University of Kansas

Expenditure	Actual FY 2014	Approved FY 2015	Approved FY 2016	Approved FY 2017
All Funds:				
State Operations	$ 608,839,316	$ 634,148,076	$ 624,106,884	$ 643,741,123
Aid to Local Units	-	-	-	-
Other Assistance	63,746,515	61,925,438	61,925,270	61,925,270
Subtotal - Operating	*$ 672,585,831*	*$ 696,073,514*	*$ 686,032,154*	*$ 705,666,393*
Capital Improvements	44,337,529	29,810,237	28,313,161	20,145,046
TOTAL	$ 716,923,360	$ 725,883,751	$ 714,345,315	$ 725,811,439
State General Fund:				
State Operations	$ 135,402,775	$ 134,465,577	$ 135,510,583	$ 138,755,895
Aid to Local Units	-	-	-	-
Other Assistance	-	-	-	-
Subtotal - Operating	*$ 135,402,775*	*$ 134,465,577*	*$ 135,510,583*	*$ 138,755,895*
Capital Improvements	1,869,600	2,080,000	2,165,000	2,255,000
TOTAL	$ 137,272,375	$ 136,545,577	$ 137,675,583	$ 141,010,895
Percent Change:				
Operating Expenditures				
All Funds	6.7 %	3.5 %	(1.4)%	2.9 %
State General Fund	(2.0)	(0.7)	0.8	2.4
FTE Positions	5,342.1	5,342.1	5,342.1	5,342.1
Non-FTE Unclass. Perm. Pos.	-	-	-	-
TOTAL	5,342.1	5,342.1	5,342.1	5,342.1

The approved FY 2015 operating budget is $696.1 million, including $134.5 million from the State General Fund. This is an increase of $23.5 million, or 3.5 percent, all funds and a decrease of $937,198, or 0.7 percent, State General Fund, from the FY 2014 actual expenditures. The all funds increase is mainly in salaries and wages with expenditures coming from the general use and federal funds. The decrease in the State General Fund expenditures is due to the allotments of $2.9 million.

The FY 2015 approved capital improvements budget is $29.8 million. This is a decrease of $14.5 million, or 32.7 percent, below the FY 2014 actual expenditures and an increase of $10.3 million, or 52.5 percent, above the FY 2015 approved amount from the 2014 Session. The decrease from FY 2014 is due to a reduction in rehabilitation and repair as well as engineering facility expenditures. The increase in the request for expenditures in FY 2015 is due to the transfer of the Educational Building Fund expenditures.

The approved FY 2016 operating budget is $686.0 million, including $135.5 million from the State General Fund. This is a decrease of $10.0 million, or 1.4 percent, all funds and an increase of $1.0, or 0.8 percent, State General Fund from the FY 2015 approved expenditures.

The FY 2016 approved capital improvements budget is $28.3 million. This is a decrease of $1.5 million, or 5.0 percent, below the FY 2015 expenditures. The decrease is due to the Education Building Fund transfer not occurring until later in the fiscal year, partially offset by an increase in debt service payments.

The approved FY 2017 operating budget is $705.7 million, including $138.8 million from the State General Fund. This is an increase of $19.6 million, or 2.9 percent, all funds and $3.2 million, or 2.4 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 $20.1 million. This is a decrease of $8.2 million, or 28.9 percent, below the FY 2016 expenditures. The decrease is due to a reduction of the expenditures for the School of Business.

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	FY 2015 SGF	FY 2015 All Funds	FY 2015 FTE	FY 2016 SGF	FY 2016 All Funds	FY 2016 FTE	FY 2017 SGF	FY 2017 All Funds	FY 2017 FTE
Agency Estimate/Request	$ 139,464,253	$ 729,090,220	5,342.1	$ 139,095,098	$ 718,832,445	5,342.1	$ 142,626,391	$ 730,753,492	5,342.1
Governor's Changes:									
1. Governor's December 9th Allotment	$ (216,214)	$ (216,214)	-	$ -	$ -	-	$ -	$ -	-
2. KPERS Employer Contribution Rate Reduction	-	(287,793)	-	-	-	-	-	-	-
3. Governor's February 5th Allotment	(2,702,462)	(2,702,462)	-	-	-	-	-	-	-
4. GBA No. 1, Item 10 Refinance Law Enforcement Training Center Bonds	-	-	-	-	-	-	-	-	-
5. Health Insurance Reduction	-	-	-	(997,878)	(3,191,638)	-	(1,017,838)	(3,255,471)	-
Total Governor's Recommendation	$ 136,545,577	$ 725,883,751	5,342.1	$ 138,097,220	$ 715,640,807	5,342.1	$ 141,608,553	$ 727,498,021	5,342.1
Change from Agency Est./Req.	$ (2,918,676)	$ (3,206,469)	-	$ (997,878)	$ (3,191,638)	-	$ (1,017,838)	$ (3,255,471)	-
Percent Change from Agency Est./Req.	(2.1)%	(0.4)%	- %	(0.7)%	(0.4)%	- %	(0.7)%	(0.4)%	- %
Legislative Action:									
6. Bonding Authority for New Dorm and Dinning Hall	$ -	$ -	-	$ -	$ -	-	$ -	$ -	-
7. Bonding Authority for Corbin Hall Remodel	-	-	-	-	-	-	-	-	-
8. KPERS Employer Contribution Rate Reduction	-	-	-	(174,419)	(394,745)	-	(346,187)	(782,859)	-
9. KPERS Death and Disability Reduction	-	-	-	(247,218)	(900,747)	-	(251,471)	(903,723)	-
TOTAL APPROVED	$ 136,545,577	$ 725,883,751	5,342.1	$ 137,675,583	$ 714,345,315	5,342.1	$ 141,010,895	$ 725,811,439	5,342.1
Change from Gov. Rec.	$ -	$ -	-	$ (421,637)	$ (1,295,492)	-	$ (597,658)	$ (1,686,582)	-
Percent Change from Gov. Rec.	- %	- %	- %	(0.3)%	(0.2)%	- %	(0.4)%	(0.2)%	- %
Change from Agency Est./Req.	$ (2,918,676)	$ (3,206,469)	-	$ (1,419,515)	$ (4,487,130)	-	$ (1,615,496)	$ (4,942,053)	-
Percent Change from Agency Est./Req.	(2.1)%	(0.4)%	- %	(1.0)%	(0.6)%	- %	(1.1)%	(0.7)%	- %

1. The Governor deleted $216,214, 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 $287,793, 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 $2.7 million, all from the State General Fund, as part of the February 5th 2.0 percent allotment in FY 2015.

4. The Legislature concurred with GBA No. 1, Item 10, to add language to refinance the Law Enforcement Training Center bonds with debt service paid from the State General Fund or any appropriate special revenue funds for FY 2016.

5. The Governor deleted $3.2 million, including $997,878 from the State General Fund, for FY 2016 and $3.3 million, including $1.0 million from the

State General Fund, for FY 2017 to reduce employer contributions for state employee health insurance.

6. The Legislature added language allowing $51.2 million in bonding authority for a new dorm and dinning hall for FY 2016.

7. The Legislature added language allowing $14.5 million in bonding authority for Corbin Hall 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 $394,745, including $174,419 from the State General Fund, for FY 2016 and $782,859, including $346,187 from the State General Fund, for FY 2017.**

9. The Legislature deleted $900,747, including $247,218 from the State General Fund, for FY 2016 and $903,723, including $251,471 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.