

## Kansas State Fair

| Expenditure                 | Actual<br>FY 2014          | Approved<br>FY 2015        | Approved<br>FY 2016        | Approved<br>FY 2017        |
|-----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| <b>All Funds:</b>           |                            |                            |                            |                            |
| State Operations            | \$ 5,824,490               | \$ 5,254,225               | \$ 5,130,773               | \$ 5,167,116               |
| Aid to Local Units          | -                          | -                          | -                          | -                          |
| Other Assistance            | -                          | -                          | -                          | -                          |
| <i>Subtotal - Operating</i> | <u>\$ 5,824,490</u>        | <u>\$ 5,254,225</u>        | <u>\$ 5,130,773</u>        | <u>\$ 5,167,116</u>        |
| Capital Improvements        | 169,925                    | 790,000                    | 900,000                    | 1,221,000                  |
| <b>TOTAL</b>                | <u><u>\$ 5,994,415</u></u> | <u><u>\$ 6,044,225</u></u> | <u><u>\$ 6,030,773</u></u> | <u><u>\$ 6,388,116</u></u> |
| <b>State General Fund:</b>  |                            |                            |                            |                            |
| State Operations            | \$ 247,751                 | \$ 312,700                 | \$ 285,950                 | \$ 263,550                 |
| Aid to Local Units          | -                          | -                          | -                          | -                          |
| Other Assistance            | -                          | -                          | -                          | -                          |
| <i>Subtotal - Operating</i> | <u>\$ 247,751</u>          | <u>\$ 312,700</u>          | <u>\$ 285,950</u>          | <u>\$ 263,550</u>          |
| Capital Improvements        | 155,000                    | 535,000                    | 560,000                    | 585,000                    |
| <b>TOTAL</b>                | <u><u>\$ 402,751</u></u>   | <u><u>\$ 847,700</u></u>   | <u><u>\$ 845,950</u></u>   | <u><u>\$ 848,550</u></u>   |
| <b>Percent Change:</b>      |                            |                            |                            |                            |
| Operating Expenditures      |                            |                            |                            |                            |
| All Funds                   | 8.4 %                      | (9.8)%                     | (2.3)%                     | 0.7 %                      |
| State General Fund          | 36.0                       | 26.2                       | (8.6)                      | (7.8)                      |
| FTE Positions               | 25.0                       | 25.0                       | 25.0                       | 25.0                       |
| Non-FTE Unclass. Perm. Pos. | -                          | -                          | -                          | -                          |
| <b>TOTAL</b>                | <u><u>25.0</u></u>         | <u><u>25.0</u></u>         | <u><u>25.0</u></u>         | <u><u>25.0</u></u>         |

The approved operating budget for the Kansas State Fair in FY 2015 is \$5.3 million, including \$312,700 from the State General Fund, which is an all funds decrease of \$570,265, or 9.8 percent, below FY 2014 actual expenditures. The decrease is primarily attributable to higher than expected costs for contracted entertainers and repairs to the fairgrounds.

The approved capital improvements budget in FY 2015 is \$790,000, including \$535,000 from the State General Fund, which is an increase of \$620,075, or 364.9 percent, above the FY 2014 actual amount. The increase is attributable to expenditures for debt service.

The approved operating budget for FY 2016 is \$5.1 million, including \$285,950 from the State General Fund. This is an all funds decrease of \$123,452, or 2.3 percent, below the FY 2015 approved budget. The decrease is largely attributable to decreased expenditures for truck replacements.

The approved capital improvements budget for FY 2016 is \$900,000, including \$560,000 from the State General Fund, which is an all funds increase of \$110,000, or 13.9 percent, above the FY 2015 amount. The increase is attributable to expenditures for debt service and maintenance and repair.

The approved operating budget for FY 2017 is \$5.2 million, including \$263,550 from the State General Fund. This is an all funds increase of \$36,343, or 0.7 percent, above the FY 2016 approved budget. The increase is attributable to expenses related to the 27<sup>th</sup> pay period that occurs in FY 2017.

The approved capital improvements budget for FY 2017 is \$1.2 million, including \$585,000 from the State General Fund, which is an all funds increase of \$321,000, or 35.7 percent, above the FY 2016 amount. The increase is attributable to maintenance and repair and the replacement of the Pride of Kansas building roof.

## Kansas State Fair

|  | FY 2015    |              |      | FY 2016        |                |      | FY 2017    |              |      |
|--|------------|--------------|------|----------------|----------------|------|------------|--------------|------|
|  | SGF        | All Funds    | FTE  | SGF            | All Funds      | FTE  | SGF        | All Funds    | FTE  |
| <b>Agency Estimate/Request</b>                       | \$ 847,700 | \$ 6,060,525 | 25.0 | \$ 7,682,360   | \$ 12,947,278  | 25.0 | \$ 848,550 | \$ 6,486,265 | 25.0 |
| <b>Governor's Changes:</b>                           |            |              |      |                |                |      |            |              |      |
| 1. KPERS Employer Contribution Rate Reduction        | \$ -       | \$ (16,300)  | -    | \$ -           | \$ -           | -    | \$ -       | \$ -         | -    |
| 2. Full-Time Employee Wage Increases                 | -          | -            | -    | -              | (46,107)       | -    | -          | (49,507)     | -    |
| 3. Marketing and Promotion                           | -          | -            | -    | -              | (100,000)      | -    | -          | (100,000)    | -    |
| 4. State Fair Capital Improvements Matching Funds    | -          | -            | -    | (1,283,793)    | (1,283,793)    | -    | -          | -            | -    |
| 5. Expo Center Replacement                           | -          | -            | -    | (5,552,617)    | (5,552,617)    | -    | -          | -            | -    |
| 6. Health Insurance Reduction                        | -          | -            | -    | -              | (15,743)       | -    | -          | (16,061)     | -    |
| <b>Total Governor's Recommendation</b>               | \$ 847,700 | \$ 6,044,225 | 25.0 | \$ 845,950     | \$ 5,949,018   | 25.0 | \$ 848,550 | \$ 6,320,697 | 25.0 |
| Change from Agency Est./Req.                         | \$ -       | \$ (16,300)  | -    | \$ (6,836,410) | \$ (6,998,260) | -    | \$ -       | \$ (165,568) | -    |
| Percent Change from Agency Est./Req.                 | -%         | (0.3)%       | -%   | (89.0)%        | (54.1)%        | -%   | -%         | (2.6)%       | -%   |
| <b>Legislative Action:</b>                           |            |              |      |                |                |      |            |              |      |
| 7. State Fair Capital Improvements Matching Transfer | \$ -       | \$ -         | -    | \$ -           | \$ 100,000     | -    | \$ -       | \$ 100,000   | -    |
| 8. KPERS Employer Contribution Rate Reduction        | -          | -            | -    | -              | (15,116)       | -    | -          | (29,197)     | -    |
| 9. KPERS Death and Disability Reduction              | -          | -            | -    | -              | (3,129)        | -    | -          | (3,384)      | -    |
| 10. Newspapers and Magazines Prohibition             | -          | -            | -    | -              | -              | -    | -          | -            | -    |
| <b>TOTAL APPROVED</b>                                | \$ 847,700 | \$ 6,044,225 | 25.0 | \$ 845,950     | \$ 6,030,773   | 25.0 | \$ 848,550 | \$ 6,388,116 | 25.0 |
| Change from Gov. Rec.                                | \$ -       | \$ -         | -    | \$ -           | \$ 81,755      | -    | \$ -       | \$ 67,419    | -    |
| Percent Change from Gov. Rec.                        | -%         | -%           | -%   | -%             | 1.4%           | -%   | -%         | 1.1%         | -%   |
| Change from Agency Est./Req.                         | \$ -       | \$ (16,300)  | -    | \$ (6,836,410) | \$ (6,916,505) | -    | \$ -       | \$ (98,149)  | -    |
| Percent Change from Agency Est./Req.                 | -%         | (0.3)%       | -%   | (89.0)%        | (53.4)%        | -%   | -%         | (1.5)%       | -%   |

1. The Governor deleted \$16,300, all from special revenue funds, to reduce the Kansas Public Employees Retirement System employer contribution rate (excluding KPERS Death and Disability) from 11.27 percent to 8.65 percent in FY 2015.
2. The Governor deleted \$46,107 for FY 2016 and \$49,507 for FY 2017, all from special revenue funds, for wage increases for full-time employees.

3. The Governor deleted \$100,000 for FY 2016 and for FY 2017, all from the Economic Development Initiatives Fund, for enhanced marketing and promotion of the State Fair.
4. The Governor deleted \$1.3 million, all from the State General Fund, for matching funds for the State Fair Capital Improvements Fund for FY 2016.
5. The Governor deleted \$5.6 million, all from the State General Fund, for the replacement of the Expo Center for FY 2016.

6. The Governor deleted \$15,743 for FY 2016 and \$16,061 for FY 2017, all from special revenue funds, to reduce employer contributions for state employee health insurance.
7. The Legislature transferred \$100,000, all from the State General Fund, to the State Fair Capital Improvements Fund and increased expenditures for FY 2016 and for FY 2017.
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 \$15,116 for FY 2016 and \$29,197 for FY 2017.**
9. The Legislature deleted \$3,129 for FY 2016 and \$3,384 for FY 2017, all from special revenue funds, 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 prohibited agencies from making expenditures on newspapers and magazines, including electronic subscriptions, for FY 2016 and FY 2017.