

# CITIZENS' UTILITY RATEPAYER BOARD

## FY 2024 – FY 2026 BUDGET SUMMARY

FIG. 1 BUDGET SUMMARY, FY 2024 – FY 2026

	Actual FY 2024	Agency FY 2025	Legislative Budget Committee FY 2025	Agency FY 2026	Legislative Budget Committee FY 2026
<b>EXPENDITURES:</b>					
<b>State Operations*</b>	<b>\$ 1,099,207</b>	<b>\$ 1,436,921</b>	<b>\$ 1,436,921</b>	<b>\$ 1,372,864</b>	<b>\$ 1,372,864</b>
Salaries and Wages	760,801	948,623	948,623	958,669	958,669
Contractual Services	327,063	472,268	472,268	395,760	395,760
Commodities	2,715	4,630	4,630	5,145	5,145
Capital Outlay	8,628	11,400	11,400	13,290	13,290
<b>State Aid and Assistance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Aid to Local Units	-	-	-	-	-
Other Assistance	-	-	-	-	-
<b>Capital Budget and Debt</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Capital Improvements	-	-	-	-	-
Debt Service Principal	-	-	-	-	-
Debt Service Interest	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 1,099,207</b>	<b>\$ 1,436,921</b>	<b>\$ 1,436,921</b>	<b>\$ 1,372,864</b>	<b>\$ 1,372,864</b>
<b>FINANCING:</b>					
State General Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Utility Regulatory Fee Fund	1,099,207	1,436,921	1,436,921	1,372,864	1,372,864
All Other Funds	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 1,099,207</b>	<b>\$ 1,436,921</b>	<b>\$ 1,436,921</b>	<b>\$ 1,372,864</b>	<b>\$ 1,372,864</b>
<b>PERCENTAGE CHANGE:</b>					
State General Fund	-- %	-- %	-- %	-- %	-- %
All Funds	4.2 %	30.7 %	-- %	(4.5) %	-- %
FTE Positions	9.0	9.0	9.0	9.0	9.0

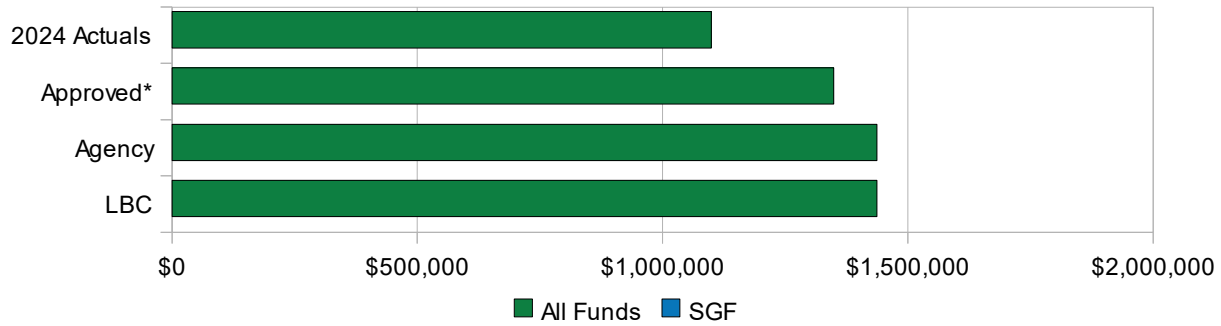
\* Note: Expenditures for debt service interest are reflected under "Capital Budget and Debt."

## AGENCY OVERVIEW

The Citizens' Utility Ratepayer Board (CURB) acts as an advocate for residential and small commercial utility ratepayers in Kansas in order to protect their interests. CURB's mission is to provide ratepayers in Kansas with competent and quality legal representation before the Kansas Corporation Commission (KCC), the various courts, and the Kansas Legislature. CURB is funded by assessments levied against the public utilities in whose cases CURB can intervene.

## FY 2025 ANALYSIS

FIG. 2 BUDGET HIGHLIGHTS, FY 2025



\* Note: Includes SGF reappropriations.

FIG. 3 BUDGET COMPARISON, FY 2025

Fund	2024 Actuals	2025 Approved*	2025 Agency	Agency Change from Previous-Year Actuals		Agency Change from Approved*	
SGF	\$ -	\$ -	\$ -	\$ -	-- %	\$ -	-- %
All Other Funds	1,099,207	1,348,921	1,436,921	337,714	30.7	88,000	6.5
<b>TOTAL</b>	<b>\$ 1,099,207</b>	<b>\$ 1,348,921</b>	<b>\$ 1,436,921</b>	<b>\$ 337,714</b>	<b>30.7 %</b>	<b>\$ 88,000</b>	<b>6.5 %</b>

\* Note: Includes SGF reappropriations.

## BUDGET ANALYSIS

FIG. 4 SUMMARY OF BUDGET REQUEST, FY 2025

	Agency			Legislative Budget Committee		
	SGF	All Funds	FTE	SGF	All Funds	FTE
<b>Approved, FY 2025</b>	<b>\$ -</b>	<b>\$ 1,348,921</b>	<b>9.0</b>	<b>\$ -</b>	<b>\$ 1,348,921</b>	<b>9.0</b>
2024 SB 28 & HB 2551	-	1,348,921	9.0	-	1,348,921	9.0
1. SGF Reappropriation	-	-	-	-	-	-
<b>Supplemental Requests</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
2. No Supplemental Requests	-	-	-	-	-	-
<b>Other Changes</b>	<b>\$ -</b>	<b>\$ 88,000</b>	<b>-</b>	<b>\$ -</b>	<b>\$ 88,000</b>	<b>-</b>
3. Consultant Services	-	88,000	-	-	88,000	-
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 1,436,921</b>	<b>9.0</b>	<b>\$ -</b>	<b>\$ 1,436,921</b>	<b>9.0</b>

### 1. SGF REAPPROPRIATION

The agency did not have any SGF funds reappropriated from FY 2024 into FY 2025.

### 2. SUPPLEMENTAL REQUESTS

The agency's revised request does not include any supplemental requests.

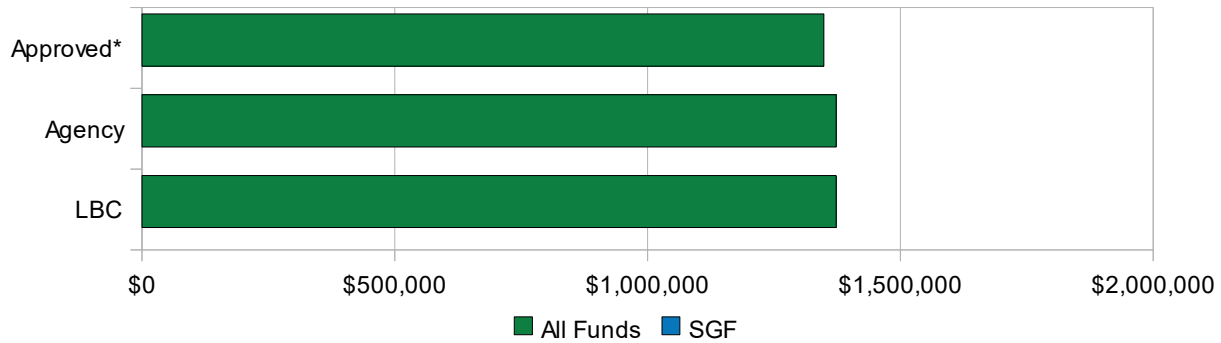
### 3. CONSULTANT SERVICES

The agency's revised request includes \$88,000 for consultant services in FY 2025. The agency is authorized each year, by language in the appropriations bill, to carry over unspent funds for consultant services between fiscal years to ensure sufficient funds during years with a higher number of rate cases. In FY 2025, the agency is carrying over \$88,000 for consultant services.

- **Agency:** Add \$88,000, all from the Utility Regulatory Fee Fund, for consultant services in FY 2025.
- **LBC:** No changes.

## FY 2026 ANALYSIS

FIG. 5 BUDGET HIGHLIGHTS, FY 2026



\* Note: Reflects legislative-approved expenditures for FY 2025, excluding reappropriations.

FIG. 6 BUDGET HIGHLIGHT CHANGES, FY 2026

Fund	2025 Agency	2025 Approved*	2026 Agency	Agency Change from Previous-Year Agency		Agency Change from Approved*	
SGF	\$ -	\$ -	\$ -	\$ -	-- %	\$ -	-- %
All Other Funds	1,436,921	1,348,921	1,372,864	(64,057)	(4.5)	23,943	1.8
<b>TOTAL</b>	<b>\$ 1,436,921</b>	<b>\$ 1,348,921</b>	<b>\$ 1,372,864</b>	<b>\$ (64,057)</b>	<b>(4.5) %</b>	<b>\$ 23,943</b>	<b>1.8 %</b>

\* Note: Reflects legislative-approved expenditures for FY 2025, excluding reappropriations.

## BUDGET ANALYSIS

FIG. 7 SUMMARY OF BUDGET REQUEST, FY 2026

	Agency			Legislative Budget Committee		
	SGF	All Funds	FTE	SGF	All Funds	FTE
<b>Approved, FY 2025</b>	<b>\$ -</b>	<b>\$ 1,348,921</b>	<b>9.0</b>	<b>\$ -</b>	<b>\$ 1,348,921</b>	<b>9.0</b>
2024 SB 28 & HB 2551	-	1,348,921	9.0	-	1,348,921	9.0
<b>Enhancement Requests</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
1. No Enhancement Requests	-	-	-	-	-	-
<b>Other Changes</b>	<b>\$ -</b>	<b>\$ 23,943</b>	<b>-</b>	<b>\$ -</b>	<b>\$ 23,943</b>	<b>-</b>
2. Group Health Insurance	-	9,384	-	-	9,384	-
3. Communication	-	7,105	-	-	7,105	-
4. Salaries and Wages	-	3,003	-	-	3,003	-
5. Computer Hardware and Support Equipment	-	2,380	-	-	2,380	-
6. KPERS	-	2,147	-	-	2,147	-
7. All Other Adjustments	-	(76)	-	-	(76)	-
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 1,372,864</b>	<b>9.0</b>	<b>\$ -</b>	<b>\$ 1,372,864</b>	<b>9.0</b>

### 1. ENHANCEMENT REQUESTS

The agency's FY 2026 request did not include any enhancement requests.

### 2. GROUP HEALTH INSURANCE

The agency's request includes \$9,384 for group health insurance for FY 2026. Employer contribution rates are estimated to increase for full-time and part-time employees for both individual and family health insurance plans for FY 2026.

- **Agency:** Add \$9,384, all from the Utility Regulatory Fee Fund, for group health insurance for FY 2026.
- **LBC:** No changes.

### 3. COMMUNICATION

The agency's request includes \$7,105 for various communication expenditures for FY 2026. The agency is estimating increased expenditures for most communication expenditures, including those paid to the Office of Information Technology Services.

- **Agency:** Add \$7,105, all from the Utility Regulatory Fee Fund, for various communication expenditures for FY 2026.
- **LBC:** No changes.

### 4. SALARIES AND WAGES

The agency's request includes \$3,003 for salaries and wages for FY 2026. The agency is estimating increases in salaries and wages for unclassified employees for FY 2026. The addition represents an increase of 0.4 percent from the FY 2025 approved amount for salaries and wages for unclassified employees.

- **Agency:** Add \$3,003, all from the Utility Regulatory Fee Fund, for salaries and wages for FY 2026.
- **LBC:** No changes.

### 5. COMPUTER HARDWARE AND SUPPORT EQUIPMENT

The agency's request includes \$2,380 for computer hardware and support equipment for FY 2026. The agency reports that increasing expenditures will allow the agency to purchase two new laptops, monitors, docks, and requisite licenses and software for FY 2026.

- **Agency:** Add \$2,380, all from the Utility Regulatory Fee Fund, for computer hardware and support equipment for FY 2026.
- **LBC:** No changes.

### 6. KPERS

The agency's request includes \$2,147 for increasing employer contributions to the Kansas Public Employees Retirement System (KPERS) for FY 2026. Employer contributions to KPERS are estimated to increase for agencies for FY 2026.

- **Agency:** Add \$2,147, all from the Utility Regulatory Fee Fund, for employer contributions to KPERS for FY 2026.
- **LBC:** No changes.

## 7. ALL OTHER ADJUSTMENTS

The agency's request deletes \$76 for all other adjustments for FY 2026. Decreases are mostly attributable to other fringe benefit estimates and commodities, which are partially offset by estimated increases in contractual services expenditures, including rents.

- **Agency:** Delete \$76, all from the Utility Regulatory Fee Fund, for all other adjustments for FY 2026.
- **LBC:** No changes.

## REFERENCE TABLES

FIG. 8 **10-YEAR EXPENDITURE HISTORY, FY 2017 – FY 2026**

Fiscal Year	SGF	Change	All Funds	Change	FTE	CPI-U Change**		
FY 2017	\$	-	%	\$	821,586	9.8 %	6.0	0.0 %
FY 2018	-	--			894,311	8.9	7.0	0.2
FY 2019	-	--			845,553	(5.5)	7.0	0.0
FY 2020	-	--			864,510	2.2	7.0	0.8
FY 2021	-	--			908,660	5.1	7.0	2.4
FY 2022	-	--			870,384	(4.2)	7.0	9.2
FY 2023	-	--			1,054,540	21.2	9.0	5.8
FY 2024	-	--			1,099,207	4.2	9.0	3.0
FY 2025 Agency	-	--			1,436,921	30.7	9.0	2.5
FY 2026 Agency	-	--			1,372,864	(4.5)	9.0	2.4
10-Yr. Chg. (FY 2017– 2026)	\$	-	%	\$	551,278	67.1 %	3.0	33.4 %
3-Yr. Avg. (FY 2022– 2024)*	\$	-		\$	1,008,044		8.3	

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

\*\* Note: Consumer Price Index – All Urban Consumers estimate for FY 2025 and FY 2026 is from the Consensus Revenue Estimating Group.

## SPECIAL REVENUE FUND OVERVIEW

The Citizens' Utility Ratepayer Board is a fee-funded agency. The only source of funds for the agency is the Utility Regulatory Fee Fund, a statutory fee fund financed through quarterly assessments on gas, electric, and telephone companies in Kansas, as required by KSA 66-1502 and KSA 66-1503. One assessment is based on end-of-year expenditures plus anticipated increases for the ensuing year, which is then prorated among the utilities. That amount cannot exceed the greater of \$100 or 0.2 percent of a company's gross operating revenue derived from intrastate operations in the prior calendar year.

Another assessment is made for actual costs incurred by CURB during an investigation of a particular public utility. This assessment cannot exceed three-fifths of 1.0 percent (*i.e.*, 0.6 percent) of the utility's gross operating revenue derived from intrastate operations in the prior calendar year.

FIG. 9 UTILITY REGULATORY FEE FUND RESOURCE ESTIMATE, FY 2023 – FY 2027					
	Actual FY 2023	Actual FY 2024	Agency FY 2025	Agency FY 2026	Agency FY 2027**
Beginning Balance*	\$ 191,848	\$ 129,939	\$ 203,915	\$ 57,994	\$ 96,130
Revenue	937,768	1,173,183	1,291,000	1,411,000	-
Transfers In	-	-	-	-	-
<b>Funds Available</b>	<b>\$ 1,129,616</b>	<b>\$ 1,303,122</b>	<b>\$ 1,494,915</b>	<b>\$ 1,468,994</b>	<b>\$ 96,130</b>
Expenditures	\$ 1,054,540	\$ 1,099,207	\$ 1,436,921	\$ 1,372,864	\$ -
Expenditures–Off-Budget	-	-	-	-	-
Transfers Out	-	-	-	-	-
<b>Ending Balance*</b>	<b>\$ 75,076</b>	<b>\$ 203,915</b>	<b>\$ 57,994</b>	<b>\$ 96,130</b>	<b>\$ 96,130</b>

\* Note: Ending balance in FY 2023 may not match beginning balance in FY 2024 due to encumbrances and released encumbrances.

\*\* Note: This agency does not submit a budget for FY 2027.