

KANSAS STATE UNIVERSITY

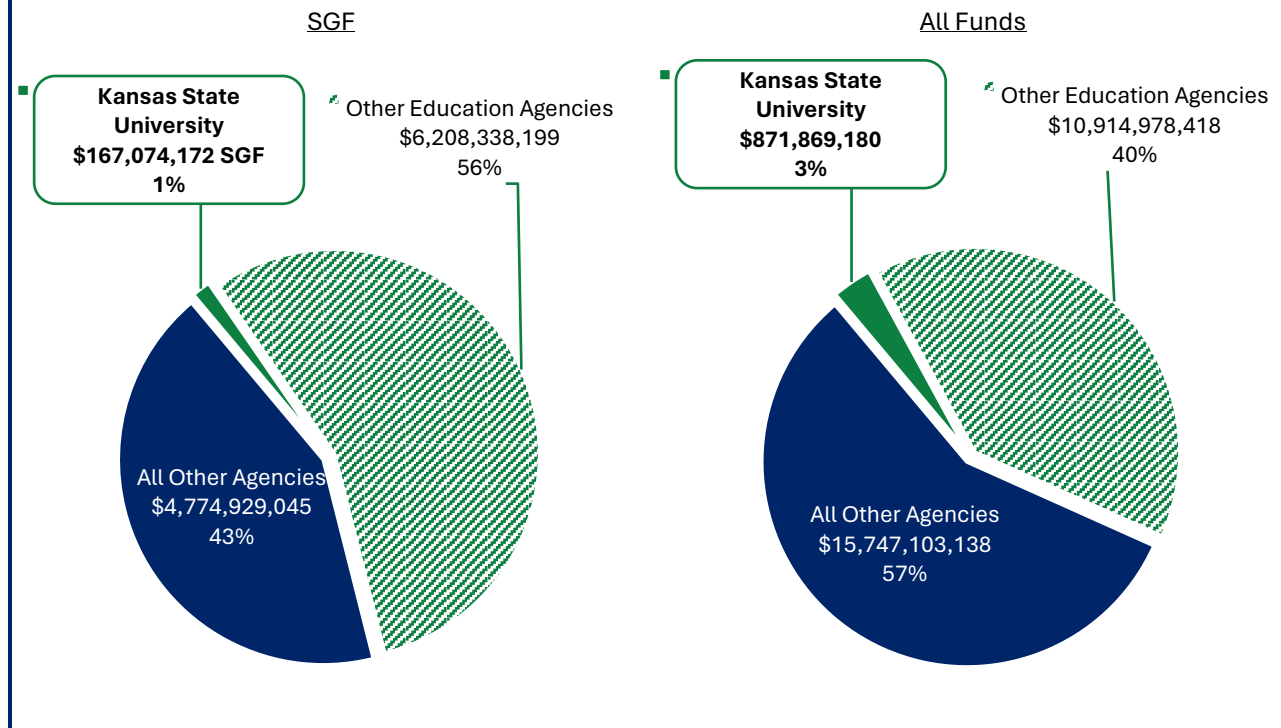
Budget Summary – Agency Request

Executive Summary

Kansas State University (KSU) was established in 1863, becoming the first land grant institution under the provisions of the Morrill Act of 1862. KSU is a comprehensive research institution that offers instruction in Agriculture, Architecture Planning and Design, Arts and Sciences, Business Administration, Education, Engineering, Human Ecology, Technology, and Veterinary Medicine, and offers a full complement of graduate studies. KSU's Veterinary Medical School in Manhattan and its Agricultural Research program are treated as separate agencies for budget preparation purposes. KSU is fully accredited by the North Central Accrediting Association and by various professional accrediting agencies.

Expenditures by Fiscal Year and Version				
		SGF	All Funds	Note
FY 2024 Actual	\$	151,155,436	\$ 671,228,088	Actual expenditures
FY 2025 Actual		188,821,911	776,270,262	Actual expenditures
FY 2026 Approved		165,398,965	779,975,623	2025 SB 125
FY 2026 Agency		167,074,172	871,869,180	Revised estimate, submitted September 2025
FY 2027 Agency		152,764,772	732,527,619	Agency request, submitted September 2025

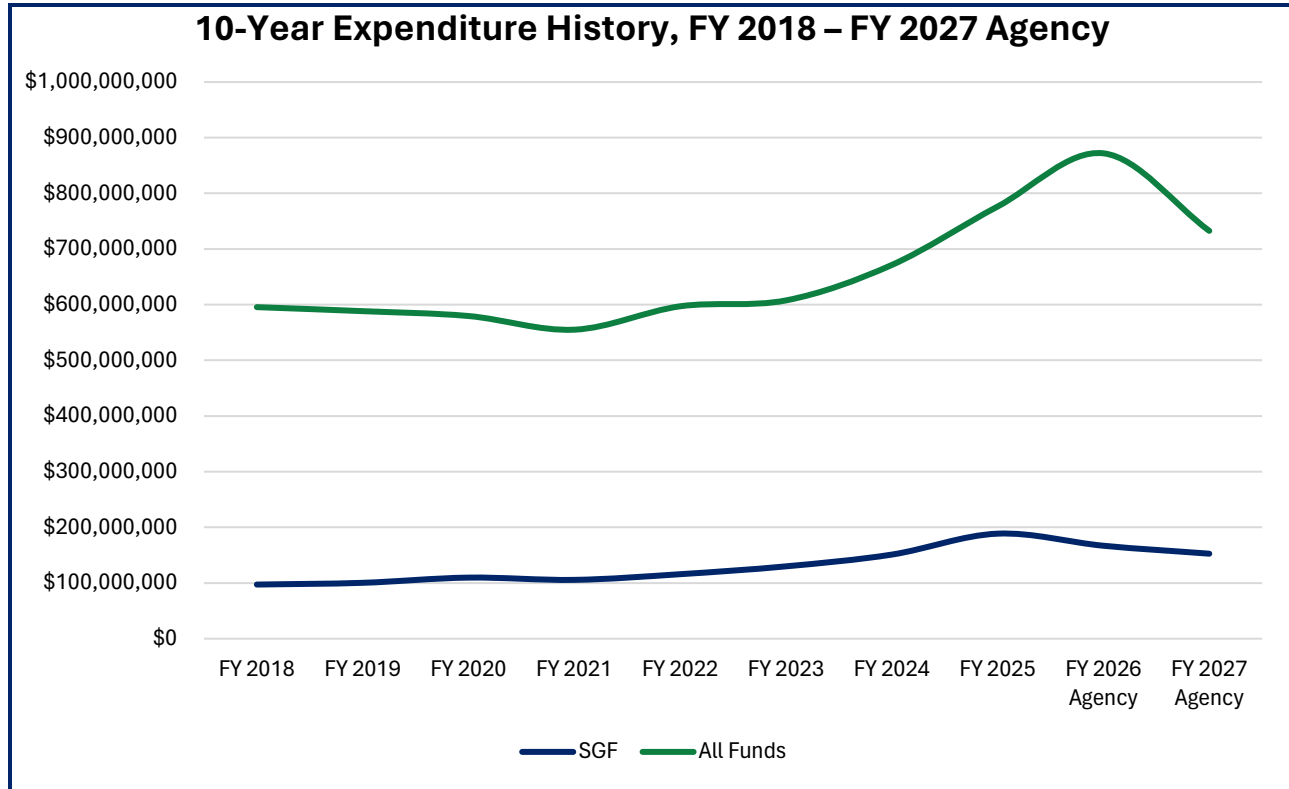
Agency Request as Percentage of Statewide Total, FY 2026



KANSAS STATE UNIVERSITY

Budget Summary – Agency Request

Summary of Expenditures



Fiscal Year	SGF			All Funds			CPI-U*	
	Amount	Change (%)		Amount	Change (%)	FTE	Change (%)	
FY 2018	\$ 97,227,645	(0.1)	\$	595,445,005	(1.3)	3,864.50	0.2	
FY 2019	100,359,808	3.2		588,221,539	(1.2)	3,786.74	--	
FY 2020	109,735,132	9.3		579,486,466	(1.5)	3,754.02	0.8	
FY 2021	105,649,279	(3.7)		554,920,226	(4.2)	3,651.09	2.4	
FY 2022	115,872,549	9.7		596,956,718	7.6	3,609.09	9.2	
FY 2023	129,994,024	12.2		607,545,775	1.8	3,580.00	5.8	
FY 2024	151,155,436	16.3		671,228,088	10.5	3,651.54	3.0	
FY 2025	188,821,911	24.9		776,270,262	15.6	3,717.33	3.0	
FY 2026 Agency	167,074,172	(11.5)		871,869,180	12.3	3,721.00	2.8	
FY 2027 Agency	152,764,772	(8.6)		732,527,619	(16.0)	3,721.00	2.4	

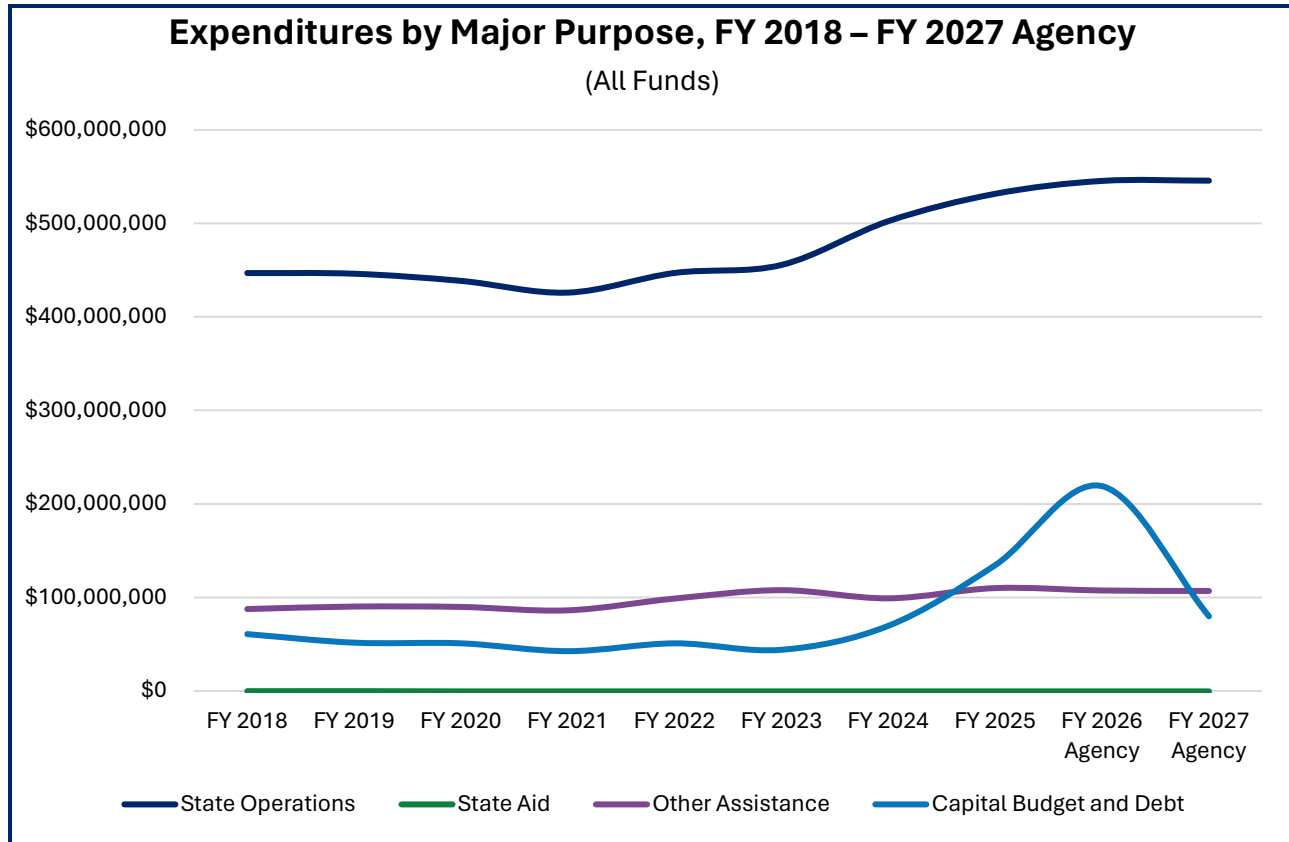
5-Year Change (FY 2023–2027)	\$ 22,770,748	17.5	\$ 124,981,844	20.6	141.00	11.6
10-Year Change (FY 2018–2027)	55,537,127	57.1	137,082,614	23.0	(143.50)	33.1
3-Year Average** (FY 2023–2025)	156,657,124	N/A	685,014,708	N/A	3,649.62	N/A

* Note : Consumer Price Index for All Urban Consumers estimate for FY 2026–2027 is from the Consensus Revenue Estimating Group.

** Note : Reflects the three most recent years of actuals data.

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Budget Summary – Agency Request



Expenditures by Category, FY 2024 – FY 2027 Agency						
(All Funds, Dollars in Thousands)						
	FY 2026 Agency % of Total	FY 2024 Actual	FY 2025 Actual	FY 2026 Approved	FY 2026 Agency	FY 2027 Agency
State Operations						
Salaries and Wages	45.3 %	\$ 353,820.5	\$ 375,655.9	\$ 379,514.1	\$ 394,921.2	\$ 399,241.8
Contractual Services	12.3	97,758.8	108,627.1	95,123.6	107,538.0	103,492.2
Commodities	2.5	26,028.5	20,961.9	21,578.5	21,840.7	21,840.7
Capital Outlay	2.4	24,769.4	26,326.3	25,095.3	21,019.8	21,019.8
Operating Adjustments	--	-	-	-	-	-
Subtotal	62.5 %	\$ 502,377.1	\$ 531,571.2	\$ 521,311.4	\$ 545,319.6	\$ 545,594.4
State Aid and Assistance						
Aid to Locals	-- %	\$ -	\$ -	\$ -	\$ -	\$ -
Other Assistance	12.3	99,053.0	110,026.7	80,776.3	107,418.4	106,941.5
Subtotal	12.3 %	\$ 99,053.0	\$ 110,026.7	\$ 80,776.3	\$ 107,418.4	\$ 106,941.5
Capital Budget and Debt						
Capital Improvements	22.0 %	\$ 42,184.1	\$ 107,345.1	\$ 118,914.5	\$ 191,619.2	\$ 52,470.2
Debt Service Principal	2.0	17,040.1	17,293.7	17,910.0	17,041.9	17,793.8
Debt Service Interest	1.2	10,573.8	10,033.5	10,390.6	10,470.1	9,727.6
Subtotal	25.1 %	\$ 69,798.0	\$ 134,672.3	\$ 147,215.2	\$ 219,131.2	\$ 79,991.7
Reappropriations	-- %	\$ -	\$ -	\$ 30,672.7	\$ -	\$ -
GRAND TOTAL	100.0 %	\$ 671,228.1	\$ 776,270.3	\$ 779,975.6	\$ 871,869.2	\$ 732,527.6

KANSAS STATE UNIVERSITY

Budget Summary – Agency Request

State Operations

Expenditures by Classification, FY 2024 – FY 2027 Agency							
(State Operations, All Funds, Dollars in Thousands)							
	FY 2026 Agency % of Total	FY 2024 Actual	FY 2025 Actual	FY 2026 Approved	FY 2026 Agency	FY 2027 Agency	
Salaries and Wages							
Employee Pay	35.3 % \$	279,345.8 \$	296,495.9 \$	298,859.0 \$	307,633.8 \$	310,927.3	
Employee Benefits	10.4	74,474.7	79,160.0	83,662.1	90,407.3	91,471.3	
Shrinkage	(0.4)	-	-	(3,007.1)	(3,119.9)	(3,156.9)	
Subtotal	45.3 % \$	353,820.5 \$	375,655.9 \$	379,514.1 \$	394,921.2 \$	399,241.8	
Contractual Services							
Communication	0.2 % \$	1,985.7 \$	1,924.6 \$	2,050.1 \$	1,801.3 \$	1,801.3	
Fees (Professional)	2.4	16,822.5	22,228.7	16,161.5	20,596.6	19,026.6	
Fees (Other Services)	3.0	18,802.7	25,787.4	20,386.4	26,170.1	23,416.8	
Freight and Express	0.1	178.9	205.4	199.6	208.6	208.6	
Printing and Advertising	0.4	5,188.4	4,452.4	4,178.4	3,461.7	3,461.7	
Rent and Leases	1.3	9,879.7	9,844.2	7,669.1	11,727.9	12,127.6	
Repair and Servicing	0.8	7,776.3	8,127.1	7,813.6	6,737.5	6,837.5	
Travel and Subsistence	0.5	5,262.5	5,585.6	6,079.3	4,587.0	4,587.0	
Utilities	2.1	14,780.4	17,655.7	18,251.0	18,633.0	18,633.0	
Other	1.6	17,081.7	12,815.9	12,334.6	13,614.3	13,392.1	
Subtotal	12.3 % \$	97,758.8 \$	108,627.1 \$	95,123.6 \$	107,538.0 \$	103,492.2	
Commodities							
Clothing	0.1 % \$	298.2 \$	399.8 \$	210.0 \$	304.4 \$	304.4	
Equipment and Parts	0.2	1,682.1	1,799.1	1,751.9	1,992.1	1,992.1	
Food	0.8	4,910.3	5,380.2	4,547.1	6,720.6	6,720.6	
Fuel	0.1	7.7	3.3	3.7	3.1	3.1	
Motor Vehicle Parts	0.2	1,082.6	1,109.0	926.0	1,310.0	1,310.0	
Supplies (Office)	0.1	1,303.4	1,205.9	1,409.0	1,121.7	1,121.7	
Supplies (Professional)	0.6	4,855.8	5,362.6	4,603.3	4,954.6	4,954.6	
Supplies (Research)	0.3	2,305.0	3,125.2	2,249.7	2,616.1	2,616.1	
Feed and Forage	0.1	243.4	134.0	237.1	69.1	69.1	
Other	0.3	9,340.1	2,442.8	5,640.6	2,748.9	2,748.9	
Subtotal	2.5 % \$	26,028.5 \$	20,961.9 \$	21,578.5 \$	21,840.7 \$	21,840.7	
Capital Outlay							
Books	0.2 % \$	2,425.0 \$	2,609.4 \$	1,521.7 \$	2,063.8 \$	2,063.8	
Computer Hardware	0.4	2,599.2	3,874.2	3,110.8	3,321.4	3,321.4	
Computer Software	0.2	759.1	2,013.3	352.3	1,564.6	1,564.6	
Equipment, Furniture	1.6	18,199.4	16,808.0	19,516.4	13,538.6	13,538.6	
Information Processing	0.1	308.9	480.5	164.0	370.1	370.1	
Telecommunications	0.1	379.2	498.7	333.3	101.3	101.3	
Other	0.1	47.5	31.6	77.3	46.8	46.8	
Subtotal	2.4 % \$	24,769.4 \$	26,326.3 \$	25,095.3 \$	21,019.8 \$	21,019.8	
Operating Adjustments	-- % \$	- \$	- \$	- \$	- \$	-	
TOTAL	62.5 % \$	502,377.1 \$	531,571.2 \$	521,311.4 \$	545,319.6 \$	545,594.4	

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Budget Summary – Agency Request

Other Assistance

Expenditures by Classification, FY 2024 – FY 2027 Agency							
(Other Assistance, All Funds)							
	FY 2026 Agency % of Total	FY 2024 Actual	FY 2025 Actual	FY 2026 Approved	FY 2026 Agency	FY 2027 Agency	
Other Assistance							
Claims	0.1 %	\$ 91,672	\$ 75,663	\$ 74,317	\$ 75,822	\$ 75,822	
Federal Aid Payments	0.7	6,415,206	6,802,952	5,334,605	6,244,265	6,244,265	
Scholarship Grants	11.6	92,441,217	103,103,396	75,038,837	100,870,023	100,385,615	
Other	0.1	104,860	44,702	328,540	228,281	235,779	
TOTAL	12.3 %	\$ 99,052,955	\$ 110,026,713	\$ 80,776,299	\$ 107,418,391	\$ 106,941,481	

Capital Budget and Debt

Expenditures by Classification, FY 2024 – FY 2027 Agency							
(Capital Budget and Debt, All Funds)							
	FY 2026 Agency % of Total	FY 2024 Actual	FY 2025 Actual	FY 2026 Approved	FY 2026 Agency	FY 2027 Agency	
Capital Improvements							
Buildings	22.0 %	\$ 41,558,688	\$ 107,335,211	\$ 118,914,508	\$ 191,619,166	\$ 52,470,234	
Land	--	-	14,416	-	-	-	
Nonstructural	--	625,383	(4,523)	-	-	-	
Subtotal	22.0 %	\$ 42,184,071	\$ 107,345,104	\$ 118,914,508	\$ 191,619,166	\$ 52,470,234	
Debt Service							
Principal Payments	2.0 %	\$ 17,040,112	\$ 17,293,736	\$ 17,910,028	\$ 17,041,904	\$ 17,793,835	
Interest Charges	1.2	10,573,813	10,033,497	10,390,619	10,470,116	9,727,635	
Subtotal	3.2 %	\$ 27,613,925	\$ 27,327,233	\$ 28,300,647	\$ 27,512,020	\$ 27,521,470	
TOTAL	25.1 %	\$ 69,797,996	\$ 134,672,337	\$ 147,215,155	\$ 219,131,186	\$ 79,991,704	

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Budget Summary – Agency Request

Expenditures by Program

Expenditures by Program, FY 2024 – FY 2027 Agency							
(All Funds, Dollars in Thousands)							
	FY 2026 Agency % of Total	FY 2024 Actual	FY 2025 Actual	FY 2026 Approved	FY 2026 Agency	FY 2027 Agency	
Academic Support	7.4 %	\$ 57,255.8	\$ 61,242.1	\$ 54,630.8	\$ 64,111.9	\$ 63,781.0	
Auxiliary	7.1	47,655.3	53,206.5	52,675.0	62,242.3	63,170.6	
Institutional Support	7.5	48,536.8	61,776.3	51,301.8	65,261.0	63,810.1	
Instructional Services	21.4	172,954.5	176,011.7	181,500.6	186,183.9	187,296.3	
Public Service	2.5	22,955.9	26,514.9	19,991.9	21,657.6	22,056.9	
Research	11.3	100,935.1	106,501.9	108,692.4	98,904.5	98,294.9	
Student Aid	10.5	89,755.3	93,496.1	69,961.4	91,600.6	91,147.3	
Student Services	3.2	28,411.3	28,829.4	29,110.3	27,973.8	27,869.5	
Physical Plant/Central Services	4.0	31,939.7	34,019.1	34,223.6	34,802.3	35,109.2	
Debt Service	3.2	27,613.9	27,327.2	28,300.6	27,512.0	27,521.5	
Capital Improvements	22.0	35,542.6	107,345.1	118,914.5	191,619.2	52,470.2	
IT and Cybersecurity Upgrades	--	1,030.3	-	-	-	-	
KSU Agriculture Development	--	6,641.5	-	-	-	-	
Reappropriations	--	-	-	30,672.7	-	-	
TOTAL	100.0 %	\$ 671,228.0	\$ 776,270.3	\$ 779,975.6	\$ 871,869.2	\$ 732,527.6	

FTE Positions by Program, FY 2024 – FY 2027 Agency							
	FY 2026 Agency % of Total	FY 2024 Actual	FY 2025 Actual	FY 2026 Approved	FY 2026 Agency	FY 2027 Agency	
Academic Support	11.4 %	428.9	424.3	424.0	425.0	425.0	
Auxiliary	15.1	571.1	562.8	563.0	563.0	563.0	
COVID-19 Transactions	--	--	--	--	--	--	
Institutional Support	10.5	323.9	388.1	388.0	389.0	389.0	
Instructional Services	36.9	1,388.3	1,371.3	1,305.5	1,372.0	1,372.0	
Public Service	2.7	81.5	101.3	119.0	102.0	102.0	
Research	9.5	327.3	353.8	336.0	354.0	354.0	
Student Aid	--	--	--	--	--	--	
Student Services	6.7	253.4	249.0	249.0	249.0	249.0	
Physical Plant/Central Services	7.2	277.3	266.7	267.0	267.0	267.0	
Debt Service	--	--	--	--	--	--	
Capital Improvements	--	--	--	--	--	--	
IT and Cybersecurity Upgrades	--	--	--	--	--	--	
KSU Agriculture Development	--	--	--	--	--	--	
TOTAL	100.0 %	3,651.5	3,717.3	3,651.5	3,721.0	3,721.0	

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Budget Summary – Agency Request

Expenditures by Fund

Expenditures by Fund, FY 2024 – FY 2027 Agency							
(Dollars in Thousands)							
	FY 2026 Agency % of Total	FY 2024 Actual	FY 2025 Actual	FY 2026 Approved	FY 2026 Agency	FY 2027 Agency	
State General Fund							
Operating Expenditures	13.9 % \$	116,576.0 \$	119,736.0 \$	119,547.5 \$	120,769.4 \$	120,330.2	
Polytechnic Campus	1.1	9,166.8	9,413.8	9,603.9	9,603.9	9,662.0	
Midwest Institute for Comparative Stem Cell Biology	0.0	127.2	127.2	127.2	127.2	127.2	
Global Food Systems	0.6	5,070.2	5,122.4	5,212.0	5,212.0	5,227.9	
Biomanufacturing Institute	0.6	5,000.0	5,011.7	5,011.7	5,011.7	5,015.5	
Ag Innovation Initiative	--	-	25,000.0	-	-	-	
Biosecurity Research	0.3	-	2,194.7	2,191.6	2,191.6	2,193.4	
Water Wide Institute	0.6	-	4,994.4	5,061.8	5,061.8	5,058.7	
Animal Diagnostic Laboratory	--	-	250.0	-	-	-	
Capital Renewal Initiative	1.1	6,299.7	4,964.2	9,731.7	9,731.7	-	
Student Financial Aid	0.5	3,950.0	4,403.3	3,950.0	4,403.3	3,950.0	
College of Aviation Jet	0.1	-	1,200.0	1,200.0	1,200.0	1,200.0	
Central Immersive Training Hub	0.2	-	2,380.0	1,570.0	1,570.0	-	
Demolition of Buildings	0.3	4,965.7	4,024.2	2,191.7	2,191.7	-	
Subtotal	19.2 % \$	151,155.4 \$	188,821.9 \$	165,399.0 \$	167,074.2 \$	152,764.8	
EBF	4.0 % \$	11,950.8 \$	13,342.9 \$	17,173.7 \$	34,665.7 \$	-	
Fee Funds							
General Fee Fund (Tuition)	24.9 % \$	202,528.6 \$	215,081.1 \$	214,117.1 \$	216,870.3 \$	218,800.0	
Restricted Fee Fund (Fees)	25.4	140,781.9	148,556.0	201,895.4	221,696.3	180,568.8	
Student Health Fee Fund	1.0	8,212.8	8,876.8	10,078.5	8,835.5	9,083.6	
Salina Student Union Fee Fund	0.0	241.5	255.8	270.4	419.9	424.5	
Parking Fee Fund	0.5	2,944.8	4,770.5	4,004.9	4,661.2	4,188.8	
Subtotal	51.9 % \$	354,709.6 \$	377,540.3 \$	430,366.2 \$	452,483.1 \$	413,065.7	
Federal Funds							
Student Financial Aid	2.5 % \$	17,282.2 \$	22,921.5 \$	21,750.0 \$	21,750.0 \$	21,750.0	
CARES Act II	--	1.0	-	-	-	-	
CARES Act III	--	(5.2)	-	-	-	-	
Sponsored Project Awards	7.6	53,373.3	53,853.6	35,634.4	66,408.4	50,303.3	
Crime Victim Assistance	0.0	-	-	228.3	220.6	228.1	
GEER Fund	--	1,769.7	-	-	-	-	
American Rescue Plan Act	1.4	7,671.8	31,211.9	-	12,146.6	-	
Subtotal	11.5 % \$	80,092.7 \$	107,987.1 \$	57,612.7 \$	100,525.6 \$	72,281.3	
All Other Funds	13.4 % \$	73,319.5 \$	88,578.1 \$	109,424.0 \$	117,120.6 \$	94,415.8	
TOTAL	100.0 % \$	671,228.1 \$	776,270.3 \$	779,975.6 \$	871,869.2 \$	732,527.6	

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Budget Summary – Agency Request

FY 2026 Analysis

Summary of Agency Budget Request, FY 2026					
	SGF	All Other Funds	Total	FTE Positions	
Approved, FY 2026					
1. 2025 SB 125, without Reappropriations	\$ 151,899,979	\$ 597,402,924	\$ 749,302,903	3,651.5	
Reappropriations					
2. State General Fund	\$ 13,498,986	\$ -	\$ 13,498,986	--	
3. Educational Building Fund	-	17,173,734	17,173,734	--	
Subtotal – Approved, with Reappropriations	\$ 165,398,965	\$ 614,576,658	\$ 779,975,623	--	
Supplemental Requests					
No Supplemental Requests	\$ -	\$ -	\$ -	--	
Other Changes					
4. Salaries and Wages	\$ 4,976,336	\$ 10,430,790	\$ 15,407,126	69.5	
5. Contractual Services	1,727,815	9,116,533	10,844,348	--	
6. Capital Outlay	(3,974,971)	(100,550)	(4,075,521)	--	
7. Capital Improvements	-	43,607,578	43,607,578	--	
8. Student Aid	508,917	23,346,302	23,855,219	--	
9. All Other Adjustments	(1,562,890)	3,817,697	2,254,807	--	
Subtotal – Other Changes	\$ 1,675,207	\$ 90,218,350	\$ 91,893,557	69.5	
TOTAL – Agency Revised Estimate	\$ 167,074,172	\$ 704,795,008	\$ 871,869,180	3,721.0	

Approved Budget

1. 2025 SB 125

The 2025 Legislature passed, and the Governor enacted, one bill appropriating and adjusting funding for state agencies. Select appropriations for this agency include:

- **2025 Pay Plan:** The Legislature approved increasing funding by \$8.2 million, including \$2.4 million SGF, in FY 2026 to implement a legislative pay plan providing an increase of 2.5 percent as a merit pool; and
- **Bonding Projects:** The Legislature approved adding language authorizing bonding authority of \$23.5 million for capital improvement projects related to animal science, agronomy research, Global Center for Grain, and Call and Weber Hall for FY 2026.

Reappropriations

2. State General Fund Reappropriation

The agency reappropriated \$13.5 million in unspent SGF funds from FY 2025 to FY 2026. This includes:

- **Water Wide Institute (\$5,640):** Funds carried over due to a year-end payroll processing lag;
- **Capital Renewal Initiative (\$9.7 million):** Carry forward projects include Thompson Hall renovation and Willard Relocation/Renovation;
- **Central Immersive Training Hub (\$1.6 million):** Carry forward funding for the Central Immersive Training Hub on the Salina campus; and

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- **Demolition (\$2.2 million):** Continued progress demolishing the International Student Center.

3. Educational Building Fund Reappropriation

The agency reappropriated \$17.1 million in unspent EBF funds from FY 2025 to FY 2026. Projects include Seaton Hall main entry stairs and Campus Creek remodel.

Other Changes

4. Salaries and Wages

The agency's revised estimate includes an increase of \$15.4 million, including \$5.0 million SGF, in FY 2026. This increase is for implementation of the 2.5 percent pay plan. The approved funding only applied to certain funds, so the agency has implemented the pay plan using its other funding sources. The overall increase is partially offset by decreases in the Research program as the agency anticipates impacts from changes by the federal government.

The agency's revised estimate also includes an increase of 69.5 FTE positions in FY 2026. This is primarily due to the agency realigning the number of positions to reflect the current level of filled and vacant positions. The increases are primarily in the Instructional Services and Research programs.

5. Contractual Services

The agency's revised estimate includes an increase of \$10.8 million, including \$1.7 million SGF, in FY 2026. The increases are primarily related to service costs related to increased student headcount and IT transformation costs following the agency's cybersecurity incident.

6. Capital Outlay

The agency's revised estimate includes a decrease of \$4.1 million, including \$4.0 million SGF, for capital outlay expenditures in FY 2026. The overall decrease is primarily due to the agency reducing expenditures in the Research program to anticipate changes by the federal government and to shift funding from capital outlay to salaries and wages to accommodate the 2.5 percent pay plan.

7. Capital Improvements

The agency's revised estimate includes an increase of \$43.6 million, all from non-SGF funding sources, for capital improvement projects in FY 2026. This includes two transfers from the Kansas Board of Regents:

- **Educational Building Fund (\$17.5 million):** These projects include infrastructure and HVAC upgrades for Eisenhower Hall, construction of the Global Center for Grain and Food Innovation, and renovations at Thompson Hall and Fairchild Hall; and
- **Kansas Campus Restoration Act (\$7.4 million):** KCRA projects include BIVAP renovation, Strong Complex renovation, and Wildcat One Stop construction.

8. Student Aid

The agency's revised estimate includes an increase of \$23.8 million, including \$508,917 SGF, for student aid in FY 2026. The overall increase is primarily due to the agency revising its FY 2026 estimate to reflect actual expenditures in FY 2025. These expenditures are primarily scholarships provided by the Foundation. The SGF increase is primarily due to the agency receiving a transfer of \$453,307 from the Kansas Board of Regents for need based aid.

9. All Other Adjustments

The agency's revised estimate includes other adjustments resulting in an increase of \$2.3 million all funds, including a decrease of \$1.6 million SGF, in FY 2026. The SGF decrease is primarily due to the

KANSAS STATE UNIVERSITY

Budget Summary – Agency Request

agency reducing its budgeted commodities and debt service expenditures and shifting the SGF to salaries and wages to accommodate the 2.5 percent pay plan.

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FY 2027 Analysis

Summary of Agency Budget Request, FY 2027						
	SGF		All Other Funds		Total	FTE Positions
Approved, FY 2026						
2025 SB 125, without Reappropriations	\$	151,899,979	\$	597,402,924	\$ 749,302,903	3,651.5
1. One-Time Adjustments		-		(66,444,274)	(66,444,274)	--
Subtotal – Approved with Adjustments	\$	151,899,979	\$	530,958,650	\$ 682,858,629	3,651.5
Enhancement Requests						
No Enhancement Requests	\$	-	\$	-	\$ -	--
Other Changes						
2. Salaries and Wages	\$	6,345,018	\$	13,382,738	\$ 19,727,756	69.5
3. Contractual Services		(5,364)		8,373,913	8,368,549	--
4. Capital Outlay		(3,974,971)		(100,550)	(4,075,521)	--
5. Student Aid		55,610		23,346,302	23,401,912	--
6. All Other Adjustments		(1,555,500)		3,801,794	2,246,294	--
Subtotal – Other Changes	\$	864,793	\$	48,804,197	\$ 49,668,990	69.5
TOTAL – Agency Request	\$	152,764,772	\$	579,762,847	\$ 732,527,619	3,721.0

Approved Budget

1. One-Time Adjustments

The approved budget includes expenditures in FY 2026 that are not included in the agency allocation for FY 2027. These expenditures are not included for FY 2027 as to better provide a point of comparison. For Kansas State University, these adjustments include \$66.4 million in capital improvement expenditures that do not re-occur in FY 2027.

Other Changes

2. Salaries and Wages

The agency's request includes an increase of \$19.7 million, including \$6.3 million SGF, for FY 2027. This increase continues the implementation of the 2.5 percent pay plan from FY 2026.

3. Contractual Services

The agency's request includes an increase of \$8.4 million, including an SGF decrease of \$5,364, for FY 2027. The increase continues the FY 2026 trends of increased expenditures for increased student headcount and IT transformation costs following the agency's cybersecurity incident.

4. Capital Outlay

The agency's request includes a decrease of \$4.1 million, including \$4.0 million SGF, for FY 2027. The overall decrease continues the FY 2026 trend of reducing expenditures in the Research program to anticipate changes by the federal government and to shift funding from capital outlay to salaries and wages to accommodate the 2.5 percent pay plan.

5. Student Aid

The agency's request includes an increase of \$23.4 million, including \$55,910 SGF, for student aid for FY 2027. The overall increase continues the FY 2026 trend of increasing scholarship expenditures

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from the Foundation to match FY 2025 actual expenditures. Compared to FY 2027, the SGF expenditures are slightly lower due to the need-based aid funding being reflected in the KBOR budget for FY 2027.

6. All Other Adjustments

The agency's request includes other adjustments totaling \$2.2 million, including a decrease of \$1.6 million SGF, for FY 2027. The SGF decrease is primarily due to the agency reducing its budgeted commodities and debt service expenditures and shifting the SGF to salaries and wages to accommodate the 2.5 percent pay plan.