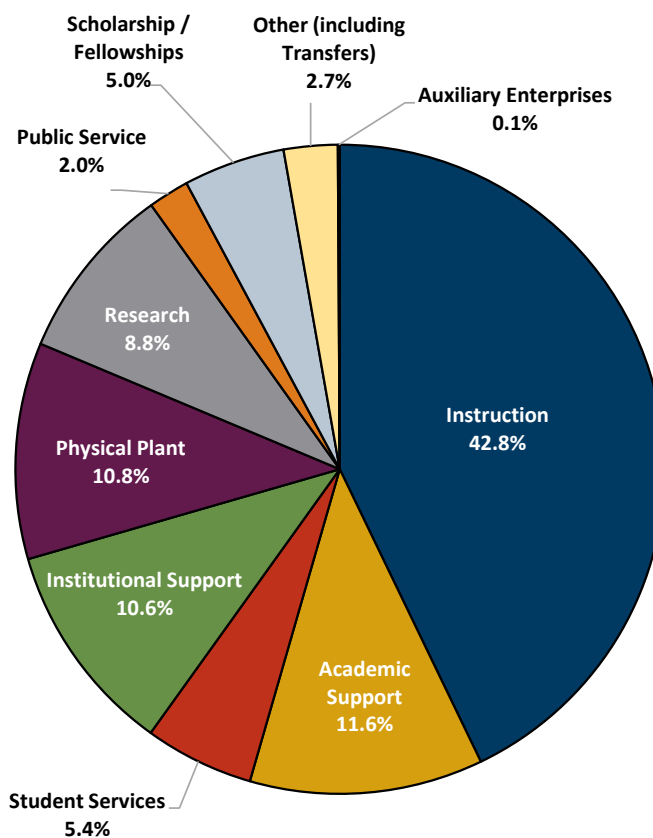
Source: Operating summaries of Legislative Budget Submittals

**General Use Operating Expenditures by Program  
Fiscal Year 2023**

**Table 1.13**

**State University Totals**

**State University Totals  
Grand Total General Use Operating Expenditures by Program  
Fiscal Year 2023**



Notes for this section begin on page 19.

Source: *Operating summaries of Legislative Budget Submittals*

**General Use Operating Expenditures by Object**  
**Fiscal Year 2018 - 2023**

Table 1.14

**State University Totals**

Category	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	% Change FY 18 - 23
Classified - FTE	1,326.2	1,215.2	1,076.6	886.7	806.6	761.1	-42.6%
Classified - Expenditures	\$49,782,816	\$45,034,287	\$41,039,341	\$33,173,938	\$32,887,660	\$30,812,835	-38.1%
Unclassified - FTE	10,225.9	10,293.2	9,862.0	9,709.6	9,700.0	9,994.1	-2.3%
Unclassified - Expenditures	\$734,766,719	\$738,811,271	\$755,926,865	\$747,584,948	\$739,630,901	\$777,197,895	5.8%
Housestaff - FTE	0.0	2.0	2.9	0.0	0.0	0.0	NA
Housestaff - Expenditures	\$187,825	\$41,761	\$142,213	\$0	\$0	\$0	NA
Student Wages Expenditures	\$18,140,908	\$15,018,879	\$14,131,387	\$12,912,750	\$12,780,686	\$15,858,529	-12.6%
Health Insurance	\$84,657,557	\$87,760,898	\$87,045,522	\$87,477,306	\$87,356,718	\$91,112,707	7.6%
All Other Fringe	\$129,476,681	\$132,356,509	\$136,222,359	\$126,244,166	\$132,905,327	\$137,304,354	6.0%
<b>Subtotal Salaries - FTE</b>	<b>11,552.1</b>	<b>11,510.3</b>	<b>10,941.5</b>	<b>10,596.3</b>	<b>10,506.6</b>	<b>10,755.2</b>	<b>-6.9%</b>
<b>Subtotal Salaries - Exp.</b>	<b>\$1,017,012,506</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>3.5%</b>
Other Operating Expenditures	\$283,331,530	\$319,802,607	\$305,570,313	\$261,303,774	\$310,613,387	\$380,472,163	34.3%
Utilities	\$44,381,126	\$46,926,412	\$43,731,705	\$39,487,453	\$48,900,464	\$56,689,044	27.7%
<b>Total General Use Exp.</b>	<b>\$1,344,725,162</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>\$1,489,447,527</b>	<b>10.8%</b>

**Notes for this section begin on page 19.**

Source: *Operating summaries of Legislative Budget submittals*

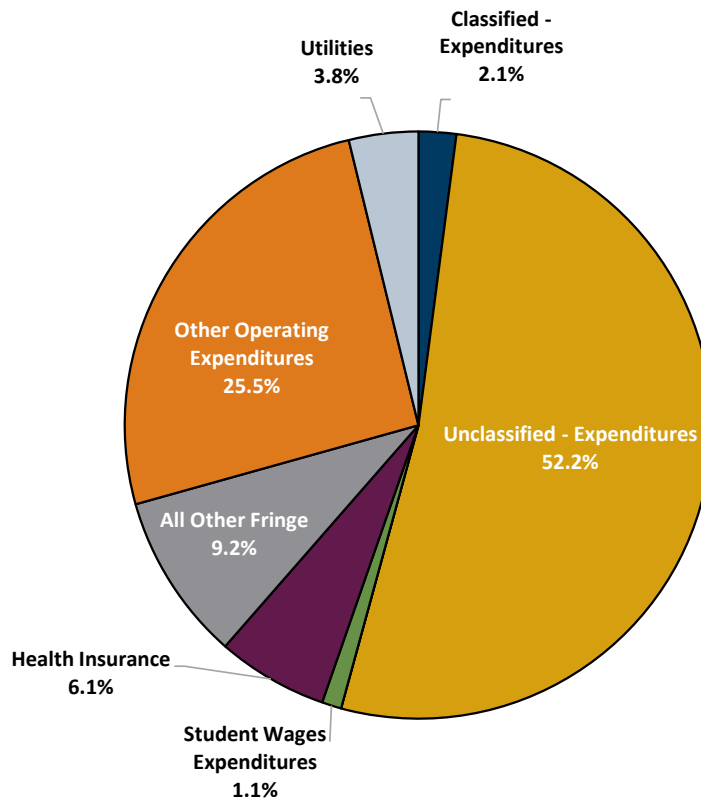


**General Use Operating Expenditures by Object  
Fiscal Year 2023**

**Table 1.14**

**State University Totals**

**State University Totals  
Grand Total General Use Operating Expenditures by Object  
Fiscal Year 2023**



Notes for this section begin on page 19.

Source: Operating summaries of Legislative Budget submittals

**Total Operating Expenditures by Fund**  
**Fiscal Year 2018 - 2023**

Table 1.30

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

Category	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Percent of Total FY 2023
State General Fund Exp.	\$398,539,501	\$416,258,311	\$447,788,818	\$429,750,523	\$457,196,875	\$530,251,857	<b>20.3%</b>
Percent Increase	-0.3%	4.4%	7.6%	-4.0%	6.4%	16.0%	
General Fees Funds (Tuition)	\$707,212,237	\$721,234,223	\$685,248,947	\$629,582,268	\$656,789,957	\$680,464,750	<b>26.0%</b>
Percent Increase Tuition	-2.6%	2.0%	-5.0%	-8.1%	4.3%	3.6%	
Hospital Revenue Funds	\$0	\$0	\$0	\$0	\$0	\$0	<b>0.0%</b>
Percent Increase Funds							
Other General Use	\$231,097	\$148,172	\$331,336	\$178,371	\$176,840	\$177,984	<b>0.0%</b>
Percent Increase	-11.0%	-35.9%	123.6%	-46.2%	-0.9%	0.6%	
<b>General Use Exp.</b>	<b>\$1,105,982,835</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>46.3%</b>
Percent Increase GU	-1.8%	2.9%	-0.4%	-6.5%	5.2%	8.7%	
Restricted Use Expenditures	\$993,955,961	\$1,086,973,803	\$1,119,209,448	\$1,190,248,086	\$1,205,235,926	\$1,286,043,177	<b>49.2%</b>
Percent Increase RU	5.1%	9.4%	3.0%	6.3%	1.3%	6.7%	
<b>Operating Expenditures</b>	<b>\$2,099,938,796</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>95.5%</b>
Percent Increase	1.4%	5.9%	1.3%	-0.1%	3.1%	7.7%	
Restricted Use Non-Reportable Student Loan Expenditures	\$133,389,869	\$126,852,172	\$119,164,968	\$111,438,388	\$121,250,157	\$118,535,628	<b>4.5%</b>
	1.3%	-4.9%	-6.1%	-6.5%	8.8%	-2.2%	
<b>Total Operating Expenditures</b> (including Non-reportable Student Loan Expenditures)	<b>\$2,233,328,665</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>100.0%</b>
	1.4%	5.3%	0.9%	-0.4%	3.4%	7.2%	

\*Kansas State University Extension Systems and Agricultural Research Programs

**Notes for this section begin on page 19.**

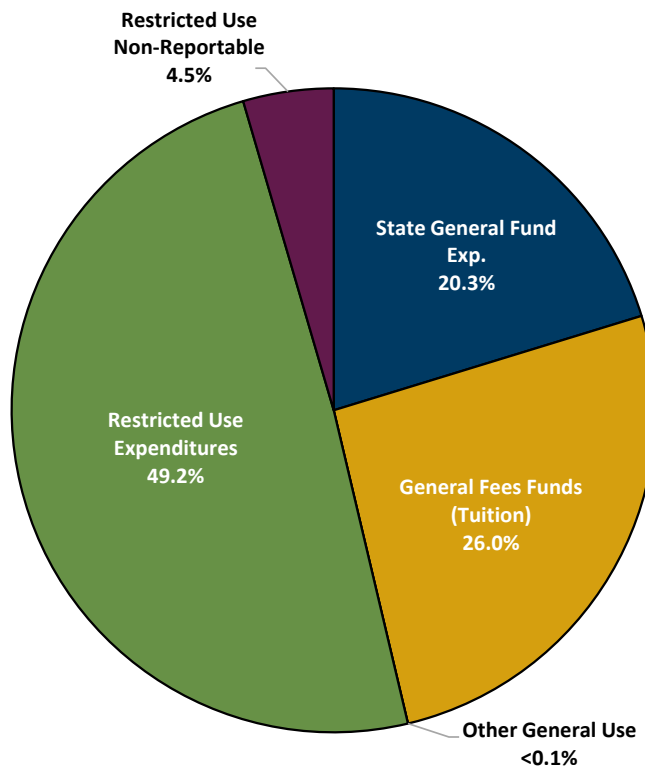
Source: Form DA402 of Institutional Legislative Budgets

**Total Operating Expenditures by Fund  
Fiscal Year 2023**

**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 2023**



\*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 2018 - 2023**

**Table 1.32**

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

Category	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	% Change FY 18 - 23
Instruction	\$636,307,712	\$672,857,561	\$664,141,395	\$627,837,941	\$649,726,259	\$690,696,978	8.5%
Academic Support	\$153,561,509	\$158,167,440	\$162,979,299	\$160,136,497	\$166,747,110	\$189,887,232	23.7%
Student Services	\$123,407,386	\$122,118,527	\$118,518,308	\$112,497,135	\$126,976,349	\$133,604,575	8.3%
Institutional Support	\$115,441,966	\$128,865,297	\$128,358,843	\$122,535,881	\$135,742,328	\$147,700,252	27.9%
<b>Educational Program</b>	<b>\$1,028,718,573</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>12.9%</b>
Physical Plant	\$140,048,628	\$142,769,225	\$146,308,315	\$133,799,211	\$144,705,921	\$166,903,337	19.2%
Research	\$294,133,785	\$314,660,911	\$351,027,203	\$408,439,010	\$497,937,730	\$626,978,581	113.2%
Public Service	\$55,076,834	\$74,253,233	\$74,735,233	\$55,369,234	\$63,579,490	\$73,407,320	33.3%
Scholarship / Fellowships	\$386,571,056	\$394,849,769	\$389,492,296	\$345,983,173	\$271,918,494	\$263,290,488	-31.9%
Other (including Transfers)	\$48,287,263	\$60,309,289	\$78,835,594	\$160,514,846	\$127,773,134	\$67,329,775	39.4%
<b>Total Educ. and General</b>	<b>\$1,952,836,139</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>20.8%</b>
Auxiliary Enterprises	\$147,102,657	\$155,763,259	\$138,182,069	\$122,646,312	\$134,292,796	\$137,139,233	-6.8%
<b>Operating Expenditures</b>	<b>\$2,099,938,796</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>18.9%</b>
Restricted Use Non-Reportable Student Loan Expenditures	\$133,389,869	\$126,852,172	\$119,164,968	\$111,438,388	\$121,250,157	\$118,535,628	-11.1%
<b>Total Operating Expenditures (including Non-reportable Student Loan Expenditures)</b>	<b>\$2,233,328,665</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>17.1%</b>

\*Kansas State University Extension Systems and Agricultural Research Programs

**Notes for this section begin on page 19.**

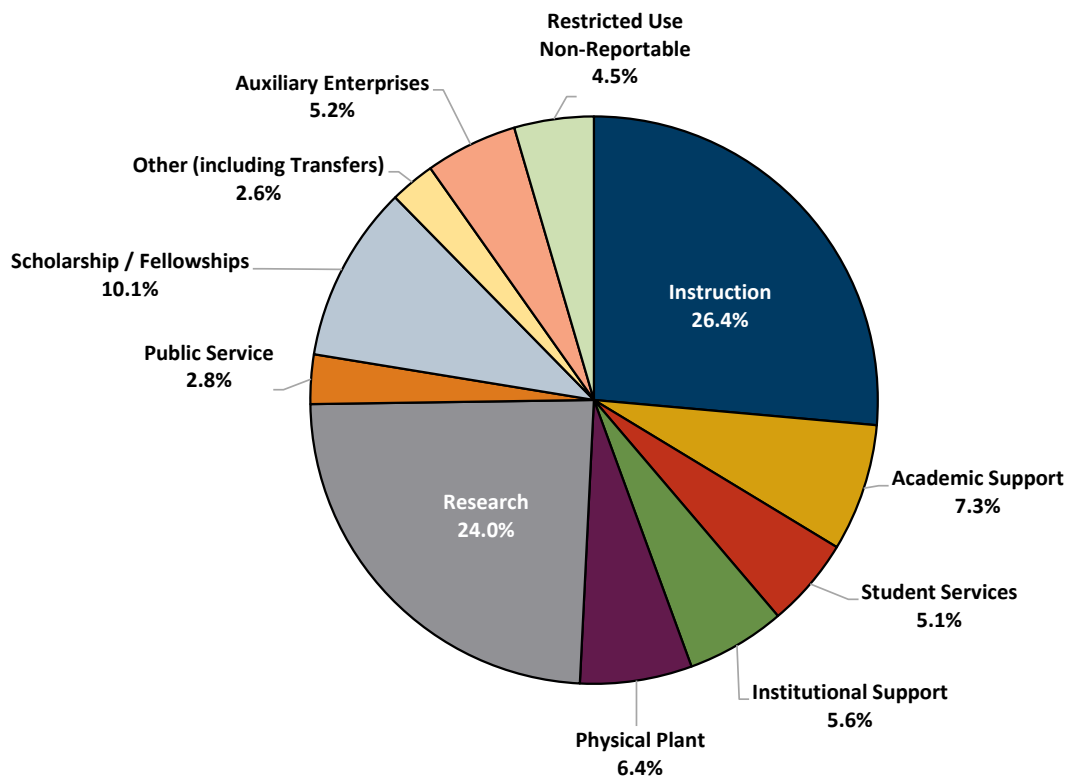
Source: Form DA402 of Institutional Legislative Budgets

**All Funds Operating Expenditures by Program  
Fiscal Year 2023**

**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 2023**



\*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 2018 - 2023**

Table 1.33

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

Category	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	% Change FY 18 - 23
Instruction	\$514,875,397	\$521,213,203	\$524,865,194	\$503,847,952	\$513,967,009	\$535,068,014	3.9%
Academic Support	\$131,667,991	\$133,390,101	\$133,476,354	\$133,924,216	\$132,572,641	\$154,109,714	17.0%
Student Services	\$67,431,959	\$66,931,288	\$65,737,430	\$65,278,588	\$71,087,222	\$77,476,239	14.9%
Institutional Support	\$94,339,340	\$103,284,973	\$103,543,584	\$98,588,363	\$105,630,364	\$115,998,930	23.0%
<b>Educational Program</b>	<b>\$808,314,687</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>9.2%</b>
Physical Plant	\$121,616,876	\$124,089,857	\$123,673,904	\$115,478,997	\$126,890,277	\$136,089,597	11.9%
Research	\$78,833,798	\$78,555,771	\$78,904,751	\$75,182,074	\$75,243,361	\$84,084,657	6.7%
Public Service	\$12,261,031	\$9,687,845	\$7,380,424	\$6,593,634	\$6,330,666	\$6,852,731	-44.1%
Scholarship / Fellowships	\$62,019,062	\$65,623,843	\$66,640,427	\$38,025,299	\$59,894,293	\$67,005,328	8.0%
Other (including Transfers)	\$21,676,088	\$33,847,332	\$28,131,876	\$22,101,588	\$21,233,962	\$32,745,923	51.1%
<b>Total Educ. and General</b>	<b>\$1,104,721,542</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>9.5%</b>
Auxiliary Enterprises	\$1,261,293	\$1,016,494	\$1,015,162	\$490,444	\$1,313,889	\$1,463,460	16.0%
<b>Total Operating</b>	<b>\$1,105,982,835</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>9.5%</b>

\*Kansas State University Extension Systems and Agricultural Research Programs

**Notes for this section begin on page 19.**

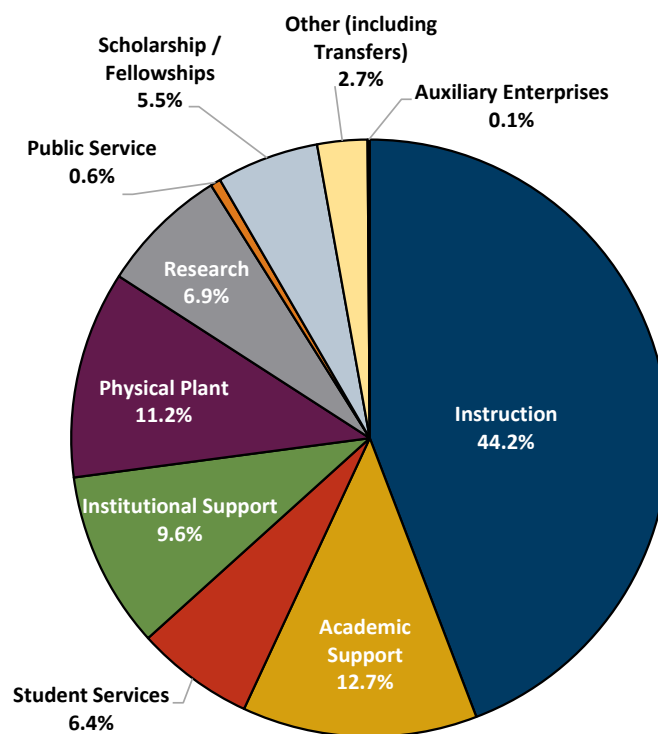
Source: *Operating summaries of Legislative Budget submittals*

**General Use Operating Expenditures by Program  
Fiscal Year 2023**

**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 2023**



\*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 2018 - 2023**

Table 1.34

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

Category	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	% Change FY 18 - 23
Classified - FTE	1,051.3	960.6	833.8	750.4	650.8	598.5	-43.1%
Classified - Expenditures	\$37,553,630	\$34,364,095	\$30,998,680	\$27,720,944	\$24,793,180	\$23,214,517	-38.2%
Unclassified - FTE	8,542.7	8,570.3	8,133.8	8,161.1	8,144.2	8,391.5	-1.8%
Unclassified - Expenditures	\$609,944,759	\$603,561,131	\$612,137,688	\$598,234,071	\$597,472,485	\$628,935,455	3.1%
Student Wages Expenditures	\$16,033,155	\$12,951,441	\$12,092,525	\$9,960,391	\$10,051,477	\$12,632,314	-21.2%
Health Insurance	\$69,641,657	\$71,860,302	\$70,781,902	\$70,668,841	\$70,734,567	\$74,486,278	7.0%
All Other Fringe	\$105,536,144	\$106,741,911	\$108,804,985	\$100,468,000	\$107,228,672	\$110,187,524	4.4%
<b>Subtotal Salaries - FTE</b>	<b>9,594.0</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>-6.3%</b>
<b>Subtotal Salaries - Exp.</b>	<b>\$838,709,345</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>1.3%</b>
Other Operating Expenditures	\$232,054,446	\$270,048,954	\$262,614,562	\$219,644,704	\$262,752,197	\$329,513,384	42.0%
Utilities	\$35,219,044	\$38,112,867	\$35,938,758	\$32,814,204	\$41,131,106	\$47,789,324	35.7%
<b>Total General Use Exp.</b>	<b>\$1,105,982,835</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>\$1,226,758,796</b>	<b>10.9%</b>

\*Kansas State University Extension Systems and Agricultural Research Programs

Notes for this section begin on page 19.

Source: Operating summaries of Legislative Budget submittals

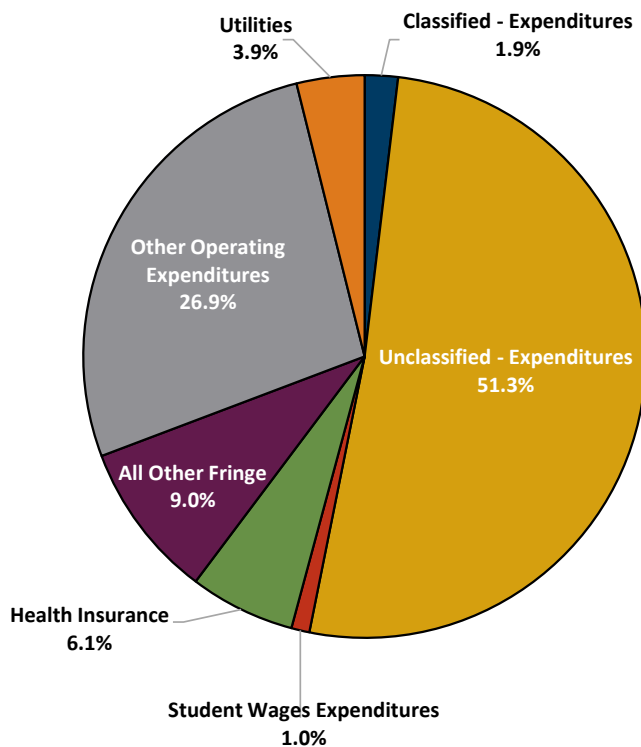


**General Use Operating Expenditures by Object  
Fiscal Year 2023**

**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 2023**



\*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 2018 - 2023**

Table 1.40

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

Institution	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	% Change FY 18 - 23
University of Kansas	\$490	\$516	\$523	\$531	\$541	\$587	19.6%
Kansas State University	\$369	\$376	\$388	\$376	\$425	\$447	21.2%
Wichita State University	\$346	\$352	\$351	\$356	\$349	\$369	6.5%
Emporia State University	\$351	\$359	\$364	\$348	\$359	\$425	21.2%
Pittsburg State University	\$285	\$293	\$297	\$309	\$342	\$364	27.6%
Fort Hays State University	\$224	\$217	\$216	\$215	\$239	\$266	18.6%
<b>Average</b>	<b>\$373</b>	<b>\$384</b>	<b>\$389</b>	<b>\$389</b>	<b>\$411</b>	<b>\$446</b>	<b>19.3%</b>

**Gross General Use Educational Expenditures per Fall FTE Student  
Fiscal Year 2018 - 2023**

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

Institution	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	% Change FY 18 - 23
University of Kansas	\$14,621	\$15,450	\$15,675	\$15,870	\$16,095	\$17,622	20.5%
Kansas State University	\$11,120	\$11,352	\$11,659	\$11,465	\$12,920	\$13,650	22.7%
Wichita State University	\$10,451	\$10,581	\$10,619	\$10,953	\$10,561	\$10,990	5.2%
Emporia State University	\$10,888	\$10,991	\$11,324	\$11,118	\$11,506	\$13,364	22.7%
Pittsburg State University	\$8,623	\$8,876	\$9,015	\$9,390	\$10,431	\$11,035	28.0%
Fort Hays State University	\$7,089	\$6,886	\$6,820	\$6,808	\$7,927	\$8,536	20.4%
<b>Average</b>	<b>\$11,319</b>	<b>\$11,644</b>	<b>\$11,810</b>	<b>\$11,895</b>	<b>\$12,597</b>	<b>\$13,583</b>	<b>20.0%</b>

\*Kansas State University Extension Systems and Agricultural Research Programs

**Notes for this section begin on page 19.**

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

## Section I Notes

### General Notes:

1. Totals are actual expenditures during each Fiscal Year listed.
2. Due to rounding, numbers may not match other published reports.
3. During Fiscal Years 2020 through 2023, each university received 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. 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. 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. 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.
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 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. 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 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 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 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 enrollment
 Starting 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 program
 This change was made to better align with other KBOR collections, IPEDS, and SHEF. All FTE data in this table has been modified using the updated calculations and may not match the per Fall FTE student data in previously published data books.
3. Prior to FY 2019, this table used FTE data from the Kansas Higher Education Enrollment Report (KHEER). KHEER was discontinued for public institutions in 2019. Starting FY 2019, data from the KHEDS Fall Census collection was used to complete this table. As part of this data source change, data for FY 2018 has been updated with Fall Census data and may not match data in previously published data books.