

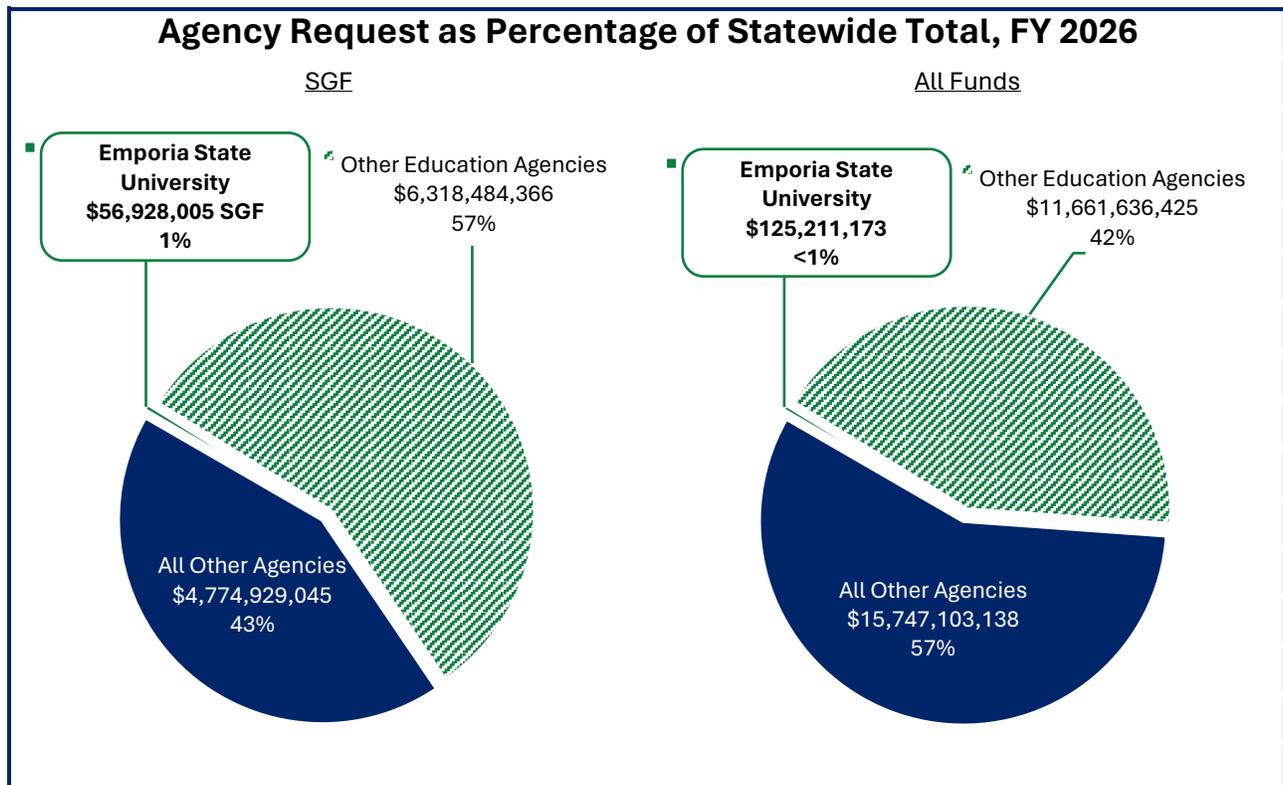
EMPORIA STATE UNIVERSITY

Budget Summary – Agency Request

Executive Summary

Emporia State University (ESU) was originally established in 1863 as the Kansas State Normal School to provide teachers for the State of Kansas. In 1970, ESU became a Regents institution under the direction of the Kansas Board of Regents. The institution received its present name in 1977. ESU instructional programs include both baccalaureate and advanced-degree work, as well as specialized continuing education for professional practitioners. ESU offers arts and sciences disciplines, teacher education programs, business programs, and library and information management. In fall 1993, ESU enrolled its first class of nine students pursuing a Ph.D. in library and information management. The William Allen White Library is a major source of academic support for the university. ESU fosters research and other forms of creative and scholarly activity, and makes the expertise of its faculty available for public service to provide information, advice, and other services to the public.

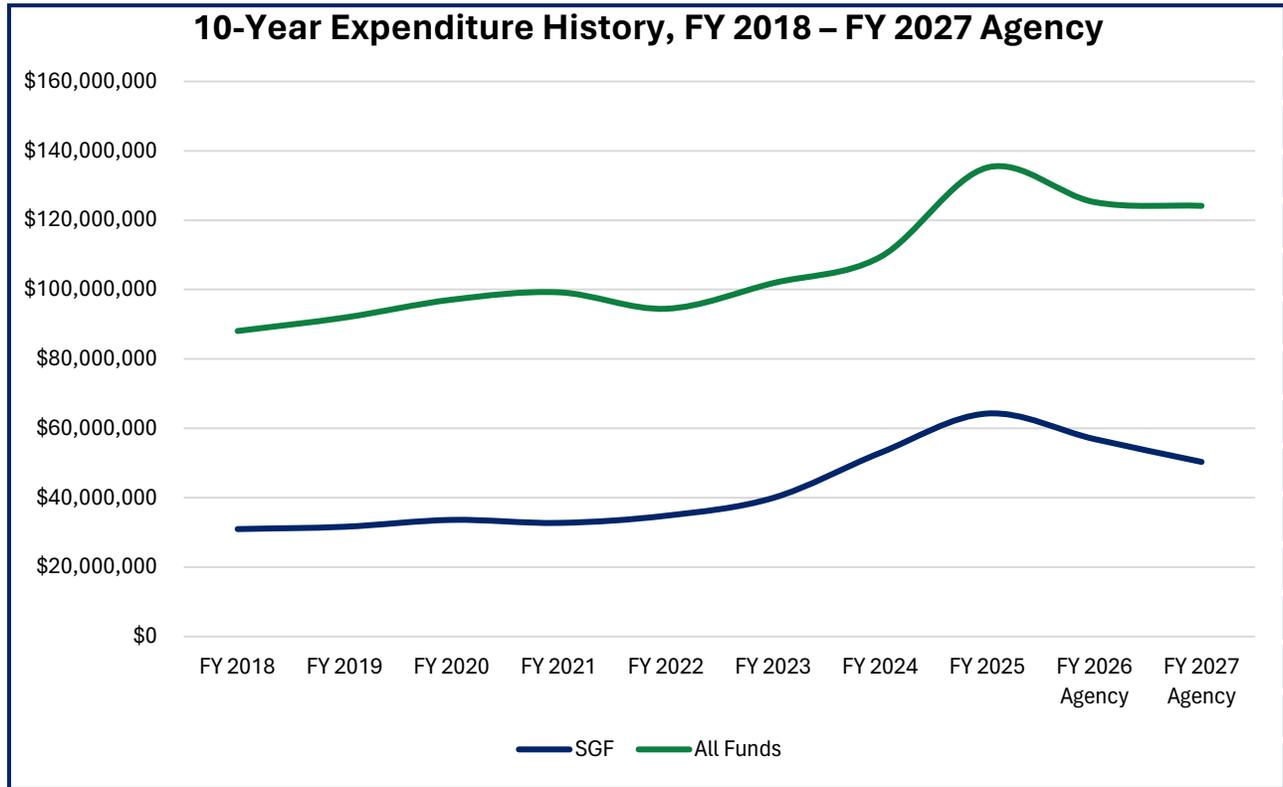
Expenditures by Fiscal Year and Version				
	SGF	All Funds	Note	
FY 2024 Actual	\$ 52,963,997	\$ 109,407,768	Actual expenditures	
FY 2025 Actual	64,298,123	135,180,159	Actual expenditures	
FY 2026 Approved	52,376,088	130,088,276	2025 SB 125	
FY 2026 Agency	56,928,005	125,211,173	Revised estimate, submitted September 2025	
FY 2027 Agency	50,348,164	124,141,167	Agency request, submitted September 2025	



EMPORIA STATE UNIVERSITY

Budget Summary – Agency Request

Summary of Expenditures



Fiscal Year	SGF		All Funds		FTE	CPI-U*
	Amount	Change (%)	Amount	Change (%)		
FY 2018	\$ 30,967,221	0.6	\$ 88,074,430	(2.0)	786.90	0.2
FY 2019	31,637,584	2.2	91,944,526	4.4	788.40	--
FY 2020	33,617,024	6.3	97,106,899	5.6	788.50	0.8
FY 2021	32,742,400	(2.6)	99,221,095	2.2	775.00	2.4
FY 2022	34,818,733	6.3	94,485,528	(4.8)	747.20	9.2
FY 2023	39,957,026	14.8	101,872,436	7.8	751.40	5.8
FY 2024	52,963,997	32.6	109,407,768	7.4	736.60	3.0
FY 2025	64,298,123	21.4	135,180,159	23.6	736.40	3.0
FY 2026 Agency	56,928,005	(11.5)	125,211,173	(7.4)	700.20	2.8
FY 2027 Agency	50,348,164	(11.6)	124,141,167	(0.9)	700.20	2.4

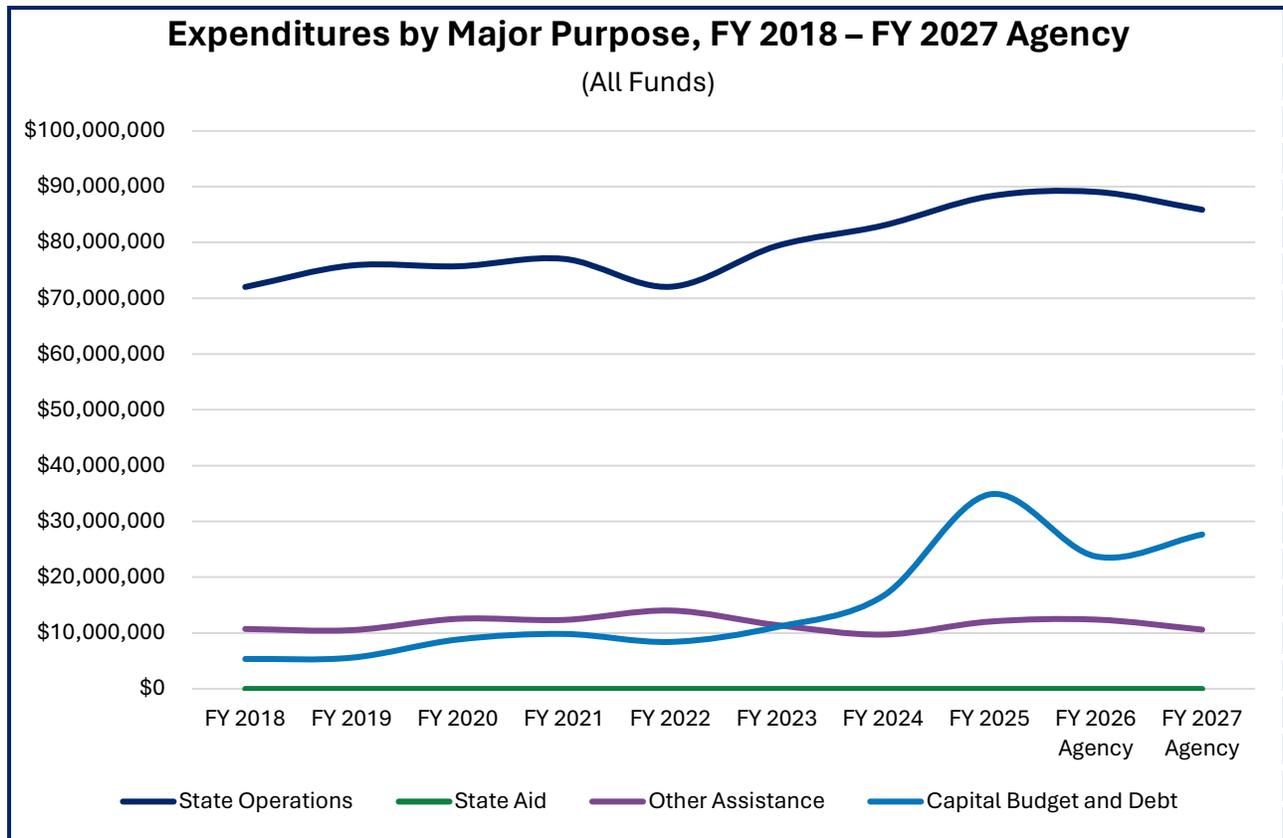
5-Year Change (FY 2023–2027)	\$ 10,391,138	26.0	\$ 22,268,731	21.9	(51.20)	11.6
10-Year Change (FY 2018–2027)	19,380,943	62.6	36,066,737	41.0	(86.70)	33.1
3-Year Average** (FY 2023–2025)	52,406,382	N/A	115,486,788	N/A	741.47	N/A

* 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.

EMPORIA STATE UNIVERSITY

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	54.8 %	\$ 62,858.1	\$ 66,720.0	\$ 65,885.8	\$ 68,554.0	\$ 68,040.3
Contractual Services	11.9	14,892.1	15,458.7	15,096.9	14,878.5	13,923.6
Commodities	2.3	2,543.6	2,874.7	3,076.6	2,886.8	2,677.0
Capital Outlay	2.2	2,751.4	3,214.4	2,449.1	2,744.5	1,222.5
Operating Adjustments	--	-	-	-	-	-
Subtotal	71.1 %	\$ 83,045.2	\$ 88,267.7	\$ 86,508.4	\$ 89,063.8	\$ 85,863.4
State Aid and Assistance						
Aid to Locals	-- %	\$ -	\$ -	\$ -	\$ -	\$ -
Other Assistance	9.9	9,713.3	12,047.7	12,819.2	12,409.1	10,604.7
Subtotal	9.9 %	\$ 9,713.3	\$ 12,047.7	\$ 12,819.2	\$ 12,409.1	\$ 10,604.7
Capital Budget and Debt						
Capital Improvements	16.4 %	\$ 12,701.4	\$ 22,816.9	\$ 17,799.7	\$ 20,490.1	\$ 24,422.3
Debt Service Principal	1.8	2,750.0	10,480.0	2,315.0	2,315.0	2,425.0
Debt Service Interest	0.7	1,197.9	1,567.8	933.2	933.2	825.8
Subtotal	19.0 %	\$ 16,649.2	\$ 34,864.7	\$ 21,047.8	\$ 23,738.2	\$ 27,673.1
Reappropriations	-- %	\$ -	\$ -	\$ 9,712.9	\$ -	\$ -
GRAND TOTAL	100.0 %	\$ 109,407.8	\$ 135,180.2	\$ 130,088.3	\$ 125,211.2	\$ 124,141.2

EMPORIA STATE UNIVERSITY

Budget Summary – Agency Request

State Operations

Expenditures by Classification, FY 2024 – FY 2027 Agency						
(State Operations, All Funds)						
	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	40.9 %	\$ 48,526,733	\$ 51,567,179	\$ 48,900,247	\$ 51,254,088	\$ 50,373,516
Employee Benefits	14.3	14,331,338	15,152,812	17,552,160	17,927,106	18,298,144
Shrinkage	(0.5)	-	-	(566,645)	(627,147)	(631,395)
Subtotal	54.8 %	\$ 62,858,071	\$ 66,719,991	\$ 65,885,762	\$ 68,554,047	\$ 68,040,265
Contractual Services						
Communication	0.2 %	\$ 269,873	\$ 285,135	\$ 301,959	\$ 273,381	\$ 273,381
Fees (Professional)	0.9	1,337,819	1,468,603	1,010,737	1,129,636	973,719
Fees (Other Services)	2.2	2,629,971	2,628,719	1,644,058	2,736,676	2,272,407
Freight and Express	0.1	9,202	5,099	9,393	6,125	6,125
Printing and Advertising	1.0	1,644,619	1,500,805	630,199	1,302,044	1,211,544
Rent and Leases	1.6	1,992,339	2,201,475	2,346,082	2,041,640	1,990,782
Repair and Servicing	1.1	1,659,148	1,563,142	1,413,930	1,341,202	1,234,089
Travel and Subsistence	1.0	910,523	1,045,933	932,939	1,243,940	1,207,690
Utilities	1.9	2,201,797	2,343,707	2,208,856	2,402,486	2,402,486
Other	1.9	2,236,832	2,416,087	4,598,789	2,401,399	2,351,399
Subtotal	11.9 %	\$ 14,892,123	\$ 15,458,705	\$ 15,096,942	\$ 14,878,529	\$ 13,923,622
Commodities						
Clothing	0.1 %	\$ 19,869	\$ 42,841	\$ 55,953	\$ 58,210	\$ 58,210
Equipment and Parts	0.3	227,987	272,904	418,141	315,650	300,798
Food	0.4	584,752	696,919	440,698	560,300	520,300
Fuel	0.1	26,974	24,324	25,744	25,744	25,744
Motor Vehicle Parts	0.1	89,647	113,825	243,351	81,590	81,590
Supplies (Office)	0.1	72,080	78,791	88,890	110,819	110,819
Supplies (Professional)	0.6	572,598	598,383	677,892	718,179	616,062
Supplies (Research)	--	-	-	-	-	-
Other	0.8	949,731	1,046,691	1,125,902	1,016,313	963,518
Subtotal	2.3 %	\$ 2,543,638	\$ 2,874,678	\$ 3,076,571	\$ 2,886,805	\$ 2,677,041
Capital Outlay						
Books	0.1 %	\$ 23,269	\$ 13,299	\$ 31,831	\$ 14,272	\$ 14,272
Computer Hardware	0.2	744,124	591,766	695,105	239,801	239,801
Computer Software	0.2	212,755	10,147	83,871	195,105	195,105
Equipment, Furniture	1.6	1,346,230	2,058,912	1,361,708	2,012,273	490,280
Information Processing	0.1	-	5,226	-	5,500	5,500
Telecommunications	0.1	425,009	535,024	276,573	174,500	174,500
Other	0.1	-	-	-	103,000	103,000
Subtotal	2.2 %	\$ 2,751,387	\$ 3,214,374	\$ 2,449,088	\$ 2,744,451	\$ 1,222,458
Operating Adjustments	-- %	\$ -				
TOTAL	71.1 %	\$ 83,045,219	\$ 88,267,748	\$ 86,508,363	\$ 89,063,832	\$ 85,863,386

EMPORIA STATE UNIVERSITY

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	1.2 %	\$ 2,352	\$ 1,000,000	\$ 1,767	\$ 1,500,000	-
Scholarship Grants	8.7	9,710,006	10,814,310	12,816,125	10,909,097	10,604,704
Other	--	950	233,406	1,259	-	-
TOTAL	9.9 %	\$ 9,713,308	\$ 12,047,716	\$ 12,819,151	\$ 12,409,097	\$ 10,604,704

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	16.0 %	\$ 12,243,045	\$ 21,093,017	\$ 17,349,187	\$ 19,979,250	\$ 21,196,156
Nonstructural	0.4	458,318	1,723,891	450,497	510,843	3,226,120
Subtotal	16.4 %	\$ 12,701,363	\$ 22,816,908	\$ 17,799,684	\$ 20,490,093	\$ 24,422,276
Debt Service						
Principal Payments	1.8 %	\$ 2,750,000	\$ 10,479,956	\$ 2,315,000	\$ 2,315,000	\$ 2,425,000
Interest Charges	0.7	1,197,878	1,567,831	933,151	933,151	825,801
Subtotal	2.6 %	\$ 3,947,878	\$ 12,047,787	\$ 3,248,151	\$ 3,248,151	\$ 3,250,801
TOTAL	19.0 %	\$ 16,649,241	\$ 34,864,695	\$ 21,047,835	\$ 23,738,244	\$ 27,673,077

EMPORIA STATE UNIVERSITY

Budget Summary – Agency Request

Expenditures by Program

Expenditures by Program, FY 2024 – FY 2027 Agency							
<i>(All Funds, Dollars in Thousands)</i>							
	FY 2026 Agency % of Total	FY 2024 Actual	FY 2025 Actual	FY 2026 Approved	FY 2026 Agency	FY 2027 Agency	
Academic Support	12.3 %	\$ 14,404.3	\$ 15,564.1	\$ 15,092.3	\$ 15,383.0	\$ 14,631.9	
Auxiliary	4.3	5,011.1	4,903.7	5,218.5	5,348.2	5,388.6	
Institutional Support	10.8	11,376.5	13,118.2	10,244.0	13,482.9	12,464.6	
Instructional Services	24.7	27,978.2	27,696.9	28,310.3	30,940.0	28,135.9	
Public Service	2.3	2,870.7	3,455.6	3,310.1	2,830.0	2,793.2	
Research	0.3	628.0	809.5	457.4	328.4	328.7	
Student Aid	8.0	8,352.5	9,651.3	11,461.6	9,959.1	9,803.9	
Student Services	10.8	12,950.6	15,000.2	13,883.1	13,468.0	13,153.8	
Physical Plant/Central Services	7.8	9,226.8	10,116.0	11,350.2	9,733.3	9,767.5	
Debt Service	2.6	3,947.9	12,047.8	3,248.2	3,248.2	3,250.8	
Capital Improvements	16.4	12,661.2	19,210.4	17,799.7	20,490.1	24,422.3	
ESU Nursing Program	--	-	3,606.5	-	-	-	
Reappropriations	--	-	-	9,712.9	-	-	
TOTAL	100.0 %	\$ 109,407.8	\$ 135,180.2	\$ 130,088.3	\$ 125,211.2	\$ 124,141.2	

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	15.6 %	111.3	112.5	112.5	109.0	109.0	
Auxiliary	6.9	49.2	60.1	60.1	48.0	48.0	
Institutional Support	13.2	92.7	89.6	89.6	92.1	92.1	
Instructional Services	33.7	264.1	259.4	259.4	236.3	236.3	
Public Service	2.7	20.0	21.7	21.7	18.8	18.8	
Research	--	1.0	1.0	1.0	--	--	
Student Aid	--	--	--	--	--	--	
Student Services	14.4	102.0	93.7	93.7	100.5	100.5	
Physical Plant/Central Services	13.6	96.3	98.4	98.4	95.5	95.5	
Debt Service	--	--	--	--	--	--	
Capital Improvements	--	--	--	--	--	--	
ESU Nursing Program	--	--	--	--	--	--	
TOTAL	100.0 %	736.6	736.4	736.4	700.2	700.2	

EMPORIA STATE UNIVERSITY

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							
Operations	32.4 %	\$ 38,702.4	\$ 40,166.6	\$ 39,913.7	\$ 40,524.7	\$ 40,348.4	
Future Teacher Academy	0.3	293.5	306.2	385.1	385.1	331.0	
Regional Stabilization	5.4	-	3,000.0	3,008.5	6,808.5	6,808.5	
Program Reduction	1.8	-	-	2,200.0	2,200.0	-	
Capital Renewal Initiative	0.2	1,933.8	1,080.5	216.8	216.8	-	
Student Financial Aid	1.1	1,227.9	1,368.8	1,227.9	1,368.8	1,227.9	
Student Affordability	--	-	8,100.0	-	-	-	
ESU Model Investment	--	9,000.0	9,000.0	-	-	-	
SMaRT Kansas 21	0.7	202.7	435.6	900.9	900.9	516.3	
Cybserecurity Academy Program Center	1.9	282.2	631.5	2,410.0	2,410.0	1,116.2	
Demolition of Buildings	1.7	1,321.4	208.8	2,113.2	2,113.2	-	
Subtotal	45.5 %	\$ 52,964.0	\$ 64,298.1	\$ 52,376.1	\$ 56,928.0	\$ 50,348.2	
EBF	7.3 %	\$ 3,656.6	\$ 1,721.6	\$ 5,650.3	\$ 9,183.3	\$ -	
Fee Funds							
General Fee Fund (Tuition)	17.6 %	\$ 20,368.1	\$ 22,079.6	\$ 20,899.9	\$ 22,047.2	\$ 20,670.1	
Restricted Fee Fund (Fees)	16.9	14,123.9	27,261.0	35,604.9	21,104.6	38,829.7	
Student Health Fee Fund	0.5	608.4	478.3	607.1	575.9	579.8	
Parking Fee Fund	0.1	148.7	136.7	115.4	88.8	88.8	
Subtotal	35.0 %	\$ 35,249.1	\$ 49,955.6	\$ 57,227.4	\$ 43,816.4	\$ 60,168.5	
Federal Funds							
Work Study	0.3 %	\$ 407.4	\$ 304.8	\$ 415.1	\$ 407.4	\$ 407.4	
Educational Opportunity Grants	0.2	187.1	306.3	170.0	213.6	199.4	
Basic Opportunity Grants	3.7	4,637.5	5,331.1	4,798.8	4,612.1	4,612.1	
University Federal Fund	1.3	3,331.4	2,611.8	2,429.0	1,680.4	1,693.6	
GEER Fund	--	444.8	-	-	-	-	
ARPA Fund	--	1,467.9	3,606.5	-	-	-	
Subtotal	5.5 %	\$ 10,476.1	\$ 12,160.5	\$ 7,813.0	\$ 6,913.6	\$ 6,912.5	
All Other Funds	6.7 %	\$ 7,061.9	\$ 7,044.3	\$ 7,021.6	\$ 8,369.8	\$ 6,712.0	
TOTAL	100.0 %	\$ 109,407.8	\$ 135,180.2	\$ 130,088.3	\$ 125,211.2	\$ 124,141.2	

EMPORIA STATE UNIVERSITY

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	\$ 48,313,448	\$ 72,061,901	\$ 120,375,349	736.4	
Reappropriations					
2. State General Fund	\$ 4,062,640	-	\$ 4,062,640	--	
3. Educational Building Fund	-	5,650,287	5,650,287	--	
Subtotal – Approved, with Reappropriations	\$ 52,376,088	\$ 77,712,188	\$ 130,088,276	736.4	
Supplemental Requests					
No Supplemental Requests	\$ -	\$ -	\$ -	--	
Other Changes					
4. KBOR Transfers	\$ 4,551,917	-	\$ 4,551,917	--	
5. Student Aid	-	(1,540,469)	(1,540,469)	--	
6. Capital Improvements	-	(5,289,905)	(5,289,905)	--	
7. All Other Adjustments	-	(2,598,646)	(2,598,646)	(36.2)	
Subtotal – Other Changes	\$ 4,551,917	\$ (9,429,020)	\$ (4,877,103)	(36.2)	
TOTAL – Agency Revised Estimate	\$ 56,928,005	\$ 68,283,168	\$ 125,211,173	700.2	

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 \$1.3 million, including \$815,485 SGF, in FY 2026 to implement a legislative pay plan providing an increase of 2.5 percent as a merit pool; and
- **Program Reduction Expenses:** The Legislature added \$2.2 million SGF for costs associated with legal expenses, and for salaries and benefits due to program reductions and language that the funding is used solely for the purposes related to incurred costs for legal expenses and for salaries and benefits due to program reductions for FY 2026.

Reappropriations

2. SGF Reappropriation

The agency reappropriated \$4.1 million in unspent SGF funds from FY 2025 to FY 2026. This includes:

- **National Board Certification / Future Teacher Academy (\$54,128):** The program encountered lower-than-anticipated expenses in FY 2025;
- **Capital Improvements (\$216,833):** This is funding for ongoing projects to repair and renovate aging buildings, focused on deferred maintenance;

EMPORIA STATE UNIVERSITY

Budget Summary – Agency Request

- **SMaRT Kansas 21 (\$384,663):** This funding is used for scholarships, program support, and outreach for teaching science and math. The full appropriation was not spent due to phased rollout of program activities and slower-than-expected utilization;
- **ESU CyberSecurity Research and Outreach Center (\$1.3 million):** This funding supports ESU's Cybersecurity Research & Outreach Center (CyROC), providing cybersecurity education, training, and outreach through academic programming, workforce development, and housed facilities. The full appropriation was not spent due to extended timeline for program launch and implementation of center operations. Funds are supporting phased development of the program and are necessary to continue program development and growth; and
- **Demolition of Buildings (\$2.1 million):** This funds demolition of Morse South and Southeast buildings as part of the space optimization and deferred maintenance strategy. Demolition of Morse South and Southeast cannot occur until the completion of the new nursing building.

3. Educational Building Fund Reappropriation

The agency reappropriated \$5.7 million in unspent Educational Building Fund (EBF) funds from FY 2025 to FY 2026. These projects were approved by the 2025 Legislature but were not completed in FY 2025.

Other Changes

4. KBOR Transfers

The agency's revised estimate includes an increase of \$4.6 million SGF in transfers from KBOR in FY 2026. These transfers include:

- **Regional Stabilization (\$3.8 million):** In the agency's approved budget for FY 2026, the agency had reduced several expenditures because it was uncertain whether one-time funding would continue and how the agency would fund the expenditures if the one-time funding was not continued. Restored expenditures include employee salaries (\$921,230) in the Institutional Support program and graduate teaching assistants (\$1.5 million) and employee salaries (\$1.2 million) in the Instructional Services program;
- **Student Success (\$611,000):** This funding is used to support student academic success and retention; and
- **Need-Based Aid (\$140,917):** This funding is used to support the agency's Student Financial Aid program.

5. Student Aid

The agency's revised estimate includes a decrease of \$1.5 million in FY 2026. This increase is primarily due to the agency reducing its estimated scholarship awards to reflect current expectations based on actual expenditures in FY 2025.

6. Capital Improvements

The agency's revised estimate includes a decrease of \$5.3 million in FY 2026. The overall decrease is primarily due to the agency delaying an athletic capital project to FY 2027 and reflects the Nursing and Energy Savings project expenditures occurring in FY 2025 instead of FY 2026. The overall decrease is partially offset by the EBF Transfer (\$3.5 million) and Kansas Campus Restoration Act Transfer (\$1.7 million).

7. All Other Adjustments

The agency's revised estimate includes other adjustments resulting in a decrease of \$2.6 million in FY 2026. This is primarily attributable to decreases across the Physical Plant and Central Services program to better align with actual expenditures.

The agency's revised estimate also includes a decrease of 36.2 FTE positions in FY 2026. The reduction is to better align with current estimates of active FTE positions. The decreases are primarily in the Instructional Services and Auxiliary programs and reflect a decrease of 4.5 percent below the amount approved for FY 2026.

EMPORIA STATE UNIVERSITY

Budget Summary – Agency Request

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	\$ 48,313,448	\$ 72,061,901	\$ 120,375,349	736.4	
1. One-Time Adjustments	(2,200,000)	-	(2,200,000)	--	
Subtotal – Approved with Adjustments	\$ 46,113,448	\$ 72,061,901	\$ 118,175,349	736.4	
Enhancement Requests					
No Enhancement Requests	\$ -	\$ -	\$ -	--	
Other Changes					
2. Regional Stabilization	\$ 3,800,000	\$ -	\$ 3,800,000	--	
3. Student Aid	-	(1,554,749)	(1,554,749)	--	
4. Capital Improvements	-	6,622,592	6,622,592	--	
5. Fringe Benefits	434,716	-	434,716	--	
6. All Other Adjustments	-	(3,336,741)	(3,336,741)	(36.2)	
Subtotal – Other Changes	\$ 4,234,716	\$ 1,731,102	\$ 5,965,818	(36.2)	
TOTAL – Agency Request	\$ 50,348,164	\$ 73,793,003	\$ 124,141,167	700.2	

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. The approved budget includes an additional \$2.2 million SGF for costs associated with legal expenses, and for salaries and benefits due to program reductions and language that the funding is used solely for the purposes related to incurred costs for legal expenses and for salaries and benefits due to program reductions for FY 2026 only.

Other Changes

2. Regional Stabilization

The agency's request includes an increase of \$3.8 million for FY 2027. Beginning in FY 2027, the Regional Stabilization Funds are included in the agency's base budget and will continue funding university operations.

3. Student Aid

The agency's request includes a decrease of \$1.6 million for FY 2027. This decrease continues the trend of reduced student aid awards below the FY 2026 approved amount based on FY 2025 actual expenditures.

4. Capital Improvements

The agency's request includes an increase of \$6.6 million for FY 2027. This increase includes the Health, Physical Education and Recreation building (\$10.0 million) and Welch Stadium East Side renovation (\$8.5 million), which are included in the agency's 5-Year Capital Improvements Plan. The overall increase is partially offset by reductions for one-time projects in FY 2026 that do not recur for FY 2027.

5. Fringe Benefits

The agency's request includes an increase of \$434,716 SGF for fringe benefits for FY 2027. These increases are based on increases in the cost indices and include an increase of \$435,686 for health insurance rates and a decrease of \$970 for KPERS rates.

6. All Other Adjustments

The agency's request includes other adjustments resulting in a decrease of \$3.4 million for FY 2027. This is primarily attributable to decreases across the Physical Plant and Central Services program to better align with actual expenditures. Additionally, the request includes reduced expenditures to account for the elimination of the program reduction expenses (\$2.2 million). This primarily impacts employee pay in the Institutional Support and Instructional Services program. Additionally, the FY 2027 request is reduced to account for employee attrition.

The agency's request also includes a decrease of 36.2 FTE positions for FY 2027. This continues the FTE decrease from FY 2026. The decreases are primarily in the Instructional Services and Auxiliary programs and reflect a decrease of 4.5 percent below the amount approved for FY 2026.