

**Kansas State University  
All Subagencies  
General Use Allocations  
FY 2010**

<u>Subagency Title</u>	<u>Amount</u>
Main Campus	\$ 242,076,067
Veterinary Medical Center	29,378,730
Research and Extension	<u>59,561,394</u>
<b>Total General Use Allocations</b>	<b>\$ 331,016,191</b>

*Note: See subagency general use allocation pages for additional footnoted information.*

**Kansas State University**  
**All Subagencies**  
**Budget Comparison By Program**  
**FY 2009 and FY 2010**

<u>Program Description</u>	<u>FY 2009 Budget</u>			<u>FY 2010 Budget</u>			
		<u>Salaries &amp; Benefits</u>	<u>OOE</u>	<u>Total</u>	<u>Salaries &amp; Benefits</u>	<u>OOE</u>	<u>Total</u>
Instruction	GU	\$ 131,238,954	\$ 19,618,854	\$ 150,857,808	\$ 127,511,617	\$ 20,828,821	\$ 148,340,438
	RU	15,340,375	17,207,683	32,548,058	20,336,291	17,430,134	37,766,425
Academic Support	GU	27,462,933	10,571,830	38,034,763	26,701,549	9,732,148	36,433,697
	RU	3,618,790	8,868,344	12,487,134	4,269,225	8,670,207	12,939,432
Student Service	GU	10,296,461	2,060,403	12,356,864	10,954,540	2,038,450	12,992,990
	RU	7,633,555	3,148,488	10,782,043	7,309,118	3,861,940	11,171,058
Institutional Support	GU	18,016,889	6,600,400	24,617,289	16,819,609	4,676,978	21,496,587
	RU	2,597,631	3,583,564	6,181,195	3,078,053	2,654,529	5,732,582
<b>Subtotal - Educational Program</b>	<b>GU</b>	<b>\$ 187,015,237</b>	<b>\$ 38,851,487</b>	<b>\$ 225,866,724</b>	<b>\$ 181,987,315</b>	<b>\$ 37,276,397</b>	<b>\$ 219,263,712</b>
	<b>RU</b>	<b>\$ 29,190,351</b>	<b>\$ 32,808,079</b>	<b>\$ 61,998,430</b>	<b>\$ 34,992,687</b>	<b>\$ 32,616,810</b>	<b>\$ 67,609,497</b>
Physical Plant	GU	\$ 18,071,804	\$ 14,207,379	\$ 32,279,183	\$ 17,546,599	\$ 16,077,548	\$ 33,624,147
	RU	775,991	389,824	1,165,815	855,118	485,053	1,340,171
Public Service	GU	27,224,795	2,425,400	29,650,195	24,534,944	2,730,344	27,265,288
	RU	21,991,578	5,408,535	27,400,113	23,799,949	5,815,535	29,615,484
Research	GU	35,791,600	5,264,232	41,055,832	33,356,193	5,961,033	39,317,226
	RU	42,585,256	50,108,867	92,694,123	41,075,015	48,304,244	89,379,259
Scholarships*/ Fellowships	GU	-	13,206,665	13,206,665	-	11,545,818	11,545,818
	RU	-	113,538,542	113,538,542	-	15,816,723	15,816,723
<b>Total Educational And General</b>	<b>GU</b>	<b>\$ 268,103,436</b>	<b>\$ 73,955,163</b>	<b>\$ 342,058,599</b>	<b>257,425,051</b>	<b>73,591,140</b>	<b>331,016,191</b>
	<b>RU</b>	<b>\$ 94,543,176</b>	<b>\$ 202,253,847</b>	<b>\$ 296,797,023</b>	<b>100,722,769</b>	<b>103,038,365</b>	<b>203,761,134</b>
Auxiliary Enterprises	RU	\$ 22,611,041	\$ 15,790,796	\$ 38,401,837	\$ 23,127,933	\$ 14,790,796	\$ 37,918,729
Service Clearing	RU	5,949,903	16,404,263	22,354,166	6,420,353	20,693,763	27,114,116
Local Agency	RU	13,562,084	18,776,301	32,338,385	15,919,296	29,776,301	45,695,597
<b>Grand Total, GU And RU</b>		<b>\$ 404,769,640</b>	<b>\$ 327,180,370</b>	<b>\$ 731,950,010</b>	<b>\$ 403,615,402</b>	<b>\$ 241,890,365</b>	<b>\$ 645,505,767</b>

\*\$100 million of student loans was removed from the FY 2010 budget due to a change in our accounting procedures.

**Kansas State University**  
**Summary of Budgeted Annual Fringe Benefit Rates -- University Share**  
**Rates for FY 2008, FY 2009 and FY 2010**

<u>Fringe Benefit Description</u>	<u>FY 2008</u> <u>Rates</u>	<u>FY 2009</u> <u>Rates</u>	<u>FY 2010</u> <u>Rates</u>
Kansas Public Employees Retirement System (KPERs) - Classified*	7.37%	7.97%	8.15%
Kansas Police and Firemen's Retirement System (KPFRS) - Regents Law Enforcement*	13.32%	13.80%	12.96%
Regents Retirement - Unclassified (8.50%)*	9.50%	9.50%	9.08%
<i>Federal Employees Retirement Systems (FERS) - Research &amp; Extension only</i>	<i>12.20%</i>	<i>12.20%</i>	<i>12.20%</i>
<i>Civil Service Retirement System (CSRS) - Research &amp; Extension only</i>	<i>7.00%</i>	<i>7.00%</i>	<i>7.00%</i>
Old Age Survivor's Disability Insurance (subject to max. taxable earnings)	6.20%	6.20%	6.20%
Medicare (not subject to max. taxable earnings)	1.45%	1.45%	1.45%
Total Rate (FICA)	<u>7.65%</u>	<u>7.65%</u>	<u>7.65%</u>
OASDI Maximum Amount of Taxable Earnings - Calendar Year 07/08/09 (July 1-December 31)	\$97,500	\$102,300	\$106,800
OASDI Maximum Amount of Taxable Earnings - Calendar 08/09/10 (January 1-June 30)	\$102,300	\$106,800	\$111,600
Single Health Insurance, Full Time, Composite Rate - Fiscal Year (24 pay periods)**	\$4,813	\$4,813	\$5,029
Dependent Health Insurance, Full Time, Composite Rate - Fiscal Year (24 pay periods) **	<u>\$2,227</u>	<u>\$2,227</u>	<u>\$2,327</u>
Combined Family Total, Full Time, Composite Rate - Fiscal Year	\$7,040	\$7,040	\$7,356
Single Health Insurance, Part Time, Composite Rate - Fiscal Year (24 pay periods)**	\$3,834	\$3,834	\$4,006
Dependent Health Insurance, Part Time, Composite Rate - Fiscal Year (24 pay periods) **	<u>\$1,761</u>	<u>\$1,761</u>	<u>\$1,840</u>
Combined Family Total, Part Time, Composite Rate - Fiscal Year	\$5,595	\$5,595	\$5,846
<i>Federal Group Health, Single - Research &amp; Extension only (26 pay periods)</i>	<i>\$3,718</i>	<i>\$3,771</i>	<i>\$3,771</i>
<i>Federal Group Health, Dependent - Research &amp; Extension only (26 pay periods)</i>	<i>\$4,732</i>	<i>\$4,791</i>	<i>\$4,791</i>
<i>Combined Family Total - Research &amp; Extension only</i>	<u><i>\$8,450</i></u>	<u><i>\$8,562</i></u>	<u><i>\$8,562</i></u>
9-Month GTA/GRA Group Health Insurance - Fiscal Year (High Option)	\$514	\$514	\$537
12-Month GTA/GRA Group Health Insurance - Fiscal Year (High Option)	\$616	\$616	\$644
Workers' Compensation (all three subagencies)	0.965%	0.866%	0.987%
Unemployment Insurance	0.10%	0.17%	0.19%
State Leave Payment Reserve	0.50%	0.50%	0.57%
Shift Differential - per hour (technically not a fringe benefit)	\$0.30	\$0.30	\$0.30
Retention Incentive Differential for Building Trade Employees - per hour (technically not a fringe benefit)	\$0.30	\$0.30	\$0.30
<b>Total Unclassified, <u>Without</u> Group Health Insurance</b>	<b>18.72%</b>	<b>18.69%</b>	<b>18.48%</b>
<b>Total Classified (except police), <u>Without</u> Group Health Insurance</b>	<b>16.59%</b>	<b>17.16%</b>	<b>17.55%</b>
<b>Total Police, <u>Without</u> Group Health Insurance</b>	<b>22.54%</b>	<b>22.99%</b>	<b>22.36%</b>
<b>Total Budgeted For Students (0.0% on FICA and UI; 100% on WC, SLPR)</b>	<b>1.47%</b>	<b>1.37%</b>	<b>1.56%</b>

\* D&D = 1% in FY08. D&D was budgeted at 1% in FY09. However, the 2009 Legislature approved a 4 month moratorium (March 09-June 09).

D&D = .58% in FY10 due to a 5 month moratorium of the payment (July 09-Nov 09)

\*\* The 2009 Legislature approved a 7 pay period moratorium of GHI in FY 2009.