

University Differential Tuition Report
FY 2003-FY2010
University of Kansas

November 11, 2010

Office of the Provost

Differential Tuition Funds: FY 2003-FY 2010
University of Kansas
Lawrence Campus

Status Report—November 2010

I. Overview

Differential tuition is a supplemental hourly course fee in those academic areas where additional funds are deemed essential to sustain and enhance program quality. All Lawrence Campus professional schools and one unit within the College of Liberal Arts and Sciences currently charge differential tuition. In developing the initial differential tuition proposals, administrators in each school consulted with their students regarding their support of an additional tuition fee. Most schools solicited student input regarding preferred expenditure priorities for these funds, although not all schools have a formalized process whereby students give ongoing budget input.

This report examines the process and implementation for differential tuition within each school. Information contained in this report outlines 1) the **process** by which schools formulated differential tuition proposals and provided for the ongoing review of differential tuition expenditures; 2) the **priorities** that each school identified as areas of improvement to be supported by differential tuition funding; 3) the **revenue** and **expenditures** for each school from FY 2003-FY 2010; and 4) an **evaluation** for each school that describes the progress to date in meeting stated goals for the expenditure and monitoring of differential tuition funds.

From its inception, KU's differential tuition program has had the specific goal of substantially enhancing the educational opportunities and learning environment for students. This review confirms that differential tuition expenditures have been consistent with priorities established in the proposed plans. In some instances expenditures were adjusted to meet challenging budget times; yet even during 12 percent budget reductions, schools managed expenditures consistent with the categories identified within the differential tuition proposals.

Copies of differential tuition proposals for each KU school are available at:
<http://www2.ku.edu/~oirp/Tuition/ReportTOC.shtml>

II. Differential Tuition Reporting by School

In this section we survey differential tuition at the University of Kansas on a school-by-school basis. For each school we examine the following criteria: process, priorities, expenditures, and evaluate their actions on these dimensions. Spreadsheets included show individual school revenues and expenditures by year. Carry forward funds indicated on some budget tables are common and represent responsible budgetary practice.

School of Architecture, Design and Planning

Process

- The administration of the School of Architecture and Urban Planning (Architecture) began holding open forums and discussions with students on the subject of differential tuition in 2001. Architecture began collecting differential tuition in FY 2004 at \$15 per credit hour. The FY 2011 Architecture course fee rate is \$38 per hour.
- A variety of meetings and media were used to ensure that every student and faculty member had multiple opportunities for learning about the differential tuition proposal, including meetings with student organizations; an interactive voting bulletin-board installed on the school's website; and three open forums advertised by email to all students and through flyers posted within the school.
- In 2003, a technology fee was approved by the students through the on-line, interactive poll on the school's website and by statements of support submitted by leaders of the student organizations.
- The focus of the Architecture differential tuition proposal is the school's critical need for updated and current technology and equipment as well as sufficient space to meet the educational requirements for students entering the rapidly changing design professions.
- In 2009, the Department of Design joined the School of Architecture and Urban Planning to become the School of Architecture, Design and Planning. The previous differential tuition rate implemented for Design in the School of Fine Arts will be gradually phased out and replaced with the current rate for Architecture. Differential tuition expenditures for the School of Fine Arts prior to FY 2010 are included in the School of Fine Arts budget table.
- The Technology Advisory Committee in the School of Architecture, Design and Planning makes recommendations for the expenditure of differential tuition funds. The committee consists of student representation from each degree program and faculty representation from each academic department.
- The school's Director of Technology and Computing Services develops an annual plan regarding differential tuition funds and executes it following the recommendations of the school's Technology Advisory Committee.

Priorities

- The priority for revenues collected through differential tuition funds is investments in technology and technical services that directly benefit students or enhance classes and labs taken by students.
- Examples of items for which Architecture identified differential tuition funding include the following.
 - Computer hardware and software of a sophisticated nature, e.g., 3-D software.
 - Studio equipment consisting of drafting tables, chairs, computer tables, etc.
 - Shop equipment consisting of hand tools, machinery, woodworking tools, and welding equipment.
 - Audio-visual equipment.
 - Physical space for pre-fabrication in Design/Build programs.

Budget Revenues & Expenditures

School of Architecture, Design & Planning

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Recap of Course Fees:								
Carry Forward-Prior Year		-	(7,428.39)	14,567.63	37,271.27	64,374.04	180,824.17	558,074.77
Revenue		181,711.30	213,646.11	232,748.01	233,763.87	265,964.37	508,320.55	672,002.39
Itemized Expenditures								
Payroll-Salary & Fringe								
New Staff Positions-Tech.			13,828.50	28,424.04	28,561.19	36,230.94	58,968.84	63,699.22
Continuing Positions-Tech.								60,376.01
Student Hourly Expense						11,425.99	10,477.64	36,381.73
Total Payroll Expense		-	13,828.50	28,424.04	28,561.19	47,656.93	69,416.48	160,456.96
Other Operating Expenditures								
Supp. Education Experiences				1,500.00				3,600.00
Student Support Svcs./Furniture		38,718.43	14,226.39	23,230.80	730.97	450.40	6,846.60	15,264.62
Technology		148,119.93	161,994.96	144,153.73	176,552.88	102,719.82	52,901.87	98,116.37
Facilities		2,301.33	1,520.64	15,609.33				589,064.49
Miscellaneous				2,126.47	816.06	101.69		9,385.34
Unallocated Fringe Costs *							1,905.00	418.14
Total OOE		189,139.69	177,741.99	186,620.33	178,099.91	103,271.91	61,653.47	715,848.96
Prior Period Encum. Adjust.			(79.60)	5,000.00		1,414.60		
Carry Forward-Next Year **		(7,428.39)	14,567.63	37,271.27	64,374.04	180,824.17	558,074.77	353,771.24

* Defined in Appendix B.

** The carry forward amount each year should not be construed as a budget surplus. Carry forwards are common, responsible budgetary practice.

Evaluation and Progress to Date

- Differential tuition funds have been consistently allocated to student uses that involve computer technology, equipment, and design/build fabrication.
- Allocation of funds has followed the original proposal guidelines of 2003 and 2007, with the only notable difference being the addition of space costs for technology-related student activities—principally for shop and fabrication space for the Design/Build programs.
- Differential tuition helped the School of Architecture to transition from a solely undergraduate to graduate Architecture program and to create a doctoral program in Architecture, which started in 2007.
- Differential tuition funds enabled the purchase of high-tech software for labs and studios, including servers and computers that support the students' sophisticated hardware needs, as well as audio-visual equipment. Funds generated by differential tuition were also used to purchase desks and chairs for student classrooms, studios, and labs, as well as shop equipment, tools, and other pieces of machinery used by students.
- Differential tuition funding provided for the expansion of student computer lab facilities from one lab to five and enabled student-taught software workshops.
- Funds also made possible the expansion of one previously combined school shop and Design/Build facility into three separate shops. Differential tuition funds enabled the

purchase of a pickup truck exclusively for transporting materials for the Design/Build programs.

- Differential tuition funded a newly created technology support position in the Academic Computing Services and Support Office.
- Note: the rise in staff expenditures for the School of Architecture is due to the reorganization of the School of Fine Arts. Positions that had been funded on differential tuition in the School of Fine Arts were moved to the School of Architecture causing an escalation of expenditures in FY 2010.
- Students who were admitted to the Department of Design under its previous fee continue to pay at that rate while new students admitted in 2010 and thereafter pay the same fee that applies to the rest of the School of Architecture, Design and Planning.

School of the Arts

Process

- Differential tuition was implemented for the Department of Art, and the Department of Music and Dance when these departments were located in the School of Fine Arts. As of July 1, 2009, the School of Fine Arts was phased out of existence. The Department of Art became the Department of Visual Arts and the Department of Dance separated from Music. Visual Arts and Dance joined the Departments of Theatre, and Film and Media Studies to become the School of the Arts (SOTA) housed in the College of Liberal Arts and Sciences. The Department of Music became the School of Music. Differential tuition expenditures for School of Fine Arts units prior to FY 2010 are included in the budget table for the School of Fine Arts.
- The School of the Arts began collecting differential tuition in FY 2010 at \$19 per credit hour. The FY 2011 School of the Arts course fee rate is \$20 per hour.
- For a description of the differential tuition proposal process and student consultation, please see the Process section for the School of Fine Arts.
- With the creation of the School of the Arts in 2009, departments created systems for seeking student input concerning differential tuition expenditures.
- A SOTA Student Advisory Board was established in 2009 to develop projects and programs that connect students across departments and initiate programs to benefit all students in the school. Differential tuition funds are tied to these priorities with final funding decisions being made by the associate dean.

Priorities

The 2004 differential proposal for the School of Fine Arts outlined the following priorities specifically directed toward visual art and dance instruction.

- The purchase of computers and equipment for Art and Design Building laboratories and classrooms.
- The purchase of a vacuum forming machine for the Common Shop.
- The purchase of drawing benches and model stands.
- The hiring of a technician for maintenance responsibilities and teaching basic equipment usage, particularly in the areas of printmaking and sculpture.
- Enhancing the availability of models and the availability and variety of props.

- Replacing outdated equipment in 4th floor studios.
- The purchase of new flooring and equipment for the dance space in Robinson Health and Physical Education Center.
- Hiring of staff support in the dance program.

Budget Revenues & Expenditures

School of the Arts			
	---	FY2009	FY2010
Recap of Course Fees:			
Carry Forward-Prior Year		-	1,037.40
Revenue *		1,037.40	207,659.56
Itemized Expenditures			
Payroll-Salary & Fringe			
New Instructional Support Staff			40,559.28
Cont. Instructional Support Staff			2,674.59
Student Hourly Expense			24,585.45
Total Payroll Expense		-	67,819.32
Other Operating Expenditures			
Instructional Support Materials			15,652.90
Supp. Education Experiences			25,680.55
Technology			30,386.99
Facilities			9,131.91
Miscellaneous			2,624.04
Unallocated Fringe Costs			121.34
Total OOE		-	83,597.73
Prior Period Encum. Adjust.			
Carry Forward-Next Year **		1,037.40	57,279.91

* Revenues started in FY 2009 when students paid course fees for classes they enrolled in for FY 2010.

** The carry forward amount each year should not be construed as a budget surplus. Carry forwards are common, responsible budgetary practice.

Evaluation and Progress to Date

- FY 2010 was the first year that differential tuition funds were available to the newly established School of the Arts. Funds have been consistently allocated to those direct student-use priorities outlined in the original proposal.
- Student consultation for the allocation of differential tuition has taken place in all SOTA units. The process for student involvement in differential tuition funds allocation differs depending on the governance practices for each unit.
 - A Student Advisory Council in the Department of Dance meets at least once per semester with the chair to discuss academic issues. This group is charged with providing feedback and suggestions for allocating the department's differential tuition funds.
 - In the Department of Theatre, students are elected to the Departmental Committee, which discusses the use of differential tuition and makes recommendations to the Departmental Allocations Advisory Committee, with the chair making final decisions for allocations. The Departmental Committee holds meetings twice per month.

- The Department of Visual Arts has a committee composed of undergraduate and graduate students, which is charged with making spending recommendations to the chair.
 - In the Department of Film and Media Studies, suggestions and priorities are brought to the department chair from undergraduate and graduate student groups.
- Within the School of the Arts, the ultimate decision-making authority on differential tuition expenditures remains the responsibility of department chairs and the associate dean.
- Prior to FY 2010, differential tuition funded the following priorities from the original School of Fine Arts proposal.
 - The purchase of computers and equipment for Art and Design Building laboratories and classrooms.
 - The purchase of drawing benches and model stands.
 - The enhanced availability of models and the availability and variety of props.
 - The replacement of outdated equipment in 4th floor studio rooms.
 - The purchase of new flooring and equipment for the dance space in Robinson Health and Physical Education Center.
- The purchase of a vacuum forming machine and the hiring of a lecturer in printmaking to assist with equipment usage occurred, but the department found other sources of funds.
- In FY 2010, the School of the Arts used differential tuition to establish a Student Travel Fund to support student travel to professional activities and conferences.
- The School of the Arts has used differential tuition funding to bring guest artists and musicians to campus.
- The School of the Arts has used differential tuition to acquire costumes, props, printing and documentation materials, small tools, audio production and animation lab software, lenses and lighting equipment, chairs, computer lab desks, and new classroom lighting. Differential tuition funding has also supported performance production expenses for the University Theatre.
- Differential tuition enabled the establishment of a computer lab at Oldfather Studios for the Department of Film and Media Studies.

School of Business

Process

- In October 2003, the Dean of the School of Business appointed a Differential Tuition Committee to explore the possibility of implementing differential tuition. The committee included faculty, undergraduate and graduate students, and business representatives from the school's Board of Advisors. The plan was approved in 2004 and the School of Business began collecting differential tuition in FY 2005 at \$75 per credit hour. The FY 2011 School of Business differential tuition rate is \$102 per hour for undergraduate students. Masters-level students currently pay \$186.70 per credit hour, which includes \$102.40 for differential tuition and \$84.30 for the masters-level Business course fee which was instituted in 1996.
- In preparing the differential tuition proposal, the Differential Tuition Committee met with each student organization within the School of Business and held five open meetings to

get input from students. At each meeting, the committee presented an initial outline of the differential tuition proposal, solicited feedback, and asked each student to complete a survey regarding his or her position on each aspect of the proposal. In total, 155 students were surveyed of which two-thirds were undergraduate students and one-third were graduate students.

- Within the School of Business, a Student Differential Tuition Advisory Committee was organized to monitor the implementation of the school's differential tuition. This committee was comprised of one full-time master's student, one part-time graduate student, four undergraduate business school students, and two pre-business students. The charge of this committee was to ensure that the School of Business is accountable to students for the use of differential tuition. The dean was to prepare a semi-annual account of how differential tuition funds were used for electronic dissemination to all business students.
- The School of Business differential tuition proposal noted that the specific majors, and the nature of any majors, would be determined by the area faculty and the school's assembly in accordance with the school's usual processes.
- Note: since the cost of new faculty was over half of the differential tuition expenditures, and since these faculty would not join the school until fall 2005, one half of the additional differential tuition assessed during 2004-05 was credited back to students on their fall 2004 and spring 2005 tuition bills.

Priorities

The School of Business Differential Tuition Proposal targeted the following improvements.

- Enhance curriculum offerings within the school, including the addition of majors and improving the variety of undergraduate course offerings while increasing enrollment.
- Strengthen the MBA and Masters of Accounting (MAcc) programs by increasing the number and variety of elective courses. Differential tuition would enable the hiring of new faculty and other instructional staff to support curriculum development.
- Provide opportunities for graduate and undergraduate students to supplement classroom activities by learning through experiential and business-related opportunities, e.g., study abroad and courses in consulting or entrepreneurship.
- Improve the delivery of student academic advising services and add career advising staff for business students.
- Enhance career services to better promote the KU School of Business brand to attract more and better recruiters.
- Provide additional financial support to students in the form of scholarships, teaching and research assistant positions, student staff assistant positions, and study abroad support.
- Provide the supplies and equipment necessary for academic program support, faculty teaching support, and to generate school publications and publicity.
- Enhance technology access through the hiring of a staff professional to manage the school's web page and databases and through the purchase of two Bloomberg terminals for the Lawrence Campus and one for the Edwards Campus.
- Improve student study areas through facility upgrades to the Howey Reading Room and Summerfield Hall commons area.

Budget Revenues & Expenditures

School of Business

	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010
Recap of Course Fees:								
Carry Forward-Prior Year		4,682.47	8,189.61	62,503.28	648,785.04	(62,376.30)	622,809.80	647,755.10
Revenue *	120,111.96	112,805.00	2,090,072.99	4,674,043.68	4,866,950.23	5,921,062.33	6,405,382.17	7,150,359.19
Itemized Expenditures								
Payroll-Salary & Fringe								
New Tenure Faculty Positions	-	-	-	1,120,000.60	1,448,547.61	1,858,474.47	1,773,347.44	1,642,484.56
Cont. Tenure Faculty Positions	-	-	122,242.86	193,341.78	-	223,065.73	402,879.49	339,824.04
New Instructional Positions	109,754.26	109,297.86	338,370.59	544,139.65	758,936.24	767,403.89	905,243.35	1,085,095.08
Cont. Instructional Positions	-	-	283,068.81	455,381.12	507,726.93	449,216.70	437,118.71	561,596.37
New Admin. & Misc. Services	-	-	40,344.80	97,341.97	167,241.27	274,140.74	377,302.91	394,809.64
Cont. Admin. & Misc. Services	-	-	35,535.12	123,440.56	50,816.14	46,824.07	105,392.71	63,318.52
New Student Support Services	-	-	205,170.90	404,286.95	425,998.33	485,572.58	523,220.06	580,491.95
Cont. Student Support Services	5,675.23	-	27,371.69	196,790.29	145,977.71	123,455.11	119,027.06	125,768.36
New Staff Positions-Tech.	-	-	70,756.69	86,260.68	132,086.10	97,286.79	110,958.05	-
Cont. Staff Positions-Tech.	-	-	-	48,532.50	31,833.88	-	66,434.80	42,583.10
GTA Expense	-	-	-	-	-	-	59,928.74	166,388.33
GRA Expense	-	-	-	-	-	-	17,568.13	49,658.37
Student Hourly Expense	-	-	288,651.06	334,941.76	423,697.87	374,145.42	577,691.87	638,681.46
Total Payroll Expense	115,429.49	109,297.86	1,411,512.52	3,604,457.86	4,092,862.08	4,699,585.50	5,476,113.32	5,690,699.78
Other Operating Expenditures								
Faculty Support			65,990.94	68,001.92	33,336.14	52,168.69	82,957.97	115,858.98
Instructional Support Materials						28,488.46	54,247.26	48,407.54
Supp. Education Experiences			18,847.88	18,598.14	4,606.25	4,521.04	19,547.05	43,379.98
Italy Tuition				-	568,709.10	117,609.64		
Student Support Services			297,235.14	200,674.86	119,542.66	71,746.94	231,120.82	235,371.67
Scholarships & Financial Aid			18,965.80	154,978.76	285,517.34	156,111.64	177,007.29	290,451.51
Technology			118,442.96	45,150.06	235,583.73	63,702.00	164,921.00	105,506.00
Facilities			100,314.08	-	238,065.82	47,382.45	69,033.01	4,748.47
Miscellaneous								
Institutional Memberships **			4,450.00	-	-	-	9,850.00	9,850.00
Unallocated Fringe Costs							96,750.00	1,996.52
Total OOE	-	-	624,246.80	487,403.74	1,485,361.04	541,730.86	905,434.40	855,570.67
Prior Period Encum. Adjust.				4,099.68	111.55	5,440.13	1,110.85	
Carry Forward-Next Year ***	4,682.47	8,189.61	62,503.28	648,785.04	(62,376.30)	622,809.80	647,755.10	1,251,843.84

* A portion of the Revenue comes from a fee on masters-level courses that was in place for FY 2003 and FY 2004, prior to implementation of school-wide differential tuition course fees.

The Revenue amounts listed for FY 2003 and FY 2004 reflect the earnings from masters-level classes taught only on the Lawrence campus. An additional \$330,966 was collected in FY 2003 and \$327,791 in FY 2004 for masters-level Business courses taught on the Edwards campus. The FY 2003 and FY 2004 earnings for Edwards campus courses were transferred to the school and expended as part of the Regents Center Development Fund. Beginning in FY 2005, all course fee collections are included in the amount shown above. Neither the 'Revenue to' nor the 'Expenses from' the Regents Center Development Fund are included in the amounts shown above.

** FY05-07 Accounting system was not separated between Academic/Student Support for OOE purposes.

*** The carry forward amount each year should not be construed as a budget surplus. Carry forwards are common, responsible budgetary practice.

Evaluation and Progress to Date

- The School of Business has allocated differential tuition funds in accordance with its proposed plan. Student involvement in the differential tuition allocation process was not effectively sustained. Students have not been provided with semi-annual reports about how differential tuition has been used.

- The Student Differential Tuition Advisory Committee met throughout 2004-2005, during the implementation of program enhancements funded by differential tuition, but was allowed to lapse in 2006 after implementation of the funds. The School of Business reconvened the Student Differential Tuition Advisory Committee in fall 2010 with nominations and feedback from the Undergraduate Business Council (UBC) and the Graduate Business Council (GBC). The committee had its first organizational meeting in October 2010. The dean will resume providing reports to students on differential tuition expenditures.
- The majors in Finance, Marketing, Management, and Information Systems were implemented as planned in the Business differential tuition funds proposal, with all new majors approved and in place by the beginning of calendar year 2006.
- A new Supply Chain Management major was added in 2007. The major was delivered with existing faculty and courses in the areas of decision sciences, marketing, and information systems. Some of the faculty teaching courses for the Supply Chain Management major are funded using differential tuition.
- Each major now has a differential tuition funded student club and a functioning advisory board with prominent alumni and area employers. The advisory boards help facilitate meetings for Business students with business firms across the nation, enhancing the career placement of both undergraduate and graduate KU students.
- With the support of differential tuition funding, MBA students can now take all required first-year MBA courses in Lawrence. In addition, students can also complete either the Entrepreneurship or Finance concentration in Lawrence.
- Since the initiation of differential tuition fees in 2004, the number of MBA classes offered in Lawrence has increased from 17 to 43 courses, a 150 percent increase.
- With the capacity increase in the graduate Accounting program funded with differential tuition fees, enrollments in the MAcc program have doubled from approximately 70 to 140 students.
- The School of Business met and surpassed its goal of adding three additional elective courses per semester in Lawrence for full-time MBA and MAcc students.
- Differential tuition has enabled the development of a fixed and ongoing set of Business summer classes for the part-time MBA program at the Edwards Campus. The School of Business has increased these course offerings from 3 or 4 per summer to 10 or 11. These courses include the required courses in accounting, business law, finance, information systems, and strategic management. The Edwards Campus also offers 4 or 5 elective courses each summer.
- Differential tuition has enabled the development and delivery of professional communication courses for MBA and MAcc students. Lecturers for these courses are paid with differential tuition funds.
- Differential tuition funds support instructional salaries and materials for new programs and service courses. Additional curriculum enhancements include the 1) creation of a Business minor; 2) the development of the course BUS 101: Careers and Professional Skills; and the 3) FIN 101: Personal Finance; and 4) partial funding for the establishment of a master of science in Business with a concentration in Supply Chain Management for officers at the U.S. Army Command and General Staff College at Fort Leavenworth.

- Differential tuition funds the Entrepreneurship Program, an expanded study abroad program, and other experiential-learning opportunities that supplement classroom activities.
- Differential tuition funds were initially used to purchase two Bloomberg terminals by the School of Business.¹ Because of the high demand for the Finance major and use of the Bloomberg lab, differential tuition funds have been used to increase the number of Bloomberg terminals to 10.
- The School of Business hired 12 new tenure-track faculty members and several part-time lecturers to support curriculum development using a combination of differential tuition fees and KU tuition enhancement funds. In addition, a web page developer was hired to help support and enhance the school's image and presence nationally.
- Academic advising staff increased from four advisors to seven to help ensure students graduate in a timely manner and help with pre-business student advising. A full-time staff person was hired to assist with advising at the Edwards Campus in May 2005. This individual left KU in 2007. Based on their review of this position and program needs, the School of Business decided to subsequently employ student peer advisors to assist with advising at the Edwards Campus.
- Career advising staff increased from two to five, with one of those positions having responsibility for working with advisory boards and area companies to expand relationships between the school and firms that are potential employers of KU students.
- Differential tuition funds also supported increases in administrative staff and operating funds necessary to manage the school's increase in faculty, academic programs, and students.
- Consistent with the differential tuition funds proposal, fees are used to support approximately 200 scholarships and 250 student employment opportunities in the School of Business every year.
- Differential tuition funded the renovation and upgrades to the Howey Reading Room and the student commons area of Summerfield Hall.
- Differential Tuition funds were used to support new faculty, through the acquisition of databases and the allocation of discretionary professional development funds for travel, conferences, and membership in professional organizations.
- An external independent review by BKD, LLP of differential tuition expenditures in the School of Business determined that the expenditure categories outlined in the differential tuition proposal have been followed with a deviation of two-tenths of 1 percent.²

¹ Bloomberg is a financial information service that investment firms utilize around the world. Recruiters in the investments field seek out candidates who have in-depth knowledge of how to operate Bloomberg's services. In particular they look for candidates who are formally trained on Bloomberg and have become "Bloomberg Certified."

² The School of Business expenditure categories for differential tuition transactions differ for this report and the BKD review. Reasons for the differences include the fact that some transactions could be classified under more than one Business School differential tuition proposal category, and the BKD review classifications differed from the School of Business report classifications. These classifications differed because the School of Business budget report uses a model employed by all KU schools in reporting differential tuition expenditures. BKD's classification system was designed to track the specific categories outlined in the School of Business differential tuition proposal, and was therefore narrower in focus. Overall, the classification differences are not significant.

School of Education

Process

- The School of Education undertook an extensive communication effort with undergraduate and graduate students to inform them about the proposed differential tuition fee and to solicit feedback. On January 12, 2004, a personalized letter about differential tuition was mailed to over 2,000 School of Education students. Students received an email message on January 26, 2004 describing the differential tuition plan and highlighting meeting dates for open forums and soliciting feedback to the dean. The School of Education conducted six open forums on the Lawrence campus between January 26, 2004 and January 29, 2004, and two open forums on the Edwards Campus during this same period. A meeting with the School of Education Student Organization took place on February 3, 2004.
- The School of Education began collecting differential tuition in FY 2005 at \$15 per credit hour. The FY 2011 School of Education course fee rate is \$20 per hour.
- The School of Education Student Organization (SESO) voted to support the differential tuition proposal. They also extended their commitment to being involved in the three task forces that framed the proposal details.
- School of Education brochures, application packets, orientation sessions, and the website informed prospective and current students of the proposed fee.
- Reporting to students on the use of differential tuition funds is done in an oral report presented by the assistant dean at a fall SESO meeting and through the school's website in the case of student support for travel.

Priorities

- The School of Education's differential tuition fees proposal targets 50 percent of fees collected will go to increasing the amount of scholarships for undergraduate students as well as to substantially increase the support for graduate students in the school.
- The School of Education proposal targets 30 percent of funds to strengthen current student services and offer needed new student services.
- The remaining 20 percent of Education's differential tuition funds pool are targeted for increased compensation to clinical supervisors.

Budget Revenues & Expenditures

(See next page.)

School of Education

	---	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010
Recap of Course Fees:							
Carry Forward-Prior Year		-	199,814.59	236,142.00	313,610.28	247,911.88	302,764.99
Revenue		774,750.73	839,639.48	815,476.12	866,294.07	881,765.61	953,508.77
Itemized Expenditures							
Payroll-Salary & Fringe							
Cont. Instructional Positions					3,270.95		
Cont. Admin. & Misc. Services		29,244.54	70,588.49	60,903.21	78,489.09	100,201.88	102,357.50
New Student Support Services				40,252.51	66,270.12	-	-
Cont. Student Support Services					32,036.11	35,188.88	41,162.58
New Staff Positions-Tech.			5,487.24	40,742.57	42,623.51	-	41,623.03
Cont. Staff Positions-Tech.						105,147.51	66,185.85
GRA Expense		2,998.23	2,482.44	10,125.82	13,603.96	-	-
Student Hourly Expense		65,287.59	68,668.46	40,737.63	48,887.87	58,562.96	43,639.60
Total Payroll Expense		97,530.36	147,226.63	192,761.74	285,181.61	299,101.23	294,968.56
Other Operating Expenditures							
Faculty Support		13,134.55	75,926.40	61,273.77	61,765.39	46,711.68	4,086.84
Instructional Support Materials		1,875.15	18,825.83	1,187.55	8,316.34	5,920.37	6,355.26
Supp. Education Experiences		41,527.30	92,971.22	48,642.62	81,519.51	90,870.72	125,675.79
Student Support Services							
Scholarships & Financial Aid		311,750.00	291,614.00	306,500.00	336,000.00	345,332.00	298,238.00
Technology		5,563.61	86,832.95	9,381.25	14,842.92	35,139.83	2,256.67
Facilities		363.54	-	2,614.42	-	1,994.46	1,022.62
Miscellaneous		13,506.46	11,598.34	17,102.45	5,532.41	3,750.71	2,350.29
Institutional Memberships *		89,685.17	78,027.97	103,687.00	140,814.00	9,294.85	4,444.07
Unallocated Fringe Costs							
Total OOE		477,405.78	655,796.71	550,389.06	648,790.57	539,014.62	444,429.54
Prior Period Encum. Adjust.			(288.73)	5,142.96	1,979.71	11,203.35	1,580.00
Carry Forward-Next Year **		199,814.59	236,142.00	313,610.28	247,911.88	302,764.99	518,455.66

* FY05-07 Accounting system was not separated between Academic/Student Support for OOE purposes.

** The carry forward amount each year should not be construed as a budget surplus. Carry forwards are common, responsible budgetary practice.

Evaluation and Progress to Date

- Differential tuition funds have been consistently allocated to the priorities identified in the original Education proposal. The only variation in allocations from the original proposal is in the percentage distribution of the funds. While a 50 percent allocation was estimated for student scholarships, awards ranged from 36-54 percent expended. Thirty percent was estimated for enhanced student services; awards ranged from 39-55 percent of funds. While 20 percent was estimated toward payment of clinical supervisors, awards ranged from 7-17 percent of funds. These adjustments reflect fluctuations in successful student recruitment with scholarship funds and accommodations to the budget cuts.
- The assistant dean of the School of Education meets annually with the School of Education Student Organization to report on differential tuition expenditures. Meetings have taken place each October from 2005-present.
- Differential tuition expenditures on Education’s scholarship funding have ranged from 36 percent to 54 percent of overall annual funds. Note: some scholarship dollars are returned each year due to students changing majors, leaving KU, or being awarded other funds to

cover their costs. The percentage of dollars returned this way differs from year to year. Any returned funds are reallocated to student scholarships in the following year.

- Education has used between 39 percent and 55 percent of its differential tuition expenditures to enhance student services to ensure funding goes directly to student support.
 - Differential tuition funds provided support materials and equipment to open a new advising center for students and for the continuing operation of the Learning Resource Center.
 - An advisor position was funded to expand capacity in the new academic advising center for undergraduate students. Funds have also been allocated directly to departments to support student advising and other departmental needs related to student activity.
 - Course fee funds allowed the addition of technical support staff for the Learning Resource Center.
- Course fee dollars are used to pay for attendance and presentation at national professional conferences and to purchase technology and other resources to assist with student research projects. Both undergraduate and graduate students can apply for conference and research travel grants. Information about travel support through differential tuition dollars is posted on the School of Education website. Due to School of Education budget restrictions for travel and purchases, funds for these purposes were frozen last year, but they will be allocated again in future years. Students were notified by email that funding for student travel was being suspended for one year due to budget concerns.
- Differential tuition expenditures directed toward compensation increases for Education's clinical supervisors between 2005 and 2010 have ranged between 7 and 17 percent of differential tuition funds. Note: these expenditures are capped based on the number of clinical supervisors each academic year.

School of Engineering

Process

- Engineering's differential tuition fee proposal was an extension of a laboratory equipment fee that was instituted in the school in the early 1990s, which had not been increased since its inception. The 2003 differential tuition fee proposal enhanced the support provided to students above the original fee. The School of Engineering began collecting differential tuition in FY 2003 at \$15 per credit hour. The FY 2011 School of Engineering course fee rate is \$41 per hour.
- The School of Engineering administration met with various groups throughout 2003 in formulating of the school's differential tuition fees proposal. This process included consultation with student organizations, faculty, and various external advisory boards.
- One component of the proposal includes student project support. For the engineering student project support, the Engineering Student Council (ESC) solicits proposals from student groups, evaluates those proposals, and recommends the funding distribution to projects.

Priorities

Overall, the intent of the Engineering proposal is to provide the support to enhance the educational experience of KU engineering students. Based on input from the different constituent groups noted above, five specific priority areas of support were identified.

- Additional support for teaching/laboratory equipment.
- Additional personnel support in career services for enhancing employment opportunities for students.
- Additional technician support for the student computer and teaching laboratories.
- Support for newly hired faculty.
- Engineering student project support through the Engineering Student Council.

Budget Revenues & Expenditures

School of Engineering

	---	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010
Recap of Course Fees:								
Carry Forward-Prior Year		-	3,697.50	461,249.96	610,172.78	200,192.44	328,454.04	476,306.87
Revenue		3,697.50	918,920.22	939,913.42	1,016,527.03	1,155,764.61	1,270,470.82	1,397,324.88
Itemized Expenditures								
Payroll-Salary & Fringe								
Cont. Tenure Faculty Positions			-	-	32,492.28	18,558.39	-	29,165.03
Cont. Instructional Positions			58,739.73	31,310.37	39,399.20	25,615.66	5,996.18	-
New Instructional Support Staff			1,089.24	9,256.27	26,930.81	28,416.31	-	25,578.54
Faculty Start-up			-	26,185.91	22,346.21	-	-	12,298.65
Cont. Admin. & Misc. Services			24,072.08	23,094.21	22,896.01	23,717.41	25,525.56	87.08
New Student Support Services			10,925.11	22,122.61	15,381.82	20,677.14	22,633.86	22,262.05
New Staff Positions-Tech.			73,488.29	128,924.63	139,768.77	173,433.02	171,237.17	100,873.96
Cont. Staff Positions-Tech.			127,885.14	136,556.71	119,026.75	112,940.17	137,893.35	185,984.76
GRA Expense			-	10,421.34	27,459.50	24,671.32	1,494.66	24,388.24
Student Hourly Expense			3,093.71	19,291.25	21,176.74	14,099.14	29,199.65	20,917.05
Total Payroll Expense			299,293.30	407,163.30	466,878.09	442,128.56	393,980.43	421,555.36
Other Operating Expenditures								
Faculty Support			441.59	1,639.41	204,881.22	126,439.84	88,581.23	21,016.37
Instructional Support Materials			38,489.39	110,920.09	175,423.42	144,327.28	228,162.57	277,587.25
Supp. Education Experiences			19,394.74	34,020.08	58,267.31	56,937.19	76,699.80	56,180.00
Student Support Services				3,369.77				
Technology			93,904.64	215,544.93	469,038.90	275,148.68	284,394.18	32,960.46
Facilities			4,151.04	4,020.77	412.48	472.87	13,876.17	9,121.53
Miscellaneous			5,693.06	14,838.50	52,084.15	12,634.19	30,243.75	23,406.49
Unallocated Fringe Costs							9,970.00	1,405.23
Total OOE			162,074.46	384,353.55	960,107.48	615,960.05	731,927.70	421,677.33
Prior Period Encum. Adjust.				526.25	478.20	30,585.60	3,290.14	(9,304.47)
Carry Forward-Next Year *		3,697.50	461,249.96	610,172.78	200,192.44	328,454.04	476,306.87	1,021,094.59

* The carry forward amount each year should not be construed as a budget surplus. Carry forwards are common, responsible budgetary practice.

Evaluation and Progress to Date

Since inception of the Engineering differential tuition fee in FY 2004, the process and use of the fees have been consistent with the priority areas identified in the proposal. The expenditures for the five priority areas for the School of Engineering are as follows.

- Instructional support materials and technology include the purchase of major technology (equipment), and computer equipment, software, and consumables for the departmental and school computer and instructional labs.
- Student support services and new student support services staff include the hiring of an advisor for the Career Services Center and the associated temporary services to assist students with on-campus interviews and those seeking internships and permanent employment opportunities.
- Technology and instructional and student hourly support staff include funding of new and continuing technical and lab support personnel to operate and maintain the school-wide and departmental computer and equipment labs used by engineering students.
- Faculty salary, start-up support, GRA salary, and faculty support include faculty summer salary, support staff for newly-hired faculty, and the equipment, consumables, and travel necessary to support new faculty.
- Supplemental education experiences support student projects, graduate student travel to conferences and guest speakers. Expenditures include an annual allocation to the Engineering Student Council and Graduate Engineering Association, who then review and fund proposals for student projects, travel, and events.
- Continuing instructional positions and continuing administrative and miscellaneous services for the Edwards Campus are also supported with differential tuition. The funds generated from the Edwards Campus student tuition are used to support the specific needs of the programs at that campus location.

School of Fine Arts

Process

- Differential tuition was implemented in the School of Fine Arts starting in FY 2005. The School of Fine Arts consisted of three departments: 1) Art, 2) Design, and 3) Music and Dance. The dean conducted multiple town hall meetings between November 13, 2003 and November 19, 2003 to discuss differential tuition; all undergraduate and graduate students from across the School of Fine Arts were invited. The School of Fine Arts began collecting differential tuition in FY 2005 at \$15 per credit hour. When the School of Fine Arts was phased out of existence in FY 2009, the differential tuition rate was at \$18.
- Students from Art and Design submitted a petition in support of differential tuition. This petition was signed by 203 Design students and 49 Art students.
- The following representatives of student organizations submitted letters in support of differential tuition in the School of Fine Arts.
 - President of the Serigraphy Club and Lithography Club
 - President of the Industrial Design Student Association
 - Co-President of Prototype, the student American Institute for Graphic Arts
 - Chair of the Fine Arts Student Association
 - Treasurer of the Student Music Educators National Conference on behalf of the KU chapter
 - President of Sigma Alpha Iota, Music Sorority
 - Student representatives of the Music and Dance Advisory Council from the Department of Dance

- The chair of the Department of Music and Dance met with the Student Advisory Council on three occasions to discuss the differential tuition proposal.
- The chair of the Department of Music and Dance emailed the student body on October 22, 2003 and October 28, 2003 calling for a meeting with the Music and Dance student body on October 30, 2003 to discuss differential tuition. In this email communication students were invited to pick up a copy of the differential tuition proposal in the Music and Dance Office.
- The Dean of the School of Fine Arts and the Chair of the Department of Art met with students in December 2003 to discuss differential tuition.
- The distribution of differential tuition in the School of Fine Arts created a process whereby the dean set differential tuition allocations by department based on credit hour production. A Student Differential Tuition Committee within each department made recommendations about how to spend the divisional allocations. The dean made final determinations in light of each committee's recommendations.
- The School of Fine Arts Student Advisory Group was allocated a portion of differential tuition funds for "school-wide" collaborative projects. This group met from September 2004-February 2008.
- As of July 1, 2009, the School of Fine Arts was phased out of existence. The Department of Art became the Department of Visual Arts and the Department of Dance split from Music. Visual Arts and Dance joined with the Departments of Theatre, and Film and Media Studies to become the School of the Arts (SOTA) housed in the College of Liberal Arts and Sciences. The Department of Design joined the School of Architecture and Urban Planning to become the School of Architecture, Design and Planning. The Department of Music became the School of Music.

Priorities

- The differential tuition fee in the School of Fine Arts was conceived as a learning enhancement fee to augment learning opportunities through the purchase of technology and other equipment.
- Differential tuition funding targeted the hiring of staff support to enhance student learning.
- Differential tuition was also allocated for the renovation of instructional and performance spaces.
- For specific priorities within separate units, please refer to the listings for the School of Architecture, Design and Urban Planning; the School of the Arts (SOTA); and the School of Music.

Budget Revenues & Expenditures

(See next page.)

School of Fine Arts

	--	FY2005	FY2006	FY2007	FY2008	FY2009	--
Recap of Course Fees:							
Carry Forward-Prior Year		-	52,005.33	62,714.70	59,003.89	61,081.08	
Revenue		413,517.75	417,935.31	428,148.85	439,661.96	462,831.94	
Itemized Expenditures							
Payroll-Salary & Fringe							
New Instructional Positions		20,559.22	10,353.79	11,773.81	20,683.08	27,037.25	
New Student Support Services			38,826.34	45,586.01	47,388.79	47,251.67	
Cont. Student Support Services					39,166.01	7,008.51	
New Staff Positions-Tech.		19,760.05	62,004.26	108,419.25	134,375.26	128,832.56	
GTA Expense			36,477.00	48,197.06	27,953.79	119,062.24	
Student Hourly Expense		5,757.93	23,554.77	39,351.77	39,066.52	38,286.14	
Total Payroll Expense		46,077.20	171,216.16	253,327.90	308,633.45	367,478.37	
Other Operating Expenditures							
Supp. Education Experiences		214,366.45	157,229.31	121,901.23	96,630.93	48,772.50	
Scholarships & Financial Aid		9,386.00	23,554.00	11,216.00	6,950.00	10,070.00	
Technology		90,827.63	55,167.15	50,257.13	18,036.50	24,044.95	
Facilities		805.14			7,596.90		
Miscellaneous							
Institutional Memberships *		50.00			405.00		
Unallocated Fringe Costs						8,000.00	
Total OOE		315,435.22	235,950.46	183,374.36	129,619.33	90,887.45	
Prior Period Encum. Adjust.			(59.32)	4,842.60	668.01	(19,193.90)	
Carry Forward-Next Year **		52,005.33	62,714.70	59,003.89	61,081.08	46,353.30	

* FY05-07 Accounting system was not separated between Academic/Student Support for OOE purposes.

** The carry forward amount each year should not be construed as a budget surplus. Carry forwards are common, responsible budgetary practice.

Evaluation and Progress to Date

See: The School of Architecture, Design and Urban Planning; the School of the Arts (SOTA); and the School of Music.

School of Journalism

Process

- In 2004, the dean established a committee to consider the feasibility of a technology fee; membership included graduate and undergraduate students in both the school’s tracks along with faculty and staff. This committee developed a plan for gathering information, discussed needs with a wide variety of Journalism students, and developed the differential tuition proposal. The School of Journalism began collecting differential tuition in FY 2005 at \$12 per credit hour. The FY 2011 School of Journalism course fee rate is \$17 per hour.
- Five focus groups were conducted in February 2004 to learn about student needs and to gauge student attitudes toward a technology fee. These focus groups were moderated by the committee’s student members.
- Students working for the *Kansan* were contacted about the proposal. Some *Kansan* staff participated in the focus groups discussions and served on the committee.

- The committee members developed an online questionnaire for students—advertised by email, in-class announcements, and hall posters. The survey was conducted in February 2004 and produced 212 responses.
- The committee’s student members presented the research results to the 500 pre-journalism students in JOUR 101, the school’s largest class. Students in this class were encouraged to ask questions in this session.
- The committee’s student members contacted the presidents of Journalism’s professional organizations for input and support, including the Public Relations Student Society of America, the KU Ad Club, the Art & Copy Club, the Pre-Journalism Club, and Journalism and Minority Students. Each student group supported the proposal.
- The Journalism Technology Committee was established for the ongoing interest in improving the school’s technology. This committee is comprised of the three elected faculty members, two students representing each of the school’s tracks, and a student who works in one of the school’s labs. The tracks select their student representative.
- The date, time, and place for meetings of the Journalism Technology Committee are posted on the school’s website two weeks in advance of each meeting. Everyone is welcome to attend these meetings.
- The Journalism Technology Committee conducts regular research to assess students’ needs and sets priorities for school-wide technology, including purchases, upgrades, rotations, maintenance, and training. The committee develops the school’s technology budget with the dean and coordinates technology support, working with the dean and professional staff.
- The Journalism Technology Committee submits minutes of regular meetings and a year-end report.

Priorities

The School of Journalism identified the following needs as essential to move students and faculty towards media convergence.

- All differential tuition expenditures are guided by the principle of direct impact on students.
- Technology—hardware (computers, printers, scanners, cameras), software and networking. Purchases must be guided by a reasonable cycle of maintenance and upgrades.
- Training for students for highly specialized software programs.
- Increased access for students to work stations and computing areas.

Budget Revenues & Expenditures

(See next page.)

School of Journalism

	---	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010
Recap of Course Fees:							
Carry Forward-Prior Year		-	(10,335.48)	57,337.53	155,062.95	150,934.14	240,458.40
Revenue		154,420.94	160,070.53	168,406.58	173,859.56	195,684.03	209,183.51
Itemized Expenditures							
Payroll-Salary & Fringe							
Cont. Instructional Support Staff		34,765.80					
Student Hourly Expense		10,928.75	1,719.26	25,019.75	21,420.36	34,720.32	68,909.37
Total Payroll Expense		45,694.55	1,719.26	25,019.75	21,420.36	34,720.32	68,909.37
Other Operating Expenditures							
Technology							
		119,061.87	90,678.26	45,676.41	123,669.24	71,439.45	95,876.79
Facilities							
					32,898.77		
Miscellaneous							
Total OOE		119,061.87	90,678.26	45,676.41	156,568.01	71,439.45	95,876.79
Prior Period Encum. Adjust.							
				15.00			
Carry Forward-Next Year *		(10,335.48)	57,337.53	155,062.95	150,934.14	240,458.40	284,855.75

* The carry forward amount each year should not be construed as a budget surplus. Carry forwards are common, responsible budgetary practice.

Evaluation and Progress to Date

- The School of Journalism has met their funding commitments as outlined in their original differential tuition proposal.
- Since 2004, the Journalism Technology Committee has regularly met.
- The standing charges to the Journalism Technology Committee were revised in 2008 to make the following explicit charges:
 - Plan and set priorities for school-wide technology: purchases, upgrades, rotations, maintenance, and training. Develop processes for technology requests and assessment.
 - Develop the school’s technology budget with the dean. Review and report annually to faculty and students the uses of fund allocations from Student Technology Fees.
 - Plan adequate access to school labs and to adequately train lab assistants. Coordinate technology support, working with the dean and professional staff.
 - Submit minutes of regular meetings and a year-end report.
- The rules for expenditures articulate that the committee and dean must provide a direct link to student needs and use for any expenditure.
- Technology expenditures have supported the purchase of computers, software, and supplies. These funds also cover maintenance and repair costs of computers and equipment. Per the plan of the Journalism Technology Committee, computer labs are on a three-year rotation for replacement.
- Access to software training and technology assistance has increased through the addition of student hourly staff who serve as trainers and facilitate access to labs and equipment and through the hiring of a broadcast engineer and tech coordinator.
- Three classrooms were upgraded with the installation of new media.

School of Law

Process

- The School of Law was the first school to implement differential tuition at the University of Kansas. The initial fees were approved in 1993 for FY 1994. The School of Law began collecting differential tuition in FY 1994 at \$20 per credit hour, and the Kansas Board of Regents approved at the same time increases of \$10 for FY 1995 and FY 1996. The FY 2011 School of Law course fee rate is \$212 per hour.
- In 1997, the Kansas Board of Regents approved new course fees for the School of Law. The course fees from the 1997 proposal were phased in during fiscal years 1999-2001. The dean informally consulted students during the 1997 differential tuition process. This fee increase was allocated generally to student financial aid, law library support, increased student support, and enhancing faculty and staff salaries.
- In 1999, the dean of the Law School received permission from the Provost and Chancellor to reallocate some of the 2000 course fees for the priorities listed below.
- In 2007, a \$50 increase was approved in differential tuition fees to be phased in during FY 2008 and FY 2009. The dean consulted with the leaders of the Law School's Student Bar Association and the dean's council (the dean's student advisory group) while formulating the 2007 differential tuition proposal.

Priorities

- The 1999 memorandum for the reallocation of course fees identified the following priorities.
 - Hiring a research librarian and technologist for the Law Library.
 - Hiring an assistant to the dean (student services/external relations).
 - Finish funding faculty salary enhancements.
 - Funding clinical positions.
 - Acquisitions for the Law Library.
- The 2007 proposal allocated additional differential tuition funds in the following proportions.
 - 10 percent to general student support.
 - 30 percent to support student financial aid.
 - 60 percent to support additional faculty hires.

Budget Revenues & Expenditures

(See next page.)

School of Law

	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010
Recap of Course Fees:								
Carry Forward-Prior Year	(51,636.53)	39,414.62	35,089.82	100,970.57	67,689.76	134,246.45	424,026.81	760,435.38
Revenue	1,699,435.92	1,763,916.73	1,762,298.41	1,746,655.63	1,785,116.05	2,231,155.02	2,820,864.61	2,959,131.63
Itemized Expenditures								
Payroll-Salary & Fringe								
New Tenure Faculty Positions	-	106,439.28	110,701.53	110,495.52	114,485.82	163,760.44	167,216.44	188,516.86
Cont. Tenure Faculty Positions	644,354.46	599,152.23	528,012.53	559,790.48	582,440.88	597,033.46	576,829.79	627,468.80
Cont. Instructional Positions	288,433.12	371,567.49	344,461.90	402,436.17	400,390.05	322,929.88	417,525.13	356,463.93
Cont. Instruct. Support Positions	77,694.96	79,608.20	96,193.76	104,720.62	73,542.54	156,788.28	167,094.71	173,312.81
Cont. Admin. & Misc. Services	88,170.61	101,650.24	109,111.00	101,640.14	74,878.09	117,079.67	74,017.47	75,654.77
Cont. Student Support Services	-	-	-	-	-	-	7,098.71	53,357.02
Cont. Staff Positions-Tech.	60,491.48	46,599.13	50,213.17	55,201.34	49,413.80	55,578.05	58,625.76	62,411.10
Student Hourly Expense	10,091.25	21,070.44	29,488.44	14,072.49	11,751.95	12,974.89	5,378.48	7,329.79
Total Payroll Expense	1,169,235.88	1,326,087.01	1,268,182.33	1,348,356.76	1,306,903.13	1,426,144.67	1,473,787.49	1,544,515.08
Other Operating Expenditures								
Faculty Support	3,104.00	3,814.00	10,208.00	2,493.00	-	-	241,145.00	59,948.00
Instructional Support Materials	174,572.00	176,349.00	159,337.00	159,660.00	156,889.00	164,428.00	217,142.00	315,502.00
Supp. Education Experiences	776.00	954.00	8,788.00	3,588.00	20.00	-	16,306.00	18,138.00
Student Support Services	6,984.00	10,386.00	11,719.00	1,776.00	-	-	33,910.00	36,428.00
Scholarships & Financial Aid	233,250.00	200,000.00	202,072.00	248,490.00	225,269.00	300,000.00	388,862.00	481,923.00
Technology	3,120.00	8,510.00	-	324.00	-	-	37,305.00	50,805.00
Facilities	3,786.00	-	7,154.00	100.00	18,499.00	47,690.00	6,797.00	7,916.00
Miscellaneous	13,685.00	22,217.00	17,428.00	16,551.00	1,984.00	-	26,985.00	30,988.00
Institutional Memberships *	-	20,362.00	12,090.00	1,296.00	9,275.00	2,241.00	16,254.00	20,148.00
Unallocated Fringe Costs	-	-	-	-	-	-	25,963.00	4,354.00
Total OOE	439,277.00	442,592.00	428,796.00	434,278.00	411,936.00	514,359.00	1,010,669.00	1,026,150.00
Prior Period Encum. Adjust.	128.36	437.20	560.33	2,698.52	279.45	(870.89)		224.90
Carry Forward-Next Year **	39,414.62	35,089.82	100,970.57	67,689.76	134,246.45	424,026.81	760,435.38	1,149,126.40 ^

* FY05-07 Accounting system was not separated between Academic/Student Support for OOE purposes.

** The carry forward amount each year should not be construed as a budget surplus. Carry forwards are common, responsible budgetary practice.

^ Recent carry forward increases are the partial result of the timing of two new faculty hires, the timing of summer school differential tuition collections, and restrictions on the use of differential tuition.

Evaluation and Progress to Date

- Prior to 2007, the School of Law used differential tuition funding to hire library personnel and administrative/support staff in the Dean of Students/Admissions Office and Information Technology (IT). Differential tuition funding from pre-2007 proposals was also used to equalize salaries of KU Law School faculty in line with their peers at other institutions. Instructional support expenditures in earlier course fee proposals were allocated primarily to library acquisitions, and students also received financial support in the form of scholarships funded through pre-2007 differential tuition.
- The School of Law has either met or made significant progress in funding the priorities established in their 2007 differential tuition proposal.
- Over the period in which the 2007 course fees were implemented, the School of Law expended slightly more on scholarships and financial aid (\$256,654) than the initial 2007 proposal required (\$220,000).³

³ In FY 2007, the School of Law spent \$225,269 on scholarships and financial aid. In FY 2010, this amount was increased by \$256,654 to \$481,923. The 2007 DT proposal required a 30 percent increase in

- Just as the approved 2007 differential tuition fee proposal was about to take effect, beginning in FY 2008, the dean suspended new faculty hiring in light of the economic budget crisis, resulting in temporary and permanent budget restrictions in FY 2009 and FY 2010. In addition, two senior faculty positions were unexpectedly vacated during FY 2009 and 2010. The Law School hired two new faculty members who began their employment in FY 2011; however, the school was unable to recruit additional faculty members despite a strong recruitment effort. Remaining differential tuition fees have been earmarked for faculty recruitment efforts for the 2010-2011 academic year.
- A portion of the FY 2010 carry forward will be used for additional student scholarships and library acquisitions.
- Differential tuition collected since 2007 has also allowed the school to increase two faculty positions to full-time FTE to assist with the implementation of a new Academic Resource Center and to enhance instruction in the School's Lawyering program.
- The School of Law has met its 2007 proposal commitment in the areas of general student support through salary expenditures for administrative and support staff employed in the Dean of Students/Admissions Office and IT and through research funding and related opportunities for students. Other examples of general student support include amounts allocated to student competitions and events, guest speakers, and technology upgrades in labs and classrooms.

School of Music

Process

- Differential tuition was implemented for the Department of Music and Dance in 2004 when this department was housed in the School of Fine Arts. As of July 1, 2009, when the School of Fine Arts was phased out of existence, the Department of Dance separated from Music and became part of the School of the Arts (SOTA) housed in the College of Liberal Arts and Sciences. The Department of Music became the School of Music. Differential tuition expenditures for the School of Fine Arts prior to FY 2010 are included in the budget table for the School of Fine Arts.
- The School of Music began collecting differential tuition in FY 2010 at \$19 per credit hour. The FY 2011 School of Music course fee rate is \$20 per hour.
- For a description of the differential tuition approval process and student consultation, please see the Process section for the School of Fine Arts.

Priorities

The 2004 differential tuition proposal from the School of Fine Arts outlined the following priorities specifically directed toward music instruction.

- Renovation of the practice rooms on the 5th floor of Murphy Hall, including acoustical treatment, lighting, and fresh paint.
- The ongoing replacement of instruments including pianos.
- Renovation of the choral rehearsal room.

spending on scholarships and financial aid. Based on FY 2010 student credit hours of 14,675 x \$50 DT rate increase=\$733,750, of which 30 percent=\$220,125, therefore the School of Law surpassed its goal.

- Renovation of Swarthout Recital Hall.
- Financial assistance for students for off campus performances, competitions, and research.
- New instruction in guitar, harp, and jazz piano.
- The hiring of support staff for technology.
- The hiring of an instrument technician.
- The hiring of staff support for the choral and orchestral programs.

Budget Revenues & Expenditures

School of Music			
	---	FY2009	FY2010
Recap of Course Fees:			
Carry Forward-Prior Year			46,353.30
Revenue		46,353.30	217,735.30
Itemized Expenditures			
Payroll-Salary & Fringe			
New Instructional Positions			108.54
New Student Support Services			48,762.72
Cont. Student Support Services			
New Staff Positions-Tech.			43,061.38
GTA Expense			31,503.15
Student Hourly Expense			17.42
Total Payroll Expense			123,453.21
Other Operating Expenditures			
Supp. Education Experiences			500.00
Scholarships & Financial Aid			10,400.00
Technology			
Facilities			
Miscellaneous			
Institutional Memberships *			
Unallocated Fringe Costs			276.91
Total OOE			11,176.91
Prior Period Encum. Adjust.			150.00
Carry Forward-Next Year **		46,353.30	129,608.48

* FY05-07 Accounting system was not separated between Academic/Student Support for OOE purposes.

** The carry forward amount each year should not be construed as a budget surplus. Carry forwards are common, responsible budgetary practice.

Evaluation and Progress to Date

- The School of Music, previously part of the Department of Music and Dance in the School of Fine Arts, has funded several of the priorities outlined in the 2004 differential tuition proposal, in addition to identifying new target areas for support.
- The process for reviewing the ongoing use of differential tuition funds by students was allowed to lapse during the reorganization of the School of Fine Arts. The dean of the School of Music is presently reconstituting a Student Advisory Committee for the school. Students have been nominated by faculty to serve on this committee according to the process previously employed in the School of Fine Arts.

- Differential tuition funding has supported the ongoing replacement of instruments including pianos.
- Differential tuition made possible the renovation of the choral rehearsal room.
- Students have received increased financial assistance for travel to off-campus performances, competitions, and to conduct research.
- Differential tuition provides funds to hire lecturers to teach courses in guitar, harp, and jazz piano.
- Differential tuition has funded additional staff support for technology.
- Differential tuition has provided \$10,400 in student financial support in the form of scholarships and student hourly employment.
- The renovations of the practice room on the 5th floor of Murphy Hall and Swarthout Recital Hall have not taken place.
- An instrument technician was hired, but the school found other funding for this purpose instead of differential tuition funds. Dedicated support staff for the choral and orchestral programs has not been hired.

School of Pharmacy

Process

- Differential tuition was first implemented in the School of Pharmacy in 1994 to enable the move from a five-year Bachelor of Science in Pharmacy degree to the six-year Doctor of Pharmacy (Pharm.D.) degree. In 2000 this degree became the sole recognized terminal degree in the discipline of Pharmacy and is required for accreditation. The School of Pharmacy began collecting differential tuition in FY 1994 at \$85 per credit hour. The FY 2011 School of Pharmacy course fee rate is \$158 per hour.
- In 2005, the School of Pharmacy requested an increase in differential tuition funding for FY 2006, which was approved by the Kansas Board of Regents.
- The adjusted course fee plan in 2005 was created with input from students and faculty. The dean met with each class year of students in open forums and requested reactions and input (December 2004-March 2005). The dean also met with the Pharmacy Student Council (STUCO) to discuss the need for an increase in the course fee (three meetings between November 9, 2004 and March 3, 2005). Every student in the School of Pharmacy was contacted by email on November 30, 2004, and was invited to indicate their preferences and concern about a fee increase. A letter of support for the 2005 differential tuition proposal was signed by all of the leaders from the Pharmacy student organizations.
- In 2010, the School of Pharmacy received approval for an additional course fee that applies only to new students entering the program in fall 2010.⁴ Discussions about this new fee took place in the school's Administrative Committee (11 meetings from February 18, 2009 to May 10, 2010) and in faculty meetings, which include student representation from STUCO (4 meetings from September 15, 2009-May 4, 2010).

⁴ This new course fee is primarily to support technology and support services for current students and to begin recruiting personnel for the operation and staffing of the Wichita Pharmacy campus that will open to students in fall 2011.

Discussions of the new fee also took place with the STUCO in its entirety (four meetings from April 23, 2009-April 8, 2010). All students in the School of Pharmacy were contacted by email on April 9, 2010, asking for input on the new fee proposal.

Priorities

- Prior to 2005, differential tuition funding priorities included the following.
 - Hiring the faculty and staff necessary for the move to the Pharm.D. program.
 - Financial support for preceptorships—clinical clerkship sites for students.
 - Hiring instructors for the non-traditional Pharm.D. degree program.
 - Hiring an immunology instructor.
 - Support for medicinal biochemistry and integrated teaching laboratories.
 - Instructional materials.
 - Funding for student organizations.
- In the 2005 differential tuition proposal, the net increased funding was allocated to support the following priorities.
 - To provide the faculty, staff, and student support services necessary to sustain the Pharm.D. program. This category includes instructors for laboratories and assistants to aid students with computer access and laboratory equipment, the introduction of elective courses into the curriculum, and working with the Schools of Medicine and Nursing to provide interprofesional and multidisciplinary teaching and programming.
 - To provide 10 percent of the net increase in funding for scholarships for students with financial hardships starting in FY 2006 and succeeding years.
 - To increase the funding of preceptors to \$500 to provide supervision of clerkship opportunities for students.

Budget Revenues & Expenditures

(See next page.)

School of Pharmacy

	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010
Recap of Course Fees:								
Carry Forward-Prior Year	486,839.84	566,285.67	279,154.37	367,893.85	228,194.86	292,858.22	(10,015.89)	249,114.35
Revenue	1,328,272.48	1,383,801.04	1,496,966.05	1,875,637.60	1,947,218.55	1,993,795.06	2,173,615.41	2,224,721.02
Itemized Expenditures								
Payroll-Salary & Fringe								
New Tenure Faculty Positions	-	8,629.88	-	78,826.77	-	-	-	-
Cont. Tenure Faculty Positions	249,757.90	327,400.39	298,050.76	156,745.52	68,550.40	74,539.50	-	319,527.81
Cont. Instructional Positions	465,390.26	566,745.37	601,238.74	865,125.40	767,922.55	989,603.06	895,572.17	917,322.32
New Instruct. Support Staff	-	-	-	-	50,654.65	147,958.33	60,788.77	87,717.39
Cont. Instruct. Support Staff	86,868.61	-	-	10,449.05	-	8,675.23	12,031.84	-
New Admin. & Misc. Services	-	3,928.79	-	138,098.62	174,370.92	185,282.23	162,463.25	169,333.62
Cont. Admin. & Misc. Services	69,506.45	76,322.46	79,914.47	29,099.60	238,133.81	349,778.99	257,335.28	335,376.00
Cont. Student Support Services	25,116.78	25,776.49	17,213.13	26,927.27	25,534.52	12,728.93	9,750.60	8,962.95
New Staff Positions-Tech.	-	-	-	24,564.98	55,461.63	96,822.29	82,820.92	115,218.57
Cont. Staff Positions-Tech.	-	-	9,184.88	46,752.07	68,831.63	63,037.15	51,028.73	63,231.74
GTA Expense	21,717.90	33,709.99	23,648.53	44,428.60	31,867.22	12,962.49	26,115.14	-
GRA Expense	27,536.73	50,155.92	21,375.31	65,606.45	-	8,693.99	-	-
Student Hourly Expense	-	582.53	2,591.24	1,287.26	1,973.46	5,623.16	2,365.04	1,064.76
Total Payroll Expense	945,894.63	1,093,251.82	1,053,217.06	1,487,911.59	1,483,300.79	1,955,705.35	1,560,271.74	2,017,755.16
Other Operating Expenditures								
Faculty Support	25,676.20	250,582.44	42,311.56	90,233.25	21,473.11	50,110.89	19,786.04	16,847.66
Instructional Support Materials	12,226.77	20,946.69	35,687.95	30,415.44	65,327.76	22,535.55	50,538.42	51,586.15
Supp. Education Experiences	256,962.32	249,220.34	268,269.01	272,400.97	230,183.21	220,794.18	179,363.94	64,979.31
Student Support Services	255.34	1,024.59	321.07	4,234.96	4,810.12	1,985.61	13,366.08	7,504.59
Scholarships & Financial Aid	-	-	-	-	30,000.00	42,100.00	42,900.00	40,000.00
Technology	1,951.07	20,404.72	7,116.69	15,368.80	18,313.86	5,422.15	24,638.31	13,082.33
Facilities	1,555.00	11,206.48	579.41	84,255.23	7,218.19	339.46	-	1,177.34
Miscellaneous	2,597.97	3,253.30	307.82	7,511.35	1,652.05	-	42.64	4,867.90
Institutional Memberships *	2,000.00	21,048.00	1,500.00	23,005.00	23,680.00	630.00	-	24,636.00
Unallocated Fringe Costs							23,578.00	6,390.69
Total OOE	303,224.67	577,686.56	356,093.51	527,425.00	402,658.30	343,917.84	354,213.43	231,071.97
Prior Period Encum. Adjust.	292.65	6.04	1,084.00		3,403.90	2,954.02		2,545.29
Carry Forward-Next Year **	566,285.67	279,154.37	367,893.85	228,194.86	292,858.22	(10,015.89)	249,114.35	227,553.53

* FY05-07 Accounting system was not separated between Academic/Student Support for OOE purposes.

** The carry forward amount each year should not be construed as a budget surplus. Carry forwards are common, responsible budgetary practice.

Evaluation and Progress to Date

- The School of Pharmacy funded its priorities articulated prior to 2005 and has continued to meet the fiscal responsibilities of the Pharm.D. program with the support of differential tuition.
- Since the approval of the 2005 proposal for FY 2006, the School of Pharmacy has used differential tuition to fund one full-time tenure-track faculty position, one new instructional support staff, two new administrative positions, and two new technology staff positions.
- Since the approval of the 2005 proposal for FY 2006, differential tuition funds have supported twelve continuing tenure and non-tenure track instructional positions, four continuing administrative positions in the School of Pharmacy, and one continuing technology staff position.

- There were no elective courses in the Pharm.D. curriculum when initially established. The curriculum was revised in 2005 so that students are required to take four one-credit hour electives, one in each department. Each semester there are approximately ten elective courses offered in the school, which includes problems and research-type elective courses. Both state funds and differential tuition funds support the faculty teaching these elective courses.
- From FY 2007-FY 2010, the School of Pharmacy met or exceeded the 10 percent allocation for scholarships.
- The School of Pharmacy has continued to use differential tuition funding to support supplemental education experiences for students, which includes the funding of preceptors. The preceptor fee was not increased from \$400 to \$500 due to costs increasing in other priority categories. The school is re-evaluating whether or not these funds should be directed to other parts of the program, taking into consideration practices for paying preceptor fees at other pharmacy schools at state institutions.

School of Social Welfare

Process

- The School of Social Welfare developed its plan for differential tuition during the 2007-2008 academic year. The School of Social Welfare began collecting differential tuition in FY 2009 at \$25 per credit hour. The FY 2011 School of Social Welfare course fee rate is \$28 per hour.
- The differential tuition plan was developed in consultation with the dean's Student Advisory Committee, a group of students representing the three academic programs—BSW, MSW, and Ph.D.—and both campuses, Lawrence and Edwards, as well as the Kansas City Kansas Community College, which offers a 2+2 Bachelor of Social Work degree-completion program in partnership with KU. In all, the dean held ten separate meetings with students to capture all segments of the student population. The support voiced by students for differential tuition was positive.
- The differential tuition proposal was approved by the Kansas Board of Regents and implemented for FY 2009.

Priorities

- The School of Social Welfare proposed raising the lecturer stipends and GTA stipends.
- The school proposed increasing the stipend paid to internship supervisors.
- The school proposed allocating some funding to scholarship assistance.
- The school proposed using funds for projects related to student leadership development and other student services.

Budget Revenues & Expenditures

(See next page.)

School of Social Welfare

	---	FY2009	FY2010
Recap of Course Fees:			
Carry Forward-Prior Year		-	153,947.97
Revenue		336,153.50	357,412.79
Itemized Expenditures			
Payroll-Salary & Fringe			
Cont. Instructional Positions		169,106.78	282,171.85
GTA Expense			53,558.07
Total Payroll Expense		169,106.78	335,729.92
Other Operating Expenditures			
Supp. Education Experiences		1,798.75	4,634.42
Scholarships & Financial Aid		11,300.00	19,000.00
Miscellaneous			
Total OOE		13,098.75	23,634.42
Prior Period Encum. Adjust.			
Carry Forward-Next Year *		153,947.97	151,996.42

* The carry forward amount each year should not be construed as a budget surplus. Carry forwards are common, responsible budgetary practice.

Evaluation and Progress to Date

- The School of Social Welfare has met its commitments for differential tuition funding as outlined in the original proposal.
- Differential tuition permitted the school to raise base salaries for adjunct instructors. Graduate Teaching Assistants’ salaries are now comparable to salaries of Graduate Research Assistants.
- The adjunct internship stipend has been increased by 50 percent per course equivalent.
- Differential tuition has provided scholarship support for enriching educational experiences, specifically to encourage students to participate in the school’s Study Abroad programs. Social Work students at the BSW, MSW, and Ph.D. levels enrolled in programs in India, Costa Rica, and Korea have received scholarships to help support this experience. The School of Social Welfare is actively developing additional scholarship opportunities.
- Differential tuition funding has been utilized to support student leadership development opportunities for students in the School of Social Welfare. Students from all academic programs have represented the school at national conferences such as the International Social Work Day at the UN and the National Association of Black Social Workers Conference.

III. Conclusion

Differential tuition expenditures have been guided by priorities established with faculty and student input. Schools have targeted specific areas for funding based on suggestions from student focus groups, surveys, and advisory committees. As the University of Kansas continues to evaluate the use of differential tuition funds, investments that directly enhance the student

learning experience will remain a priority and students will have a voice in articulating these needs according to each school’s operating procedures.

The priorities outlined in each school’s proposal have provided a framework for differential tuition expenditures. Student consultation practices vary by school. In some cases students serve on committees that review the ongoing use of differential tuition funds or make recommendations for expenditures through their undergraduate or graduate student organizations. In two cases, the School of Business and the School of Music, student differential tuition consultation committees were allowed to lapse. Both of these schools are in the process of reconstituting these student groups in the fall 2010 semester.

Differential tuition funds have been invested in individuals, technology, equipment, and facilities that ensure a competitive and compelling educational experience for undergraduate and graduate students. Faculty and other instructional staff have been hired to support new and existing degree programs and majors. Scholarship funds have helped students meet the cost of their education. Academic and career advisers, technology and lab support staff have been hired to help students make the best use of their educational opportunities.

During the state-wide budget shortfall in FY 2009 and FY 2010, the schools worked to remain consistent with established priorities to the extent possible. Adjustments in percentages of allocated funds among differential tuition priorities were occasionally necessary due to budget constraints. For example, in the School of Education scholarship allocations fell somewhat short of proposed levels for this reason. While occasionally target percentages were not met, expenditures nonetheless were consistent with categories identified for differential tuition.

The cumulative pattern of expenditures for differential tuition across schools is listed below.

**Total Differential Tuition Expenditures
FY 2003-FY 2010
By Category**

Faculty and Instructional Staff	\$33,454,755
Advising and Support Staff	9,533,009
Scholarships and Student Employment	9,114,397
Technology Materials—Student and Instructional Support	8,534,924
Technology Staff—Lab and Instructional Support	7,203,966
Supplemental Education Experiences	4,045,883
Faculty Support	1,961,946
Facilities	1,354,795
Other *	<u>1,167,717</u>
Grand Total – All Categories	\$76,371,392

* ‘Other’ category includes expenditures such as maintenance, equipment repair, institutional membership dues, unallocated fringe costs, miscellaneous, and printing and advertising for performances and special programs.

Differential tuition has enabled curriculum development in the form of new doctoral programs, master's degree programs, and undergraduate majors. Differential tuition funding has allowed for the hiring of faculty and instructors to teach these expanded curricular offerings and to play key roles in the expansion of academic programs and the establishment of new degree options. Increased salaries for existing faculty, lecturers, and graduate teaching assistants (GTAs) have enabled the University to retain and reward exceptional teachers and researchers.

Beyond the classroom, KU students now have expanded access to academic and career advising staff, lab assistants, and technology support staff funded through differential tuition. Differential tuition funds have provided direct support to students in the form of scholarships and student hourly employment opportunities. These funds have also supported supplemental education experiences for students that often take place away from campus, for instance, travel to academic conferences and participation in study abroad programs. These experiences connect KU students to other places and people in ways that meaningfully inform them about their fields of study. Students and faculty on the KU campus have seen improvements in classrooms and laboratories as a result of differential tuition. These funds have made possible equipment upgrades to labs and studios, essential technology purchases for media classrooms and academic resource centers, and space renovations. These enhancements have improved the learning environment at KU by furnishing instructional spaces with the necessary equipment and materials to support research and creative expression.

Differential tuition funds are the result of commitment by students to support quality educational investments beyond that which can be provided by regular tuition funds. The range of programs and initiatives supported by differential tuition illustrate the capacity of these funds to enrich the educational experiences of undergraduate and graduate students in fields of study across the University. Overall, these expenditures have enhanced KU's learning environment and help to sustain our vibrant intellectual community. As a result, KU students are better educated, have greater research and international experiences, and are better prepared to meet their career challenges upon graduation.

Appendix A

Differential Tuition Fee Percentage Increases FY 2003-FY 2011

School	FY03%	FY04%	FY05%	FY06%	FY07%	FY08%	FY09%	FY10%	FY11%
Architecture			4	4	4	6	90	6	6
Arts									6
Fine Arts				4	4	6	6		
Business				4	4	6	6	6	6
Education				4	4	6	6	6	6
Engineering				4	4	6	6	6	6
Journalism				4	4	6	6	6	6
Law School		4	4	4	4	27	22	6	6
Music									6
Pharmacy		4	4	26	4	6	6	6	6
Soc. Welfare								6	6

The standard year-to-year increase for differential tuition fees was 4 percent from FY 2003 to FY 2007, and 6 percent from FY 2008 to FY 2011. The change to the 6 percent rate was tied to introduction of the Tuition Compact and is designed to provide predictability for differential tuition fees, just as the Tuition Compact provides predictability for tuition. In FY 2006, the School of Pharmacy submitted justification for a special increase to implement new programming. The Kansas Board of Regents approved this special increase. Exceptions to this protocol occurred in FY 2009 when the School of Architecture was authorized for a larger increase, as was the School of Law in FY 2008 and FY 2009. The revenue garnered from the yearly increases has been used to maintain ongoing activities within the various instructional programs.

Total Differential Tuition Funds Expenditures FY 2003-FY 2010

School	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010	TOTAL
Architecture	\$0	\$189,140	\$191,570	\$215,044	\$206,661	\$150,929	\$131,070	\$876,306	\$1,960,720
Arts	0	0	0	0	0	0	0	151,417	151,417
Business	115,429	109,298	2,035,759	4,091,862	5,578,223	5,241,316	6,381,548	6,546,270	30,099,706
Education	0	0	574,936	803,023	743,151	933,972	838,116	739,398	4,632,596
Engineering	0	0	461,368	791,517	1,426,986	1,058,089	1,125,908	843,233	5,707,100
Journalism	0	0	164,756	92,398	70,696	177,988	106,160	164,786	776,784
Law School	1,608,513	1,768,679	1,696,978	1,782,635	1,718,839	1,940,504	2,484,456	2,570,666	15,571,269
Music	0	0	361,512	407,167	436,702	438,253	458,366	134,630	2,236,630
Pharmacy	1,249,119	1,670,938	1,409,311	2,015,337	1,885,959	2,299,623	1,914,485	2,248,827	14,693,599
Soc. Welfare	0	0	0	0	0	0	182,206	359,364	541,570
TOTAL	\$2,973,062	\$3,738,055	\$6,896,191	\$10,198,982	\$12,067,217	\$12,240,674	\$13,622,314	\$14,634,897	\$76,371,392

Appendix B

Budget Worksheet—Abbreviations Detail (where applicable)

[Name of school]

Abbreviations Detail

Recap of Course Fees:

Carry Forward-Prior Year
Revenue

Carry Forward from Prior Year

Itemized Expenditures

Payroll-Salary & Fringe
New Tenure Faculty Positions
Cont. Tenure Faculty Positions
New Instructional Positions
Cont. Instructional Positions
New Instructional Support Staff
Cont. Instructional Support Staff
New Admin. & Misc. Services
Cont. Admin. & Misc. Services
Faculty Start-up
New Student Support Services
etc.)
Cont. Student Support Services
New Staff Positions—Tech.
Cont. Staff Positions—Tech.
GTA Expense
GRA Expense

Payroll—Salary & Fringe Expenditures
Newly Created Tenure/Tenure-Track Faculty Positions
Continuing Tenure/Tenure-Track Faculty Positions
Newly Created Instructional Positions—not Tenure-Track
Continuing Instructional Positions—not Tenure-Track
Newly Created Instructional Support Staff (technicians, lab assistants, etc.)
Continuing Instructional Support Staff (technicians, lab assistants, etc.)
Newly Created Administrative & Misc. Services (dean’s office, maint., etc.)
Continuing Administrative & Misc. Services (dean’s office, maint., etc.)
Faculty Start-up (Post-doc salaries/fringe)
Newly Created Student Support Services (academic advisors, career advisors,
etc.)
Continuing Student Support Services (academic / career advisors, etc.)
Newly Created Staff Positions—Technology
Continuing Staff Positions-Technology
Graduate Teaching Assistant Expense
Graduate Research Assistant Expense

Student Hourly Expense

Total Payroll Expense

Other Operating Expenditures

Faculty Support
Instructional Support Materials
Supp. Education Experiences
Student Support Services
Scholarships & Financial Aid
Technology
Facilities
Miscellaneous
Institutional Memberships
Unallocated Fringe Costs

Faculty Support (labs, start-up, travel)
Supplemental Education Experiences (travel, competitions, speakers, etc.)

(paint, repair of classrooms, instructional labs, offices, etc.)

Accreditation and Organizational Dues/Memberships
Represents money the University had budgeted for specific employee benefits costs. The state covered these costs from reserve funds and reclaimed the funds from KU for budget balancing.

Total OOE

Prior Period Encum. Adjust.

Prior Period Encumbrance Adjustment

Carry Forward-Next Year

Carry Forward to Next Year