

University Differential Tuition Report
FY 2003-FY 2014
University of Kansas

October 2015

Office of the Provost

Differential Tuition Funds: FY 2003-FY 2014
University of Kansas
Lawrence Campus Status Report
October 2015

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 the School of the Arts, 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 student support of an additional tuition fee.

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 2014; 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 status report confirms that differential tuition expenditures have been consistent with priorities established in the schools' proposed plans. In some instances, expenditures were adjusted to meet challenging budget times; yet even during periods of budget reductions, schools have managed expenditures consistent with the categories identified within the differential tuition proposals.

Differential Tuition Reporting by School

In this section we survey differential tuition at the University of Kansas on a school-by-school basis. As noted above, we examine the following criteria: process, priorities, and the revenues and expenditures, and evaluate the school's actions on these dimensions. Spreadsheets show the full history of each school's revenues and expenditures from FY 2003 through FY 2014.

School of Architecture, Design and Planning

Process

- The administration of the School of Architecture, Design & Planning (Architecture), formerly the School of Architecture and Urban Design, began holding open forums and discussions with students on the subject of differential tuition in 2001. The school began collecting differential tuition in FY 2004 at \$15 per credit hour. The FY 2014 Architecture course fee rate is \$44.65 per hour.
- By 2003, a technology fee was overwhelmingly approved by the students, through an on-line, interactive poll on the School's website, and by the faculty, through a vote in the School Assembly. After this approval, and following University and Board of Regents approval, the fee was assessed as differential tuition on all courses offered by the School of Architecture, Design and Planning.
- A separate motion to assess differential tuition on classes offered by the Department of Design was approved several years later while that Department was part of the School of Fine Arts.
- In 2009, the Department of Design joined the School of Architecture, Design and Planning and the Provost approved a plan to phase out Design's slightly lower differential tuition rate and gradually replace it with the School's current rate. Students who were admitted to the Design Department under its former lower fee before Design joined the School continued to pay at that rate while new students admitted in 2010 and thereafter have paid the same fee that applies to the rest of the School. The two tier system was "phased out" as students entered the program in subsequent years.
- 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 addition of Design to the School required little change in this process; Design had already employed a similar process that allocated funds exclusively to technology.
- Continuing the original approach, 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.
- By vote of the School Assembly, in May 2011, the Technology Advisory Committee was replaced the School's Administrative Group which includes representatives from each department.

Priorities

- By the original agreement, all revenues collected through the assessment of differential tuition must be spent on technology or technical services that directly benefit students or enhance classes and labs taken by students. This includes items such as software for labs and studios; servers that support students and the hardware they use; computers, desks and chairs for use by students in classrooms, studios and labs; and networking costs to support student computing. The revenues are also used to purchase shop equipment, tools, and other pieces of machinery used by students for everything from building models to fabricating buildings. A part of the revenue has been used each year since 2005 to cover salaries for positions that provide direct technical support for students using computer services, shops and labs.

In considering the use of differential technology funds for strategic, large-scale initiatives, the following items are generally used as points of evaluation:

- Programmatic Benefit: school-wide; department; degree; concentration
- Student Benefit: all; majority; minority; some
- Term of Use/Commitment: permanent, long-term versus temporary, short-term
- Impact: school, department degree, degree, concentration
- Provision of Additional Benefits: high likelihood versus low likelihood
- Total Cost and Subsequent Support/Maintenance Costs

This framework allows for the “spreading” of a portion of the differential tuition revenues in a way that joint-use facilities, shared technologies and programs that have benefits for all students can be supported.

Revenues & Expenditures: See table on following page.

School of Architecture, Design and Planning (SADP)

	---	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
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	353,328.24	502,521.67	747,258.83	451,923.52
Revenue		181,711.30	213,646.11	232,748.01	233,763.87	265,964.37	508,320.55	672,002.39	786,164.27	807,157.60	796,705.74	503,664.40
Less: Expenditures												
Salary & Fringe			(13,828.50)	(28,424.04)	(28,561.19)	(47,656.93)	(69,416.48)	(160,456.96)	(146,025.25)	(142,705.76)	(257,345.66)	(264,705.61)
OOE		(189,139.69)	(177,741.99)	(186,620.33)	(178,099.91)	(103,271.91)	(61,653.47)	(715,848.96)	(490,945.59)	(396,374.68)	(832,318.73)	(320,057.06)
Prior Period Encum. Adjust.			(79.60)	5,000.00		1,414.60		(443.00)			23,340.00	1,399.66
Current Budget Year Encumb.											(25,716.66)	(9,638.07)
Carry Forward-Next Year *		(7,428.39)	14,567.63	37,271.27	64,374.04	180,824.17	558,074.77	353,328.24	502,521.67	770,598.83	451,923.52	362,586.84
Itemized Expenditures												
Payroll -- Salary & Fringe												
Continuing Administrative &											16,684.37	
New Staff Positions-Tech.			13,828.50	28,424.04	28,561.19	36,230.94	58,968.84	63,699.22	42,822.30	31,503.94		
Cont. Staff Positions-Tech.								60,376.01	61,483.21	65,602.23	153,022.57	162,295.62
Student Hourly Expense						11,425.99	10,447.64	36,381.73	41,719.74	45,599.59	87,638.72	102,409.99
Total Payroll Expense		-	13,828.50	28,424.04	28,561.19	47,656.93	69,416.48	160,456.96	146,025.25	142,705.76	257,345.66	264,705.61
Other Operating												
Instructional Support Materials									54,906.20	41,867.99	42,346.23	60,329.56
Student Support Svcs/Studio		38,718.43	14,226.39	23,230.80	730.97	450.40	6,846.60	15,264.62				
Suppl. Education Experiences				1,500.00				3,600.00	312.11		6,353.44	2,521.64
Technology		148,119.93	161,994.96	144,153.73	176,552.88	102,719.82	52,901.87	98,116.37	106,008.28	211,082.90	295,162.43	170,408.75
Facilities		2,301.33	1,520.64	15,609.33				589,064.49	327,296.53	143,423.79	184,998.79	33,328.21
Facilities/East Hills Mortgage											250,000.00	
Studio Furnishings											53,103.94	48,038.55
Miscellaneous				2,126.47	816.06	101.69		9,385.34	2,422.47		353.90	5,430.35
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	490,945.59	396,374.68	832,318.73	320,057.06

*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 Revenues collected in FY 2013 and FY 2014 were spent on the following categories of items and services:
 - Tech Lab Coordinators and Student Hourly Support Design-Build Center and Shops
 - Classroom and Lab Renovations
 - Communications (labs and studios)
 - Equipment (studios, classrooms and shops)
 - Fees (lab software)
 - Hardware (lab computer servers)
 - Maintenance (shop and lab equipment)
 - Insurance (design-build center)
 - Software (licenses and upgrades)
 - Supplies (specialty labs and shops)
 - Travel (hauling and storing equipment)
- Some examples of the types of projects that were covered with SADP Differential Tuition fees during FY 2013 and FY 2014 include the following:
 - Renovation of the Letterpress Lab in A&D Expansion of the Photo Media classroom in A&D
 - Classroom improvements and equipment in the Center for Design Research New furniture for the studios in Snow
 - Renovation and expansion of the Bridge Computer Lab in Marvin Hall Computer upgrades in specialty computer labs in Marvin and A&D
 - Phase I Renovation of Marvin Studios: Laser Lab, Robotics Lab, 3-D Printer Lab Purchase of 2 KUKA Robots
 - Purchase of 3-D printers
 - Software license upgrades and purchase of Adobe Creative Cloud Electrical Upgrades at East Hills
 - Upgrade to a high-speed managed data connection at East Hills Construction of a new furniture shop at East Hills
 - Purchase of power and hand tools for the new furniture shop Purchase of new A/V systems for the Forum

Differential Tuition revenues were also used during the year to cover many smaller items and materials used to support educational technology in the School.

School of the Arts

Process

- Differential tuition was implemented for the Departments of Art, Design, and Music and Dance when these departments were located in the School of Fine Arts. The priorities for allocating funds in the former School of Fine Arts are described below. As of July 1, 2009, the School of Fine Arts was phased out of existence. The Department of Art became the Department of Visual Art and the Department of Dance separated from Music. Visual Art 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 School of the Arts began collecting differential tuition in FY 2010 at \$19 per credit hour. The FY 2013 course fee rate was \$23 per credit hour. The FY 2014 course rate was \$24 per credit hour.
- The School of the Arts and the departments implemented systems for seeking student input concerning differential tuition expenditures using the model and priorities established in the former School of Fine Arts. In FY 2013 and FY 2014, as in previous years, funds were consistently allocated to those direct student-use priorities outlined in the original proposal. Furthermore, the same procedures were used to seek student input in this process. There have been no changes to this plan.
- Student consultation for the allocation of differential tuition has taken place in all SOTA units. The process for student involvement in differential tuition fund allocation varies depending on the governance practices for each unit and is described below:
 - 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 Director/Associate Dean. The Board meets monthly (excluding Summer holidays). Each SOTA unit recommends three students (two undergraduate and one graduate) to serve on the SOTA Student Advisory Board for a renewable one-year term. A complete list of students who have served in the past two fiscal years is available upon request.
 - Each SOTA unit has established a similar student group to advise the department Chair on allocating the department's differential tuition funds.

Priorities

- The differential tuition fee in the School was conceived as a “learning enhancement fee” to augment learning opportunities through the purchase of technology and other equipment and to supplement staffing to support student learning. Student input and needs are of primary importance in determining expenditures.
- The 2004 differential proposal for the School of Fine Arts outlined the following priorities to benefit student learning, 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.
- The priorities for support of equipment, technology, support staff, and students' professional development have continued since the creation of the School of the Arts. The items above represent technology, equipment, materials, support staff and other funding that directly enhance students' professional development and support students' scholarly and creative work. These categories have been established as guideposts from which all decisions are made, in consultation with students, to allocate funds within the Dance, Film & Media Studies, Theatre, and Visual Art Departments and the School of the Arts.
- The items above represent technology, equipment, materials, support staff and other funding that directly enhance students' professional development and support students' scholarly and creative work. These categories have been established as guideposts from which all decisions are made, in consultation with students, to allocate funds within the Dance, Film & Media Studies, Theatre, and Visual Art Departments and the School of the Arts.
- Comparable to FY 2011-2012, FY 2013-2014 funds were consistently allocated to those direct student-use priorities outlined in the original proposal and have included equipment, technology, materials, hiring support staff in Dance and Visual Art, supporting theatre productions involving students, professional development for students including travel and student research project support.

Revenues & Expenditures– See table on following page.

School of the Arts

	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Recap of Course Fees												
Carry Forward-Prior Year		-	-	-	-	-	-	1,037.40	57,279.91	104,861.12	140,595.70	156,109.66
Revenue *							1,037.40	207,659.56	273,834.80	342,632.17	348,782.89	355,073.46
Less: Expenditures												
Salary & Fringe	-	-	-	-	-	-		(67,819.32)	(68,609.82)	(120,628.99)	(143,339.11)	(123,159.07)
OOE	-	-	-	-	-	-	-	(83,597.73)	(158,243.77)	(186,268.60)	(167,208.64)	(190,245.66)
Prior Period Encum. Adjust.									600.00		-	7.18
Current Budget Year Encumb.											(22,721.18)	(18,894.38)
Carry Forward-Next Year **	-	-	-	-	-	-	1,037.40	57,279.91	104,861.12	140,595.70	156,109.66	178,891.19
Itemized Expenditures												
Payroll -- Salary & Fringe												
New Instructional Positions									-	22,952.47	28,209.94	5,111.07
Continuing Instructional Positions									-	-	17,099.99	17,643.73
New Instruct. Support Staff								40,559.28	41,790.95	-		
Cont. Instruct. Support Staff								2,674.59	4,590.84	50,472.87	48,860.05	50,350.13
Continuing Student support									-	-	157.74	1,258.62
GTA Expense									-	25,853.39	26,524.07	21,520.68
Student Hourly Expense								24,585.45	22,228.03	21,350.06	22,487.32	27,274.84
Total Payroll Expense	-	-	-	-	-	-	-	67,819.32	68,609.82	120,628.79	143,339.11	123,159.07
Other Operating												
Faculty Support										2,534.10	19,379.24	7,071.64
Instructional Support Materials								15,652.90	35,172.62	83,634.91	15,737.62	51,852.93
Suppl. Education Experiences								25,680.55	59,172.06	67,344.83	71,236.55	85,070.00
Scholarships & Financial Aid										11,000.00	5,893.00	13,355.73
Technology								30,386.99	44,043.52	8,159.30	35,277.42	18,330.67
Facilities								9,131.91	19,396.15	13,473.49	505.50	150.00
Miscellaneous								2,624.04	233.67	122.17	17,704.31	9,208.12
Institutional Memberships									159.57	-	1,450.00	5,206.57
Unallocated Fringe Costs								121.34	66.18	-		
Total OOE	-	-	-	-	-	-	-	83,597.73	158,243.77	186,268.80	167,183.64	190,245.66

*Revenues started in FY 2009 when students paid course fees for classes they enrolled in for FY2010.

** 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, including equipment, technology, materials, hiring support staff, supporting artistic production by students, underwriting the cost of visiting artists and scholars, and professional development for students including travel and student research project support.
- Student consultation for the allocation of differential tuition has taken place in all SOTA units.
 - 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.
 - Equipment, technology, and staff costs in the arts increase each year, while base funding has remained flat or been reduced. Differential tuition has been critical to SOTA's ability to safely and appropriately deliver our curriculum.

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 2014 School of Business differential tuition rate is \$119.70 per hour for undergraduate students. Masters-level students currently pay \$218.20 per credit hour, which includes \$119.70 for differential tuition and \$98.50 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 (SDTA) was organized to monitor the implementation of the school's differential tuition. The 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 and disseminate it to all business students electronically.
- The Student Advisory Committee met throughout the implementation of program enhancements funded by course fees. However, by 2006, the committee was no longer meeting regularly, although other ways of informing students about the use of course fees were used instead.
- Recognizing the need for an active student advisory committee as an important component for oversight of differential tuition spending, the School has taken steps to remedy this shortcoming. In fall 2010, the student advisory and dean's advisory committees were reconvened and began meeting on a schedule as determined by the committees. Reports for all of these meetings are available on the School's website. The committees made a number of recommendations for how course fees could be used to provide additional student benefits. The committees also agreed upon a financial reporting format, and this format is being used for all subsequent reports regarding course fees expenditures.

Priorities

Summary of benefits provided by course fees:

- The number of supplemental educational experiences continue to expand providing students with many opportunities to learn and develop outside the classrooms. Examples include field trips to regional businesses, support of student clubs and organizations, guest speakers and lecture series and opportunities for student to engage with faculty, peers and potential employers outside the classrooms.
- Student Advising and Recruiting staff increased from 6 in 2006 to 9 in 2014. Recruiters have been able to increase their presence in the high schools and junior colleges, enhancing the recruitment efforts of the School of Business Office of Admissions central advising

staff. Advisors are assigned to students to establish relationships as they progress toward graduation. Peer advisors play an important role connecting to students as well.

- In addition to several licenses to the Bloomberg database available to students there are another 10 unique databases for student academic purposes.
- The cost of faculty salaries and support grows in order to support research and instructional endeavors. In FY 2013 the school filled 6 faculty positions from new hires. The replacement of faculty come with higher costs in salary and discretionary funds used for professional development and collaborations, including opportunities for the faculty to bring innovations and enhancements into the classroom experiences.
- In the future, course fees are expected to support growth in existing programs, provide funding for our experiential learning initiative, allow the School to expand program offerings, and provide opportunities for job placement. Examples of program expansions include the Working Professional MAcc program (Fall 2014), and certificates providing opportunities to pursue a specific skill set in an in-depth and focused manner.

Revenues & Expenditures: See table on following page.

School of Business

	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
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	1,249,517.00	2,135,345.19	1,625,845.85	1,072,438.12
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	7,602,143.61	7,582,402.91	7,628,428.99	8,601,109.18
Less: Expenditures												
Salary & Fringe	(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)	(5,669,693.96)	(6,552,644.86)	(6,896,328.19)	(7,718,178.43)
OOE			(624,246.80)	(487,403.74)	(1,485,361.04)	(541,730.86)	(905,434.40)	(855,570.67)	(1,059,149.20)	(1,450,013.52)	(1,257,355.87)	(1,405,899.56)
Prior Period Encum. Adjust.				4,099.68	111.55	5,440.13	1,110.85	(2,326.84)	12,527.74	50.00	-	17,711.31
Current Budget Year Encumb.											(28,152.66)	(93,609.98)
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	1,249,517.00	2,135,345.19	1,715,139.72	1,072,438.12	473,570.64
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	1,066,781.78	1,376,434.80	1,832,232.67	2,251,427.19
Cont. Tenure Faculty Positions			122,242.86	193,341.78	-	223,065.73	402,879.49	339,824.04	300,653.23	204,348.40	-	30,420.80
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	1,418,522.68	1,798,067.20	2,575,456.88	2,950,992.88
Cont. Instructional Positions	-	-	283,068.81	455,381.12	507,726.93	449,216.70	437,118.71	561,596.37	529,303.75	566,972.20	-	-
Cont. Instruc. Support staff									-	-	-	51,130.04
New Admin. & Misc. Services	-	-	40,344.80	97,341.97	167,241.27	274,140.74	377,302.91	394,809.64	416,698.46	402,311.67	1,036,230.88	1,095,212.26
Cont. Admin. & Misc. Services	-	-	35,535.12	123,440.56	50,816.14	46,824.07	105,392.71	63,318.52	56,712.75	81,789.30	85,809.27	5,457.53
New Student Support Services	-	-	205,170.90	404,286.95	425,998.33	485,572.58	523,220.06	580,491.95	723,234.39	777,788.36	375,447.28	403,098.51
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	87,771.41	90,483.50	-	-
New Staff Positions-Tech.	-	-	70,756.69	86,260.68	132,086.10	97,286.79	110,958.05	-	-	-	940.34	-
Cont. Staff Positions-Tech.	-	-	-	48,532.50	31,833.88	-	66,434.80	42,583.10	44,576.90	51,312.97	200,773.42	300,751.76
GTA Expense	-	-	-	-	-	-	59,928.74	166,388.33	152,779.60	280,149.57	106,649.72	8,421.00
GRA Expense	-	-	-	-	-	-	17,568.13	49,658.37	127,304.54	176,403.56	681,904.85	624,892.43
Student Hourly Expense	-	-	288,651.06	334,941.76	423,697.87	374,145.42	577,691.87	638,681.46	745,354.47	746,583.33	882.88	(3,625.97)
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	5,669,693.96	6,552,644.86	6,896,328.19	7,718,178.43
Other Operating												
Faculty Support			65,990.94	68,001.92	33,336.14	52,168.69	82,957.97	115,858.98	82,301.22	244,779.41	223,436.27	190,772.85
Instructional Support Materials						28,488.46	54,247.26	48,407.54	163,061.48	180,726.85	-	-
Suppl. Education Experiences			18,847.88	18,598.14	4,606.25	4,521.04	19,547.05	43,379.98	30,882.78	127,444.49	97,151.19	236,978.04
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	412,865.06	380,828.83		
Scholarships & Financial Aid			18,965.80	154,978.76	285,517.34	156,111.64	177,007.29	290,451.51	301,676.44	356,286.75	322,990.04	314,758.04
Technology			118,442.96	45,150.06	235,583.73	63,702.00	164,921.00	105,506.00	20,678.11	32,693.95	371,539.14	384,695.94
Facilities			100,314.08	-	238,065.82	47,382.45	69,033.01	4,748.47	45,542.14	32,162.55	38,773.57	55,346.27
Miscellaneous										95,090.69	199,815.24	210,240.21
Institutional Memberships			4,450.00	-	-	-	9,850.00	9,850.00			3,650.42	13,108.21
Unallocated Fringe Costs							96,750.00	1,996.52	2,141.97			
Total OOE	-	-	624,246.80	487,403.74	1,485,361.04	541,730.86	905,434.40	855,570.67	1,059,149.20	1,450,013.52	1,257,355.87	1,405,899.56

Because of changes with reporting within the School of Business and the all funds budgeting model adopted by KU and changes in positions from KU's Market Study reclassification of positions, the Expenditure portion of the financial information is being reported differently beginning with FY 2013. Beginning with FY 2013 payroll expenses reported in any "new" category will reflect positions that are new to the School of Business in that fiscal year – an indication of growth. The "continuing" category will reflect positions not new during the fiscal year. The non-payroll expenses have also been impacted by the reporting changes. Instructional support materials are not broken out as separate expenses but will be included in either supplemental educational experiences, faculty support or miscellaneous depending on the source of internally budgeted funds used.

Evaluation and Progress to Date

- Scholarships for AY 2012-2013 awarded \$320,000 to 227 students and \$326,000 was awarded to 246 students in AY 2013-2014. Included in these amounts are scholarships awarded for Study Abroad purposes. Students have been provided study abroad opportunities in Panama, Costa Rico, Spain, Hong Kong, India, London, Korea and Israel.
- Student employees hired within the School of Business were also provided an opportunity to work with academic staff within the administrative office. In FY 2013, over 330 student employees were employed at a total expense of \$985,000 and in FY 2014 484 students were employed at a total expense of \$926,000.
- 214 student employees in FY 2013 and 289 FY 2014 were provided opportunities to work with academic staff and the administrative office. Many students find employment opportunities in several areas of the school. The School is one of the larger employer of students on campus.
- The selection of courses available to students continue to improve as the School has been developing new courses and opening up more sections of existing course. The MBA program is offering 127 courses. The Minor program remains at 6 courses in the curriculum but has seen growing interest as student head-count has increased from 653 students in the Fall of 2008 to 896 through Fall 2013, a 37 percent increase in students

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 2014 School of Education course fee rate is \$23.90 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 made approximate targets of 50 percent of fees collected to increase the amount of scholarships for undergraduate students and to increase the support for graduate students in the school.
- The School of Education proposal targeted approximately 30 percent of funds to strengthen current student services and offer needed new student services.
- The remaining approximately 20 percent of Education's differential tuition funds pool were targeted for increased compensation to clinical supervisors.

Revenues & Expenditures: See table on following page.

School of Education

	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014
Recap of Course Fees										
Carry Forward-Prior Year	-	199,814.59	236,142.00	313,610.28	247,911.88	302,764.99	518,455.66	506,352.49	251,415.39	95,531.17
Revenue	774,750.73	839,639.48	815,476.12	866,294.07	881,765.61	953,508.77	1,014,142.21	1,035,666.02	982,345.69	1,031,887.25
Less: Expenditures										
Salary & Fringe	(97,530.36)	(147,226.63)	(192,761.74)	(285,181.61)	(299,101.23)	(294,968.56)	(520,343.62)	(592,826.23)	(679,883.14)	(320,793.17)
OOE	(477,405.78)	(655,796.71)	(550,389.06)	(648,790.57)	(539,014.62)	(444,429.54)	(505,901.76)	(690,336.89)	(463,671.57)	(813,962.05)
Prior Period Encum. Adjust.		(288.73)	5,142.96	1,979.71	11,203.35	1,580.00			7,440.00	676.20
Current Budget Year Encumb.									(1,726.20)	
Budget Office Adjustment (Acct. 119250)									(389.00)	
Carry Forward-Next Year **	199,814.59	236,142.00	313,610.28	247,911.88	302,764.99	518,455.66	506,352.49	258,855.39	95,531.17	(6,660.60)
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	179,600.72	238,598.06		98,686.31
New Student Support Services			40,252.51	66,270.12	-	-		-	8,368.20	
Cont. Student Support Services				32,036.11	35,188.88	41,162.58	27,050.91	49,187.40	170,506.58	96,342.92
New Staff Positions-Tech.		5,487.24	40,742.57	42,623.51	-	41,623.03	42,975.23	50,443.33	17,958.75	
Cont. Staff Positions-Tech.					105,147.51	66,185.85	186,022.06	194,627.48	444,103.27	79,224.09
GRA Expense	2,998.23	2,482.44	10,125.82	13,603.96	-	-	7,261.90	-		
Student Hourly Expense	65,287.59	68,668.46	40,737.63	48,887.87	58,562.96	43,639.60	77,432.80	59,969.96	38,946.34	46,539.85
Total Payroll Expense	97,530.36	147,226.63	192,761.74	285,181.61	299,101.23	294,968.56	520,343.62	592,826.23	679,883.14	320,793.17
Other Operating										
Faculty Support	13,134.55	75,926.40	61,273.77	61,765.39	46,711.68	4,086.84	3,255.37	3,623.00	-	6,442.23
Instructional Support Materials	1,875.15	18,825.83	1,187.55	8,316.34	5,920.37	6,355.26	3,666.46	3,235.84		
Suppl. Education Experiences	41,527.30	92,971.22	48,642.62	81,519.51	90,870.72	125,675.79	152,371.87	168,136.47	52,944.47	107,787.24
Scholarships & Financial Aid	311,750.00	291,614.00	306,500.00	336,000.00	345,332.00	298,238.00	290,500.00	494,917.92	408,325.84	408,603.60
Technology	5,563.61	86,832.95	9,381.25	14,842.92	35,139.83	2,256.67	52,869.39	17,298.61	2,401.26	291,128.98
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	37.00	355.05		
Institutional Memberships*	89,685.17	78,027.97	103,687.00	140,814.00	9,294.85	4,444.07	2,750.00	2,770.00		
Unallocated Fringe Costs							451.67			
Total OOE	477,405.78	655,796.71	550,389.06	648,790.57	539,014.62	444,429.54	505,901.76	690,336.89	463,671.57	813,962.05

**The carry forward amount each year should not be construed as a budget surplus. Carry forwards are common, responsible budgetary practice. Being enrollment based, the amount of funds collected each year is unknown until year's end. Given that, a portion of the allocations are fixed costs for student advising personnel and technology services, all allocations use a conservative approach to avoid over spending. • Funds support students at a time of increasing tuition, and scholarships are particularly helpful for juniors and seniors in field placements who aren't able to support themselves with other work positions. • Both undergraduate and graduate students use funds to travel to professional conferences and for research support. • Scholarship funding helps attract students to KU programs who otherwise would not be able to afford KU. • With increasing importance for technology in education-related programs, funds for student services make state-of-the-art technology and student support available. • Information on the allocation of fund is shared with student groups each year.

Evaluation and Progress to Date

- Differential tuition funds have been consistently allocated to the priorities identified in the original Education proposal. The only variation from the original proposal is in the percentage distribution of the funds. While a 50 percent allocation was originally estimated for student scholarships, awards have ranged from 28-54 percent expended. Thirty percent was estimated for enhanced student services; expenditures have ranged from 39-57 percent of funds. While 20 percent was estimated toward increased payment of clinical supervisors, expenditures have ranged from 7-17 percent of funds. These adjustments reflect fluctuations in successful student recruitment with scholarship funds and accommodations to 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 28 percent to 54 percent of overall annual funds. Some scholarship dollars are returned each year because of 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 57 percent of its differential tuition expenditures to enhance student services and 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 enhance services and extend hours in 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.
- Differential tuition expenditures directed toward compensation increases for Education's clinical supervisors between 2005 and 2014 have ranged between 7 and 17 percent of differential tuition funds. These expenditures vary based on the number of clinical supervisors required each academic year.

School of Engineering

Process

- Engineering's differential tuition fee proposal was an extension of a laboratory equipment fee that had been instituted in the school in the early 1990s, which had not been increased since its inception. The FY 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 2014 School of Engineering course fee rate was \$47.90 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-undergraduate) and Graduate Engineering Association (GEA-graduate) solicits proposals from student groups or individual graduate students, evaluates those proposals, and recommends the funding distribution to projects and presentations.

Priorities

Overall, the intent of the Engineering proposal is to provide the support to enhance the educational experience of KU engineering students primarily through technology. 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 computing and teaching laboratories.
- Support for newly hired faculty.
- Engineering student project support through the Engineering Student Council and Graduate Engineering Association.

Revenues & Expenditures: See table on following page.

School of Engineering

	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
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	1,021,057.56	478,404.06	420,046.49	406,885.77
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	1,502,076.71	1,662,710.32	1,777,314.91	2,094,806.86
Less: Expenditures											
Salary & Fringe		(299,293.30)	(407,163.30)	(466,878.09)	(442,128.56)	(393,980.43)	(421,555.36)	(441,010.72)	(659,105.62)	(675,837.19)	(689,539.72)
OOE		(162,074.46)	(384,353.55)	(960,107.48)	(615,960.05)	(731,927.70)	(421,677.33)	(1,614,071.13)	(984,463.99)	(875,676.37)	(1,167,536.25)
Prior Period Encum. Adjust.			526.25	478.20	30,585.60	3,290.14	(9,341.50)	10,351.64	28.23	37,128.72	1,946.72
Current Budget Year Encumb.										(276,090.79)	(187,062.96)
Carry Forward-Next Year *	3,697.50	461,249.96	610,172.78	200,192.44	328,454.04	476,306.87	1,021,057.56	478,404.06	497,573.00	406,885.77	459,500.42
Itemized Expenditures											
Cont. Tenure Faculty Positions		-	-	32,492.28	18,558.39	-	29,165.03	30,750.43	104,240.27	62,311.15	77,202.77
Cont. Instructional Positions		58,739.73	31,310.37	39,399.20	25,615.66	5,996.18	-	-	-	30,556.01	12,212.97
New Instruct. Support staff		1,089.24	9,256.27	26,930.81	28,416.31	-	25,578.54	38,226.47	-	-	-
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	26,759.85	29,312.99	-	-
Cont. Student Support Services		-	-	-	-	-	-	-	-	21,679.52	43,247.37
New Staff Positions-Tech.		73,488.29	128,924.63	139,768.77	173,433.02	171,237.17	100,873.96	118,551.31	17,801.24	-	-
Cont. Staff Positions-Tech.		127,885.14	136,556.71	119,026.75	112,940.17	137,893.35	185,984.76	190,352.52	365,840.60	482,083.52	478,128.17
GRA Expense		-	10,421.34	27,459.50	24,671.32	1,494.66	24,388.24	26,843.25	101,003.31	53,474.98	14,764.54
Student Hourly Expense		3,093.71	19,291.25	21,176.74	14,099.14	29,199.65	20,917.05	9,526.89	40,907.21	23,196.80	63,983.90
NEEDED TO BALANCE										2,535.21	-
Total Payroll Expense	-	299,293.30	407,163.30	466,878.09	442,128.56	393,980.43	421,555.36	441,010.72	659,105.62	675,837.19	689,539.72
Other Operating											
Faculty Support		441.59	1,639.41	204,881.22	126,439.84	88,581.23	21,016.37	145,965.59	140,537.73	79,762.12	272,431.48
Instructional Support Materials		38,489.39	110,920.09	175,423.42	144,327.28	228,162.57	277,587.25	585,306.16	424,546.70	495,161.01	488,796.92
Suppl. Education Experiences		19,394.74	34,020.08	58,267.31	56,937.19	76,699.80	56,180.00	101,080.68	92,612.16	77,758.61	74,113.69
Student Support Services		-	3,369.77	-	-	-	-	-	1,493.00	-	-
Technology		93,904.64	215,544.93	469,038.90	275,148.68	284,394.18	32,960.46	767,677.26	321,811.54	219,703.66	324,406.12
Facilities		4,151.04	4,020.77	412.48	472.87	13,876.17	9,121.53	1,663.78	-	-	-
Miscellaneous		5,693.06	14,838.50	52,084.15	12,634.19	30,243.75	23,406.49	11,799.32	3,462.86	3,290.97	7,788.04
Unallocated Fringe Costs		-	-	-	-	9,970.00	1,405.23	578.34	-	-	-
Total OOE	-	162,074.46	384,353.55	960,107.48	615,960.05	731,927.70	421,677.33	1,614,071.13	984,463.99	875,676.37	1,167,536.25

*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 captured 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 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 Music

Process

- Differential tuition was implemented for the Department of Music and Dance in 2004 when the department was housed in the School of Fine Arts. As of July 1, 2009, when the School of Fine Arts was reconfigured, 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 \$19.30 per credit hour. The FY 2013 School of Music course fee rate is \$22.55 per hour. The FY 2014 School of Music course fee rate is \$23.90 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

- As in the past, Differential Tuition/Course Fees in the School of Music have been used to support:
 - Salaries for professional staff members who directly support student experiences and whose positions the students originally identified to fund.
 - GTA awards.
 - Student scholarships.
- The School used these Differential Tuition funds to reimburse the School of Education for costs it incurred on behalf of music students enrolled in capstone music education experiences (student teaching). These enrolled courses carry Music course designation and therefore, carry requisite Music Differential Tuition/Course Fees. The use of funds in this way received the appropriate sanction from the School of Music Student Advisory Council in Spring 2012.
- In FY 2014, the School of Music Student Advisory Council approved a total of \$125,000, which had accumulated over a period of several years, to be used for renovation of Swarthout Recital Hall. Because these fees were transferred to DCM out of the School's appropriation account (ASRP), this expenditure will not appear expended until FY 2015.
- Although no Differential Tuition/Course Fee funds were used to support GTA awards last year, this may be necessary in the future.

Revenues & Expenditures: See table on following page

School of Music

	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Recap of Course Fees											
Carry Forward-Prior Year	-	-	52,005.33	62,714.70	59,003.89	61,081.08	46,353.30	129,608.48	53,889.04	69,833.84	100,652.96
Revenue		413,517.75	417,935.31	428,148.85	439,661.96	462,831.94	217,735.30	203,049.51	228,488.72	223,380.15	260,246.24
Less: Expenditures											
Salary & Fringe		(46,077.20)	(171,216.16)	(253,327.90)	(308,633.45)	(367,478.37)	(123,453.21)	(272,983.44)	(189,960.92)	(192,561.03)	(191,116.66)
OOE		(315,435.22)	(235,950.46)	(183,374.36)	(129,619.33)	(90,887.45)	(11,176.91)	(5,785.51)	(22,583.00)	-	(10,371.00)
Prior Period Encum. Adjust.			(59.32)	4,842.60	668.01	(19,193.90)	150.00			-	-
Current Budget Year Encumb.										-	(2,801.43)
Carry Forward-Next Year *	-	52,005.33	62,714.70	59,003.89	61,081.08	46,353.30	129,608.48	53,889.04	69,833.84	100,652.96	156,610.11
Itemized Expenditures											
New Tenure Faculty Positions							108.54	-	-		
New Instructional Positions		20,559.22	10,353.79	11,773.81	20,683.08	27,037.25					
Cont. Instruct. Support Staff										47,333.89	47,071.38
New Student Support Services			38,826.34	45,586.01	47,388.79	47,251.67	48,762.72	49,532.41	53,670.19		
Cont. Student Support Services					39,166.01	7,008.51	-	83,461.12	85,242.80	145,227.14	144,045.28
New Staff Positions-Tech.		19,760.05	62,004.26	108,419.25	134,375.26	128,832.56	43,061.38	43,567.56	51,047.93		
GTA Expense			36,477.00	48,197.06	27,953.79	119,062.24	31,503.15	96,422.35			
Student Hourly Expense		5,757.93	23,554.77	39,351.77	39,066.52	38,286.14	17.42	-			
Total Payroll Expense	-	46,077.20	171,216.16	253,327.90	308,633.45	367,478.37	123,453.21	272,983.44	189,960.92	192,561.03	191,116.66
Other Operating											
Suppl. Education Experiences		214,366.45	157,229.31	121,901.23	96,630.93	48,772.50	500.00	-	8,033.00		4,871.00
Student Support Services										See comments	5,500.00
Scholarships & Financial Aid		9,386.00	23,554.00	11,216.00	6,950.00	10,070.00	10,400.00	5,500.00	14,550.00		
Technology		90,827.63	55,167.15	50,257.13	18,036.50	24,044.95					See comments
Facilities		805.14			7,596.90						
Institutional Memberships		50.00			405.00			125.00			
Unallocated Fringe Costs						8,000.00	276.91	160.51			
Total OOE	-	315,435.22	235,950.46	183,374.36	129,619.33	90,887.45	11,176.91	5,785.51	22,583.00	-	10,371.00

*The carry forward amount each year should not be construed as a budget surplus. Carry forwards are common, responsible budgetary practice. In Y 2013, the School transferred \$5,500 for music scholarships, but did not expend these funds for music scholarships until FY2014. In FY 2014, the School transferred an additional \$10,000 for music scholarships, but only expended the \$5,500 transferred from FY 2013. The \$10,000 is being used for music scholarships in FY 2015.

Evaluation and Progress to Date

- The School of Music has funded several of the priorities outlined in the original 2004 differential tuition proposal when the Music Department was part of the School of Fine Arts. Because of situations faced by the institution, coupled with opportunities that have arisen over time to support students in meaningful ways, the use of differential tuition funds have changed somewhat over time.
 - The process for reviewing the ongoing use of differential tuition funds, as well as changes in the use of these funds, is overseen by the dean, and with the consultation and approval of the School of Music Student Advisory Council. The Student Advisory Council is comprised of both undergraduate and graduate students majoring in music. Members are nominated by divisional faculty within the School and appointed by the dean.
 - The primary use of differential tuition continues to be to help fund salaries for professional staff positions critical for supporting the student experience in the School of Music. These include the following:
 - undergraduate student academic specialist
 - graduate student academic specialist
 - assistant dean for student opportunity, and
 - recording engineer.
- A small portion of available funds is used to support music scholarships for students.
- In FY 2014, \$125,000 differential tuition was approved for use in the current renovation of Swarthout Recital Hall, the primary space for undergraduate and graduate student capstone performances.-

School of Journalism and Mass Communications

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. The 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 2013 School of Journalism course fee rate is \$18.20 per hour, and \$19.30 for FY 2014.
- The Journalism Technology Committee was established for the ongoing interest in improving the school's technology. The 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.
- Since 2004, this committee has met regularly. The School's bylaws were amended by an unanimous faculty vote in April 2008 to state each committee's charge more explicitly. The standing committees are governed by full-faculty oversight. The standing charges to the Technology Committee are:
 - 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 to faculty and students the uses of fund allocations from Student Technology Fees annual.
 - 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.

Priorities:

- The School of Journalism identified the following needs as essential to move students and faculty towards media convergence. Since its inception this fund has been guided by the principle of direct impact on students. The Committee and Dean must provide a direct link to student needs and use for any expenditure.
- As noted in the fiscal report, expenditures fall into three categories:
 - Purchase of software and hardware;
 - Support staff and student salaries; and
 - Lab facilities.

- Computer labs are on a three-year rotation for replacement. As seen in the report, computer expenditures are higher in those years. We are closely monitoring this cycle and others (see attached projection) since media technology continues to evolve. For example, at one point we purchased “jump” drives for student use; those are no longer a viable technology. **Note:** The School *anticipates a change in budgeted expenditures as we move more into the “cloud” environment for software since updates will no longer be at our discretion but based on an annual fee.*
- The Dean works with the Committee chair and the Network Specialist to authorize equipment repairs and as-needed purchases. For example, as part of its strategic plan, the School is investing in film, documentary and video areas for curriculum and student experiences. That has led to purchases to create Crossroads at the Student Union, an enterprise that typically attracts close to 200 students each year. The School also has upgraded television equipment to complete its transformation to high definition broadcasting. In previous years (2011-2013), the Technology Committee initiated and supported expenditures that included the purchase of iPads for use in classrooms and use of the fees to pay for online data base resources.
- The Committee also approved moving staff onto these funds as needed. For example, when the course fees were initiated, the School’s network specialist and lab manager were partially funded from course fees. The Committee approved that expenditure. Following a reorganization of staff in 2005, those individuals were again fully funded from the School’s operating budget. Student employees who serve as trainers and facilitate access to labs and equipment are funded from course fees. As has been the policy, any reallocation of staff support is made with the approval of the Technology Committee. As technology expenditures grew, personnel were moved back onto general operating funds with the understanding that the dean would work with the Committee to be flexible on this. The Committee did approve the funding of a new staff position in 2012 to monitor the labs, assist with broadcast production and advise the Committee on software purchases. This person also has been instrumental in teaching students about digital signage.
- As noted in the School’s bylaws, any significant changes in the use of these funds would have to originate in the Technology Committee, which would then bring the recommendation to the full faculty for a vote. In keeping with its pact with the students, the School would not undertake any changes without the understanding and documented support of the School’s students.

Revenues & Expenditures: See table on following page

School of Journalism

	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Recap of Course Fees											
Carry Forward-Prior Year	-	-	(10,335.48)	57,337.53	155,062.95	150,934.14	240,458.40	284,855.75	304,038.75	278,117.52	239,815.87
Revenue		154,420.94	160,070.53	168,406.58	173,859.56	195,684.03	209,183.51	225,829.49	221,215.31	225,834.32	279,553.89
Less: Expenditures											
Salary & Fringe		(45,694.55)	(1,719.26)	(25,019.75)	(21,420.36)	(34,720.32)	(68,909.37)	(72,440.22)	(94,418.99)	(113,296.19)	(121,762.49)
OOE		(119,061.87)	(90,678.26)	(45,676.41)	(156,568.01)	(71,439.45)	(95,876.79)	(134,206.27)	(152,717.55)	(150,650.38)	(86,158.05)
Prior Period Encum. Adjust.				15.00						-	141.88
Current Budget Year Encumb.										(189.40)	
Carry Forward-Next Year *	-	(10,335.48)	57,337.53	155,062.95	150,934.14	240,458.40	284,855.75	304,038.75	278,117.52	239,815.87	311,591.10
Itemized Expenditures											
Cont. Instructional Positions									1,092.27		
Cont. Instruct. Support Staff		34,765.80									
New Staff Positions-Tech.								22,226.86	34,068.65		
Cont. Staff Positions-Tech.										53,890.27	55,447.90
Student Hourly Expense		10,928.75	1,719.26	25,019.75	21,420.36	34,720.32	68,909.37	50,213.36	59,258.07	59,405.92	66,314.59
Total Payroll Expense	-	45,694.55	1,719.26	25,019.75	21,420.36	34,720.32	68,909.37	72,440.22	94,418.99	113,296.19	121,762.49
Other Operating											
Instructional Support Materials									72,823.27	7,201.59	4,929.39
Technology		119,061.87	90,678.26	45,676.41	123,669.24	71,439.45	95,876.79	134,004.72	59,007.13	143,448.79	81,086.94
Facilities					32,898.77			201.55	20,731.40		
Miscellaneous									155.75		141.72
Total OOE	-	119,061.87	90,678.26	45,676.41	156,568.01	71,439.45	95,876.79	134,206.27	152,717.55	150,650.38	86,158.05

*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 specify that the committee and dean must provide a direct link to student needs and use for any expenditure.
- Expenditures fall into three categories:
 - Purchase of software and hardware
 - Support staff and student salaries; and
 - Lab facilities.
- 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 technology coordinator.
- Three classrooms were upgraded with the installation of new media.
- The Dean works with the Committee chair and the network specialist to authorize equipment repairs and as-needed purchases. During FY 2012, the School had the opportunity to get flip cameras under a buy-one-get-one free grant. In consultation with faculty members and the IT staff, the Dean authorized the purchase of 8 cameras. The additional free cameras were enough to fully equip a class of students in time for a trip to Oakland, CA, where they produced short documentaries about environmental journalism. A similar opportunity provided the School with an advanced projector system after IBM contacted a professor and had a short window of opportunity. In that case, the professor was the Chair of the Committee and informally polled its members as to the allowability of the expenditure.
- The Committee also has approved moving staff onto these funds as needed. For example, when the course fees were initiated, the School's network specialist and lab manager were partially funded from course fees. The Committee approved the expenditure. Following a reorganization of staff in 2005, those individuals were again fully funded from the School's operating budget. At this time, only student employees who also serve as trainers and facilitate access to labs and equipment are funded from course fees. As has been the policy, any reallocation of staff support is made with the approval of the Technology Committee.

- Changes in the use of these funds originate in the Technology Committee, which then brings the recommendation to the full faculty for a vote. In keeping with its pact with the students, the School would not undertake any changes without the understanding and documented support of the students.
- During 2011 and 2012, the technology committee initiated and supported changes to the course fees expenditures. Two changes from the previous types of expenditures were purchase of iPads for use in classrooms and use of the fees to pay for online data base resources.

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 School of Law course fee rate is \$247.15 per hour for the Classes of 2012 or earlier. For classes after 2012 or later, the course fee rate totals \$300.10
- 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 FY 2000 course fees for a Research Librarian and Technologist in the Law Library, an Assistant to the Dean, salary enhancements, and clinical positions. Additionally, the Dean received permission from the Provost to reallocate at least a portion of the entire course fee to cover budget cuts within the Law School. The memorandum contemplated a permanent readjustment to how the Law School would use course fees. As reflected in the 1999 memorandum, other sources of revenue, primarily private giving, had by that time supplemented amounts spent on student scholarships, thereby reducing the need to use course fees for that purpose. More specifically, amounts allocated to scholarship were reduced
- In FY 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 FY 2007 differential tuition proposal.
- In April 2012, after consultation with faculty and a group of representative students, the Dean requested, and the Board of Regents approved, a \$50 course fee increase effective in FY 2013 for members of the Class of 2015 and students who matriculate afterwards. The proposal requested an increase in the 2012-2013 Law School course fee from \$233.15 per credit hour to \$283.15 per credit hour. Future increases in the course fee would be tied to University-level tuition increases. The School of Law has reduced the size of its current first year J.D. class, and plans to maintain this smaller size in future years. This increase will offset lost fee revenue caused by the new, carefully restricted class size, and may supplement scholarship funding for entering students.

Priorities

- The original 1993 request for a course fee for the School of Law listed four priorities:
 - Student financial aid.
 - Student support/services.
 - Library support/enhancements.
 - Faculty salary/support.
- The 1999 memorandum for the reallocation of course fees specified the following uses of the funds.
 - 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.
- The 2013 proposal states that additional revenue is to be allocated “in the same manner as course fee is currently allocated-- Financial Aid; Student Support/ Services; Library Support/Enhancements; Faculty Salary/Support. To the extent that private support can be found to cover expenses in the last three categories, [the plan is] to use course fee for student scholarships/ financial aid.”

Revenues & Expenditures: See table on following page.

School of Law

	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
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	1,151,884.94	1,104,954.75	922,423.08	874,133.60
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	3,086,772.28	3,144,617.00	3,265,705.64	3,122,072.92
Less: Expenditures		*FY 2005 - 2007 Accounting system was not separated between Academic/Student Support for OOE purposes.										
Salary & Fringe	(1,169,236.27)	(1,326,086.93)	(1,268,182.46)	(1,348,356.76)	(1,306,903.13)	(1,426,144.77)	(1,473,787.00)	(1,544,515.35)	(1,664,381.39)	(1,788,224.47)	(1,885,370.10)	(1,908,885.62)
OOE	(439,276.86)	(442,591.80)	(428,795.53)	(434,278.20)	(411,935.68)	(514,359.00)	(1,010,669.04)	(1,026,150.16)	(1,469,321.08)	(1,538,924.20)	(1,424,992.25)	(1,160,462.15)
Prior Period Encum. Adjust.	128.36	437.20	560.33	2,698.52	279.45	(870.89)		2,983.44			-	372.50
Current Budget Year Encumb.											(3,632.77)	(580.40)
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	1,151,884.94	1,104,954.75	922,423.08 ^	874,133.60	927,231.25
Itemized Expenditures												
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	480,180.66	515,595.70	595,581.54	834,877.03
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	513,664.92	634,360.04	557,908.84	328,681.47
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	227,494.56	276,740.32	301,228.64	329,113.48
Cont. Instruct. Support Staff	77,694.96	79,608.20	96,193.76	104,720.62	73,542.54	156,788.28	167,094.71	173,312.81	243,862.42	154,958.48	244,515.18	236,197.75
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	76,091.63	52,180.90		
Cont. Student Support Services							7,098.71	53,357.02	30,767.48		97,289.61	75,182.49
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	50,651.26	59,684.25		
Student Hourly Expense	10,091.25	21,070.44	29,488.44	14,072.49	11,751.95	12,974.89	5,379.48	7,329.79	41,668.46	94,704.78	88,846.29	104,833.40
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	1,664,381.39	1,788,224.47	1,885,370.10	1,908,885.62
Other Operating												
Faculty Support	3,104.00	3,814.00	10,208.00	2,493.00	-	-	241,145.00	59,948.00	10,391.45	4,251.73	11,365.87	
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	669,892.65	747,088.14	614,891.63	467,115.44
Suppl. Education Experiences	776.00	954.00	8,788.00	3,588.00	20.00	-	16,306.00	18,138.00	25,353.70	210,303.92	16,186.09	33,974.64
Student Support Services	6,984.00	10,386.00	11,719.00	1,776.00	-	-	33,910.00	36,428.00	66,522.78	37,243.19	707,187.25	570,983.32
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	658,132.72	515,005.71	17,035.96	25,953.66
Technology	3,120.00	8,510.00	-	324.00	-	-	37,305.00	50,805.00	16,073.14	15,604.29		23,607.29
Facilities	3,786.00	-	7,154.00	100.00	18,499.00	47,690.00	6,797.00	7,916.00		98.00	10,377.36	5,785.41
Miscellaneous	13,685.00	22,217.00	17,428.00	16,551.00	1,984.00	-	26,985.00	30,988.00	7,835.43	1,491.22	1,925.00	1,700.00
Institutional Memberships *	-	20,362.00	12,090.00	1,296.00	9,275.00	2,241.00	16,254.00	20,148.00	3,500.00	7,838.00		
Unallocated Fringe Costs							25,963.00	4,354.00	11,619.21		46,023.09	31,342.39
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	1,469,321.08	1,538,924.20	1,424,992.25	1,160,462.15

**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 use of differential tuition.

Evaluation and Progress to Date

- Prior to FY 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 FY 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 FY 2007 proposal required (\$220,000).
- Just as the approved FY 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 were earmarked for faculty recruitment efforts for the 2010-2011 academic year.
- Differential tuition collected since 2007 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.
- Financial aid expenditures from course fees support scholarships and student aid. Consideration for scholarships during any fiscal year reflects a combination of estimated student need and available endowment funds. Course fees contributed \$707,187 in FY 2013 and \$570,983 in FY 2014 to scholarships for Law students.
- Student support services continue to be provided 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. The School of Law spent \$267,306 in FY 2013 on student support services and \$272,777 in FY 2014.
- Course fees for library support and enhancement are reflected in expenditures for Continuing Instructional Support staff, which includes library personnel, and for Instructional Support Materials, primarily library acquisitions and collection enhancements. In FY 2013, \$859,407 was spent on library support and in FY 2014 that amount totaled \$703,313.
- Expenditures on faculty salary and support have been aimed at hiring new faculty and at equalizing faculty salaries of KU Law School professors with their peers at other institutions. Efforts to equalize salaries serve to retain productive members of the current faculty and recruit outstanding new faculty

members. Amounts for Continuing Administrative & Miscellaneous Services, also reflect expenditures allocated to faculty support.

School of Pharmacy

Process

- Differential tuition was first implemented in the School of Pharmacy in 1994 to enable the transition 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 2013 and FY 2014 School of Pharmacy course fee rate is \$173.70 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 and in subsequent years. The 2010 course fee was to assist with the operation and staffing of the Wichita Pharmacy campus that opened in fall 2011 as well as additional expansion on the Lawrence campus. 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). 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.
- The Pharm.D. students had active input in the last course fee increase discussions in the Spring of 2010. The plan, including a compact, was implemented for the 2010-2011 academic year. As a consequence of the increase of the course fee, expansion of the pharmacy classes into new facilities on the Lawrence and Wichita campuses was completed as planned. The Wichita campus is also staffed and fully operational with the first graduating class in May, 2015.
- During the Spring 2015 semester, the Pharm.D. student leadership will be given an annual update on the course fee and any anticipated adjustments in the future.

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 2005, to maintain the remarkable success of the KU School of Pharmacy as a provider of pharmacists to the State of Kansas, the program requires the increased funding from the supplemental fee. The increase was enacted not only meet current fiscal responsibilities, but also to remain competitive with peer programs and to provide the best pharmacy education possible. The net increased funding from the supplemental fee will be used as follows:
 - To meet fiscal responsibilities of the Pharm.D. program detailed above or current faculty, staff, and student support services including instructors for laboratories and assistants to aide students with computer access, classroom and laboratory equipment. This included programmatic changes necessary for future accreditation such as addition of electives into the curriculum and working with the Schools of Medicine and Nursing to provide inter-professional and multidisciplinary teaching and programming.
 - To provide 10 percent of the net increase in funding generated by this fee for scholarships for students with financial hardships starting with the 2005-2006 academic year and succeeding years (this was added to the more than \$125,000 per year in scholarships awarded by the School from endowed private fund sources).
- Increased funding of preceptors to \$500 to provide clerkship opportunities for students. Currently, preceptors receive \$400 per student per 4 week clerkship...a fee that has not been increased since the mid-1990's (competing Schools' of Pharmacy in the region offer at least \$500).
- In Fall 2010, with the opening of the new facility in Lawrence (opened Fall 2010) and the opening of the Wichita Pharmacy campus in the Fall, 2011, the course fee increase supported the following:
 - Support for student services, staff, faculty, and operating expenses for the new Wichita campus.
 - Support for expanded student services in the new building in Lawrence, more particularly, IT support staffing.
 - Support for additional preceptors (i.e., current community pharmacy practitioners) necessary to provide experiential training for an increased number of Pharmacy students from both Lawrence and Wichita starting in 2013.
 - Support for scholarships for the neediest Pharmacy students. Course fee dollars for scholarships were to be set aside for scholarships in an amount that matches the interest generated from a \$1.4 million private scholarship donation that was realized by the School in November, 2010.

Revenues & Expenditures: See table on following page.

School of Pharmacy

	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
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)	251,659.64	227,553.49	285,186.04	541,808.22	1,063,062.41
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	2,775,602.96	3,487,217.54	4,473,965.47	5,539,196.66
Less: Expenditures												
Salary & Fringe	(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)	(2,182,332.48)	(2,554,090.10)	(3,028,226.12)	(3,016,837.35)
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)	(550,338.09)	(676,505.26)	(872,737.44)	(837,006.07)
Prior Period Encum. Adjust.	292.65	6.04	1,084.00		3,403.90	2,954.02	2,545.29	(0.04)	14,700.16		-	1,014.63
Current Budget Year Encumb.											(51,747.72)	
Carry Forward-Next Year **	566,285.67	279,154.37	367,893.85	228,194.86	292,858.22	(10,015.89)	251,659.64	227,553.49	285,186.04	541,808.22	1,063,062.41	2,749,430.28
Itemized Expenditures												
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	184,847.62	224,041.38	177,880.14	88,737.94
New Instructional Positions									24,703.13	-	-	-
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	949,801.59	1,025,318.98	1,262,617.39	1,320,930.24
New Instruct. Support Staff	-	-	-	-	50,654.65	147,958.33	60,788.77	87,717.39	-	-	-	41,015.26
Cont. Instruct. Support Staff	86,868.61	-	-	10,449.05	-	8,675.23	12,031.84	-	164,460.13	170,331.39	179,477.77	201,874.33
New Admin. & Misc. Services	-	3,928.79	-	138,098.62	174,370.92	185,282.23	162,463.25	169,333.62	63,071.87	-	-	-
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	514,946.78	756,135.69	1,027,549.58	940,170.01
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	-	-	1,603.03	-
New Staff Positions-Tech.	-	-	-	24,564.98	55,461.63	96,822.29	82,820.92	115,218.57	26,640.40	-	45,489.48	-
Cont. Staff Positions-Tech.	-	-	9,184.88	46,752.07	68,831.63	63,037.15	51,028.73	63,231.74	183,989.42	302,455.64	242,925.24	349,416.33
GTA Expense	21,717.90	33,709.99	23,648.53	44,428.60	31,867.22	12,962.49	26,115.14	-	69,871.54	75,807.02	86,285.89	65,889.34
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	-	-	4,397.60	8,803.90
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	2,182,332.48	2,554,090.10	3,028,226.12	3,016,837.35
Other Operating												
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		12,860.03	91,638.35	47,558.52
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	221,429.82	143,367.09	168,803.97	202,837.20
Suppl. 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	222,644.67	278,196.61	287,072.31	227,424.74
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	49,500.00	85,000.00	89,000.00	78,500.00
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	19,423.60	106,699.67	188,172.96	135,493.74
Facilities	1,555.00	11,206.48	579.41	84,255.23	7,218.19	339.46	-	1,177.34		18,340.61	17,497.75	103,853.17
Miscellaneous	2,597.97	3,253.30	307.82	7,511.35	1,652.05	-	42.64	4,867.90	4,278.80	8,041.25	6,552.10	11,385.70
Institutional Memberships *	2,000.00	21,048.00	1,500.00	23,005.00	23,680.00	630.00	-	24,636.00	21,000.00	24,000.00	24,000.00	29,953.00
Unallocated Fringe Costs							23,578.00	6,390.69	4,155.87	-		
Expansion Rx Prog. to Wichita									7,905.33			
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	550,338.09	676,505.26	872,737.44	837,006.07

*FY 2005 - 2007 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 practice. The amounts can be detailed as follows:

- The School is awaiting receipt of reports on delayed costs that will be incurred for Pharm.D. curricular and programmatic changes that require technology installation and re-staffing for clinical assessment (of student training) program, a security system for drug information resources that have been relocated to the Lawrence campus from Kansas City (operated by students), upgrades in the distance education technology for both Wichita and Lawrence, simulators (i.e., human replicas for student training in drug reactions), all of which are major purchases.
- There was also one large increase in expenditures for the Wichita facilities which was actually a re-categorization of expenses (i.e., billings for housekeeping, security, and IT in Wichita). Those expenses are no longer separately invoiced and categorized, rather, there is a two-time payment of operational expenses to Wichita according to a memorandum of understanding for services.

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 utilized 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.
- The FY 2011 expansion of the pharmacy program resulted in some shifts in categories of expenditures, some of which were one-time start-up costs and others which are on-going.
- Increased level of expenditures for Instructional Support Materials (supplies and equipment for the Skills Lab and MDCH 602) were largely one-time in FY 2011. Because of increased class size, increased expenditures for Supplemental Education Expenses (supplies, space expenditures, housing payments for introductory (IPPE) rotations and advanced (APPE) experiential experiences (preceptor payments), etc) will be on-going.
- Some of the expenditures for Instruction were one time purchases (large equipment, lap tops for lab, etc.). Expenditures for the Administrative startup for Wichita occurred only in FY 2011. These expenses include travel of the Associate Dean between campuses to establish programming and to address curriculum issues for the new campus location as well as miscellaneous expense to set up the office and assure that support services and materials were available for the students.
- Increased expenditures for Technology in FY 2012 reflect increased support for technology services in Lawrence and Wichita (distance programming and video conferencing). Carry Forward balances have grown over the last two fiscal years. Some projects such as keyless door entry for the Drug Information Center, IT suite, and large classroom areas are just now starting; these projects were originally planned for FY 2013. Shift in expenditures in FY 2013 and FY 2014 are largely due to changes in assessment tools; i.e. moving from standardized patient assessment to clinical assessment. These changes are expected to bring an increase and shift in instructional salaries and corresponding instructional expenses. ExamSoft and other technology enhancements along with upgrades on the Wichita campus will also utilize carry forward funds. Almost \$500,000 has been set aside for classroom simulation equipment. Interdisciplinary education opportunities are also planned between

the School of Medicine and the School of Pharmacy which will make use of the Simulation equipment.

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 2014 School of Social Welfare course fee rate is \$32.85 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

With the current level of Differential fees, the priorities are as follows:

- Raising the lecturer stipends and GTA stipends.
- Increasing the stipend paid to internship adjunct fee.
- Allocating some funding to scholarship assistance.
- Provide additional fund for projects related to student leadership development and other student services

Revenues & Expenditures: See table on following page

School of Social Welfare

	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Recap of Course Fees						
Carry Forward-Prior Year	-	153,947.97	151,996.42	386,134.36	439,529.51	378,377.70
Revenue	336,153.50	357,412.79	402,033.30	446,221.29	294,881.29	450,768.73
Less: Expenditures						
Salary & Fringe	(169,106.78)	(335,729.92)	(99,856.95)	(466,926.66)	(278,712.99)	(579,227.94)
OOE	(13,098.75)	(23,634.42)	(68,038.41)	(70,547.70)	(77,265.11)	(66,112.14)
Prior Period Encum. Adjust.					-	55.00
Current Budget Year Encumb.					(55.00)	(1,661.10)
Carry Forward-Next Year *	153,947.97	151,996.42	386,134.36	294,881.29	378,377.70	182,200.25
Itemized Expenditures						
Payroll -- Salary & Fringe						
Cont. Instructional Positions	169,106.78	282,171.85	19,698.28	363,115.82	278,712.99	579,227.94
GTA Expense		53,558.07	80,158.67	103,810.84		
Total Payroll Expense	169,106.78	335,729.92	99,856.95	466,926.66	278,712.99	579,227.94
Other Operating						
Suppl. Education Experiences	1,798.75	4,634.42	7,938.41	12,047.70	16,665.11	18,312.14
Scholarships & Financial Aid	11,300.00	19,000.00	60,100.00	58,500.00	60,600.00	47,800.00
Total OOE	13,098.75	23,634.42	68,038.41	70,547.70	77,265.11	66,112.14

*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 continues to meet 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. Adjuncts have expanded to include three Professors of the Practice.
- The adjunct internship stipend has been increased by 50 percent per course equivalent.
- Differential tuition continues to support scholarships for enriching educational experiences, specifically to encourage students to participate in the school's Study Abroad programs. During 2014, Social Work students at the BSW, MSW, and Ph.D. levels participated in programs in India, Costa Rica, Korea and newly added for 2014, Italy. The School of Social Welfare continues to actively develop additional scholarship opportunities. In FY 2014, the School of Social Welfare added Alternative Break as an option supported by tuition differential scholarships.
- 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 made presentations representing the School at professional conferences in the past several years in the US, Canada, and internationally including Nepal, and in summer 2013, Uganda. The professional organizations students made presentations at during 2014 include the Council on Social Work Education annual program, Society for Social Work Research, and four students attended the Association of Black Social Work Students.

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.

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.

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

Total Differential Tuition Expenditures FY 2003-FY 2014 By Category

Faculty and Instructional Staff	\$62,916,477
Advising and Support Staff	7,776,220
Scholarships and Student Employment	16,804,641
Technology Materials—Student and Instructional Support	15,946,976
Technology Staff—Lab and Instructional Support	31,887,851
Supplemental Education Experiences	7,650,080
Faculty Support	3,623,135
Facilities	2,686,143
Other *	<u>2,023,084</u>
Grand Total – All Categories	\$151,304,606

* '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 2014

School	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014
Architecture			4%	4%	4%	6%	90%	6%	6%	6%	4%	6%
Arts, School of the								100%	6%	6%	4%	6%
Fine Arts, School of				4%	4%	6%	6%	-100%				
Business				4%	4%	6%	6%	6%	6%	6%	4%	6%
Masters of Business				4%	4%	6%	6%	6%	6%	6%	4%	6%
Education				4%	4%	6%	6%	6%	6%	6%	4%	6%
Engineering				4%	4%	6%	6%	6%	6%	6%	4%	6%
Journalism				4%	4%	6%	6%	6%	6%	6%	4%	6%
Law School		4%	4%	4%	4%	27%	22%	6%	6%	6%	4%	6%
Law (2) Classes Fall 2012 or later											100%	6%
Music, School of									6%	6%	4%	6%
Pharmacy		4%	4%	26%	4%	6%	6%	6%	6%	6%	4%	0%
Social Welfare								6%	6%	6%	4%	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 2014. 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.

Appendix B Budget Worksheet—Abbreviations Detail

[Name of school]

Recap of Course Fees:

Abbreviations Detail

Carry Forward-Prior Year

Carry Forward from Prior Year Revenue

Itemized Expenditures

Payroll-Salary & Fringe

Payroll—Salary & Fringe Expenditures

New Tenure Faculty Positions

Newly Created Tenure/Tenure-Track Faculty Positions

Cont. Tenure Faculty Positions

Continuing Tenure/Tenure-Track Faculty Positions

New Instructional Positions

Newly Created Instructional Positions—not Tenure-Track

Cont. Instructional Positions

Continuing Instructional Positions—not Tenure-Track

New Instructional Support Staff

Newly Created Instructional Support Staff (technicians, lab assistants, etc.)

Cont. Instructional Support Staff

Continuing Instructional Support Staff (technicians, lab assistants, etc.)

New Admin. & Misc. Services

Newly Created Administrative & Misc. Services (dean’s office, maint., etc.)

Cont. Admin. & Misc. Services

Continuing Administrative & Misc. Services (dean’s office, maint., etc.)

Faculty Start-up

Faculty Start-up (Post-doc salaries/fringe)

New Student Support Services

Newly Created Student Support Services (academic advisors, career advisors, etc.)

Cont. Student Support Services

Continuing Student Support Services (academic / career advisors, etc.)

New Staff Positions—Tech.

Newly Created Staff Positions—Technology

Cont. Staff Positions—Tech.

Continuing Staff Positions-Technology

GTA Expense

Graduate Teaching Assistant Expense

GRA Expense

Graduate Research Assistant Expense

Student Hourly Expense

Student Hourly Expense

Total Payroll Expense

Total of the Above Expenses

Other Operating Expenditures

Faculty Support

Faculty Support (labs, start-up, travel)

Instructional Support Materials

Supplemental Education Experiences (travel, competitions, speakers, etc.)

Supp. Education Experiences

Student Support Services

Scholarships & Financial Aid

Technology

Facilities

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

Miscellaneous

Institutional Memberships

Accreditation and Organizational Dues/Memberships

Unallocated Fringe Costs

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

Current Budget Year Encumb.

Current Budget Year Encumb.