

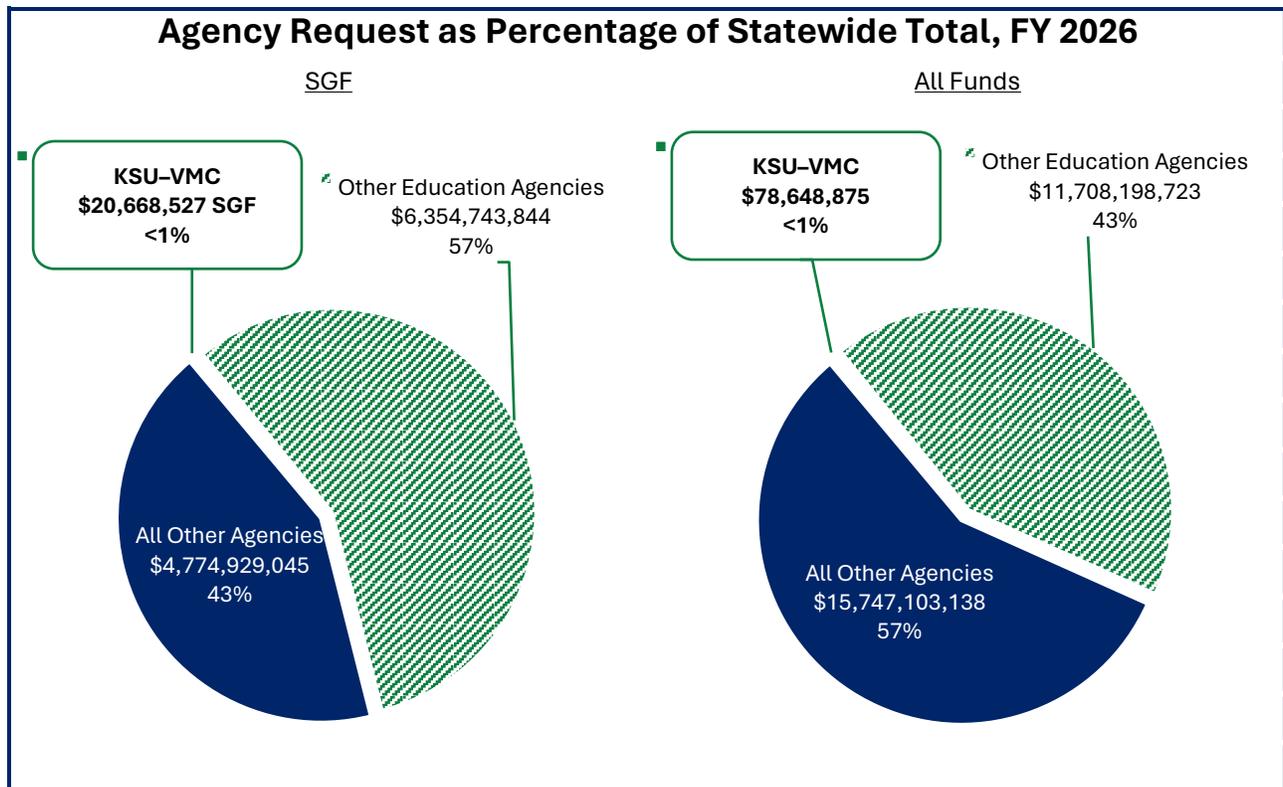
# KANSAS STATE UNIVERSITY VETERINARY MEDICAL CENTER

## Budget Summary – Agency Request

### Executive Summary

The Kansas State University Veterinary Medical Center (KSU-VMC) was established at Kansas State University in 1905. It was included within the main campus budget of Kansas State University until 1978. The institution trains veterinarians, conducts broad-based interdisciplinary research, provides continuing education for veterinarians, and provides hospital and diagnostic services to the public. Its academic programs are fully accredited by the Council on Education of the American Veterinary Medical Association.

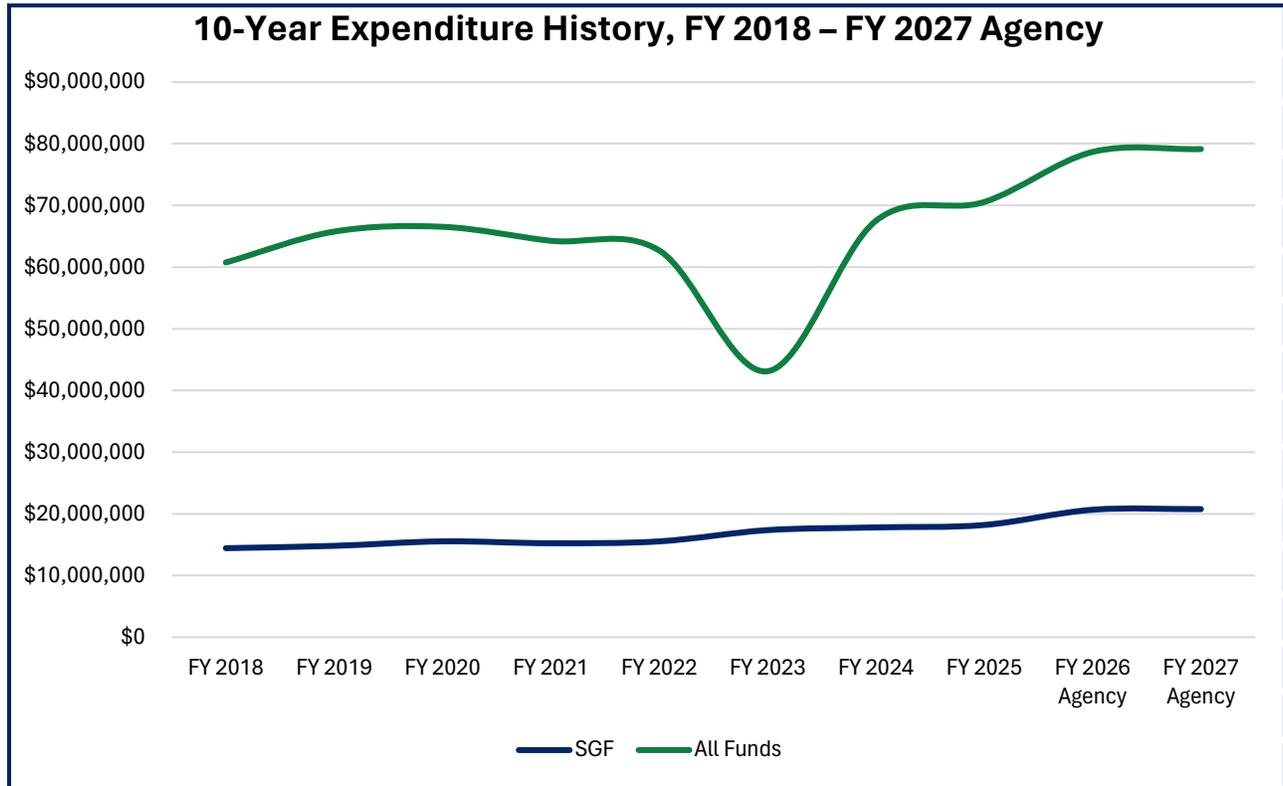
Expenditures by Fiscal Year and Version			
	SGF	All Funds	Note
FY 2024 Actual	\$ 17,803,003	\$ 67,486,437	Actual expenditures
FY 2025 Actual	18,197,431	70,533,101	Actual expenditures
FY 2026 Approved	20,668,527	81,519,892	<a href="#">2025 SB 125</a>
FY 2026 Agency	20,668,527	78,648,875	Revised estimate, submitted September 2025
FY 2027 Agency	20,768,110	79,108,640	Agency request, submitted September 2025



# KANSAS STATE UNIVERSITY VETERINARY MEDICAL CENTER

## Budget Summary – Agency Request

### Summary of Expenditures



Fiscal Year	SGF		All Funds		FTE	CPI-U*
	Amount	Change (%)	Amount	Change (%)		
FY 2018	\$ 14,436,520	(1.0)	\$ 60,730,400	9.5	437.91	0.2
FY 2019	14,812,749	2.6	65,731,811	8.2	493.29	--
FY 2020	15,543,398	4.9	66,510,409	1.2	507.95	0.8
FY 2021	15,237,798	(2.0)	64,244,632	(3.4)	483.70	2.4
FY 2022	15,539,449	2.0	62,674,407	(2.4)	526.70	9.2
FY 2023	17,364,344	11.7	43,092,543	(31.2)	567.70	5.8
FY 2024	17,803,003	2.5	67,486,437	56.6	636.95	3.0
FY 2025	18,197,431	2.2	70,533,101	4.5	651.67	3.0
FY 2026 Agency	20,668,527	13.6	78,648,875	11.5	654.00	2.8
FY 2027 Agency	20,768,110	0.5	79,108,640	0.6	654.00	2.4

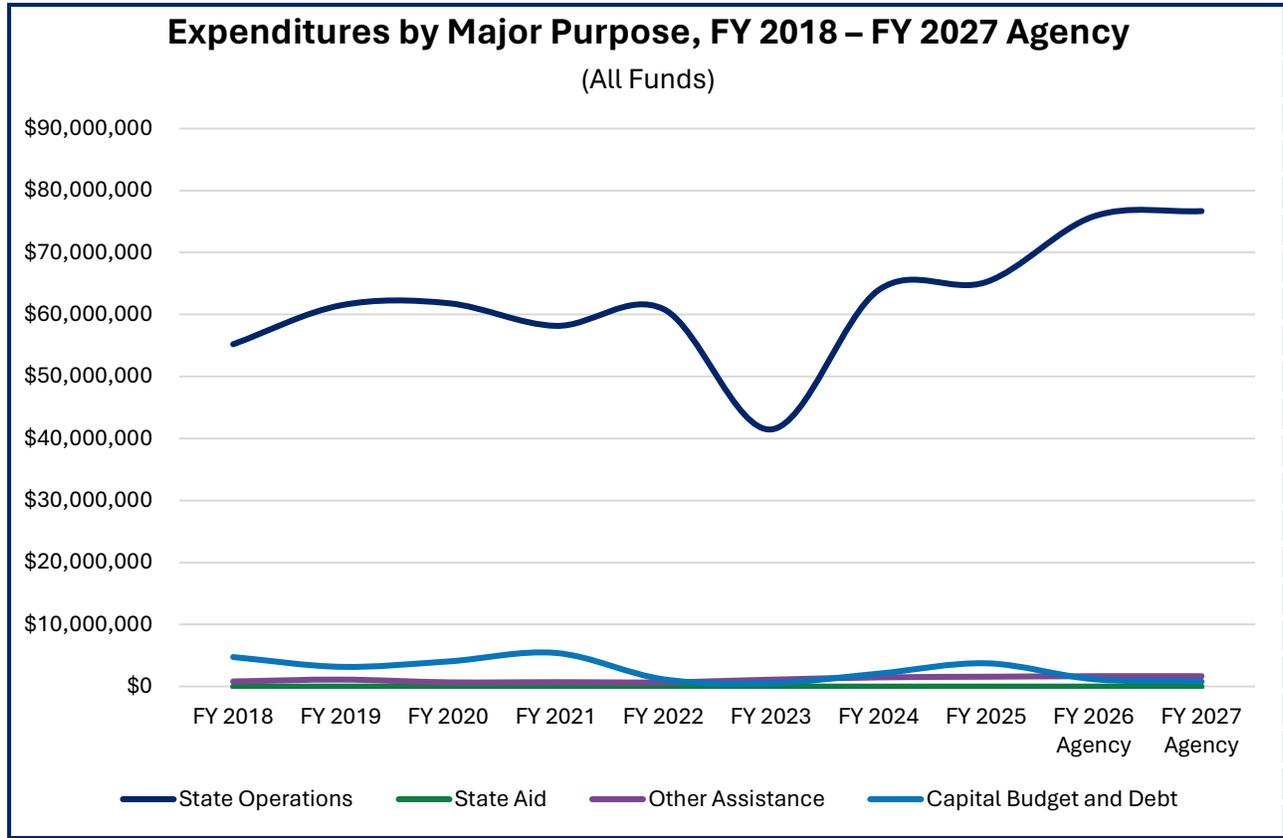
5-Year Change (FY 2023–2027)	\$ 3,403,766	19.6	\$ 36,016,097	83.6	86.30	11.6
10-Year Change (FY 2018–2027)	6,331,590	43.9	18,378,240	30.3	216.09	33.1
3-Year Average** (FY 2023–2025)	17,788,259	N/A	60,370,694	N/A	618.77	N/A

\* 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.

# KANSAS STATE UNIVERSITY VETERINARY MEDICAL CENTER

## Budget Summary – Agency Request



### Expenditures by Category, FY 2024 – FY 2027 Agency

(All Funds)

	FY 2026 Agency % of Total	FY 2024 Actual	FY 2025 Actual	FY 2026 Approved	FY 2026 Agency	FY 2027 Agency
<b>State Operations</b>						
Salaries and Wages	75.6 %	\$ 52,851,453	\$ 55,228,205	\$ 61,958,746	\$ 59,487,426	\$ 61,385,481
Contractual Services	15.5	8,300,345	6,718,208	10,709,324	12,171,590	11,309,658
Commodities	2.8	803,949	1,253,088	2,131,933	2,185,565	1,985,565
Capital Outlay	2.5	1,997,539	2,032,599	3,545,912	1,978,438	1,978,438
Operating Adjustments	--	-	-	-	-	-
<b>Subtotal</b>	<b>96.4 %</b>	<b>\$ 63,953,286</b>	<b>\$ 65,232,100</b>	<b>\$ 78,345,915</b>	<b>\$ 75,823,019</b>	<b>\$ 76,659,142</b>
<b>State Aid and Assistance</b>						
Aid to Locals	-- %	\$ -	\$ -	\$ -	\$ -	\$ -
Other Assistance	2.1	1,442,827	1,550,040	2,716,060	1,638,570	1,638,570
<b>Subtotal</b>	<b>2.1 %</b>	<b>\$ 1,442,827</b>	<b>\$ 1,550,040</b>	<b>\$ 2,716,060</b>	<b>\$ 1,638,570</b>	<b>\$ 1,638,570</b>
<b>Capital Budget and Debt</b>						
Capital Improvements	0.6 %	\$ 1,427,488	\$ 3,367,608	\$ -	\$ 485,397	\$ 110,250
Debt Service Principal	0.7	535,698	226,942	368,546	554,142	562,211
Debt Service Interest	0.2	127,138	156,411	89,371	147,747	138,467
<b>Subtotal</b>	<b>1.5 %</b>	<b>\$ 2,090,324</b>	<b>\$ 3,750,961</b>	<b>\$ 457,917</b>	<b>\$ 1,187,286</b>	<b>\$ 810,928</b>
<b>Reappropriations</b>	<b>-- %</b>	<b>\$ -</b>				
<b>GRAND TOTAL</b>	<b>100.0 %</b>	<b>\$ 67,486,437</b>	<b>\$ 70,533,101</b>	<b>\$ 81,519,892</b>	<b>\$ 78,648,875</b>	<b>\$ 79,108,640</b>

# KANSAS STATE UNIVERSITY VETERINARY MEDICAL CENTER

## Budget Summary – Agency Request

### State Operations

<b>Expenditures by Classification, FY 2024 – FY 2027 Agency</b>						
(State Operations, All Funds)						
	FY 2026 Agency % of Total	FY 2024 Actual	FY 2025 Actual	FY 2026 Approved	FY 2026 Agency	FY 2027 Agency
<b>Salaries and Wages</b>						
Employee Pay	58.0 %	\$ 41,536,619	\$ 43,328,143	\$ 47,321,550	\$ 45,594,256	\$ 47,063,490
Employee Benefits	18.2	11,314,834	11,900,062	15,041,511	14,302,524	14,735,431
Shrinkage	(0.5)	-	-	(404,315)	(409,354)	(413,440)
<b>Subtotal</b>	<b>75.6 %</b>	<b>\$ 52,851,453</b>	<b>\$ 55,228,205</b>	<b>\$ 61,958,746</b>	<b>\$ 59,487,426</b>	<b>\$ 61,385,481</b>
<b>Contractual Services</b>						
Communication	1.1 %	\$ 346,807	\$ 382,014	\$ 319,273	\$ 857,389	\$ 857,389
Fees (Professional)	0.9	320,746	428,286	440,079	686,544	486,544
Fees (Other Services)	2.6	1,676,613	1,514,034	2,820,092	2,053,883	2,036,125
Freight and Express	0.4	146,570	67,621	153,751	281,791	281,791
Printing and Advertising	0.1	62,528	64,981	37,245	31,927	31,927
Rent and Leases	1.8	395,076	421,663	281,671	1,433,262	1,387,877
Repair and Servicing	1.0	1,193,246	944,552	1,328,569	815,597	593,093
Travel and Subsistence	0.9	471,435	432,837	726,789	740,527	740,527
Utilities	4.2	3,443,844	2,206,001	1,602,929	3,325,886	2,949,601
Other	2.5	243,480	256,219	2,998,926	1,944,784	1,944,784
<b>Subtotal</b>	<b>15.5 %</b>	<b>\$ 8,300,345</b>	<b>\$ 6,718,208</b>	<b>\$ 10,709,324</b>	<b>\$ 12,171,590</b>	<b>\$ 11,309,658</b>
<b>Commodities</b>						
Clothing	0.2 %	\$ 45,519	\$ 37,367	\$ 126,150	\$ 163,659	\$ 163,659
Equipment and Parts	0.3	181,002	232,948	170,321	200,823	200,823
Food	0.1	40,255	42,265	293,975	53,219	53,219
Fuel	0.1	-	24	-	54	54
Motor Vehicle Parts	0.4	66,353	56,416	258,981	315,572	315,572
Supplies (Office)	0.4	159,124	150,709	231,091	284,660	284,660
Supplies (Professional)	0.7	46,447	329,737	772,295	534,094	334,094
Supplies (Research)	0.7	39,465	263,458	103,397	544,287	544,287
Other	0.1	199,931	109,943	153,672	57,474	57,474
<b>Subtotal</b>	<b>2.8 %</b>	<b>\$ 803,949</b>	<b>\$ 1,253,088</b>	<b>\$ 2,131,933</b>	<b>\$ 2,185,565</b>	<b>\$ 1,985,565</b>
<b>Capital Outlay</b>						
Books	0.1 %	\$ 200	\$ 3,100	\$ 82	\$ 388	\$ 388
Computer Hardware	0.4	612,186	444,724	492,614	313,942	313,942
Computer Software	0.2	48,217	105,665	33,765	148,843	148,843
Equipment, Furniture	1.9	1,324,785	1,453,530	3,007,416	1,489,685	1,489,685
Information Processing	0.1	10,951	25,580	10,718	25,580	25,580
Telecommunications	--	-	-	-	-	-
Other	--	-	-	-	-	-
<b>Subtotal</b>	<b>2.5 %</b>	<b>\$ 1,997,539</b>	<b>\$ 2,032,599</b>	<b>\$ 3,545,912</b>	<b>\$ 1,978,438</b>	<b>\$ 1,978,438</b>
<b>Operating Adjustments</b>	<b>-- %</b>	<b>\$ -</b>				
<b>TOTAL</b>	<b>96.4 %</b>	<b>\$ 63,953,286</b>	<b>\$ 65,232,100</b>	<b>\$ 78,345,915</b>	<b>\$ 75,823,019</b>	<b>\$ 76,659,142</b>

# KANSAS STATE UNIVERSITY VETERINARY MEDICAL CENTER

## Budget Summary – Agency Request

### Other Assistance

<b>Expenditures by Classification, FY 2024 – FY 2027 Agency</b>						
(Other Assistance, All Funds)						
	FY 2026 Agency % of Total	FY 2024 Actual	FY 2025 Actual	FY 2026 Approved	FY 2026 Agency	FY 2027 Agency
<b>Other Assistance</b>						
Scholarship Grants	2.1 %	\$ 1,433,573	\$ 1,550,040	\$ 1,697,981	\$ 1,638,570	\$ 1,638,570
Other	--	9,254	-	1,018,079	-	-
<b>TOTAL</b>	<b>2.1 %</b>	<b>\$ 1,442,827</b>	<b>\$ 1,550,040</b>	<b>\$ 2,716,060</b>	<b>\$ 1,638,570</b>	<b>\$ 1,638,570</b>

### Capital Budget and Debt

<b>Expenditures by Classification, FY 2024 – FY 2027 Agency</b>						
(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
<b>Capital Improvements</b>	0.6 %	\$ 1,427,488	\$ 3,367,608	-	\$ 485,397	\$ 110,250
<b>Debt Service</b>						
Principal Payments	0.7 %	\$ 535,698	\$ 226,942	\$ 368,546	\$ 554,142	\$ 562,211
Interest Charges	0.2	127,138	156,411	89,371	147,747	138,467
<b>Subtotal</b>	<b>0.9 %</b>	<b>\$ 662,836</b>	<b>\$ 383,353</b>	<b>\$ 457,917</b>	<b>\$ 701,889</b>	<b>\$ 700,678</b>
<b>TOTAL</b>	<b>1.5 %</b>	<b>\$ 2,090,324</b>	<b>\$ 3,750,961</b>	<b>\$ 457,917</b>	<b>\$ 1,187,286</b>	<b>\$ 810,928</b>

# KANSAS STATE UNIVERSITY VETERINARY MEDICAL CENTER

## Budget Summary – Agency Request

### Expenditures by Program

<b>Expenditures by Program, FY 2024 – FY 2027 Agency</b>							
(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	9.1 %	\$ 3,902.4	\$ 3,005.8	\$ 7,046.8	\$ 7,175.8	\$ 7,246.8	
Instructional Services	26.5	27,034.7	17,281.9	37,000.7	20,841.7	21,982.3	
Physical Plant/Central Services	4.2	3,200.6	1,982.7	1,979.4	3,301.9	2,931.3	
Public Service	26.1	12,487.6	17,840.2	16,026.9	20,554.9	20,753.0	
Research	31.7	18,081.5	25,982.7	17,824.4	24,898.1	24,695.1	
Student Aid	0.8	650.0	650.0	650.0	650.0	650.0	
Student Services	0.0	39.2	38.8	533.8	39.2	39.2	
Capital Improvements	0.6	1,427.5	3,367.6	-	485.4	110.3	
Debt Service	0.9	662.8	383.4	457.9	701.9	700.7	
<b>TOTAL</b>	<b>100.0 %</b>	<b>\$ 67,486.3</b>	<b>\$ 70,533.1</b>	<b>\$ 81,519.9</b>	<b>\$ 78,648.9</b>	<b>\$ 79,108.7</b>	

<b>FTE Positions by Program, FY 2024 – FY 2027 Agency</b>							
	FY 2026 Agency % of Total	FY 2024 Actual	FY 2025 Actual	FY 2026 Approved	FY 2026 Agency	FY 2027 Agency	
Academic Support	9.9 %	101.5	64.8	65.0	65.0	65.0	
Instructional Services	65.3	390.8	426.1	375.7	427.0	427.0	
Physical Plant/Central Services	0.8	5.0	5.0	5.0	5.0	5.0	
Public Service	20.5	132.2	133.2	133.0	134.0	134.0	
Research	3.5	7.4	22.5	58.3	23.0	23.0	
Student Aid	--	--	--	--	--	--	
Student Services	--	--	--	--	--	--	
Capital Improvements	--	--	--	--	--	--	
Debt Service	--	--	--	--	--	--	
<b>TOTAL</b>	<b>100.0 %</b>	<b>637.0</b>	<b>651.7</b>	<b>637.0</b>	<b>654.0</b>	<b>654.0</b>	

# KANSAS STATE UNIVERSITY VETERINARY MEDICAL CENTER

## Budget Summary – Agency Request

### Expenditures by Fund

<b>Expenditures by Fund, FY 2024 – FY 2027 Agency</b>							
(Dollars in Thousands)							
	FY 2026 Agency % of Total		FY 2024 Actual	FY 2025 Actual	FY 2026 Approved	FY 2026 Agency	FY 2027 Agency
<b>State General Fund</b>							
Operations	18.3 %	\$	11,779.4 \$	12,032.9 \$	14,365.0 \$	14,365.0 \$	14,432.4
Veterinary Training	0.8		650.0	650.0	650.0	650.0	650.0
Operations Enhancement	7.2		5,373.6	5,514.5	5,653.5	5,653.5	5,685.7
<b>Subtotal</b>	<b>26.3 %</b>	<b>\$</b>	<b>17,803.0 \$</b>	<b>18,197.4 \$</b>	<b>20,668.5 \$</b>	<b>20,668.5 \$</b>	<b>20,768.1</b>
<b>Fee Funds</b>							
General Fee Fund	26.7 %	\$	23,546.4 \$	21,008.3 \$	21,321.5 \$	21,024.6 \$	21,382.0
Restricted Fee Fund	14.0		2,679.6	8,733.1	7,332.4	11,015.6	10,714.9
<b>Subtotal</b>	<b>40.7 %</b>	<b>\$</b>	<b>26,226.1 \$</b>	<b>29,741.4 \$</b>	<b>28,653.9 \$</b>	<b>32,040.2 \$</b>	<b>32,096.9</b>
<b>Federal Funds</b>	<b>3.1 %</b>	<b>\$</b>	<b>2,223.5 \$</b>	<b>2,982.9 \$</b>	<b>1,741.5 \$</b>	<b>2,440.0 \$</b>	<b>2,440.0</b>
<b>All Other Funds</b>	<b>29.9</b>		<b>21,233.9</b>	<b>19,611.3</b>	<b>30,455.9</b>	<b>23,500.2</b>	<b>23,803.7</b>
<b>TOTAL</b>	<b>100.0 %</b>	<b>\$</b>	<b>67,486.4 \$</b>	<b>70,533.1 \$</b>	<b>81,519.9 \$</b>	<b>78,648.9 \$</b>	<b>79,108.6</b>

# KANSAS STATE UNIVERSITY VETERINARY MEDICAL CENTER

## Budget Summary – Agency Request

### FY 2026 Analysis

Summary of Agency Budget Request, FY 2026					
		SGF	All Other Funds	Total	FTE Positions
<b>Approved, FY 2026</b>					
1. 2025 SB 125, without Reappropriations	\$	20,668,527	\$ 60,851,365	\$ 81,519,892	637.0
<b>Reappropriations</b>					
No Reappropriations	\$		\$ -	\$ -	--
<b>Supplemental Requests</b>					
No Supplemental Requests	\$		\$ -	\$ -	--
<b>Other Changes</b>					
2. Salaries and Wages	\$	234,036	\$ (2,705,356)	\$ (2,471,320)	--
3. Contractual Services		26,865	1,435,401	1,462,266	--
4. Capital Outlay			(1,567,474)	(1,567,474)	--
5. All Other Adjustments		(260,901)	(33,588)	(294,489)	17.0
Subtotal – Other Changes	\$		\$ (2,871,017)	\$ (2,871,017)	17.0
<b>TOTAL – Agency Revised Estimate</b>	<b>\$</b>	<b>20,668,527</b>	<b>\$ 57,980,348</b>	<b>\$ 78,648,875</b>	<b>654.0</b>

### Approved Budget

#### 1. 2025 SB 125

The 2025 Legislature passed, and the Governor enacted, one bill appropriating and adjusting funding for state agencies. The budget includes \$1.4 million, including \$359,519 SGF, in FY 2026 to implement a Legislative Pay Plan, providing an increase of 2.5 percent to be distributed as a merit pool.

### Other Changes

#### 2. Salaries and Wages

The agency’s revised estimate includes a decrease of \$2.5 million, but an increase of \$234,036 SGF, in FY 2026. This increase is due to the agency reassessing its salaries and wages expenditures based on FY 2025 actual expenditures.

#### 3. Contractual Services

The agency’s revised estimate includes an increase of \$1.5 million, including \$26,865 SGF, in FY 2026. This increase is primarily due to utility rate increases, as well as a change to the methodology for dividing utility expenses between KSU and the subagencies.

#### 4. Capital Outlay

The agency’s revised estimate includes a decrease of \$1.6 million in FY 2026. This decrease is due to the agency revising its capital outlay expenditures based on FY 2025 actual expenditures.

#### 5. All Other Adjustments

The agency’s revised estimate includes other adjustments resulting in a decrease in \$294,489, including \$85,384 SGF, in FY 2026. The revised estimate also includes an increase of 17.0 FTE positions primarily in the Instructional Services program. This is an increase of 2.6 percent over the FY 2026 approved amount.

# KANSAS STATE UNIVERSITY VETERINARY MEDICAL CENTER

## Budget Summary – Agency Request

### FY 2027 Analysis

<b>Summary of Agency Budget Request, FY 2027</b>					
	SGF	All Other Funds	Total		FTE Positions
<b>Approved, FY 2026</b>					
2025 SB 125, without Reappropriations	\$ 20,668,527	\$ 60,851,365	\$ 81,519,892		637.0
<b>Enhancement Requests</b>					
No Enhancement Requests	\$ -	\$ -	\$ -		--
<b>Agency Changes</b>					
1. Capital Outlay	\$ -	\$ (1,567,474)	\$ (1,567,474)		--
2. Fringe Benefits	99,583	-	99,583		--
3. All Other Adjustments	-	(943,361)	(943,361)		17.0
Subtotal – Other Changes	\$ 99,583	\$ (2,510,835)	\$ (2,411,252)		17.0
<b>TOTAL – Agency Request</b>	<b>\$ 20,768,110</b>	<b>\$ 58,340,530</b>	<b>\$ 79,108,640</b>		<b>654.0</b>

### Agency Changes

#### 1. Capital Outlay

The agency's request includes a decrease of \$1.6 million for FY 2027. This decrease is due to the agency revising its capital outlay expenditures based on FY 2025 actual expenditures.

#### 2. Fringe Benefits

The agency's request includes an increase of \$99,583 SGF for fringe benefits for FY 2027. These increases are based on increases in the cost indices and include an increase of \$99,936 for health insurance rates and a decrease of \$353 for KPERS rates.

#### 3. All Other Adjustments

The agency's request includes a decrease of \$943,361 for FY 2027. The request also includes an increase of 17.0 FTE positions primarily in the Instructional Services program. This is an increase of 2.6 percent over the FY 2026 approved amount.