

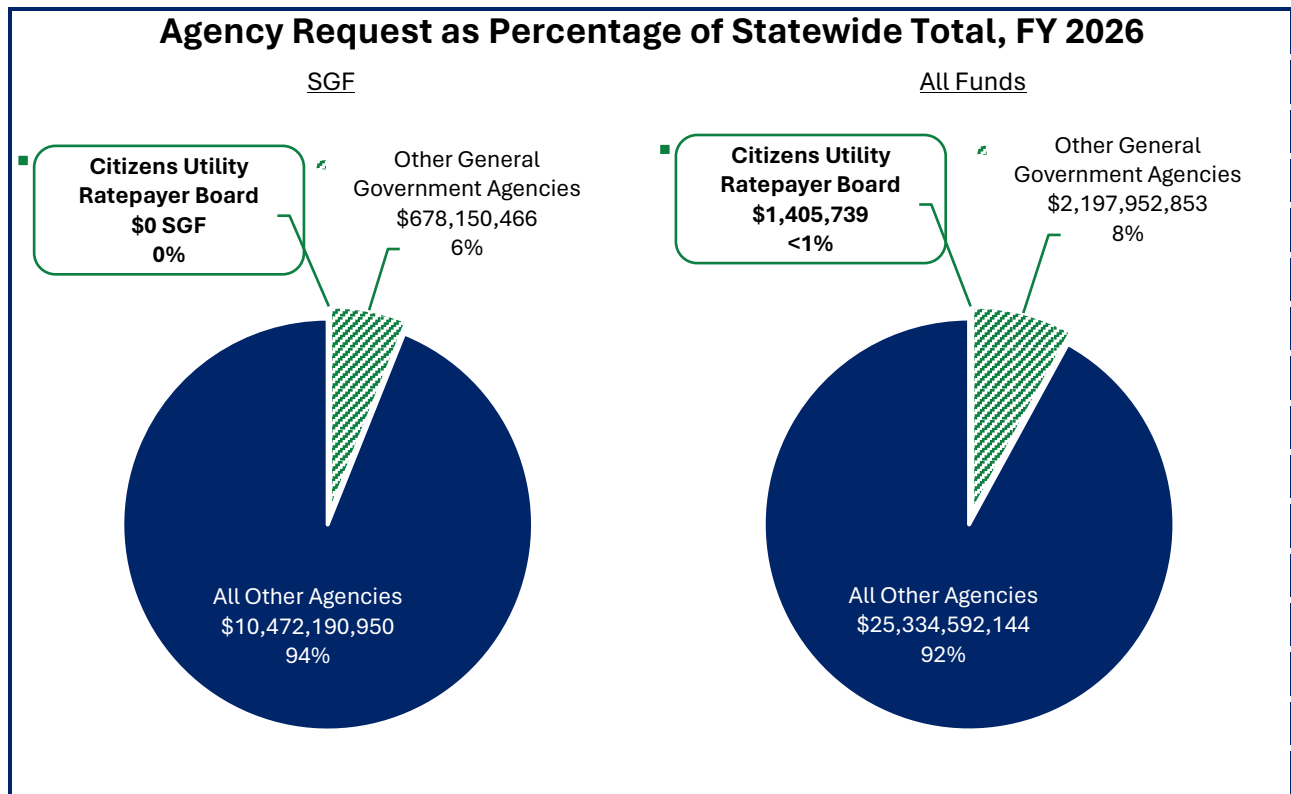
# CITIZENS' UTILITY RATEPAYER BOARD

## Budget Summary – Agency Request

### Executive Summary

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.

Expenditures by Fiscal Year and Version				
	SGF	All Funds		Note
FY 2024 Actual	\$ -	\$ 1,099,207		Actual expenditures
FY 2025 Actual	-	1,233,020		Actual expenditures
FY 2026 Approved	-	1,404,029		<a href="#">2025 SB 125</a>
FY 2026 Agency	-	1,405,739		Revised estimate, submitted September 2025
FY 2027 Agency	-	1,555,801		Agency request, submitted September 2025



# CITIZENS' UTILITY RATEPAYER BOARD

## Budget Summary – Agency Request

### Budget and Policy Snapshot

The tables below provide a selection of items that inform the agency budget request. These items include **supplemental and enhancement requests** (NEW), adjustments related to **reappropriated funds** (E), **language-only policy changes** requested for inclusion in legislation, changes in **federal or state policy** that impact agency funding, and other budgetary items.

These tables are not intended to be a comprehensive list of changes in the agency budget request. For more detail on individual fiscal year requests, please refer to the [FY 2026 Analysis](#) and [FY 2027 Analysis](#) sections later in this document.

#### FY 2026

Item	Amount	Source	Note
Fees – Professional Services	\$ 1,710	Fee Fund	Carryover balance of unspent funds for professional services in FY 2025.

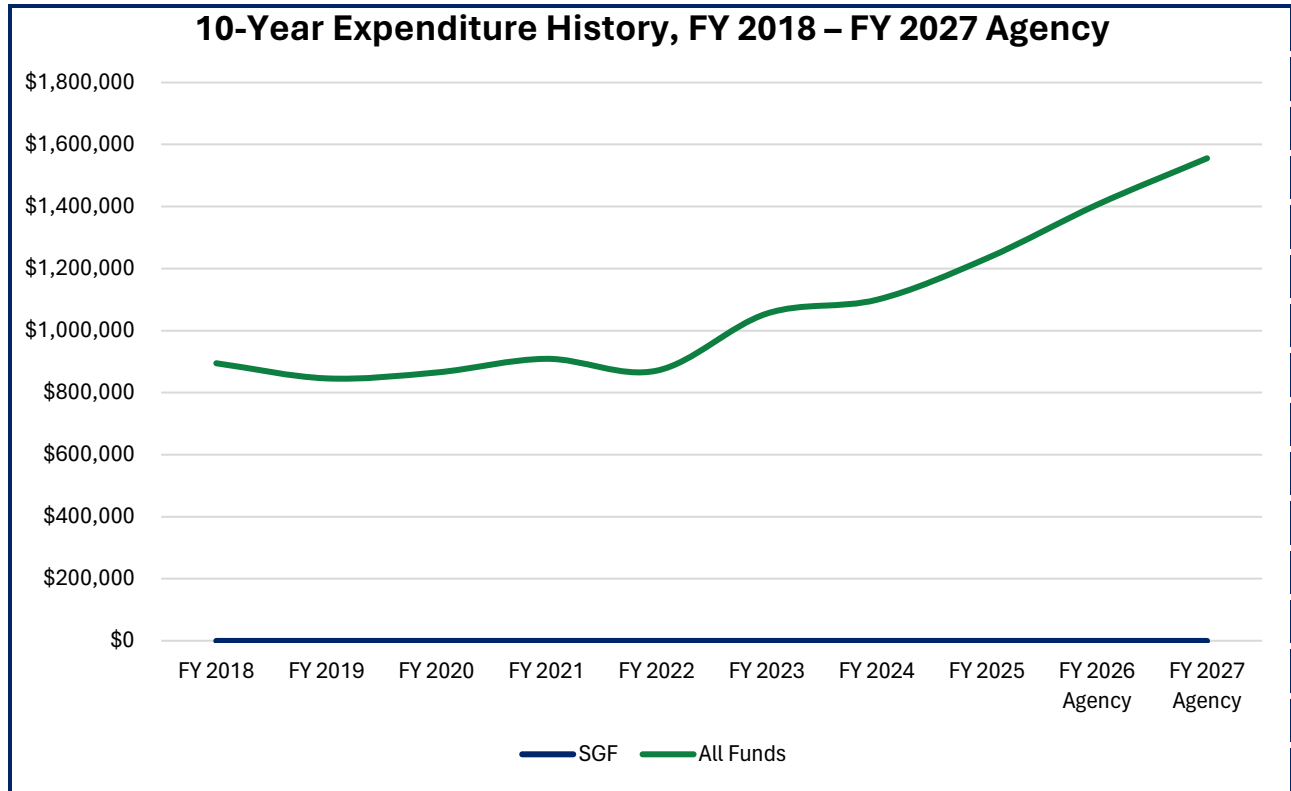
#### FY 2027

Item	Amount	Source	Note
Fees – Professional Services	\$ 75,000	Fee Fund	Rates of professional services used by the agency are increasing.
Capital Outlay	29,440	Fee Fund	Implementing recommendations from LPA.
OITS Fees	25,500	Fee Fund	Implementing recommendations from LPA.
Fees – Other Services	11,380	Fee Fund	Implementing recommendations from LPA.
Group Health Insurance	10,368	Fee Fund	Changes made by budget cost indices.

# CITIZENS' UTILITY RATEPAYER BOARD

## Budget Summary – Agency Request

### Summary of Expenditures



Fiscal Year	SGF		All Funds		FTE	CPI-U* Change (%)
	Amount	Change (%)	Amount	Change (%)		
FY 2018	\$	-	\$	8.9	7.00	0.2
FY 2019		-		(5.5)	7.00	--
FY 2020		-		2.2	7.00	0.8
FY 2021		-		5.1	7.00	2.4
FY 2022		-		(4.2)	7.00	9.2
FY 2023		-		21.2	9.00	5.8
FY 2024		-		4.2	9.00	3.0
FY 2025		-		12.2	9.00	3.0
FY 2026 Agency		-		14.0	9.00	2.8
FY 2027 Agency		-		10.7	9.00	2.4

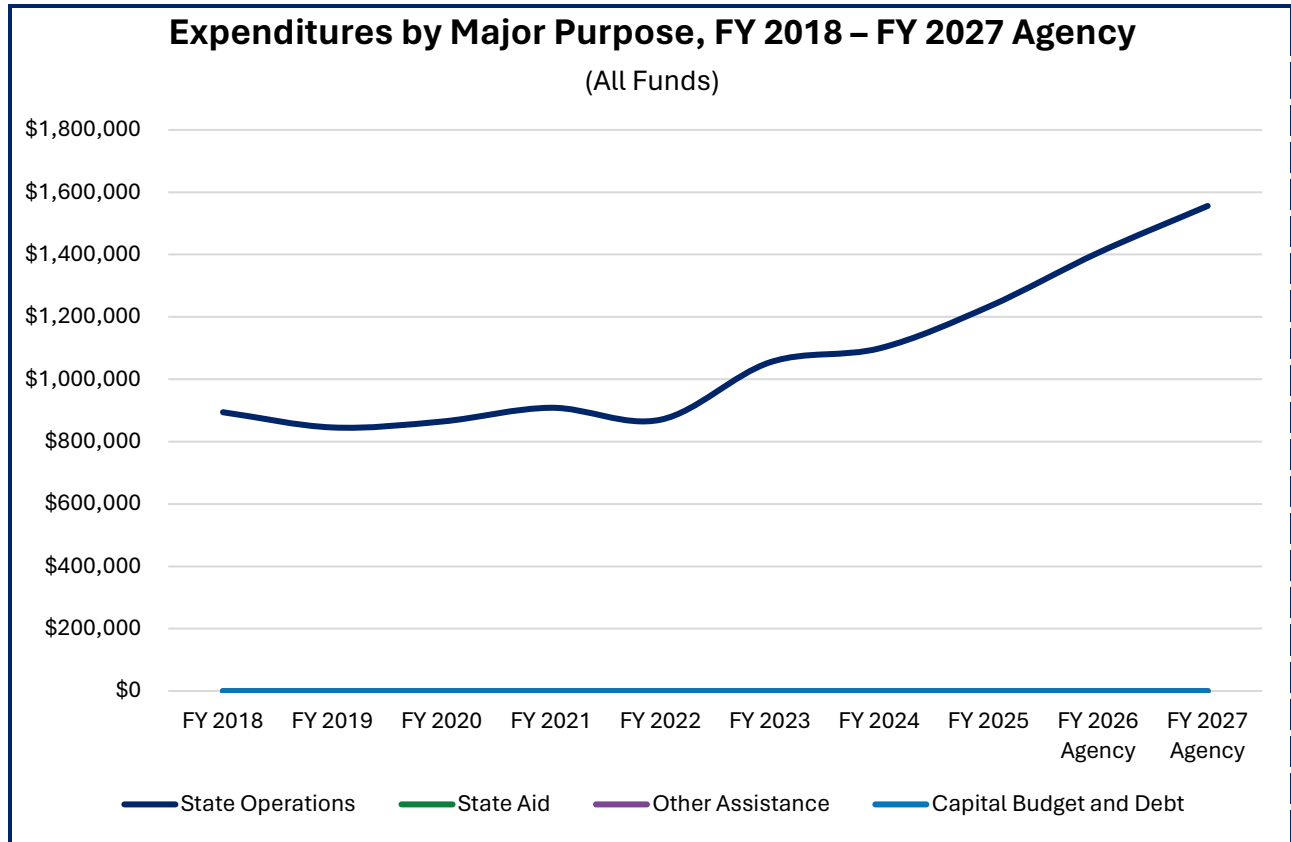
5-Year Change (FY 2023–2027)	\$	-	\$	47.5	-	11.6
10-Year Change (FY 2018–2027)		-		74.0	2.00	33.1
3-Year Average** (FY 2023–2025)		-	N/A	N/A	9.00	N/A

\* 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.

# CITIZENS' UTILITY RATEPAYER BOARD

## 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	70.5 %	\$ 760,801	\$ 775,859	\$ 989,834	\$ 991,614	\$ 999,826
Contractual Services	28.3	327,063	448,759	395,760	398,030	505,050
Commodities	0.5	2,715	6,227	5,145	7,455	8,195
Capital Outlay	0.6	8,628	2,175	13,290	8,640	42,730
Operating Adjustments	--	-	-	-	-	-
<b>Subtotal</b>	<b>100.0 %</b>	<b>\$ 1,099,207</b>	<b>\$ 1,233,020</b>	<b>\$ 1,404,029</b>	<b>\$ 1,405,739</b>	<b>\$ 1,555,801</b>
<b>State Aid and Assistance</b>						
Aid to Locals	-- %	\$ -	\$ -	\$ -	\$ -	\$ -
Other Assistance	--	-	-	-	-	-
<b>Subtotal</b>	<b>-- %</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Capital Budget and Debt</b>						
Capital Improvements	-- %	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service Principal	--	-	-	-	-	-
Debt Service Interest	--	-	-	-	-	-
<b>Subtotal</b>	<b>-- %</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Reappropriations</b>	<b>-- %</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>GRAND TOTAL</b>	<b>100.0 %</b>	<b>\$ 1,099,207</b>	<b>\$ 1,233,020</b>	<b>\$ 1,404,029</b>	<b>\$ 1,405,739</b>	<b>\$ 1,555,801</b>

# CITIZENS' UTILITY RATEPAYER BOARD

## Budget Summary – Agency Request

### State Operations

Expenditures by Classification, FY 2024 – FY 2027 Agency							
(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	50.5 %	\$ 559,984	\$ 582,140	\$ 707,611	\$ 710,161	\$ 710,162	
Employee Benefits	20.0	200,817	193,719	282,223	281,453	289,664	
Shrinkage	--	-	-	-	-	-	
<b>Subtotal</b>	<b>70.5 %</b>	<b>\$ 760,801</b>	<b>\$ 775,859</b>	<b>\$ 989,834</b>	<b>\$ 991,614</b>	<b>\$ 999,826</b>	
<b>Contractual Services</b>							
Communication	0.6 %	\$ 5,002	\$ 6,424	\$ 13,405	\$ 7,825	\$ 8,300	
Fees (Professional)	17.9	248,900	336,290	250,000	251,710	325,000	
Fees (Other Services)	2.8	20,955	28,758	30,100	39,070	67,110	
Freight and Express	0.1	-	-	350	210	350	
Printing and Advertising	0.5	50	5,449	4,000	7,200	6,500	
Rent and Leases	4.4	32,252	56,232	65,625	61,190	63,515	
Repair and Servicing	0.3	1,121	2,339	1,930	4,060	4,660	
Travel and Subsistence	1.3	12,458	6,439	22,175	18,405	20,545	
Utilities	--	-	-	-	-	-	
Other	0.6	6,325	6,828	8,175	8,360	9,070	
<b>Subtotal</b>	<b>28.3 %</b>	<b>\$ 327,063</b>	<b>\$ 448,759</b>	<b>\$ 395,760</b>	<b>\$ 398,030</b>	<b>\$ 505,050</b>	
<b>Commodities</b>							
Clothing	-- %	\$ -	\$ -	\$ -	\$ -	\$ -	
Equipment and Parts	0.1	4	9	25	25	25	
Food	--	-	-	-	-	-	
Fuel	--	-	-	-	-	-	
Motor Vehicle Parts	--	-	-	-	-	-	
Supplies (Office)	0.1	920	1,419	2,330	1,970	2,110	
Supplies (Professional)	0.3	1,566	3,870	2,160	4,200	4,410	
Supplies (Research)	--	-	-	-	-	-	
Other	0.1	225	929	630	1,260	1,650	
<b>Subtotal</b>	<b>0.5 %</b>	<b>\$ 2,715</b>	<b>\$ 6,227</b>	<b>\$ 5,145</b>	<b>\$ 7,455</b>	<b>\$ 8,195</b>	
<b>Capital Outlay</b>							
Books	-- %	\$ -	\$ -	\$ -	\$ -	\$ -	
Computer Hardware	0.4	7,988	28	9,880	5,280	5,940	
Computer Software	0.1	640	1,062	3,410	1,100	17,600	
Equipment, Furniture	0.2	-	1,085	-	2,260	1,690	
Information Processing	--	-	-	-	-	17,500	
Telecommunications	--	-	-	-	-	-	
Other	--	-	-	-	-	-	
<b>Subtotal</b>	<b>0.6 %</b>	<b>\$ 8,628</b>	<b>\$ 2,175</b>	<b>\$ 13,290</b>	<b>\$ 8,640</b>	<b>\$ 42,730</b>	
<b>Operating Adjustments</b>	<b>-- %</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>TOTAL</b>	<b>100.0 %</b>	<b>\$ 1,099,207</b>	<b>\$ 1,233,020</b>	<b>\$ 1,404,029</b>	<b>\$ 1,405,739</b>	<b>\$ 1,555,801</b>	

# CITIZENS' UTILITY RATEPAYER BOARD

## Budget Summary – Agency Request

### Expenditures by Fund

Expenditures by Fund, 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
State General Fund	-- %	\$ -	\$ -	\$ -	\$ -	\$ -
Utility Regulatory Fee Fund	100.0	1,099,207	1,233,020	1,404,029	1,405,739	1,555,801
<b>TOTAL</b>	<b>100.0 %</b>	<b>\$ 1,099,207</b>	<b>\$ 1,233,020</b>	<b>\$ 1,404,029</b>	<b>\$ 1,405,739</b>	<b>\$ 1,555,801</b>

### Fee Fund Analysis

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.

Utility Regulatory Fee Fund				
FY 2024 – FY 2027 Agency				
	FY 2024 Actual	FY 2025 Actual	FY 2026 Agency	FY 2027 Agency
Beginning Balance	\$ 129,939	\$ 286,628	\$ 89,576	\$ 9,837
<b>Revenue</b>				
Assessed Quarterly Levy	\$ 641,573	\$ 499,341	\$ 680,000	\$ 842,000
Recover of Expenditures	531,610	536,627	646,000	740,000
Encumbrances	82,713	-	-	-
<b>Subtotal – Revenue</b>	<b>\$ 1,255,896</b>	<b>\$ 1,035,968</b>	<b>\$ 1,326,000</b>	<b>\$ 1,582,000</b>
Total Amount Available	\$ 1,385,835	\$ 1,322,596	\$ 1,415,576	\$ 1,591,837
<b>Expenditures</b>				
Salaries and Wages	\$ 760,801	\$ 775,859	\$ 991,614	\$ 999,826
Contractual Services	327,063	448,759	398,030	505,050
Commodities	2,715	6,227	7,455	8,195
Capital Outlay	8,628	2,175	8,640	42,730
<b>Subtotal – Expenditures</b>	<b>\$ 1,099,207</b>	<b>\$ 1,233,020</b>	<b>\$ 1,405,739</b>	<b>\$ 1,555,801</b>
<b>Ending Balance</b>	<b>\$ 286,628</b>	<b>\$ 89,576</b>	<b>\$ 9,837</b>	<b>\$ 36,036</b>

# CITIZENS' UTILITY RATEPAYER BOARD

## Budget Summary – Agency Request

### FY 2026 Analysis

Summary of Agency Budget Request, FY 2026					
	SGF	Utility Regulatory Fee Fund	Total		FTE Positions
<b>Approved, FY 2026</b>					
1. 2025 SB 125	\$	- \$ 1,404,029	\$ 1,404,029		9.0
<b>Reappropriations</b>					
No Reappropriations	\$	- \$	- \$		--
<b>Supplemental Requests</b>					
No Supplemental Requests	\$	- \$	- \$		--
<b>Agency Changes</b>					
2. Fees – Professional Services	\$	- \$ 1,710	\$ 1,710		--
<b>TOTAL</b>	<b>\$</b>	<b>- \$ 1,405,739</b>	<b>\$ 1,405,739</b>		<b>9.0</b>

### Approved Budget

#### 1. 2025 SB 125

The 2025 Legislature passed, and the Governor enacted, one bill appropriating and adjusting funding for state agencies. A total of \$1.4 million, all from the Utility Regulatory Fee Fund, was approved for the Citizens' Utility Ratepayer Board in FY 2026.

### Agency Changes

#### 2. Fees – Professional Services

The agency's revised request includes an increase of \$1,710, all from the Utility Regulatory Fee Fund, for a total of \$251,710, for fees for professional services in FY 2026. The agency is authorized each year, by language in the appropriations bill, to carry over unspent funds for professional services between fiscal years to ensure sufficient funds during years with a higher number of rate cases.

# CITIZENS' UTILITY RATEPAYER BOARD

## Budget Summary – Agency Request

### FY 2027 Analysis

Summary of Agency Budget Request, FY 2027					
	SGF	Utility Regulatory Fee Fund	Total	FTE Positions	
<b>Approved, FY 2026</b>					
2025 SB 125	\$	- \$ 1,404,029	\$ 1,404,029	9.0	
<b>Enhancement Requests</b>					
No Enhancement Requests	\$	- \$	-	--	
<b>Agency Changes</b>					
1. Fees – Professional Services	\$	- \$ 75,000	\$ 75,000	--	
2. Capital Outlay		- 29,440	29,440	--	
3. OITS Fees		- 25,500	25,500	--	
4. Fees – Other Services		- 11,380	11,380	--	
5. Group Health Insurance		- 10,368	10,368	--	
6. All Other Adjustments		- 84	84	--	
Subtotal – Agency Changes	\$	- \$ 151,772	\$ 151,772	--	
<b>TOTAL</b>	<b>\$</b>	<b>- \$ 1,555,801</b>	<b>\$ 1,555,801</b>	<b>9.0</b>	

### Agency Changes

#### 1. Fees – Professional Services

The agency's request includes an increase of \$75,000, all from the Utility Regulatory Fee Fund, for a total of \$325,000, for fees for professional services for FY 2027. This represents an increase of 30.0 percent above the FY 2026 approved amount. The agency estimates rates of consultants and other professional services to increase for FY 2027 when compared with FY 2026.

#### 2. Capital Outlay

The agency's request includes an increase of \$29,440, all from the Utility Regulatory Fee Fund, for a total of \$42,730, for all capital outlay expenditures. This represents an increase of 221.5 percent above the FY 2026 approved amount.

The agency indicates that expenditures relate to network hardware purchases to implement changes recommended by Legislative Division of Post Audit regarding agency IT practices.

#### 3. OITS Fees

The agency's request includes an increase of \$25,500, all from the Utility Regulatory Fee Fund, for Office of Information Technology Services (OITS) fees. The agency indicates these are new fees for FY 2027 and relate to implementing changes recommended by the same audit mentioned above.

#### 4. Fees – Other Services

The agency's request includes an increase of \$11,380, all from the Utility Regulatory Fee Fund, for a total of \$41,480, for fees for other services. This represents an increase of 37.8 percent over the FY 2026 approved amount.

The agency indicates that the expenditures relate to employee training and orientation to implement changes recommended by the same audit mentioned above.

# CITIZENS' UTILITY RATEPAYER BOARD

## Budget Summary – Agency Request

### 5. Group Health Insurance

The agency's request includes an increase of \$10,368, all from the Utility Regulatory Fee fund, for a total of \$143,722, for group health insurance for FY 2027. This represents an increase of 7.8 percent over the FY 2026 approved amount.

The increase is the result of changes made to budget cost indices produced each year by the Department of Administration. Those indices are used by all state agencies, and employer contribution rates are estimated to increase for all state agencies.

### 6. All Other Adjustments

All other adjustments made by the agency result in an increase of \$84 across all other expenditure categories. Increases are mostly attributable to commodity expenditures, including professional scientific supplies and certain contractual services expenditures, including software maintenance and service. These increases are partially offset by reduced employer contributions to the Kansas Public Employees Retirement System, as well as reduced estimates for software and equipment rental expenditures.