

Emporia State University

Expenditure	Actual FY 2014	Approved FY 2015	Approved FY 2016	Approved FY 2017
All Funds:				
State Operations	\$ 70,185,982	\$ 77,772,490	\$ 76,368,910	\$ 77,814,234
Aid to Local Units	-	-	-	-
Other Assistance	9,875,505	8,760,947	8,760,947	8,760,947
<i>Subtotal - Operating</i>	<u>\$ 80,061,487</u>	<u>\$ 86,533,437</u>	<u>\$ 85,129,857</u>	<u>\$ 86,575,181</u>
Capital Improvements	6,697,306	6,952,511	2,283,000	2,338,000
TOTAL	<u><u>\$ 86,758,793</u></u>	<u><u>\$ 93,485,948</u></u>	<u><u>\$ 87,412,857</u></u>	<u><u>\$ 88,913,181</u></u>
State General Fund:				
State Operations	\$ 30,176,743	\$ 30,961,983	\$ 31,128,183	\$ 31,763,085
Aid to Local Units	-	-	-	-
Other Assistance	123,886	29,000	29,000	29,000
<i>Subtotal - Operating</i>	<u>\$ 30,300,629</u>	<u>\$ 30,990,983</u>	<u>\$ 31,157,183</u>	<u>\$ 31,792,085</u>
Capital Improvements	13,938	-	-	-
TOTAL	<u><u>\$ 30,314,567</u></u>	<u><u>\$ 30,990,983</u></u>	<u><u>\$ 31,157,183</u></u>	<u><u>\$ 31,792,085</u></u>
Percent Change:				
Operating Expenditures				
All Funds	(1.1)%	8.1 %	(1.6)%	1.7 %
State General Fund	(2.7)	2.3	0.5	2.0
FTE Positions	794.2	796.7	796.7	796.7
Non-FTE Unclass. Perm. Pos.	55.0	55.0	55.0	55.0
TOTAL	<u><u>849.2</u></u>	<u><u>851.7</u></u>	<u><u>851.7</u></u>	<u><u>851.7</u></u>

The approved FY 2015 operating budget is \$86.5 million, including \$31.0 million from the State General Fund. This is an increase of \$6.5 million, or 8.1 percent, all funds and \$690,354, or 2.3 percent, State General Fund, above the FY 2014 actual expenditures. The increase is mainly in salaries and wages and contractual services with expenditures coming from the general and restricted use funds.

The FY 2015 approved capital improvements budget is \$7.0 million. This is an increase of \$225,205, or 3.8 percent, above the FY 2014 actual expenditures and an increase of \$5.7 million or 81.9 percent, above the FY 2015 approved amount from the 2014 Session. The

increase is mainly in rehabilitation and repair expenditures from the Educational Building Fund.

The approved FY 2016 operating budget is \$85.1 million, including \$31.2 million from the State General Fund. This is a decrease of \$1.4 million, or 1.6 percent, all funds and an increase of \$166,200, or 0.5 percent, State General Fund from the FY 2015 approved expenditures.

The FY 2016 approved capital improvements budget is \$2.3 million. This is a decrease of \$4.7 million, or 67.1 percent, below the FY

2015 expenditures. The decrease is due to the Education Building Fund transfer not occurring until later in the fiscal year.

The approved FY 2017 operating budget is \$86.6 million, including \$31.8 million from the State General Fund. This is an increase of \$1.4 million, or 1.7 percent, all funds and \$634,902, or 2.0 percent,

State General Fund above the FY 2016 approved expenditures. The increase is primarily due to the 27th payroll period.

The FY 2017 approved capital improvements budget is \$2.3 million. This is an increase of \$55,000, or 2.4 percent, above the FY 2016 expenditures. The increase is due to an increase in debt service.

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	FY 2015			FY 2016			FY 2017		
	SGF	All Funds	FTE	SGF	All Funds	FTE	SGF	All Funds	FTE
Agency Estimate/Request	\$ 31,693,517	\$ 94,231,401	796.7	\$ 31,592,958	\$ 87,709,440	796.7	\$ 32,309,591	\$ 89,843,295	796.7
Governor's Changes:									
1. Governor's December 9 th Allotment	\$ (70,065)	\$ (70,065)	-	\$ -	\$ -	-	\$ -	\$ -	-
2. KPERS Employer Contribution Rate Reduction	-	(42,919)	-	-	-	-	-	-	-
3. Governor's February 5 th Allotment	(632,469)	(632,469)	-	-	-	-	-	-	-
4. Maintenance Facility Razing	-	-	-	-	500,000	-	-	-	-
5. Health Insurance Reduction	-	-	-	(303,514)	(567,163)	-	(309,573)	(578,484)	-
Total Governor's Recommendation	\$ 30,990,983	\$ 93,485,948	796.7	\$ 31,289,444	\$ 87,642,277	796.7	\$ 32,000,018	\$ 89,264,811	796.7
Change from Agency Est./Req.	\$ (702,534)	\$ (745,453)	-	\$ (303,514)	\$ (67,163)	-	\$ (309,573)	\$ (578,484)	-
Percent Change from Agency Est./Req.	(2.2)%	(0.8)%	- %	(1.0)%	(0.1)%	- %	(1.0)%	(0.6)%	- %
Legislative Action:									
6. KPERS Employer Contribution Rate Reduction	\$ -	\$ -	-	\$ (77,891)	\$ (125,510)	-	\$ (152,597)	\$ (246,511)	-
7. KPERS Death and Disability Reduction	-	-	-	(54,370)	(103,910)	-	(55,336)	(105,119)	-
TOTAL APPROVED	<u>\$ 30,990,983</u>	<u>\$ 93,485,948</u>	<u>796.7</u>	<u>\$ 31,157,183</u>	<u>\$ 87,412,857</u>	<u>796.7</u>	<u>\$ 31,792,085</u>	<u>\$ 88,913,181</u>	<u>796.7</u>
Change from Gov. Rec.	\$ -	\$ -	-	\$ (132,261)	\$ (229,420)	-	\$ (207,933)	\$ (351,630)	-
Percent Change from Gov. Rec.	- %	- %	- %	(0.4)%	(0.3)%	- %	(0.6)%	(0.4)%	- %
Change from Agency Est./Req.	\$ (702,534)	\$ (745,453)	-	\$ (435,775)	\$ (296,583)	-	\$ (517,506)	\$ (930,114)	-
Percent Change from Agency Est./Req.	(2.2)%	(0.8)%	- %	(1.4)%	(0.3)%	- %	(1.6)%	(1.0)%	- %

1. The Governor deleted \$70,065, all from the State General Fund, as part of the December 9th allotment. For this agency, the allotment reduced the Kansas Public Employees Retirement System employer contribution rate (excluding Death and Disability) from 11.27 percent to 8.65 percent in FY 2015.
2. The Governor deleted \$42,919, all from special revenue funds, to reduce the Kansas Public Employees Retirement System employer contribution rate (excluding Death and Disability) from 11.27 percent to 8.65 percent in FY 2015.
3. The Governor deleted \$632,469, all from the State General Fund, as part of the February 5th 2.0 percent allotment in FY 2015.
4. The Governor added \$500,000, all from special revenue funds, to raze the maintenance facility for FY 2016.
5. The Governor deleted \$567,163, including \$303,514 from the State General Fund, for FY 2016 and \$578,484, including \$309,573 from the

6. The Legislature reduced the Kansas Public Employees Retirement System employer contribution rate (excluding KPERS Death and Disability) from 12.37 percent to 10.91 percent for FY 2016 and from 13.57 percent to 10.81 percent for FY 2017. **For this agency, the reductions totaled \$125,510, including \$77,891 from the State General Fund, for FY 2016 and \$246,511, including \$152,597 from the State General Fund, for FY 2017.**
7. The Legislature deleted \$103,910, including \$54,370 from the State General Fund, for FY 2016 and \$105,119, including \$55,336 from the State General Fund, for FY 2017 to suspend employer contributions to the Kansas Public Employees Retirement System Group Insurance Fund, or Death and Disability Fund, for the final seven pay periods for FY 2016 and FY 2017.