Averages Comparison

Tables of Average Expense by Category
## Averages Summary
### Instruction & Public Service

<table>
<thead>
<tr>
<th></th>
<th>Expense Per FTE</th>
<th>% Difference From Average</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Instruction Expenses</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>UMKC</td>
<td>$12,188</td>
<td></td>
</tr>
<tr>
<td><em>System 24 Average</em></td>
<td>$9,936</td>
<td>22.7%</td>
</tr>
<tr>
<td><em>Like UMKC Average</em></td>
<td>$9,390</td>
<td>29.8%</td>
</tr>
<tr>
<td><em>Approx. 20K Average</em></td>
<td>$8,561</td>
<td>42.4%</td>
</tr>
<tr>
<td><em>Mult. Professional Schools</em></td>
<td>$12,303</td>
<td>-0.9%</td>
</tr>
<tr>
<td><strong>Public Service Expenses</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>UMKC</td>
<td>$1,579</td>
<td></td>
</tr>
<tr>
<td><em>System 24</em></td>
<td>$1,727</td>
<td>-16.3%</td>
</tr>
<tr>
<td><em>Like UMKC</em></td>
<td>$2,073</td>
<td>-30.2%</td>
</tr>
<tr>
<td><em>Approx. 20K</em></td>
<td>$1,575</td>
<td>-8.2%</td>
</tr>
<tr>
<td><em>Mult. Professional Schools</em></td>
<td>$2,803</td>
<td>-48.4%</td>
</tr>
</tbody>
</table>
Averages Summary
Institutional Support & Operation Maintenance of Plant

<table>
<thead>
<tr>
<th></th>
<th>Expense Per FTE</th>
<th>% Difference From Average</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Institutional Support Expenses</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>UMKC</td>
<td>$2,576</td>
<td></td>
</tr>
<tr>
<td><strong>System 24</strong></td>
<td>$2,114</td>
<td>21.9%</td>
</tr>
<tr>
<td><strong>Like UMKC</strong></td>
<td>$2,095</td>
<td>23.0%</td>
</tr>
<tr>
<td><strong>Approx. 20K</strong></td>
<td>$2,044</td>
<td>26.0%</td>
</tr>
<tr>
<td><strong>Mult. Professional Schools</strong></td>
<td>$2,109</td>
<td>22.1%</td>
</tr>
<tr>
<td><strong>Operation Maintenance of Plant Expenses</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>UMKC</td>
<td>$1,446</td>
<td></td>
</tr>
<tr>
<td><strong>System 24</strong></td>
<td>$1,996</td>
<td>-27.6%</td>
</tr>
<tr>
<td><strong>Like UMKC</strong></td>
<td>$1,685</td>
<td>-14.2%</td>
</tr>
<tr>
<td><strong>Approx. 20K</strong></td>
<td>$1,655</td>
<td>-12.6%</td>
</tr>
<tr>
<td><strong>Mult. Professional Schools</strong></td>
<td>$2,590</td>
<td>-44.2%</td>
</tr>
</tbody>
</table>
## Averages Summary

### Academic Support & Student Services

<table>
<thead>
<tr>
<th></th>
<th>Expense Per FTE</th>
<th>% Difference From Average</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Academic Support Expenses</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>UMKC</td>
<td>$2,574</td>
<td></td>
</tr>
<tr>
<td>System 24</td>
<td>$2,689</td>
<td>-4.3%</td>
</tr>
<tr>
<td>Like UMKC</td>
<td>$2,612</td>
<td>-1.5%</td>
</tr>
<tr>
<td>Approx. 20K</td>
<td>$2,204</td>
<td>16.8%</td>
</tr>
<tr>
<td>Mult. Professional Schools</td>
<td>$3,180</td>
<td>-19.1%</td>
</tr>
<tr>
<td><strong>Student Services Expenses</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>UMKC</td>
<td>$1,635</td>
<td></td>
</tr>
<tr>
<td>System 24</td>
<td>$1,185</td>
<td>38.0%</td>
</tr>
<tr>
<td>Like UMKC</td>
<td>$1,570</td>
<td>4.1%</td>
</tr>
<tr>
<td>Approx. 20K</td>
<td>$1,176</td>
<td>39.0%</td>
</tr>
<tr>
<td>Mult. Professional Schools</td>
<td>$1,045</td>
<td>56.5%</td>
</tr>
</tbody>
</table>
# Averages Summary

## Combined Expenses

<table>
<thead>
<tr>
<th>Combined Expenses</th>
<th>Expense Per FTE</th>
<th>% Difference From Average</th>
</tr>
</thead>
<tbody>
<tr>
<td>UMKC</td>
<td>$6,785</td>
<td></td>
</tr>
<tr>
<td><strong>System 24</strong></td>
<td>$5,988</td>
<td>13.3%</td>
</tr>
<tr>
<td><strong>Like UMKC</strong></td>
<td>$6,277</td>
<td>8.1%</td>
</tr>
<tr>
<td><strong>Approx. 20K</strong></td>
<td>$5,425</td>
<td>25.1%</td>
</tr>
<tr>
<td><strong>Mult. Professional Schools</strong></td>
<td>$6,335</td>
<td>7.1%</td>
</tr>
</tbody>
</table>
UMKC Expenses

IPED Cross Reference
Instructional Expense

- Academic Affairs Reserve
- Honors Program
Public Service

- Center for the City
- Diversity, Access and Equity
- Cultural Events
- Radio Station
- Truman Center
Academic Support

- Dean’s Searches
- Archives
- Desktop Replacement
- FaCET
- Intl Academic Programs
- Promotion and Tenure
- Blueprint ILE
- Environmental Health and Safety
- University Libraries (excl. Law Library)
- Bookmark Press
- New Letters
- WEPT
- Graduate Studies
- Doctoral Programs
Student Services

- PeopleSoft Administration
- Disabled Student Services
- Admissions/Enroll. Serv.
- Career Services
- Ctr. For Academic Development
- University Counseling Cntr.
- Intl. Student Affairs
- Minority Affairs
- African American Culture
- Registration and Recs.
- Student Financial Aid
- Student Life
- Enrollment Mgmt.
- VC Student Affairs
- VCSA Desktop Replacement
- UMKC Welcome Center
- Women’s Center
- Athletic SCH-EDUCFEE
- Finance-Student Loan Collections
- Work Study Matching
- Debate
- University News
- Writing Center
- Fellowship Fees
- Fellowship Stipends
- Scholarships
Institutional Support

- Commencement
- Convocation
- SEARCH
- VC Academic Affairs
- Institutional Research
- Faculty Senate
- HLC Accreditation
- Academic Program Review
- Academic Assessment
- Mid-Year Commencement
- Chancellor’s Office
- Chancellor’s Residence
- External Affairs

- Public Relations
- Mandatory loan Transfer
- Staff Assembly
- Information Access
- Chief Information Officer
- Network Security
- IS Operations and Administration
- IS Central System
- Campus Software License
- Telephone Services
- IS Support Services
- Insurance
Institutional Support Cont.

• Marketing
• Communications Administration
• Creative Services
• Electronic Communications
• Mail Services
• Police
• Human Resources
• One Card Center
• Alumni Constituent Relations
• Univ. Advancement Records
• Trustee Engagement
• Alumni & Advancement Publ.
• Univ. Comm. Special Events
• Conference Facility
• Community Relations
• Community Table Sponsorships
• Univ. Advancement FD
• VC Univ. Advancement
• VCUA Desktop Replacement
• Stewardship
• Auditing Services
• Athletics Subsidy
• Central Box Office
• Finance Budget
• VC Administrative
• VCADM Desktop Replacement
Institutional Support Cont.

- Finance-Accounting Services
- Cashiers
- Business Services
- Fleet Service Operations
- Campus Reserve
Operation Maintenance of Plant

- Custodial
- HVAC
- Facilities Maintenance
- Electricity
- Natural Gas
- Water-Sewer
- Performance Contract
Expense Definitions

Detailed Expense Definitions
Instructional Expense

- Functional expense category that includes expenses of the colleges, schools, departments and other instructional divisions of the institution and expenses for departmental research and public service that are not separately budgeted.
  - Includes general academic instruction, occupational and vocational instruction, community education, preparatory and adult basic education and regular, special and extension sessions
  - Includes expenses for both credit and non-credit activities
  - Excludes expenses for academic administration where the primary function is administration (e.g., academic deans)
  - Information technology expenses related to instructional activities if the institution separately budgets and expenses information technology resources are included (otherwise these expenses are included in academic support)
  - GASB institutions include actual or allocated costs for operation and maintenance of plant and depreciation
Public Service Expense

- Functional expense category that includes expenses for activities established primarily to provide noninstructional services beneficial to individuals and groups external to the institution.
  - Includes expenses for community services, cooperative extension services, and public broadcasting services
  - Information technology expenses related to the public service activities if the institution separately budgets and expenses information technology resources are included (otherwise these expenses are included in academic support)
  - GASB institutions include actual or allocated costs for operation and maintenance of plant and depreciation
Academic Support Expense

- Functional expense category that includes expenses of activities and services that support the institution's primary missions of instruction, research and public service.
  - Includes the retention, preservation and display of educational materials (for example, libraries, museums and galleries); organized activities that provide support services to the academic functions of the institution (such as a demonstration school associated with a college of education or veterinary and dental clinics if their primary purpose is to support the instructional program); media such as audiovisual services; academic administration (including academic deans but not department chairpersons); and formally organized and separately budgeted academic personnel development and course and curriculum development expenses
  - Includes information technology expenses related to academic support activities; if an institution does not separately budget and expense information technology resources, the costs associated with the three primary programs will be applied to this function and the remainder to institutional support
  - GASB institutions include actual or allocated costs for operation and maintenance of plant and depreciation
Student Services Expense

- Functional expense category that includes expenses for admissions, registrar activities and activities whose primary purpose is to contribute to students emotional and physical well-being and to their intellectual, cultural and social development outside the context of the formal instructional program
  - Examples include student activities, cultural events, student newspapers, intramural athletics, student organizations, supplemental instruction outside the normal administration and student records
  - Intercollegiate athletics and student health services may also be included except when operated as self-supporting auxiliary enterprises
  - May include information technology expenses related to student service activities if the institution separately budgets and expenses information technology resources (otherwise these expenses are included in institutional support)
  - GASB institutions include actual or allocated costs for operation and maintenance of plant and depreciation
Institutional Support Expense

- Functional expense category that includes expenses for the day-to-day operational support of the institution
  - Includes expenses for general administrative services, central executive-level activities concerned with management and long range planning, legal and fiscal operations, space management, employee personnel and records, logistical services such as purchasing and printing and public relations and development
  - Includes information technology expenses related to institutional support activities
  - If an institution does not separately budget and expense information technology resources, the costs associated with student services and operation and maintenance of plant will also be applied to this function
  - GASB institutions include actual or allocated costs for operation and maintenance of plant and depreciation
Institutional Support Expense

- Functional expense category that includes expenses for the day-to-day operational support of the institution
  - Includes expenses for general administrative services, central executive-level activities concerned with management and long range planning, legal and fiscal operations, space management, employee personnel and records, logistical services such as purchasing and printing and public relations and development
  - Includes information technology expenses related to institutional support activities
  - If an institution does not separately budget and expense information technology resources, the costs associated with student services and operation and maintenance of plant will also be applied to this function
  - GASB institutions include actual or allocated costs for operation and maintenance of plant and depreciation
Operation Maint. of Plant Expense

- Functional expense category that includes expenses for operations established to provide service and maintenance related to campus grounds and facilities used for educational and general purposes.
  - Specific expenses include utilities, fire protection, property insurance and similar items
  - This function includes amounts charged to auxiliary enterprises, hospitals and independent operations