

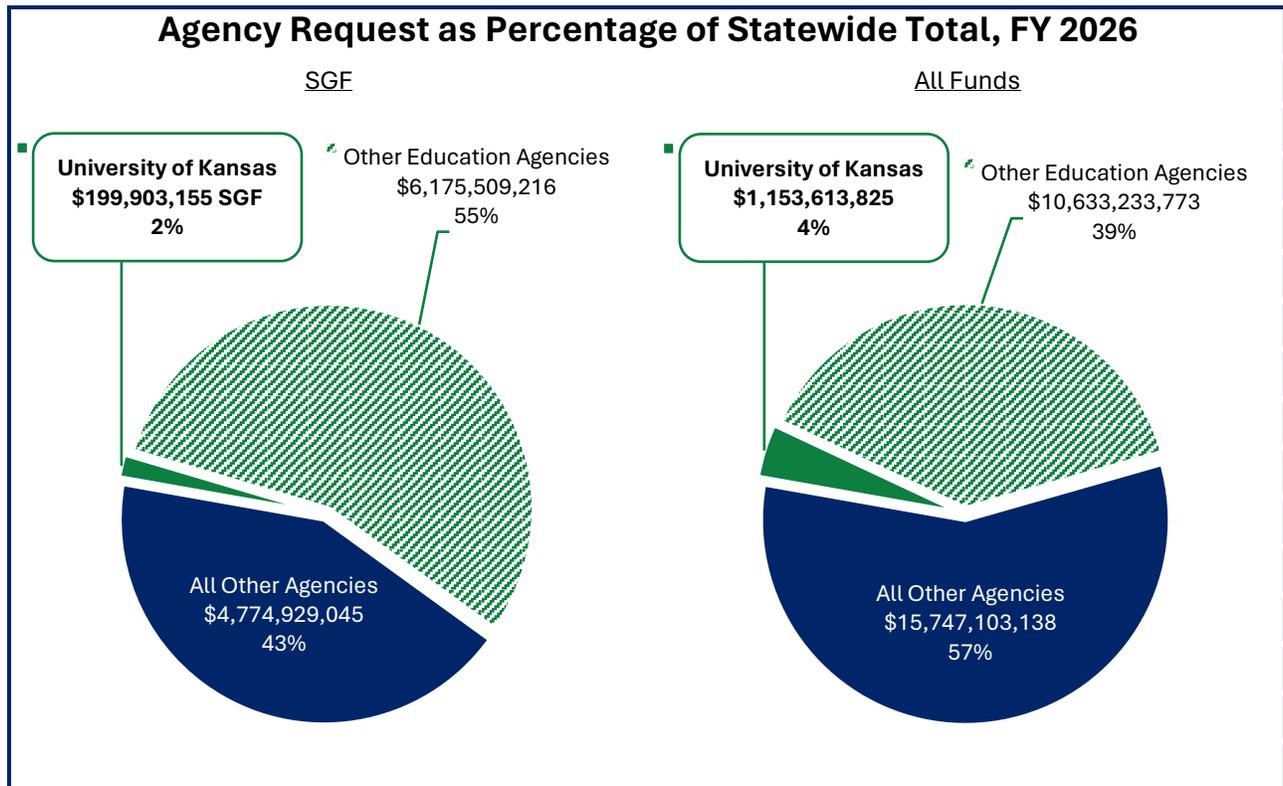
UNIVERSITY OF KANSAS

Budget Summary – Agency Request

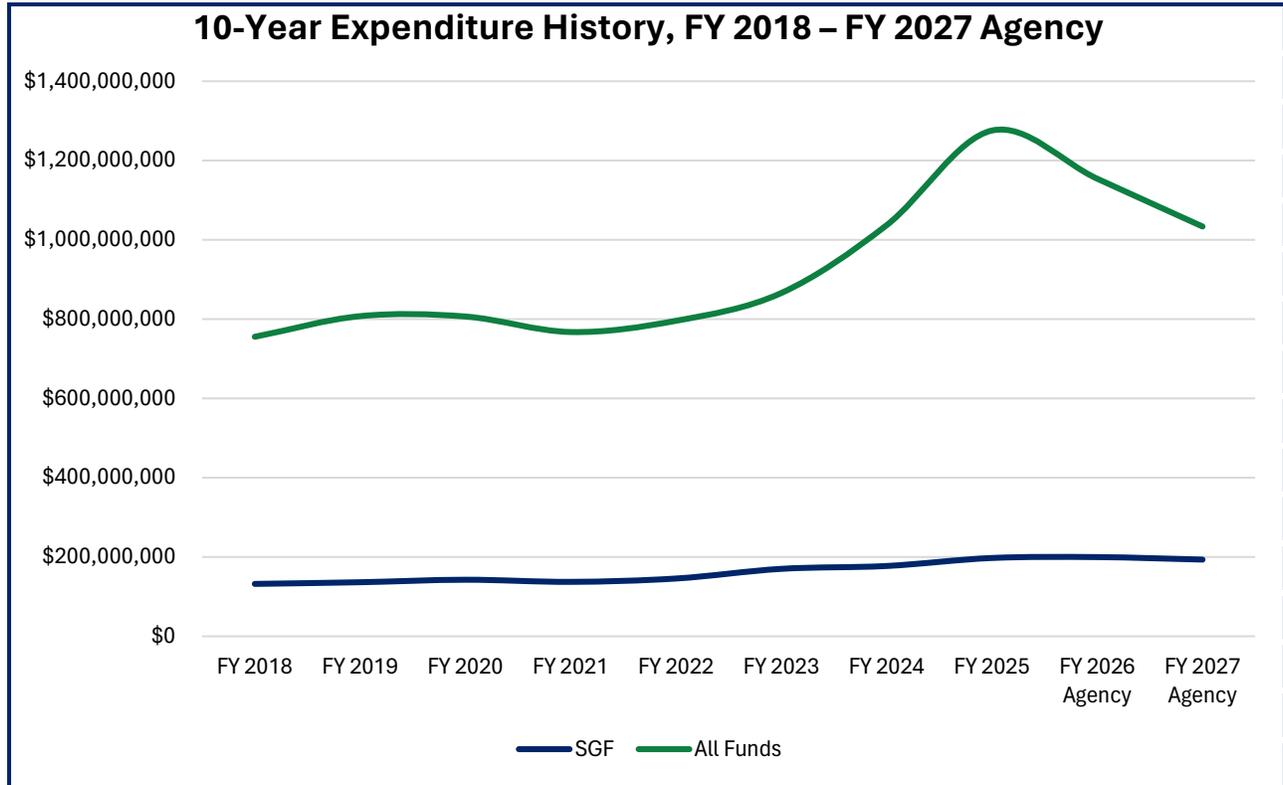
Executive Summary

The University of Kansas (KU) was established in 1864 by the Kansas Legislature. KU is a major comprehensive research and teaching university. It is the only Kansas Regents university to hold membership in the Association of American Universities (AAU), a group of 62 public and private research universities that represent excellence in graduate and professional education and the highest achievements in research internationally. In addition to the main campus in Lawrence, KU includes medical centers in Kansas City and Wichita, the Regents Center in Overland Park, and other education and research facilities throughout the state. KU has 14 major academic divisions, including Liberal Arts and Sciences, Graduate School, Allied Health, Architecture and Urban Design, Business, Education, Engineering, and Social Welfare.

Expenditures by Fiscal Year and Version				
		SGF	All Funds	Note
FY 2024 Actual	\$	177,423,398	\$ 1,036,409,741	Actual expenditures
FY 2025 Actual		197,653,536	1,275,169,254	Actual expenditures
FY 2026 Approved		198,210,828	1,035,837,544	2025 SB 125
FY 2026 Agency		199,903,155	1,153,613,825	Revised estimate, submitted September 2025
FY 2027 Agency		193,606,375	1,033,177,213	Agency request, submitted September 2025



Summary of Expenditures



Fiscal Year	SGF		All Funds		FTE	CPI-U* Change (%)
	Amount	Change (%)	Amount	Change (%)		
FY 2018	\$ 132,101,558	0.2	\$ 755,071,151	3.2	5,346.84	0.2
FY 2019	136,296,928	3.2	807,098,491	6.9	5,340.54	--
FY 2020	142,615,411	4.6	806,201,158	(0.1)	5,340.54	0.8
FY 2021	137,274,924	(3.7)	767,086,183	(4.9)	5,340.53	2.4
FY 2022	145,728,207	6.2	795,396,086	3.7	5,340.53	9.2
FY 2023	170,208,963	16.8	865,470,073	8.8	5,299.00	5.8
FY 2024	177,423,398	4.2	1,036,409,741	19.8	4,864.00	3.0
FY 2025	197,653,536	11.4	1,275,169,254	23.0	5,029.00	3.0
FY 2026 Agency	199,903,155	1.1	1,153,613,825	(9.5)	5,006.00	2.8
FY 2027 Agency	193,606,375	(3.1)	1,033,177,213	(10.4)	5,006.00	2.4

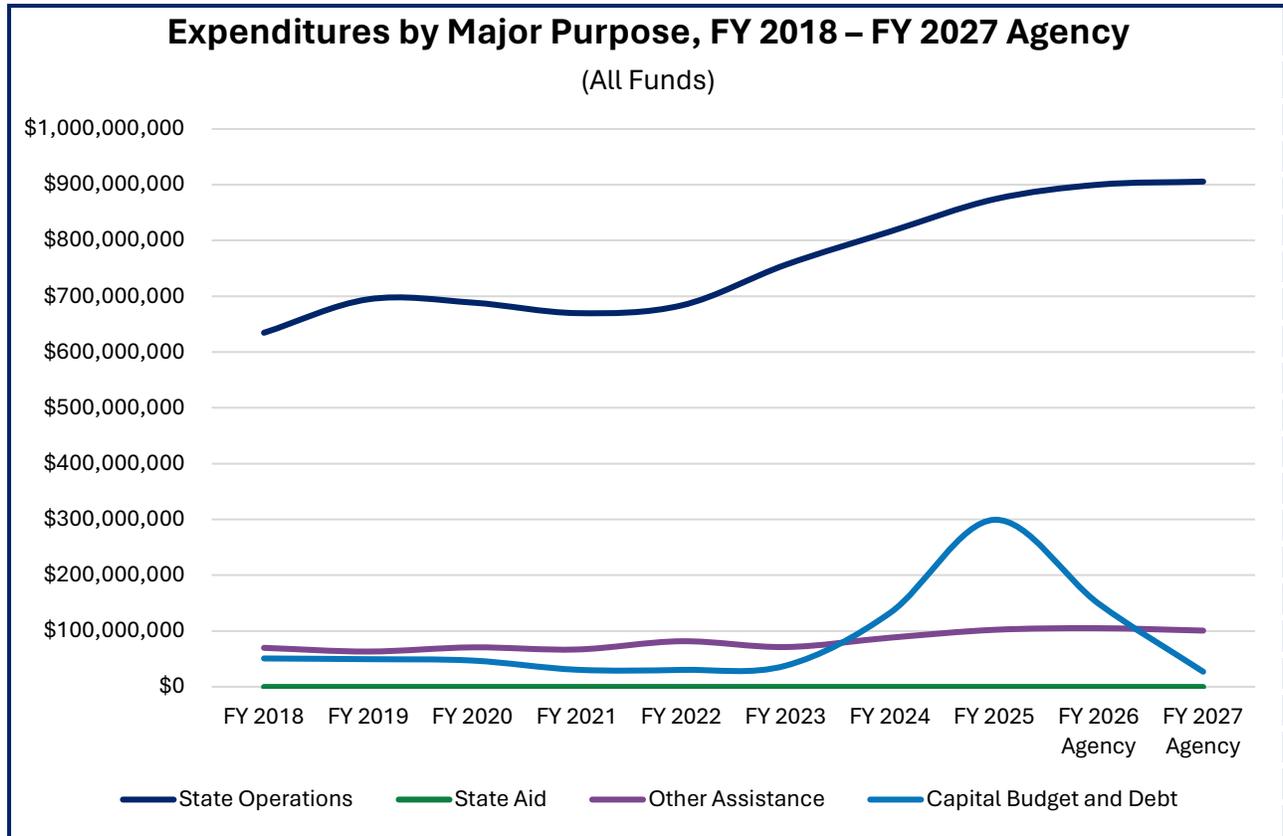
5-Year Change (FY 2023–2027)	\$ 23,397,412	13.7	\$ 167,707,140	19.4	(293.00)	11.6
10-Year Change (FY 2018–2027)	61,504,817	46.6	278,106,062	36.8	(340.84)	33.1
3-Year Average** (FY 2023–2025)	181,761,966	N/A	1,059,016,356	N/A	5,064.00	N/A

* 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.

UNIVERSITY OF KANSAS

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	55.5 %	\$ 570,241.3	\$ 607,144.0	\$ 633,870.2	\$ 640,742.0	\$ 642,316.9
Contractual Services	18.3	199,834.7	220,100.8	193,132.6	211,252.9	214,522.4
Commodities	1.9	21,293.9	21,114.2	27,097.0	21,950.4	21,438.0
Capital Outlay	2.3	24,388.7	25,151.2	30,244.3	25,979.8	27,099.4
Operating Adjustments	--	-	-	-	-	-
Subtotal	78.0 %	\$ 815,758.6	\$ 873,510.1	\$ 884,344.1	\$ 899,925.1	\$ 905,376.6
State Aid and Assistance						
Aid to Locals	-- %	\$ -	\$ -	\$ -	\$ -	\$ -
Other Assistance	9.1	88,046.8	102,187.0	87,528.3	105,073.5	100,754.2
Subtotal	9.1 %	\$ 88,046.8	\$ 102,187.0	\$ 87,528.3	\$ 105,073.5	\$ 100,754.2
Capital Budget and Debt						
Capital Improvements	11.6 %	\$ 117,537.0	\$ 284,309.1	\$ 29,700.0	\$ 133,417.2	\$ 13,324.7
Debt Service Principal	0.9	9,635.0	10,130.0	10,665.0	10,665.0	9,675.0
Debt Service Interest	0.4	5,432.3	5,033.1	4,533.0	4,533.0	4,046.7
Subtotal	12.9 %	\$ 132,604.3	\$ 299,472.2	\$ 44,898.0	\$ 148,615.2	\$ 27,046.4
Reappropriations	-- %	\$ -	\$ -	\$ 19,067.2	\$ -	\$ -
GRAND TOTAL	100.0 %	\$ 1,036,409.7	\$ 1,275,169.3	\$ 1,035,837.5	\$ 1,153,613.8	\$ 1,033,177.2

UNIVERSITY OF KANSAS

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	44.3 %	\$ 452,813.1	\$ 481,458.5	\$ 505,896.9	\$ 511,519.4	\$ 510,071.0
Employee Benefits	11.6	117,428.2	125,685.4	132,182.3	133,460.7	136,385.7
Shrinkage	(0.4)	-	-	(4,209.0)	(4,238.1)	(4,139.7)
Subtotal	55.5 %	\$ 570,241.3	\$ 607,144.0	\$ 633,870.2	\$ 640,742.0	\$ 642,316.9
Contractual Services						
Communication	0.3 %	\$ 2,989.8	\$ 3,271.6	\$ 3,279.9	\$ 3,272.4	\$ 3,283.9
Fees (Professional)	1.9	16,403.8	19,599.8	16,535.6	21,376.4	19,686.3
Fees (Other Services)	4.1	51,276.8	56,402.0	51,145.6	46,875.6	49,869.4
Freight and Express	0.1	230.5	276.7	230.1	276.7	276.7
Printing and Advertising	0.5	5,848.5	6,845.1	5,797.0	6,092.1	6,223.9
Rent and Leases	1.2	9,768.8	14,139.0	15,865.3	14,138.6	14,638.6
Repair and Servicing	1.6	18,603.3	19,521.6	18,984.8	18,865.9	18,244.7
Travel and Subsistence	0.7	8,093.1	8,232.7	7,987.7	8,232.7	8,232.7
Utilities	2.2	23,382.1	25,848.2	23,382.1	25,848.2	25,848.2
Other	5.7	63,238.0	65,964.1	49,924.4	66,274.3	68,218.0
Subtotal	18.3 %	\$ 199,834.7	\$ 220,100.8	\$ 193,132.6	\$ 211,252.9	\$ 214,522.4
Commodities						
Clothing	0.1 %	\$ 482.9	\$ 466.3	\$ 482.9	\$ 466.3	\$ 466.3
Equipment and Parts	0.4	3,920.9	3,955.3	3,745.0	4,231.4	4,631.4
Feed and Forage	--	1.1	-	1.1	-	-
Food	0.2	3,006.4	2,643.2	8,756.0	2,653.3	2,643.2
Fuel	0.1	9.7	17.4	9.7	17.4	17.4
Motor Vehicle Parts	0.2	2,363.4	2,093.0	2,316.8	2,093.0	2,128.5
Supplies (Office)	0.2	2,558.0	2,404.6	2,781.0	2,356.6	2,356.6
Supplies (Professional)	0.6	5,646.8	6,262.2	5,758.8	6,860.1	5,922.4
Supplies (Research)	0.1	929.8	888.6	929.8	888.6	888.6
Other	0.2	2,374.9	2,383.7	2,315.8	2,383.7	2,383.7
Subtotal	1.9 %	\$ 21,293.9	\$ 21,114.2	\$ 27,097.0	\$ 21,950.4	\$ 21,438.0
Capital Outlay						
Books	0.1 %	\$ 142.2	\$ 178.8	\$ 141.3	\$ 178.8	\$ 178.8
Computer Hardware	0.4	4,211.3	3,557.1	4,292.3	4,064.7	4,981.7
Computer Software	0.9	9,298.2	10,451.5	8,991.2	10,391.0	10,351.5
Equipment, Furniture	0.7	8,883.7	7,495.5	14,909.9	7,661.0	8,437.6
Information Processing	0.1	901.2	1,021.1	901.2	1,555.6	1,021.1
Telecommunications	0.2	952.1	2,447.3	1,008.6	2,128.7	2,128.7
Other	--	-	-	-	-	-
Subtotal	2.3 %	\$ 24,388.7	\$ 25,151.2	\$ 30,244.3	\$ 25,979.8	\$ 27,099.4
Operating Adjustments	-- %	\$ -				
TOTAL	78.0 %	\$ 815,758.6	\$ 873,510.1	\$ 884,344.1	\$ 899,925.1	\$ 905,376.6

UNIVERSITY OF KANSAS

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	-- %	\$ 549	\$ 856	\$ -	\$ -	-
Scholarship Grants	9.1	87,929,255	102,032,968	87,528,277	105,073,537	100,754,177
Other	--	117,031	153,130	-	-	-
TOTAL	9.1 %	\$ 88,046,835	\$ 102,186,954	\$ 87,528,277	\$ 105,073,537	\$ 100,754,177

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	11.6 %	\$ 114,319,271	\$ 280,782,540	\$ 29,700,000	\$ 133,417,185	\$ 13,324,677
Nonstructural	--	3,217,728	3,526,559	-	-	-
Subtotal	11.6 %	\$ 117,536,999	\$ 284,309,099	\$ 29,700,000	\$ 133,417,185	\$ 13,324,677
Debt Service						
Principal Payments	0.9 %	\$ 9,635,000	\$ 10,130,000	\$ 10,665,000	\$ 10,665,000	\$ 9,675,000
Interest Charges	0.4	5,432,341	5,033,052	4,532,969	4,532,970	4,046,720
Subtotal	1.3 %	\$ 15,067,341	\$ 15,163,052	\$ 15,197,969	\$ 15,197,970	\$ 13,721,720
TOTAL	12.9 %	\$ 132,604,340	\$ 299,472,151	\$ 44,897,969	\$ 148,615,155	\$ 27,046,397

UNIVERSITY OF KANSAS

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	6.0 %	\$ 55,797.1	\$ 61,443.6	\$ 68,706.4	\$ 69,397.1	\$ 73,670.1	
Auxiliary	7.7	83,023.0	88,515.5	91,791.9	89,337.0	89,252.9	
COVID-19 Transactions	--	(9.4)	-	-	-	-	
Institutional Support	6.4	59,724.3	67,528.4	69,501.1	73,726.8	74,257.0	
Instructional Services	30.7	320,972.4	333,893.0	348,073.3	353,621.3	354,718.0	
Physical Plant/Central Services	6.2	63,948.9	70,072.3	67,174.1	71,648.5	69,831.5	
Public Service	1.3	15,254.5	15,093.3	14,809.7	15,393.1	15,644.1	
Research	14.8	165,690.9	179,599.9	165,183.5	170,457.7	171,684.7	
Student Aid	9.8	93,812.2	108,415.5	96,999.2	112,741.2	108,462.3	
Student Services	4.2	45,396.0	50,344.7	49,633.2	48,676.0	48,610.2	
IT and Cybersecurity Upgrades	--	195.3	790.8	-	-	-	
University Challenge Grants	--	0.1	-	-	-	-	
Capital Improvements	11.6	117,537.0	284,309.1	29,700.0	133,417.2	13,324.7	
Debt Service	1.3	15,067.3	15,163.1	15,198.0	15,198.0	13,721.7	
Reappropriations	--	-	-	19,067.2	-	-	
TOTAL	100.0 %	\$ 1,036,409.6	\$ 1,275,169.2	\$ 1,035,837.6	\$ 1,153,613.9	\$ 1,033,177.2	

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	8.1 %	394.0	421.0	413.0	403.0	403.0	
Auxiliary	1.7	117.0	104.0	112.0	87.0	87.0	
COVID-19 Transactions	--	--	--	--	--	--	
Institutional Support	8.5	361.0	420.0	427.0	428.0	428.0	
Instructional Services	41.5	2,021.0	2,066.0	2,092.0	2,075.0	2,075.0	
Physical Plant/Central Services	8.7	448.0	443.0	445.0	436.0	436.0	
Public Service	5.3	262.0	260.0	300.0	264.0	264.0	
Research	19.2	905.0	957.0	1,006.0	959.0	959.0	
Student Aid	0.1	6.0	--	4.0	4.0	4.0	
Student Services	7.0	350.0	358.0	350.0	350.0	350.0	
IT and Cybersecurity Upgrades	--	--	--	--	--	--	
University Challenge Grants	--	--	--	--	--	--	
Capital Improvements	--	--	--	--	--	--	
Debt Service	--	--	--	--	--	--	
TOTAL	100.0 %	4,864.0	5,029.0	5,149.0	5,006.0	5,006.0	

UNIVERSITY OF KANSAS

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	14.5 %	\$ 159,568.5	\$ 165,394.0	\$ 166,113.1	\$ 167,335.0	\$ 166,687.1	
Geological Survey	0.9	8,231.4	10,867.1	10,343.1	10,343.1	10,399.8	
Student Financial Aid	0.4	4,099.2	4,569.6	4,099.2	4,569.6	4,099.2	
Umbilical Cord Matrix Project	0.0	149.4	152.8	155.5	155.5	155.9	
KLETC	1.1	-	11,791.6	12,428.1	12,428.1	12,264.5	
Capital Renewal Initiative	0.4	5,343.3	4,878.4	5,072.0	5,072.0	-	
Demolition of Buildings	--	31.7	-	-	-	-	
Subtotal	17.3 %	\$ 177,423.4	\$ 197,653.5	\$ 198,210.8	\$ 199,903.2	\$ 193,606.4	
State Water Plan Fund							
Geological Survey	-- %	\$ 26.8	\$ 40.0	\$ -	\$ -	\$ 840.0	
Water Quantity/Aquifer	0.1	-	-	740.9	740.9	-	
Water Quality	0.1	-	-	1,014.8	1,014.8	-	
Subtotal	0.2 %	\$ 26.8	\$ 40.0	\$ 1,755.7	\$ 1,755.7	\$ 840.0	
EBF	2.5 %	\$ 13,454.3	\$ 21,725.1	\$ 13,314.6	\$ 29,033.6	\$ -	
Fee Funds							
General Fee Fund	33.7 %	\$ 330,393.6	\$ 360,440.9	\$ 371,554.6	\$ 388,543.9	\$ 388,029.6	
Restricted Fee Fund	23.5	266,226.2	495,319.0	233,748.3	271,363.0	245,058.3	
Subtotal	57.2 %	\$ 596,619.8	\$ 855,759.9	\$ 605,302.8	\$ 659,906.9	\$ 633,087.9	
Federal Funds							
University Federal Fund	9.1 %	\$ 93,393.7	\$ 104,601.3	\$ 96,076.4	\$ 104,929.9	\$ 106,464.9	
Bulletproof Vest Partner	0.0	-	-	-	0.3	-	
GEER Fund	--	1,227.4	-	-	-	-	
American Rescue Plan Act	3.4	65,250.0	2,926.8	17,000.0	38,761.0	2,824.7	
American Rescue Plan Act	0.1	-	-	-	760.8	-	
Interest							
Educational Opportunity Act	0.0	267.5	237.8	325.0	325.0	325.0	
Subtotal	12.5 %	\$ 160,138.5	\$ 107,765.8	\$ 113,401.4	\$ 144,777.0	\$ 109,614.5	
All Other Funds	10.2 %	\$ 88,746.9	\$ 92,224.9	\$ 103,852.2	\$ 118,237.5	\$ 96,028.4	
TOTAL	100.0 %	\$ 1,036,409.7	\$ 1,275,169.3	\$ 1,035,837.5	\$ 1,153,613.8	\$ 1,033,177.2	

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	\$ 192,458,224	\$ 824,312,163	\$ 1,016,770,387	5,149.0
Reappropriations				
2. State General Fund	\$ 5,752,604	\$ -	\$ 5,752,604	--
3. Educational Building Fund	-	13,314,553	13,314,553	--
Subtotal – Approved, with Reappropriations	\$ 198,210,828	\$ 837,626,716	\$ 1,035,837,544	5,149.0
Supplemental Requests				
No Supplemental Requests	\$ -	\$ -	\$ -	--
Other Changes				
4. Transfer – Student Success	\$ 1,221,900	\$ -	\$ 1,221,900	--
5. Capital Improvements	-	85,330,668	85,330,668	--
6. Student Aid	470,427	15,742,029	16,212,456	--
7. Salaries and Wages	-	8,256,766	8,256,766	--
8. All Other Adjustments	-	6,754,491	6,754,491	(143.0)
Subtotal – Other Changes	\$ 1,692,327	\$ 116,083,954	\$ 117,776,281	(143.0)
TOTAL – Agency Revised Estimate	\$ 199,903,155	\$ 953,710,670	\$ 1,153,613,825	5,006.0

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 \$12.8 million, including \$3.7 million SGF, in FY 2026 to implement a legislative pay plan providing an increase of 2.5 percent as a merit pool; and
- **Housing Bonding Authority:** The Legislature approved adding language authorizing bonding authority of \$100.0 million for student housing need on the Lawrence campus for FY 2026.

Reappropriations

2. SGF Reappropriation

The agency reappropriated \$5.8 million in unspent SGF funds from FY 2025 to FY 2026. This includes:

- **IT Infrastructure and Cybersecurity (\$472,226):** Funding for required cyber maturity assessment;
- **Law Enforcement Training Center SGF Fund (\$208,414):** Funding will be used to apply asphalt crack seal coat on parking lot; and

UNIVERSITY OF KANSAS

Budget Summary – Agency Request

- **Capital Renewal Initiative (\$5.1 million):** Funding for ongoing projects including the water chiller at Strong Hall, the Robinson Center reroof, construction of accessible routes on campus, steam pipe replacements across campus, and replacing a transformer at Budig Hall.

3. Educational Building Fund Reappropriation

The agency reappropriated \$13.3 million in unspent EBF funds from FY 2025 to FY 2026.

Other Changes

4. Transfer – Student Success

The agency's revised estimate includes an increase of \$1.2 million SGF in FY 2026. This is a transfer from the Kansas Board of Regents for the NISS Playbook / Student Success Initiative program.

5. Capital Improvements

The agency's revised estimate includes an increase of \$85.3 million in FY 2026. This increase is primarily due to funding for the football stadium renovation project (\$49.0 million) that was originally not included in the agency's approved budget for FY 2026; however, the project's costs now flow through the state budget because a portion of the project was funded with ARPA moneys. These represent flow-through transactions rather than an increased cost for the state. The revised estimate also includes transfers from KBOR from EBF (\$15.7 million) and the Kansas Campus Restoration Act (\$7.4 million).

6. Student Aid

The agency's revised estimate includes an increase of \$16.2 million, including \$470,427 SGF, for Student Aid in FY 2026. This increase is due to higher than anticipated federal Title IV financial aid expenses than the agency anticipated in its approved budget. Additionally, the SGF increase is due to the transfer of \$470,427 from the Kansas Board of Regents for need based aid.

7. Salaries and Wages

The agency's revised estimate includes an increase of \$8.3 million for salaries and wage expenditures in FY 2026. This increase is primarily due to the agency leveraging the legislative pay plan and other university funding sources to provide a market pay adjustment to its employees which will go into effect midyear FY 2026.

8. All Other Adjustments

The agency's revised estimate includes other adjustments resulting in an increase of \$6.7 million in FY 2026. The overall increase includes higher than anticipated contractual services expenditures including increased expenditures for the Johnson County Education Research Triangle funding on the Edwards campus, as the agency paid off a bond freeing up \$1.6 million. The overall increase is partially offset by a technical correction that shifts \$3.2 million in the Student Union Fund from the commodities to non-expense category to avoid double-counting.

The agency's revised estimate also includes a decrease of 143.0 FTE positions due to year-to-year shifts. This is a decrease of 2.7 percent and is primarily in the Research, Public Service and Auxiliary programs.

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	\$ 192,458,224	\$ 824,312,163	\$ 1,016,770,387	5,149.0
1. One-Time Adjustments	-	(16,375,323)	(16,375,323)	--
Subtotal – Approved with Adjustments	\$ 192,458,224	\$ 807,936,840	\$ 1,000,395,064	5,149.0
Enhancement Requests				
Enhancements Reflected in KBOR Budget	\$ -	\$ -	\$ -	--
Other Changes				
2. Student Aid	\$ -	\$ 11,463,080	\$ 11,463,080	--
3. Salaries and Wages	-	10,740,775	10,740,775	--
4. Fringe Benefits	1,148,151	-	1,148,151	--
5. All Other Adjustments	-	9,430,143	9,430,143	(143.0)
Subtotal – Other Changes	\$ 1,148,151	\$ 31,633,998	\$ 32,782,149	(143.0)
TOTAL – Agency Request	\$ 193,606,375	\$ 839,570,838	\$ 1,033,177,213	5,006.0

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 this agency, these adjustments include a reduction of \$16.4 million all funds below the approved budget for FY 2026 for capital improvement projects that occurred in FY 2026 but do not reoccur in FY 2027.

Other Changes

2. Student Aid

The agency’s request includes an increase of \$11.5 million for Student Aid for FY 2027. The increase is due to increased federal Title IV financial aid expenses than the agency anticipated in its approved budget.

3. Salaries and Wages

The agency’s request includes an increase of \$10.7 million for salaries and wage expenditures for FY 2027. The increase is due to the agency continuing its market pay plan leveraging both the 2025 legislative pay plan funding and other university funding sources.

4. Fringe Benefits

The agency’s request includes an increase of \$1.2 million SGF for FY 2027. These increases are for fringe benefits based on increases in the cost indices and include an increase of \$1.2 million for health insurance rates and a decrease of \$3,933 for KPERS rates.

5. All Other Adjustments

The agency's request includes an increase of \$9.4 million for FY 2027. The overall increase continues the FY 2026 trend of increased contractual services across a number of programs including increased expenditures for Johnson County Education Research Triangle funding on the Edwards campus; all of which are offset by the technical decrease of \$3.2 million in the Student Union Fund from the commodities to non-expense category to avoid double-counting.

The agency's request also includes a decrease of 143.0 FTE positions due to year-to-year shifts. This is a decrease of 2.7 percent and is primarily in the Research, Public Service and Auxiliary programs.