

# LEGISLATIVE DIVISION OF POST AUDIT

## 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>\$ 3,161,014</b>	<b>\$ 3,626,127</b>	<b>\$ 3,608,404</b>	<b>\$ 3,602,447</b>	<b>\$ 3,602,447</b>
Salaries and Wages	2,964,976	3,276,777	3,259,054	3,302,547	3,302,547
Contractual Services	192,254	329,350	329,350	279,900	279,900
Commodities	2,272	10,000	10,000	10,000	10,000
Capital Outlay	1,512	10,000	10,000	10,000	10,000
<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>\$ 3,161,014</b>	<b>\$ 3,626,127</b>	<b>\$ 3,608,404</b>	<b>\$ 3,602,447</b>	<b>\$ 3,602,447</b>
<b>FINANCING:</b>					
State General Fund	\$ 3,161,014	\$ 3,626,127	\$ 3,608,404	\$ 3,602,447	\$ 3,602,447
All Other Funds	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 3,161,014</b>	<b>\$ 3,626,127</b>	<b>\$ 3,608,404</b>	<b>\$ 3,602,447</b>	<b>\$ 3,602,447</b>
<b>PERCENTAGE CHANGE:</b>					
State General Fund	2.0 %	14.7 %	(0.5) %	(0.7) %	-- %
All Funds	2.0 %	14.7 %	(0.5) %	(0.7) %	-- %
FTE Positions	26.0	25.8	25.8	25.8	25.8

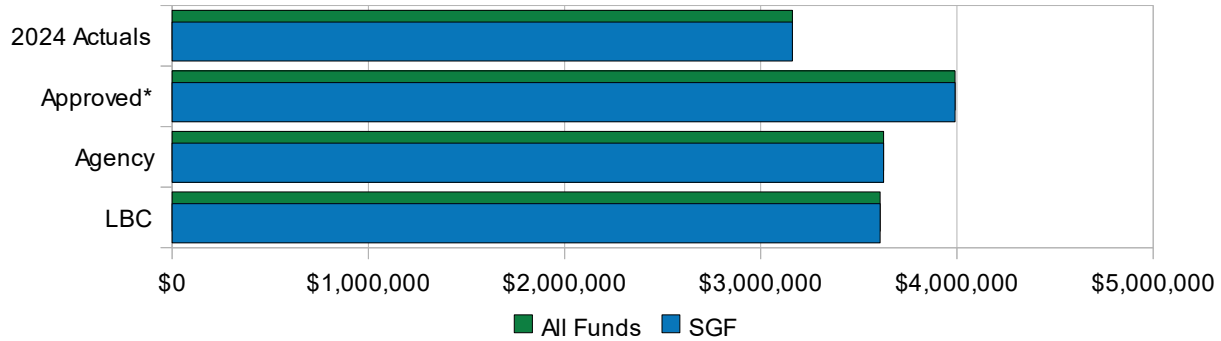
\* Note: Expenditures for debt service interest are reflected under "Capital Budget and Debt."

## AGENCY OVERVIEW

The Legislative Division of Post Audit is the audit arm of the Kansas Legislature. The Division is responsible for the performance audits of state agencies and programs, information technology (IT) security audits, and evaluations of the state's economic development incentives. The Division's audit work is conducted in accordance with generally accepted governmental auditing standards as set forth by the U.S. Government Accountability Office. The agency operates under the supervision of the ten-member Legislative Post Audit Committee.

## 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	\$ 3,161,014	\$ 3,990,800	\$ 3,626,127	\$ 465,113	14.7 %	\$ (364,673)	(9.1) %
All Other Funds	-	-	-	-	--	-	--
<b>TOTAL</b>	<b>\$ 3,161,014</b>	<b>\$ 3,990,800</b>	<b>\$ 3,626,127</b>	<b>\$ 465,113</b>	<b>14.7 %</b>	<b>\$ (364,673)</b>	<b>(9.1) %</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>\$ 3,990,800</b>	<b>\$ 3,990,800</b>	<b>25.8</b>	<b>\$ 3,990,800</b>	<b>\$ 3,990,800</b>	<b>25.8</b>
2024 SB 28 & HB 2551	3,608,645	3,608,645	25.8	3,608,645	3,608,645	25.8
1. SGF Reappropriation	382,155	382,155	-	382,155	382,155	-
<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>\$ (364,673)</b>	<b>\$ (364,673)</b>	<b>-</b>	<b>\$ (382,155)</b>	<b>\$ (382,155)</b>	<b>-</b>
3. Lapse	(364,673)	(364,673)	-	(382,155)	(382,155)	-
4. All Other Adjustments	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 3,626,127</b>	<b>\$ 3,626,127</b>	<b>25.8</b>	<b>\$ 3,608,645</b>	<b>\$ 3,608,645</b>	<b>25.8</b>

### 1. SGF REAPPROPRIATION

The agency's revised estimate includes \$382,155 SGF that was not expended in FY 2024 and was carried over to FY 2025.

### 2. NO SUPPLEMENTAL REQUESTS

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

### 3. LAPSE

The agency's revised estimate includes a deletion of \$364,673 SGF in excess appropriations in FY 2025. The amount is just \$17,482 less than the amount reappropriated into the current fiscal year. The agency indicated the remainder was budgeted for variations in fringe benefit costs.

- **Agency:** Delete \$364,673 SGF in operating expenditures in FY 2025.
- **LBC:** Delete \$17,723 SGF to remove the reappropriation in operating expenditures in FY 2025. All reappropriation lapses will be reconsidered during the 2025 Legislative

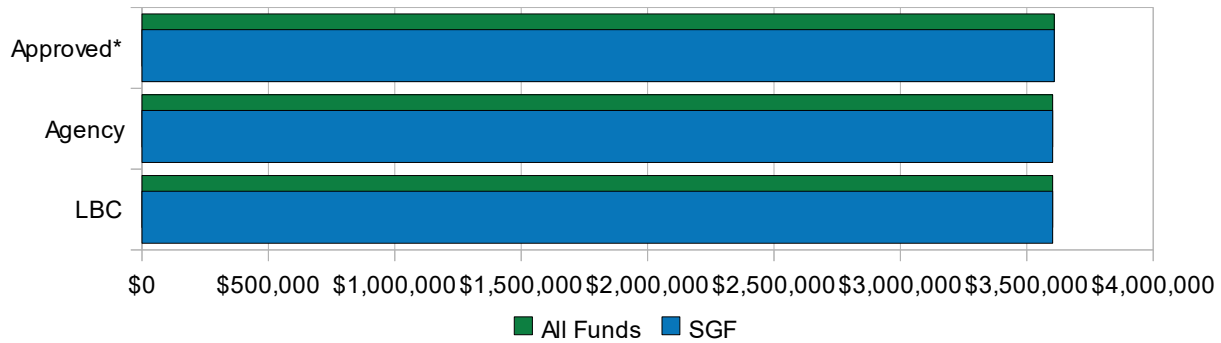
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#### **4. ALL OTHER ADJUSTMENTS**

The agency has no other adjustments in FY 2025.

## 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	\$ 3,626,127	\$ 3,608,645	\$ 3,602,447	\$ (23,680)	(0.7)%	\$ (6,198)	(0.2)%
All Other Funds	-	-	-	-	--	-	--
<b>TOTAL</b>	<b>\$ 3,626,127</b>	<b>\$ 3,608,645</b>	<b>\$ 3,602,447</b>	<b>\$ (23,680)</b>	<b>(0.7)%</b>	<b>\$ (6,198)</b>	<b>(0.2)%</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>\$ 3,608,645</b>	<b>\$ 3,608,645</b>	<b>25.8</b>	<b>\$ 3,608,645</b>	<b>\$ 3,608,645</b>	<b>25.8</b>
2024 SB 28 & HB 2551	3,608,645	3,608,645	25.8	3,608,645	3,608,645	25.8
<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>\$ (6,198)</b>	<b>\$ (6,198)</b>	<b>-</b>	<b>\$ (6,198)</b>	<b>\$ (6,198)</b>	<b>-</b>
2. Accountants and Auditors	(50,000)	(50,000)	-	(50,000)	(50,000)	-
3. All Other Adjustments	43,802	43,802	-	43,802	43,802	-
<b>TOTAL</b>	<b>\$ 3,602,447</b>	<b>\$ 3,602,447</b>	<b>25.8</b>	<b>\$ 3,602,447</b>	<b>\$ 3,602,447</b>	<b>25.8</b>

### 1. NO ENHANCEMENT REQUESTS

The agency has no enhancement requests for FY 2026.

### 2. ACCOUNTANTS AND AUDITORS

The agency's request deletes \$50,000 SGF for accountants and auditors for FY 2026. The agency increased funding in FY 2024 due to some anticipated expenditures for auditing. The funds are no longer needed, so the agency is backing them out for FY 2026.

- **Agency:** Delete \$50,000 SGF for accountants and auditors for FY 2026.
- **LBC:** No changes.

### 3. ALL OTHER ADJUSTMENTS

The agency's request includes \$43,802 in all other adjustments. The increase is primarily attributable to salaries and wages fringe benefits, including group health insurance (\$17,046), unclassified regulation compensation (\$5,367), and employer contributions for the Kansas Public Employees Retirement System (\$3,239). The increase is also attributable to peer review expenditures (\$15,000), which reoccur every three years.

- **Agency:** Add \$43,802 SGF for salaries and wages fringe benefits and peer review expenditures 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	\$ 2,218,338	4.5 %	\$ 2,218,338	4.5 %	25.0	0.0 %
FY 2018	2,285,317	3.0	2,285,317	3.0	25.0	0.2
FY 2019	2,478,407	8.4	2,478,407	8.4	25.0	0.0
FY 2020	2,655,284	7.1	2,655,284	7.1	25.0	0.8
FY 2021	3,007,164	13.3	3,007,164	13.3	26.0	2.4
FY 2022	3,105,177	3.3	3,105,177	3.3	26.0	9.2
FY 2023	3,098,162	(0.2)	3,098,162	(0.2)	26.0	5.8
FY 2024	3,161,014	2.0	3,161,014	2.0	26.0	3.0
FY 2025 Agency	3,626,127	14.7	3,626,127	14.7	25.8	2.5
FY 2026 Agency	3,602,447	(0.7)	3,602,447	(0.7)	25.8	2.4
10-Yr. Chg. (FY 2017– 2026)	\$ 1,384,109	62.4 %	\$ 1,384,109	62.4 %	0.8	33.4 %
3-Yr. Avg. (FY 2022– 2024)*	\$ 3,121,451		\$ 3,121,451		26.0	

\* 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.