

## Kansas State University

Expenditure	Actual FY 2014	Approved FY 2015	Approved FY 2016	Approved FY 2017
<b>All Funds:</b>				
State Operations	\$ 435,894,868	\$ 477,296,187	\$ 480,675,424	\$ 485,311,781
Aid to Local Units	135,355	145,161	145,161	145,161
Other Assistance	74,877,913	80,198,322	79,976,514	79,254,311
<i>Subtotal - Operating</i>	<u>\$ 510,908,136</u>	<u>\$ 557,639,670</u>	<u>\$ 560,797,099</u>	<u>\$ 564,711,253</u>
Capital Improvements	41,590,109	34,251,955	15,013,143	20,525,120
TOTAL	<u><u>\$ 552,498,245</u></u>	<u><u>\$ 591,891,625</u></u>	<u><u>\$ 575,810,242</u></u>	<u><u>\$ 585,236,373</u></u>
<b>State General Fund:</b>				
State Operations	\$ 99,857,411	\$ 103,859,568	\$ 104,804,066	\$ 106,928,191
Aid to Local Units	-	-	-	-
Other Assistance	-	-	-	-
<i>Subtotal - Operating</i>	<u>\$ 99,857,411</u>	<u>\$ 103,859,568</u>	<u>\$ 104,804,066</u>	<u>\$ 106,928,191</u>
Capital Improvements	114,507	1,500,000	-	-
TOTAL	<u><u>\$ 99,971,918</u></u>	<u><u>\$ 105,359,568</u></u>	<u><u>\$ 104,804,066</u></u>	<u><u>\$ 106,928,191</u></u>
<b>Percent Change:</b>				
Operating Expenditures				
All Funds	2.1 %	9.1 %	0.6 %	0.7 %
State General Fund	(2.7)	4.0	0.9	2.0
FTE Positions	3,785.3	3,861.7	3,861.7	3,861.7
Non-FTE Unclass. Perm. Pos.	-	-	-	-
TOTAL	<u><u>3,785.3</u></u>	<u><u>3,861.7</u></u>	<u><u>3,861.7</u></u>	<u><u>3,861.7</u></u>

The approved FY 2015 operating budget is \$557.6 million, including 103.9 million from the State General Fund. This is an increase of \$46.7 million, or 9.1 percent, all funds and \$4.0 million, or 4.0 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 \$34.3 million. This is a decrease of \$7.3 million, or 17.6 percent, below the FY 2014 actual expenditures and an increase of \$20.4 million or 147.2 percent above the FY 2015 amount approved by the 2014 Legislature.

The increase is mainly in rehabilitation and repair expenditures from the Educational Building Fund and increased debt service payments.

The approved FY 2016 operating budget is \$560.8 million, including \$104.8 million from the State General Fund. This is an increase of \$3.2 million, or 0.6 percent, all funds and \$944,498, or 0.9 percent, State General Fund above the FY 2015 approved expenditures. The increase is in contractual services.

The FY 2016 approved capital improvements budget is \$15.0 million. This is a decrease of \$19.2 million, or 56.2 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 \$564.7 million, including \$106.9 million from the State General Fund. This is an increase of \$3.9 million, or 0.7 percent, all funds and \$2.1 million, or 2.0 percent,

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

The FY 2017 approved capital improvements budget is \$20.5 million. This is an increase of \$5.5 million, or 36.7 percent, above the FY 2016 expenditures. The increase is due to increased debt service payments and the construction of a new residence hall.

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	FY 2015			FY 2016			FY 2017		
	SGF	All Funds	FTE	SGF	All Funds	FTE	SGF	All Funds	FTE
<b>Agency Estimate/Request</b>	\$ 107,720,367	\$ 594,581,008	3,861.7	\$ 105,957,750	\$ 574,537,333	3,861.7	\$ 108,327,480	\$ 580,888,557	3,861.7
<b>Governor's Changes:</b>									
1. Governor's December 9 <sup>th</sup> Allotment	\$ (210,604)	\$ (210,604)	-	\$ -	\$ -	-	\$ -	\$ -	-
2. KPERS Employer Contribution Rate Reduction	-	(328,584)	-	-	-	-	-	-	-
3. Governor's February 5 <sup>th</sup> Allotment	(2,150,195)	(2,150,195)	-	-	-	-	-	-	-
4. National Bio Agro-Defense Facility	-	-	-	-	5,000,000	-	-	5,000,000	-
5. Health Insurance Reduction	-	-	-	(741,688)	(2,459,380)	-	(756,271)	(2,507,737)	-
<b>Total Governor's Recommendation</b>	\$ 105,359,568	\$ 591,891,625	3,861.7	\$ 105,216,062	\$ 577,077,953	3,861.7	\$ 107,571,209	\$ 583,380,820	3,861.7
Change from Agency Est./Req.	\$ (2,360,799)	\$ (2,689,383)	-	\$ (741,688)	\$ 2,540,620	-	\$ (756,271)	\$ 2,492,263	-
Percent Change from Agency Est./Req.	(2.2)%	(0.5)%	-%	(0.7)%	0.4%	-%	(0.7)%	0.4%	-%
<b>Legislative Action:</b>									
6. Bonding Authority for Student Union	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-
7. Bonding Authority College of Architecture Planning and Design	-	-	-	-	-	-	-	-	-
8. KPERS Employer Contribution Rate Reduction	-	-	-	(234,824)	(600,937)	-	(462,075)	(1,176,302)	-
9. KPERS Death and Disability Reduction	-	-	-	(177,172)	(666,774)	-	(180,943)	(668,145)	-
10. Debt Service for College of Architecture Planning and Design Bonds	-	-	-	-	-	-	-	3,700,000	-
<b>TOTAL APPROVED</b>	<u>\$ 105,359,568</u>	<u>\$ 591,891,625</u>	<u>3,861.7</u>	<u>\$ 104,804,066</u>	<u>\$ 575,810,242</u>	<u>3,861.7</u>	<u>\$ 106,928,191</u>	<u>\$ 585,236,373</u>	<u>3,861.7</u>
Change from Gov. Rec.	\$ -	\$ -	-	\$ (411,996)	\$ (1,267,711)	-	\$ (643,018)	\$ 1,855,553	-
Percent Change from Gov. Rec.	-%	-%	-%	(0.4)%	(0.2)%	-%	(0.6)%	0.3%	-%
Change from Agency Est./Req.	\$ (2,360,799)	\$ (2,689,383)	-	\$ (1,153,684)	\$ 1,272,909	-	\$ (1,399,289)	\$ 4,347,816	-
Percent Change from Agency Est./Req.	(2.2)%	(0.5)%	-%	(1.1)%	0.2%	-%	(1.3)%	0.7%	-%

1. The Governor deleted \$210,604, all from the State General Fund, as part of the December 9<sup>th</sup> 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 \$328,584, 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 \$2.2 million, all from the State General Fund, as part of the February 5<sup>th</sup> 2.0 percent allotment in FY 2015.

4. The Governor added \$5.0 million, all from special revenue funds, for the National Bio Agro-Defense Facility for FY 2016 and FY 2017.

5. The Governor deleted \$2.5 million, including \$741,688 from the State General Fund, for FY 2016 and \$2.5 million, including \$756,271 from the State General Fund, for FY 2017 to reduce employer contributions for state employee health insurance.

6. The Legislature added language allowing \$25.0 million in bonding authority for the student union expansion for FY 2016.
7. The Legislature added language allowing \$60.0 million in bonding authority for the College of Architecture Planning and Design For FY 2016.
8. 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 \$600,937, including \$234,824 from the State General Fund, for FY 2016 and \$1.2 million, including \$462,075 from the State General Fund, for FY 2017.**
9. The Legislature deleted \$666,774, including \$177,172 from the State General Fund, for FY 2016 and \$668,145 including \$180,943 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.
10. The Legislature added \$3.7 million, all from the Educational Building Fund, for debt service payments for the College of Architecture Planning and Design bonds for FY 2017.