



STATE UNIVERSITY DATA BOOK

Section I: Finance

January 2026

★ LEADING HIGHER EDUCATION ★

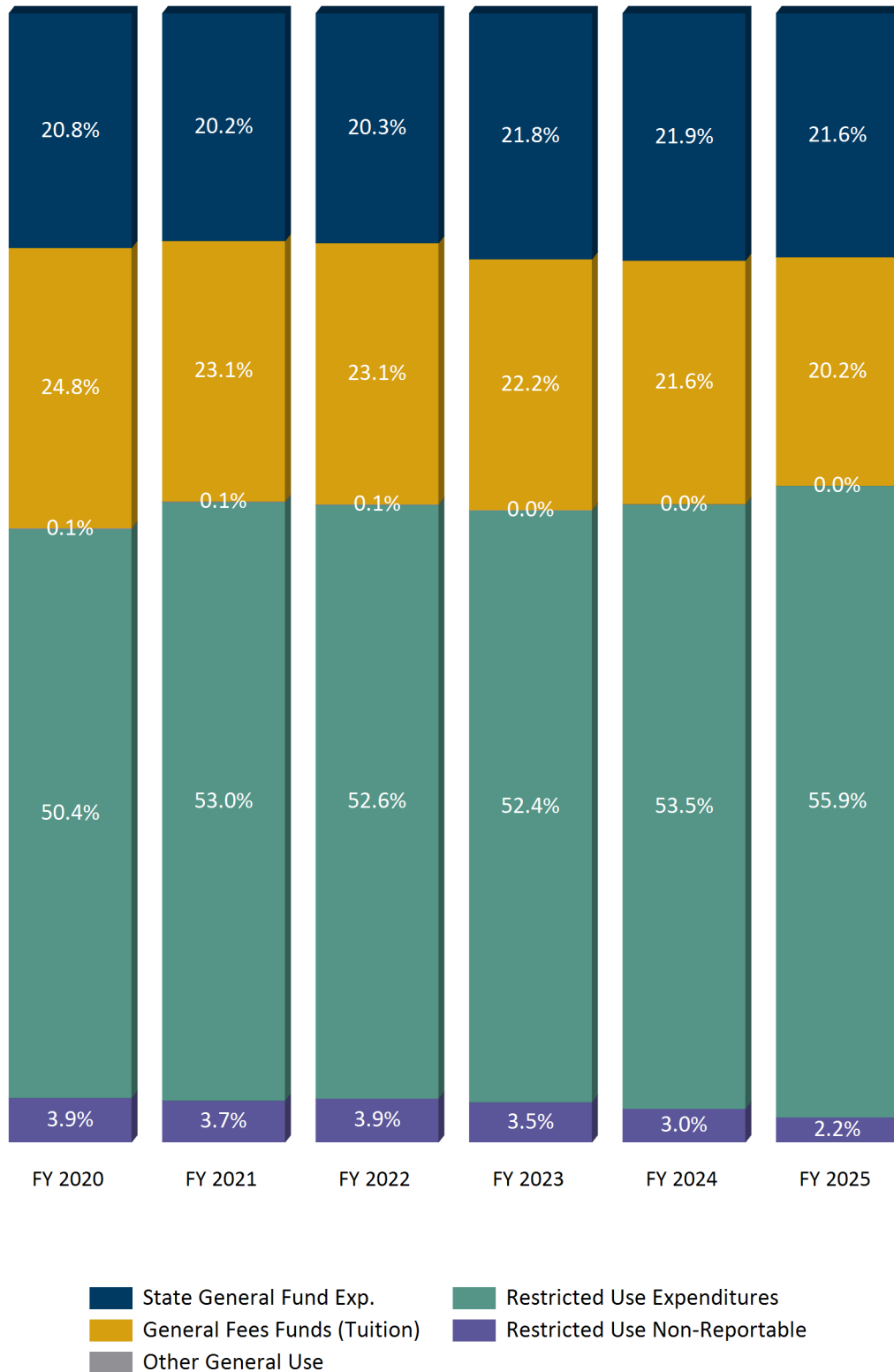
**Total Operating Expenditures by Fund
Fiscal Year 2020 - 2025**

**Table 1.10
State Universities**

Category	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	% Change FY 20 - 25
State General Fund Exp.	\$629,232,860	\$608,694,859	\$637,523,294	\$728,228,211	\$809,350,567	\$894,504,945	42.2%
General Fees Funds (Tuition)	\$751,886,742	\$697,153,139	\$725,434,558	\$743,776,020	\$797,581,658	\$837,956,089	11.4%
Other General Use	\$2,690,102	\$2,336,345	\$2,117,280	\$1,579,094	\$1,336,026	\$481,098	-82.1%
General Use Expenditures	\$1,383,809,704	\$1,308,184,343	\$1,365,075,132	\$1,473,583,325	\$1,608,268,251	\$1,732,942,132	25.2%
Restricted Use Expenditures	\$1,525,651,621	\$1,601,045,732	\$1,647,910,094	\$1,753,582,889	\$1,979,332,574	\$2,316,872,938	51.9%
Operating Expenditures	\$2,909,461,325	\$2,909,230,075	\$3,012,985,226	\$3,227,166,214	\$3,587,600,825	\$4,049,815,070	39.2%
Restricted Use Non-Reportable Student Loan Expenditures	\$119,164,968	\$111,438,388	\$121,250,157	\$118,535,628	\$109,524,449	\$91,658,220	-23.1%
Total Operating Expenditures	\$3,028,626,293	\$3,020,668,463	\$3,134,235,383	\$3,345,701,842	\$3,697,125,274	\$4,141,473,290	36.7%

**Total Operating Expenditures by Fund
Percent of Total
Fiscal Year 2020 - 2025**

**Table 1.10
State Universities**



Source: Form DA402 of Institutional Legislative Budgets

Kansas Board of Regents

2026 State University Data Book

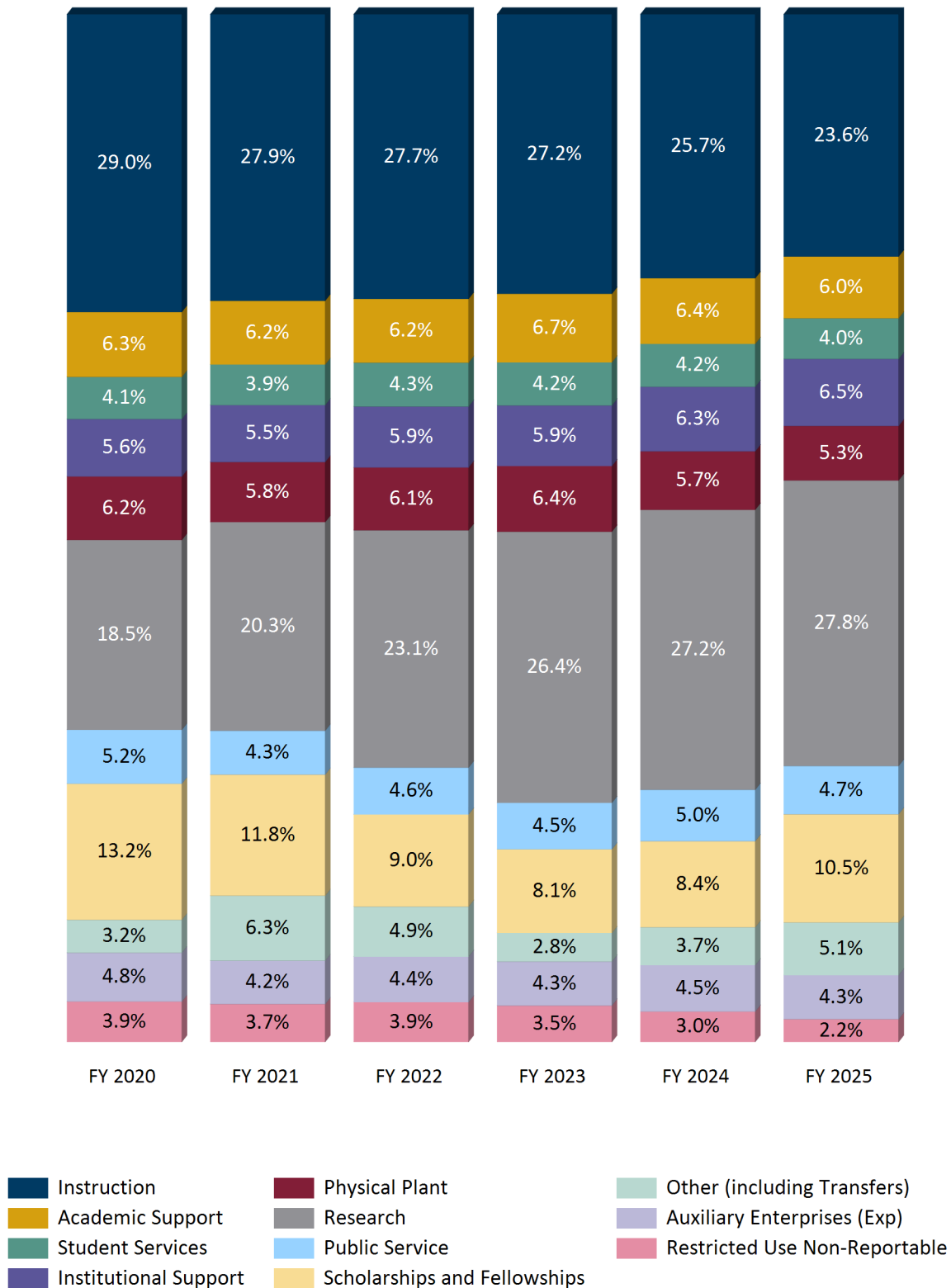
**All Funds Operating Expenditures by Program
Fiscal Year 2020 - 2025**

**Table 1.12
State Universities**

Category	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	% Change FY 20 - 25
Instruction	\$877,278,751	\$841,863,111	\$867,818,401	\$909,919,208	\$949,314,877	\$976,132,828	11.3%
Academic Support	\$191,229,396	\$187,453,466	\$194,451,063	\$223,047,822	\$236,025,284	\$248,400,647	29.9%
Student Services	\$124,338,631	\$119,031,282	\$133,788,510	\$140,307,540	\$154,569,446	\$164,104,145	32.0%
Institutional Support	\$169,283,811	\$167,506,889	\$186,050,989	\$197,114,380	\$232,275,793	\$270,046,894	59.5%
Educational Program	\$1,362,130,589	\$1,315,854,748	\$1,382,108,963	\$1,470,388,950	\$1,572,185,400	\$1,658,684,514	21.8%
Physical Plant	\$186,919,961	\$176,653,336	\$191,288,360	\$213,883,082	\$210,147,401	\$219,588,809	17.5%
Research	\$559,614,373	\$613,088,584	\$723,956,933	\$882,829,510	\$1,007,354,047	\$1,150,677,075	105.6%
Public Service	\$158,733,962	\$128,991,231	\$142,781,405	\$151,246,204	\$184,944,923	\$194,408,040	22.5%
Scholarships and Fellowships	\$401,037,278	\$355,929,597	\$281,067,713	\$272,414,628	\$309,408,096	\$436,395,421	8.8%
Other (including Transfers)	\$97,064,527	\$191,162,057	\$152,798,932	\$93,234,932	\$136,770,889	\$212,723,658	119.2%
Total Educ. and General	\$2,765,500,690	\$2,781,679,553	\$2,874,002,306	\$3,083,997,306	\$3,420,810,756	\$3,872,477,517	40.0%
Auxiliary Enterprises (Exp)	\$143,960,643	\$127,550,514	\$138,982,933	\$143,168,913	\$166,790,057	\$177,337,553	23.2%
Operating Expenditures	\$2,909,461,333	\$2,909,230,067	\$3,012,985,239	\$3,227,166,219	\$3,587,600,813	\$4,049,815,070	39.2%
Restricted Use Non-Reportable Student Loan Expenditures	\$119,164,968	\$111,438,388	\$121,250,157	\$118,535,628	\$109,524,449	\$91,658,220	-23.1%
Total Operating Expenditures	\$3,028,626,301	\$3,020,668,455	\$3,134,235,396	\$3,345,701,847	\$3,697,125,262	\$4,141,473,290	36.7%

**All Funds Operating Expenditures by Program
Percent of Total
Fiscal Year 2020 - 2025**

**Table 1.12
State Universities**



Source: Form DA402 of Institutional Legislative Budgets

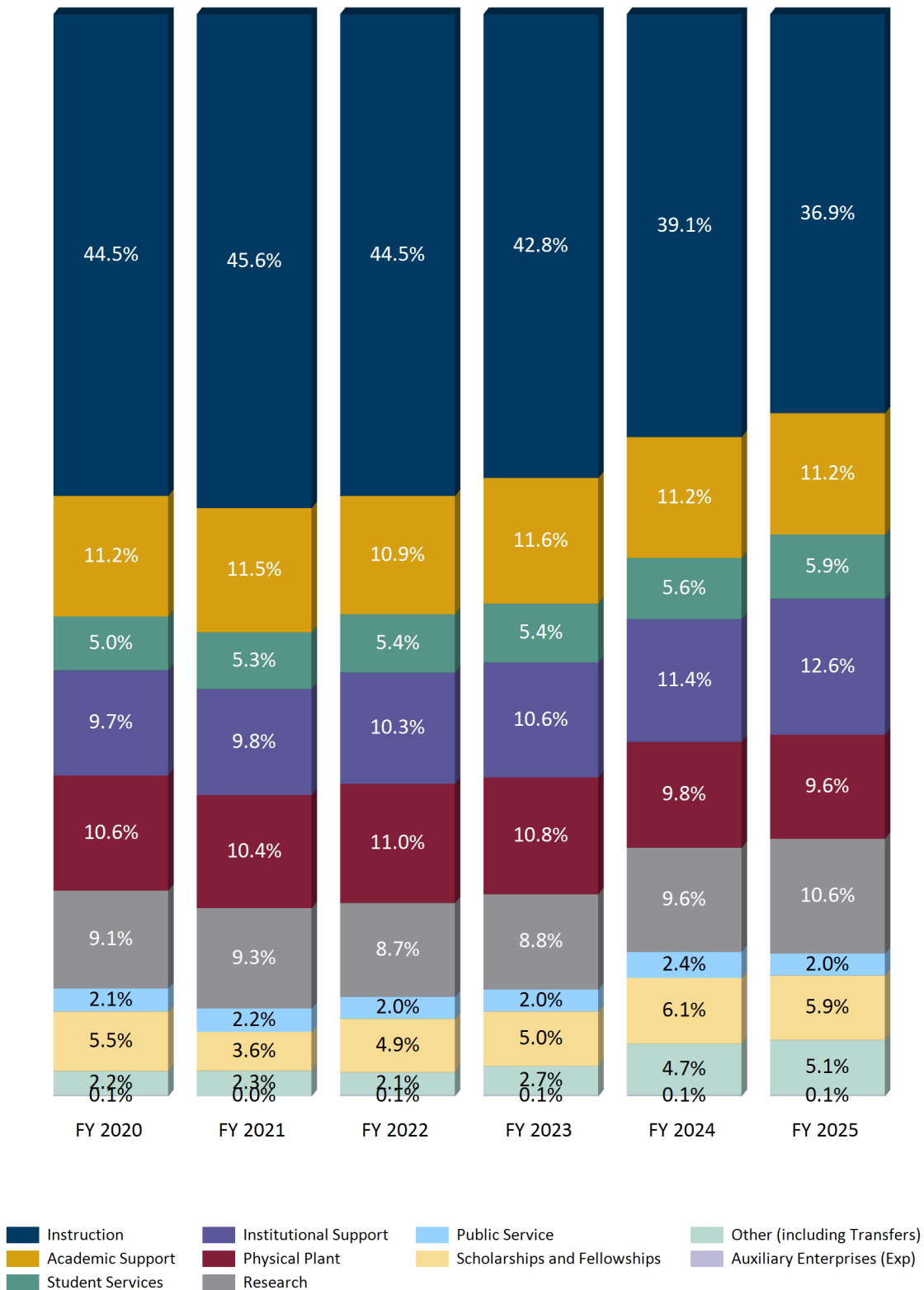
**General Use Operating Expenditures by Program
Fiscal Year 2020 - 2025**

**Table 1.13
State Universities**

Category	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	% Change FY 20 - 25
Instruction	\$615,777,490	\$597,016,432	\$607,542,411	\$631,361,624	\$628,323,923	\$638,701,747	3.7%
Academic Support	\$154,373,753	\$150,031,283	\$149,360,230	\$171,262,457	\$179,565,349	\$194,592,967	26.1%
Student Services	\$69,079,430	\$68,914,975	\$73,767,307	\$80,246,847	\$90,799,179	\$102,734,487	48.7%
Institutional Support	\$134,316,215	\$128,125,980	\$140,276,427	\$156,585,322	\$183,005,969	\$217,988,370	62.3%
Educational Program	\$973,546,888	\$944,088,670	\$970,946,375	\$1,039,456,250	\$1,081,694,420	\$1,154,017,571	18.5%
Physical Plant	\$147,107,878	\$136,654,856	\$150,406,918	\$158,871,189	\$157,126,034	\$166,446,668	13.1%
Research	\$125,295,035	\$121,453,637	\$118,239,304	\$129,917,551	\$154,811,801	\$184,040,398	46.9%
Public Service	\$29,537,056	\$28,213,611	\$27,849,677	\$29,920,244	\$38,836,804	\$35,259,057	19.4%
Scholarships and Fellowships	\$76,202,005	\$46,930,680	\$67,404,438	\$74,398,655	\$97,850,223	\$103,101,134	35.3%
Other (including Transfers)	\$31,105,687	\$30,350,061	\$28,905,522	\$39,520,872	\$76,258,926	\$88,436,270	184.3%
Total Educ. and General	\$1,382,794,549	\$1,307,691,515	\$1,363,752,234	\$1,472,084,761	\$1,606,578,208	\$1,731,301,098	25.2%
Auxiliary Enterprises (Exp)	\$1,015,162	\$492,821	\$1,322,909	\$1,498,568	\$1,690,029	\$1,641,033	61.7%
Total Operating Expenditures	\$1,383,809,711	\$1,308,184,336	\$1,365,075,143	\$1,473,583,329	\$1,608,268,237	\$1,732,942,131	25.2%

**General Use Operating Expenditures by Program
Percent of Total
Fiscal Year 2020 - 2025**

**Table 1.13
State Universities**



Source: Operating Summaries of Legislative Budget Submittals

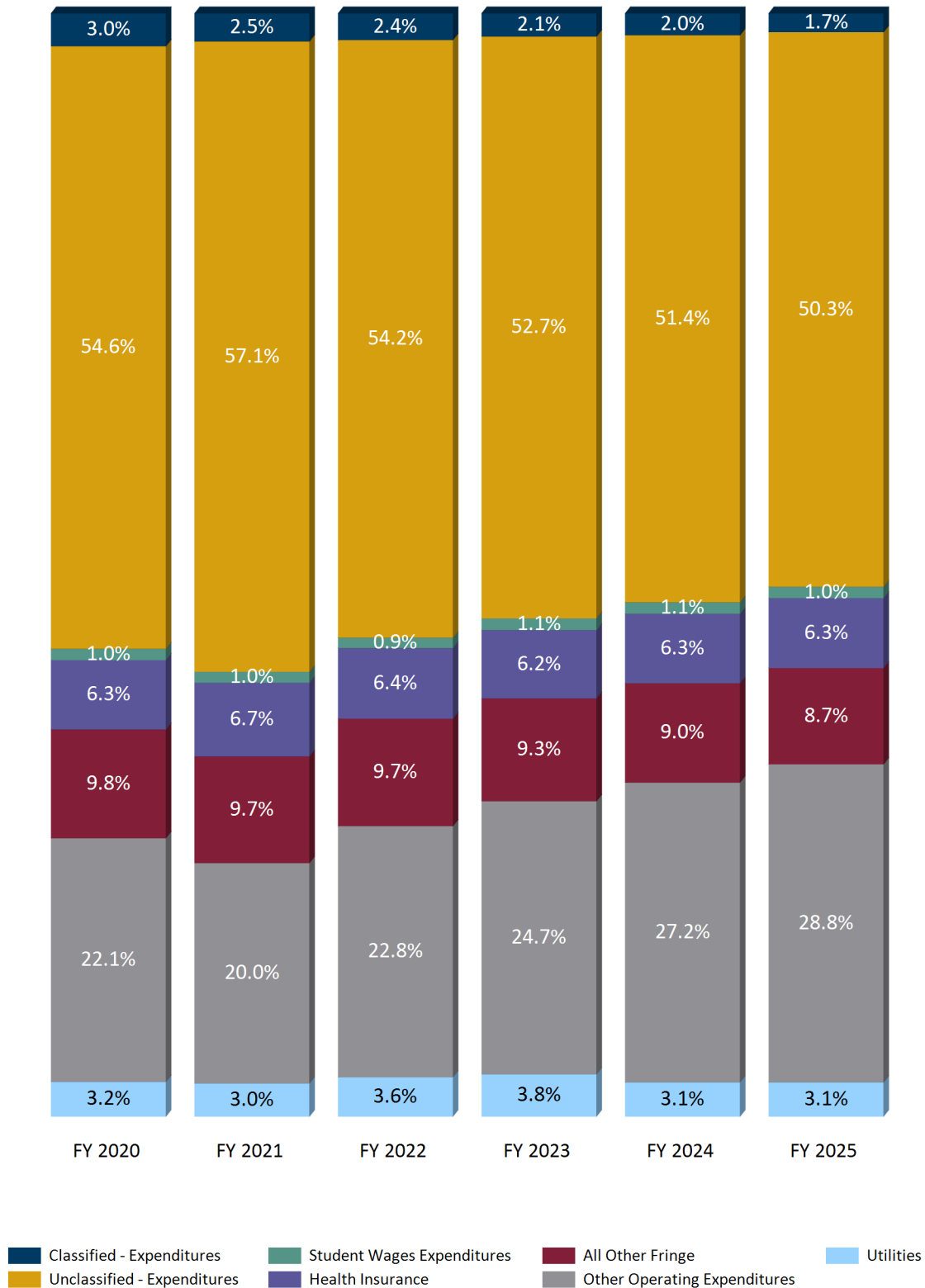
**General Use Operating Expenditures by Object
Fiscal Year 2020 - 2025**

**Table 1.14
State Universities**

Category	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	% Change FY 20 - 25
Classified - FTE	1,076.7	886.7	806.6	761.1	687.5	613.2	-43.0%
Classified - Expenditures	\$41,039,341	\$33,173,938	\$32,887,660	\$30,812,835	\$31,681,238	\$29,447,460	-28.2%
Unclassified - FTE	9,862.0	9,709.6	9,700.0	9,994.1	10,582.1	12,693.1	28.7%
Unclassified - Expenditures	\$755,926,865	\$747,584,948	\$739,630,901	\$777,197,895	\$826,790,535	\$871,314,305	15.3%
Housestaff - FTE	2.9	0.0	0.0	0.0	0.0	0.0	NA
Housestaff - Expenditures	\$142,213	\$0	\$0	\$0	\$0	\$0	NA
Student Wages Expenditures	\$14,131,387	\$12,912,750	\$12,780,686	\$15,858,529	\$16,954,272	\$17,828,211	26.2%
Health Insurance	\$87,045,522	\$87,477,306	\$87,356,718	\$91,112,707	\$101,062,972	\$109,822,994	26.2%
All Other Fringe	\$136,222,359	\$126,244,166	\$132,905,327	\$137,304,354	\$144,664,561	\$151,131,455	10.9%
Subtotal Salaries - FTE	10,941.5	10,596.3	10,506.6	10,755.2	11,269.6	13,306.3	21.6%
Subtotal Salaries - Exp.	\$1,034,507,687	\$1,007,393,108	\$1,005,561,292	\$1,052,286,320	\$1,121,153,578	\$1,179,544,425	14.0%
Other Operating Expenditures	\$305,570,313	\$261,303,774	\$310,613,387	\$364,607,962	\$436,997,862	\$499,550,444	63.5%
Utilities	\$43,731,705	\$39,487,453	\$48,900,464	\$56,689,044	\$50,116,796	\$53,847,261	23.1%
Total General Use Exp.	\$1,383,809,705	\$1,308,184,335	\$1,365,075,143	\$1,473,583,326	\$1,608,268,236	\$1,732,942,130	25.2%

**General Use Operating Expenditures by Object
Percent of Total
Fiscal Year 2020 - 2025**

**Table 1.14
State Universities**



Source: Operating Summaries of Legislative Budget Submittals

Kansas Board of Regents

2026 State University Data Book

**Total Operating Expenditures by Fund
Fiscal Year 2020 - 2025**

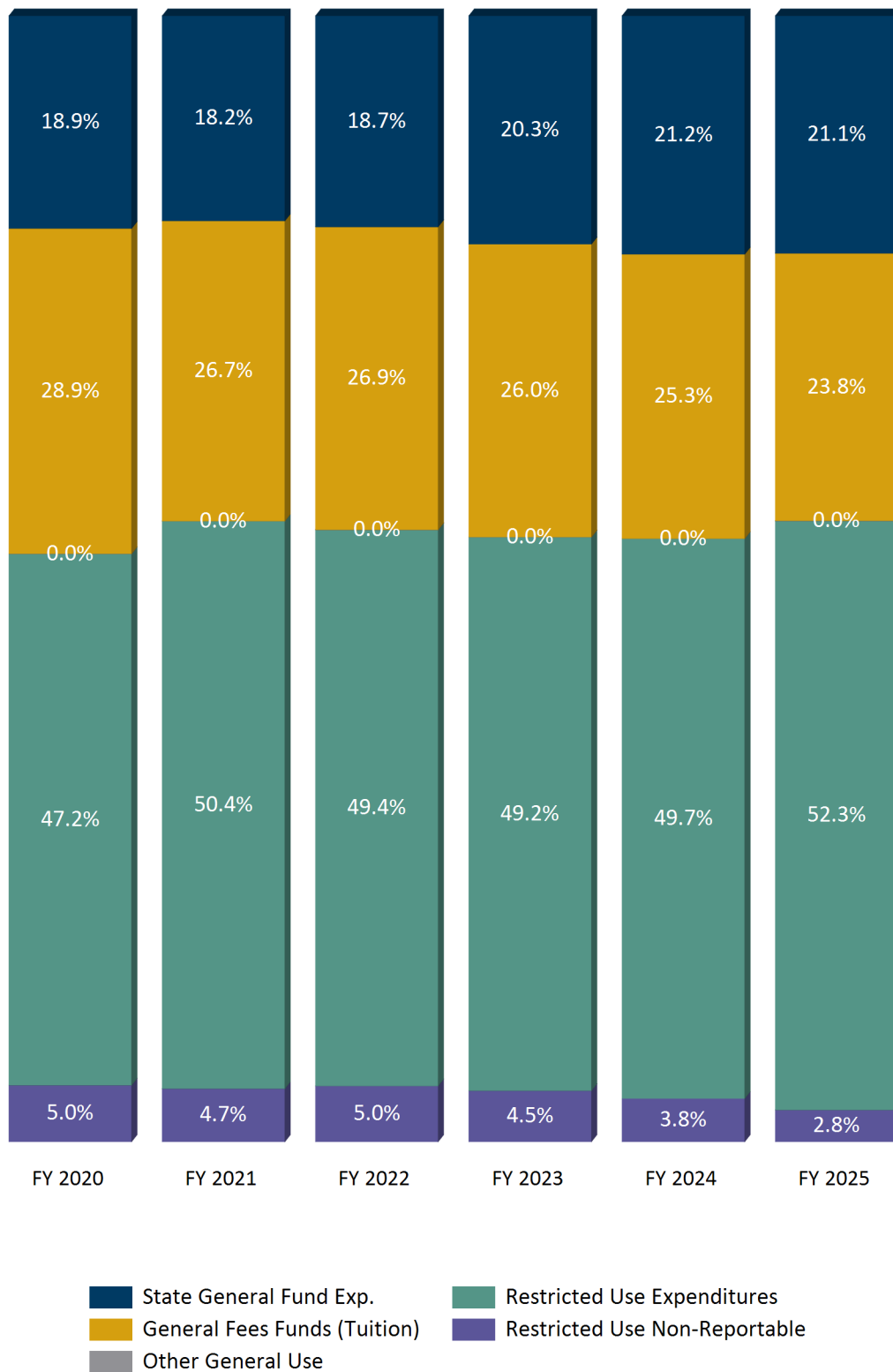
**Table 1.30
State Universities
Excluding KSU Vet Med, KSRE*, and KUMC**

Category	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	% Change FY 20 - 25
State General Fund Exp.	\$447,788,818	\$429,750,523	\$457,196,875	\$530,251,857	\$603,568,749	\$682,229,094	52.4%
General Fees Funds (Tuition)	\$685,248,947	\$629,582,268	\$656,789,957	\$680,464,750	\$720,164,707	\$768,653,676	12.2%
Other General Use	\$331,336	\$178,371	\$176,840	\$177,984	\$180,611	\$145,034	-56.2%
General Use Expenditures	\$1,133,369,101	\$1,059,511,162	\$1,114,163,672	\$1,210,894,591	\$1,323,914,067	\$1,451,027,804	28.0%
Restricted Use Expenditures	\$1,119,209,448	\$1,190,248,086	\$1,205,235,926	\$1,286,043,177	\$1,417,891,727	\$1,692,525,236	51.2%
Operating Expenditures	\$2,252,578,549	\$2,249,759,248	\$2,319,399,598	\$2,496,937,768	\$2,741,805,794	\$3,143,553,040	39.6%
Restricted Use Non-Reportable Student Loan Expenditures	\$119,164,968	\$111,438,388	\$121,250,157	\$118,535,628	\$109,524,449	\$91,658,220	-23.1%
Total Operating Expenditures	\$2,371,743,517	\$2,361,197,636	\$2,440,649,755	\$2,615,473,396	\$2,851,330,243	\$3,235,211,260	36.4%

*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 2020 - 2025**

**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 2020 - 2025**

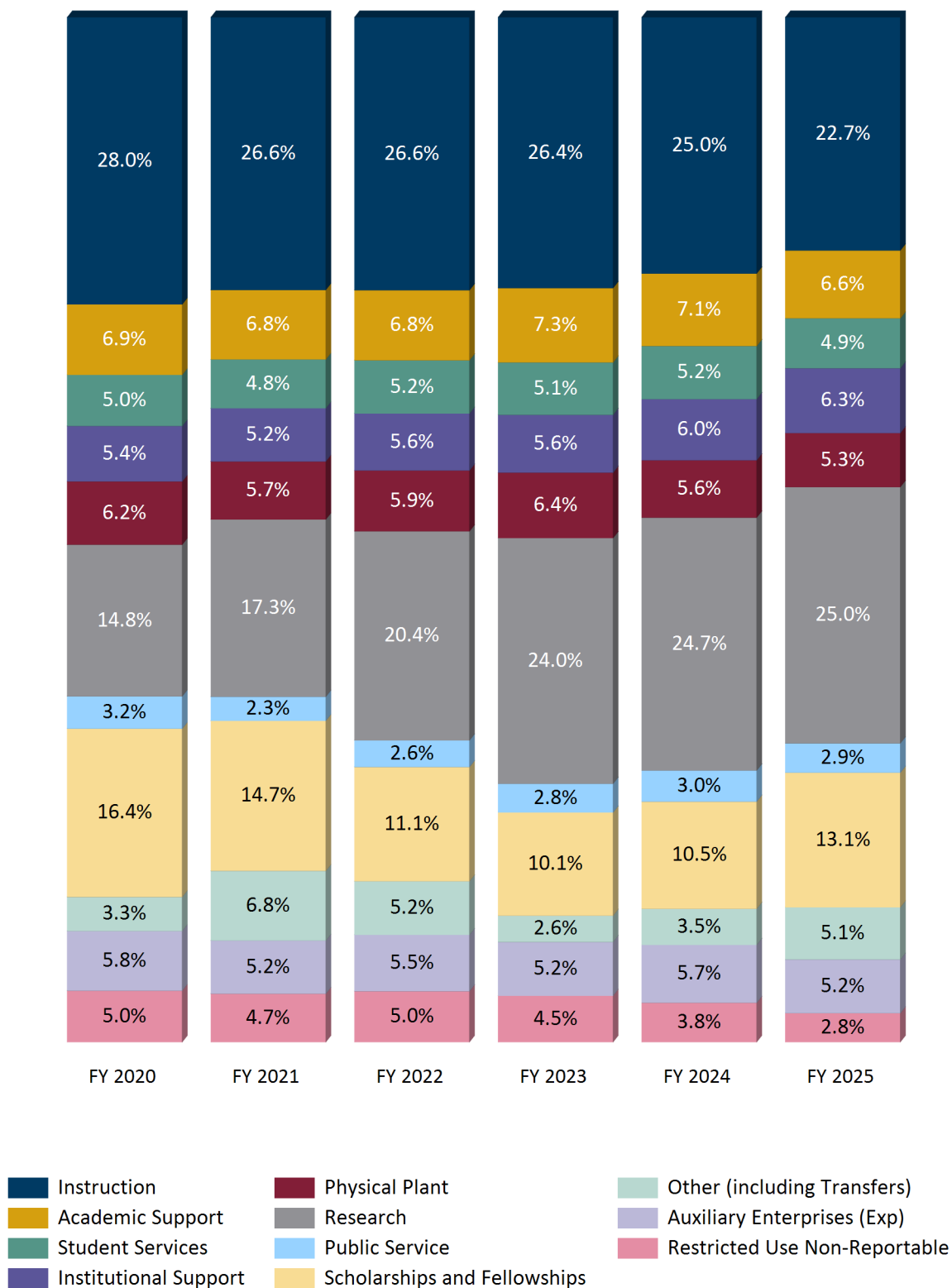
**Table 1.32
State Universities
Excluding KSU Vet Med, KSRE*, and KUMC**

Category	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	% Change FY 20 - 25
Instruction	\$664,141,395	\$627,837,941	\$649,726,259	\$690,696,978	\$712,524,875	\$735,755,621	10.8%
Academic Support	\$162,979,299	\$160,136,497	\$166,747,110	\$189,887,232	\$201,816,429	\$214,303,330	31.5%
Student Services	\$118,518,308	\$112,497,135	\$126,976,349	\$133,604,575	\$147,491,375	\$157,449,389	32.8%
Institutional Support	\$128,358,843	\$122,535,881	\$135,742,328	\$147,700,252	\$170,338,804	\$204,419,873	59.3%
Educational Program	\$1,073,997,845	\$1,023,007,454	\$1,079,192,046	\$1,161,889,037	\$1,232,171,483	\$1,311,928,213	22.2%
Physical Plant	\$146,308,315	\$133,799,211	\$144,705,921	\$166,903,337	\$159,564,113	\$170,559,205	16.6%
Research	\$351,027,203	\$408,439,010	\$497,937,730	\$626,978,581	\$703,584,222	\$809,108,403	130.5%
Public Service	\$74,735,233	\$55,369,234	\$63,579,490	\$73,407,320	\$86,699,630	\$92,670,644	24.0%
Scholarships and Fellowships	\$389,492,296	\$345,983,173	\$271,918,494	\$263,290,488	\$297,996,867	\$425,023,361	9.1%
Other (including Transfers)	\$78,835,594	\$160,514,846	\$127,773,134	\$67,329,775	\$100,523,784	\$165,052,605	109.4%
Total Educ. and General	\$2,114,396,486	\$2,127,112,928	\$2,185,106,815	\$2,359,798,538	\$2,580,540,099	\$2,974,342,431	40.7%
Auxiliary Enterprises (Exp)	\$138,182,069	\$122,646,312	\$134,292,796	\$137,139,233	\$161,265,681	\$169,210,603	22.5%
Operating Expenditures	\$2,252,578,555	\$2,249,759,240	\$2,319,399,611	\$2,496,937,771	\$2,741,805,780	\$3,143,553,034	39.6%
Restricted Use Non-Reportable Student Loan Expenditures	\$119,164,968	\$111,438,388	\$121,250,157	\$118,535,628	\$109,524,449	\$91,658,220	-23.1%
Total Operating Expenditures	\$2,371,743,523	\$2,361,197,628	\$2,440,649,768	\$2,615,473,399	\$2,851,330,229	\$3,235,211,254	36.4%

*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 2020 - 2025**

**Table 1.32
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

**General Use Operating Expenditures by Program
Fiscal Year 2020 - 2025**

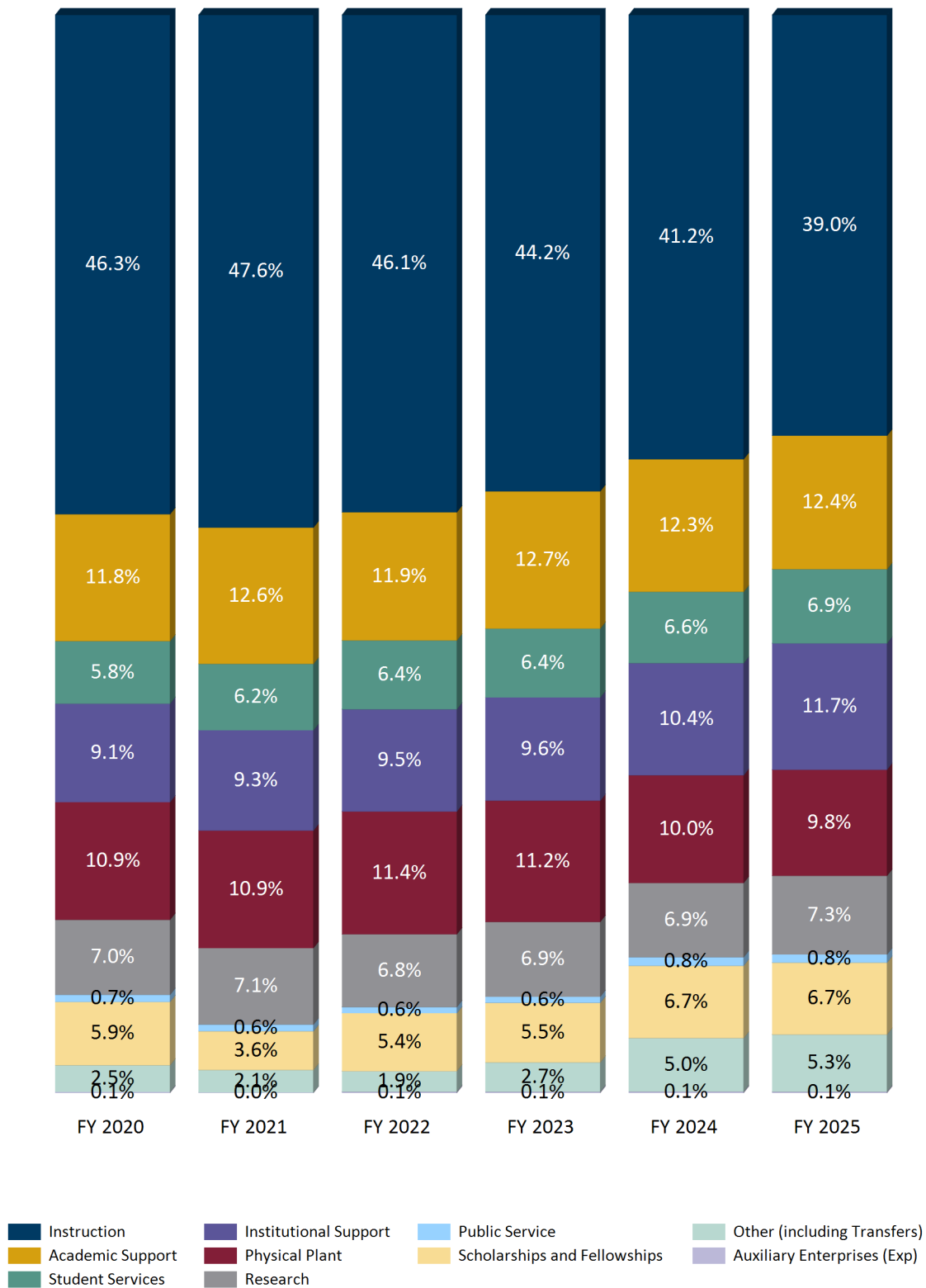
**Table 1.33
State Universities
Excluding KSU Vet Med, KSRE*, and KUMC**

Category	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	% Change FY 20 - 25
Instruction	\$524,865,194	\$503,847,952	\$513,967,009	\$535,068,014	\$545,638,146	\$566,351,033	7.9%
Academic Support	\$133,476,354	\$133,924,216	\$132,572,641	\$154,109,714	\$162,858,614	\$179,751,393	34.7%
Student Services	\$65,737,430	\$65,278,588	\$71,087,222	\$77,476,239	\$87,633,006	\$99,681,319	51.6%
Institutional Support	\$103,543,584	\$98,588,363	\$105,630,364	\$115,998,930	\$137,648,130	\$170,126,970	64.3%
Educational Program	\$827,622,562	\$801,639,119	\$823,257,236	\$882,652,897	\$933,777,896	\$1,015,910,715	22.8%
Physical Plant	\$123,673,904	\$115,478,997	\$126,890,277	\$136,089,597	\$132,263,061	\$142,788,913	15.5%
Research	\$78,904,751	\$75,182,074	\$75,243,361	\$84,084,657	\$91,210,881	\$105,965,554	34.3%
Public Service	\$7,380,424	\$6,593,634	\$6,330,666	\$6,852,731	\$10,453,946	\$11,020,175	49.3%
Scholarships and Fellowships	\$66,640,427	\$38,025,299	\$59,894,293	\$67,005,328	\$88,945,799	\$96,674,980	45.1%
Other (including Transfers)	\$28,131,876	\$22,101,588	\$21,233,962	\$32,745,923	\$65,573,082	\$77,026,429	173.8%
Total Educ. and General	\$1,132,353,944	\$1,059,020,711	\$1,112,849,795	\$1,209,431,133	\$1,322,224,665	\$1,449,386,766	28.0%
Auxiliary Enterprises (Exp)	\$1,015,162	\$490,444	\$1,313,889	\$1,463,460	\$1,689,388	\$1,641,033	61.7%
Total Operating Expenditures	\$1,133,369,106	\$1,059,511,155	\$1,114,163,684	\$1,210,894,593	\$1,323,914,053	\$1,451,027,799	28.0%

*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 2020 - 2025

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



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

**General Use Operating Expenditures by Object
Fiscal Year 2020 - 2025**

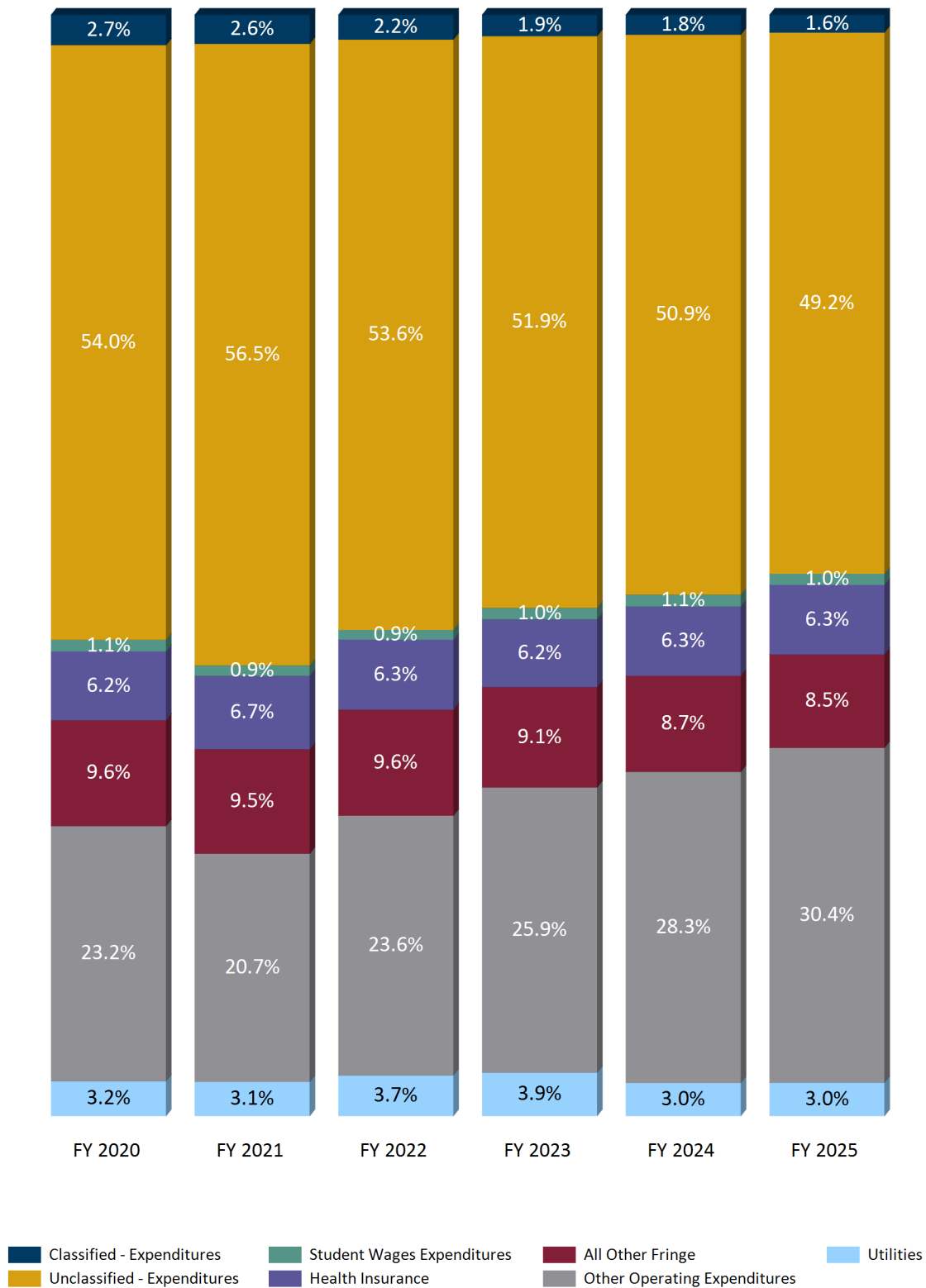
**Table 1.34
State Universities
Excluding KSU Vet Med, KSRE*, and KUMC**

Category	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	% Change FY 20 - 25
Classified - FTE	833.8	750.4	650.8	598.5	542.8	491.0	-41.1%
Classified - Expenditures	\$30,998,680	\$27,720,944	\$24,793,180	\$23,214,517	\$23,669,533	\$23,067,253	-25.6%
Unclassified - FTE	8,133.8	8,161.1	8,144.2	8,391.5	8,975.7	11,094.2	36.4%
Unclassified - Expenditures	\$612,137,688	\$598,234,071	\$597,472,485	\$628,935,455	\$673,332,064	\$713,426,001	16.5%
Student Wages Expenditures	\$12,092,525	\$9,960,391	\$10,051,477	\$12,632,314	\$14,174,465	\$14,602,302	20.8%
Health Insurance	\$70,781,902	\$70,668,841	\$70,734,567	\$74,486,278	\$83,378,376	\$91,710,261	29.6%
All Other Fringe	\$108,804,985	\$100,468,000	\$107,228,672	\$110,187,524	\$115,587,298	\$122,869,454	12.9%
Subtotal Salaries - FTE	8,967.6	8,911.5	8,795.0	8,990.0	9,518.5	11,585.2	29.2%
Subtotal Salaries - Exp.	\$834,815,780	\$807,052,247	\$810,280,381	\$849,456,088	\$910,141,736	\$965,675,271	15.7%
Other Operating Expenditures	\$262,614,562	\$219,644,704	\$262,752,197	\$313,649,183	\$374,140,103	\$441,255,233	68.0%
Utilities	\$35,938,758	\$32,814,204	\$41,131,106	\$47,789,324	\$39,632,212	\$44,097,296	22.7%
Total General Use Exp.	\$1,133,369,100	\$1,059,511,155	\$1,114,163,684	\$1,210,894,595	\$1,323,914,051	\$1,451,027,800	28.0%

*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 2020 - 2025**

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



*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 2020 - 2025**

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

Institution	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	% Change AY 20 - 25
University of Kansas	\$523	\$531	\$541	\$587	\$571	\$593	13.5%
Kansas State University	\$388	\$376	\$425	\$447	\$488	\$501	29.1%
Wichita State University	\$351	\$356	\$349	\$369	\$391	\$423	20.6%
Emporia State University	\$364	\$348	\$359	\$425	\$513	\$649	78.4%
Pittsburg State University	\$297	\$309	\$342	\$364	\$373	\$407	37.1%
Fort Hays State University	\$216	\$215	\$239	\$266	\$278	\$288	33.4%
Average	\$389	\$389	\$411	\$446	\$465	\$494	27.0%

**Gross General Use Educational
Expenditures per Fall FTE Student
Fiscal Year 2020 - 2025**

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

Institution	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	% Change AY 20 - 25
University of Kansas	\$15,673	\$15,870	\$16,095	\$17,622	\$17,112	\$17,771	13.4%
Kansas State University	\$11,659	\$11,465	\$12,920	\$13,650	\$15,027	\$15,374	31.9%
Wichita State University	\$10,620	\$10,953	\$10,561	\$10,990	\$11,664	\$12,762	20.2%
Emporia State University	\$11,324	\$11,118	\$11,506	\$13,364	\$16,278	\$20,727	83.0%
Pittsburg State University	\$9,013	\$9,390	\$10,431	\$11,035	\$11,282	\$12,195	35.3%
Fort Hays State University	\$6,822	\$6,808	\$7,927	\$8,536	\$9,044	\$9,162	34.3%
Average	\$11,810	\$11,895	\$12,597	\$13,583	\$14,207	\$15,054	27.5%

*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. Definitions of terms in this section can be found in the Glossary.
2. Other notes may be found in the Profiles section of this data book.
3. Totals are actual expenditures during each Fiscal Year listed.
4. Due to rounding, numbers may not match other published reports.
5. 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.
6. State university finance data can also be found on the “Finance” tab of the Kansas Higher Education Statistics (KHEStats) web tool. KHEStats provides more robust historic data than the data books and can be accessed at stats.kansasregents.gov.

Table 1.13: General Use Operating Expenditures by Program

1. 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. In recent years, University of Kansas Medical Center’s housestaff positions have been almost exclusively funded from non-general use funds. The majority of their housestaff positions are funded from the restricted fee fund. Since FY 2022, in the limited instances where general use funds have been used for housestaff positions, those positions have been listed as classified FTE positions. The table appearing in the 2026 data book reflects FY 2021 funding for 2.9 FTE housestaff positions funded from general use funds.
2. 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.
3. 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 1.34: General Use Operating Expenditures by Object

1. 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.