

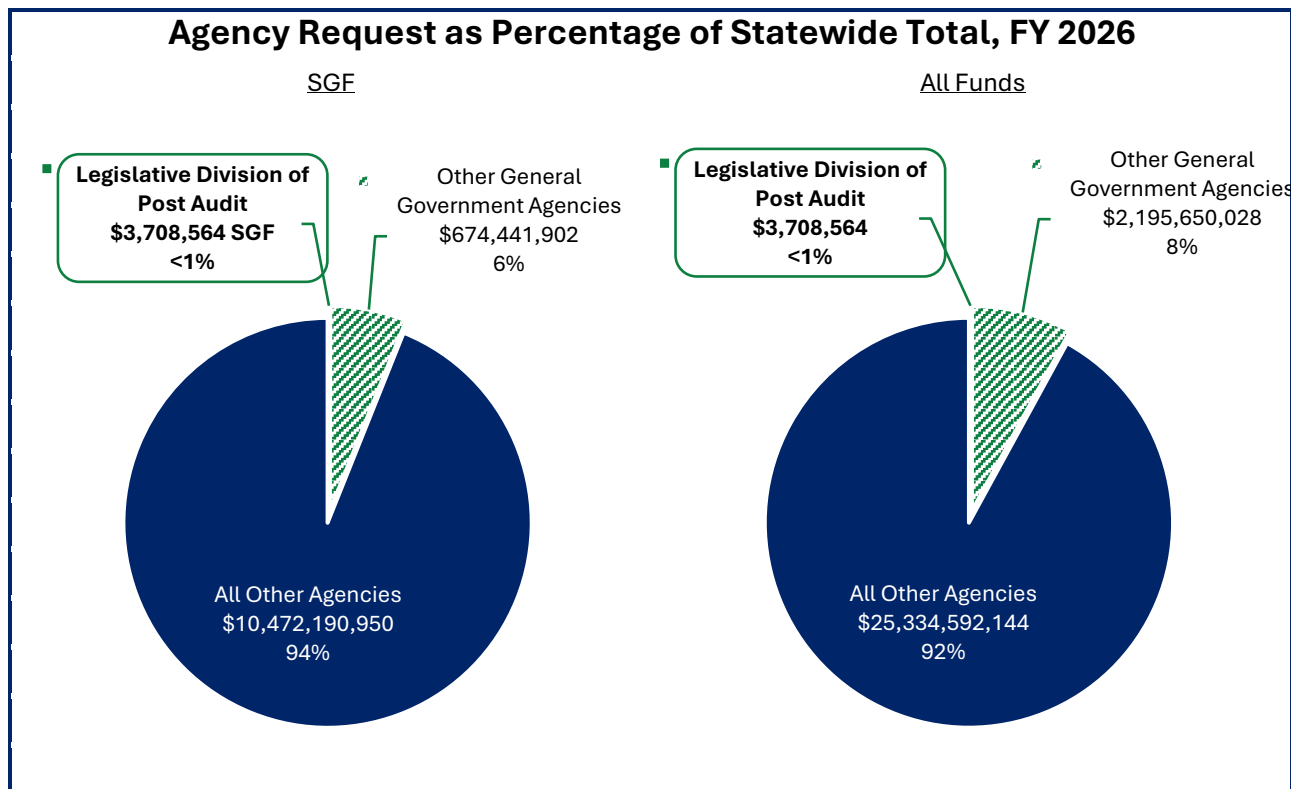
LEGISLATIVE DIVISION OF POST AUDIT

Budget Summary – Agency Request

Executive Summary

The Legislative Division of Post Audit is the audit arm of the Kansas Legislature. The Division is responsible for performing 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.

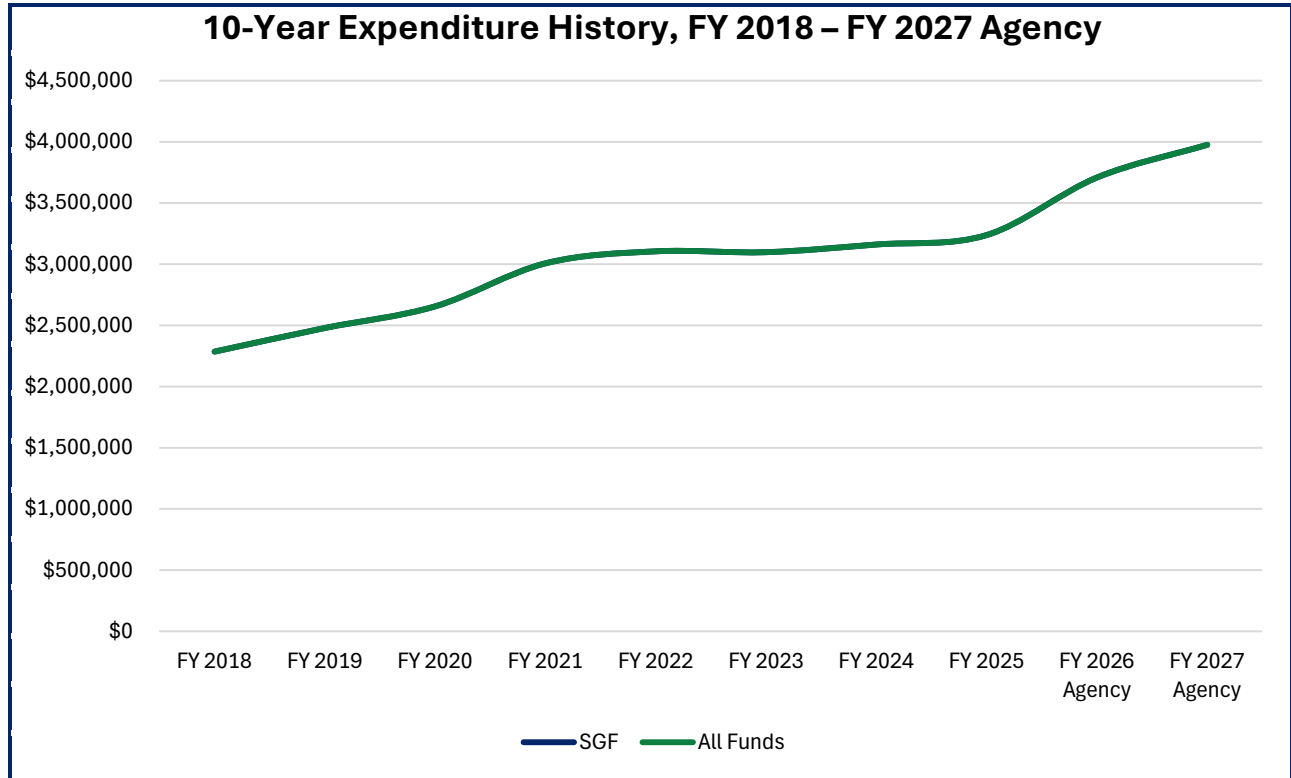
Expenditures by Fiscal Year and Version				
	SGF	All Funds	Note	
FY 2024 Actual	\$ 3,161,014	\$ 3,161,014	Actual expenditures	
FY 2025 Actual	3,238,177	3,238,177	Actual expenditures	
FY 2026 Approved	4,040,983	4,040,983	2025 SB 125	
FY 2026 Agency	3,708,564	3,708,564	Revised estimate, submitted September 2025	
FY 2027 Agency	3,976,169	3,976,169	Agency request, submitted September 2025	



LEGISLATIVE DIVISION OF POST AUDIT

Budget Summary – Agency Request

Summary of Expenditures



Fiscal Year	SGF			All Funds			FTE	CPI-U* Change (%)
	Amount	Change (%)		Amount	Change (%)			
FY 2018	\$ 2,285,317	3.0	\$	2,285,317	3.0		25.00	0.2
FY 2019	2,478,407	8.4		2,478,407	8.4		25.00	--
FY 2020	2,655,284	7.1		2,655,284	7.1		25.00	0.8
FY 2021	3,007,164	13.3		3,007,164	13.3		26.00	2.4
FY 2022	3,105,177	3.3		3,105,177	3.3		26.00	9.2
FY 2023	3,098,162	(0.2)		3,098,162	(0.2)		26.00	5.8
FY 2024	3,161,014	2.0		3,161,014	2.0		26.00	3.0
FY 2025	3,238,177	2.4		3,238,177	2.4		25.75	3.0
FY 2026 Agency	3,708,564	14.5		3,708,564	14.5		25.50	2.8
FY 2027 Agency	3,976,169	7.2		3,976,169	7.2		25.50	2.4

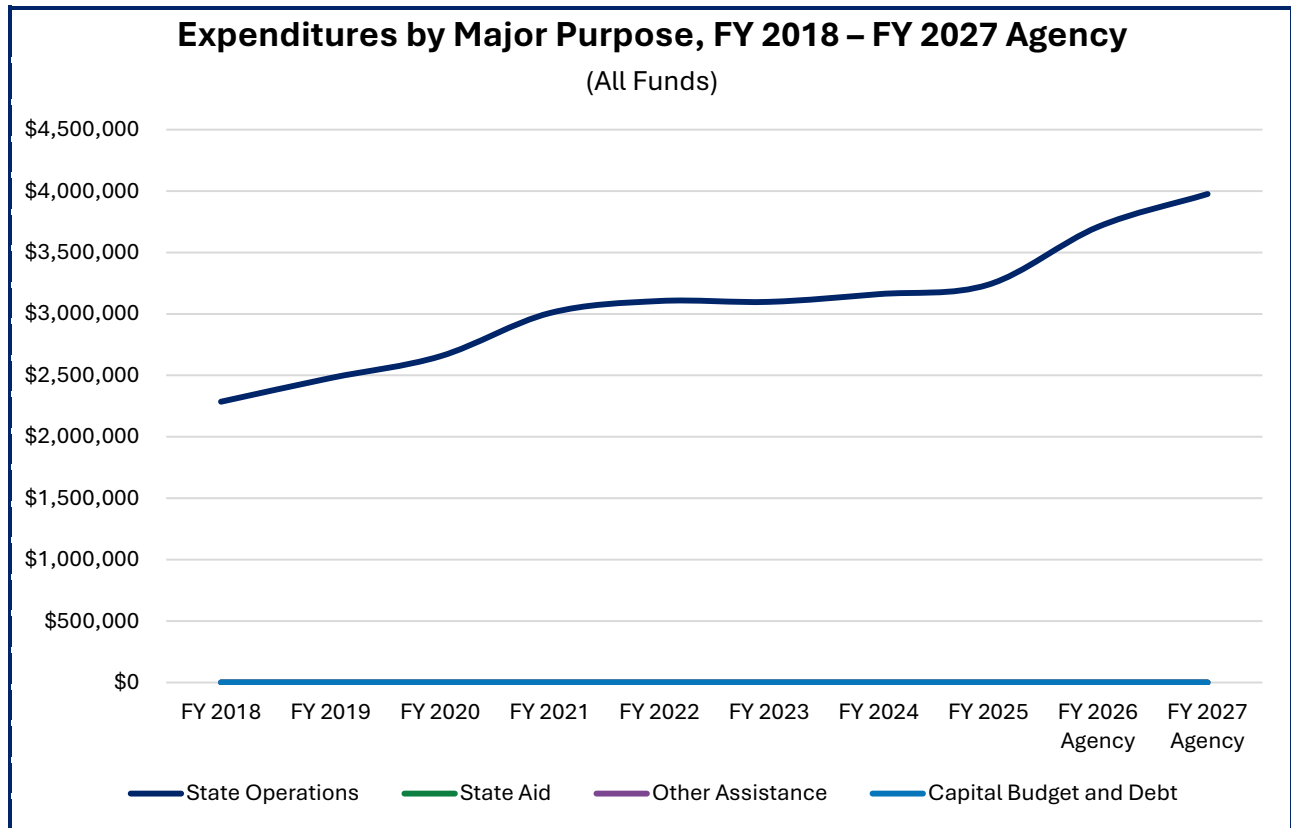
5-Year Change (FY 2023–2027)	\$ 878,007	28.3	\$ 878,007	28.3	(0.50)	11.6
10-Year Change (FY 2018–2027)	1,690,852	74.0	1,690,852	74.0	0.50	33.1
3-Year Average** (FY 2023–2025)	3,165,784	N/A	3,165,784	N/A	25.92	N/A

* 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.

LEGISLATIVE DIVISION OF POST AUDIT

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
State Operations						
Salaries and Wages	90.1 %	\$ 2,964,976	\$ 2,988,942	\$ 3,370,855	\$ 3,342,414	\$ 3,652,057
Contractual Services	9.3	192,254	230,758	279,900	346,150	304,112
Commodities	0.3	2,272	9,504	10,000	10,000	10,000
Capital Outlay	0.3	1,512	8,973	10,000	10,000	10,000
Operating Adjustments	--	-	-	-	-	-
Subtotal	100.0 %	\$ 3,161,014	\$ 3,238,177	\$ 3,670,755	\$ 3,708,564	\$ 3,976,169
State Aid and Assistance						
Aid to Locals	-- %	\$ -	\$ -	\$ -	\$ -	\$ -
Other Assistance	--	-	-	-	-	-
Subtotal	-- %	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Budget and Debt						
Capital Improvements	-- %	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service Principal	--	-	-	-	-	-
Debt Service Interest	--	-	-	-	-	-
Subtotal	-- %	\$ -	\$ -	\$ -	\$ -	\$ -
Reappropriations	-- %	\$ -	\$ -	\$ 370,228	\$ -	\$ -
GRAND TOTAL	100.0 %	\$ 3,161,014	\$ 3,238,177	\$ 4,040,983	\$ 3,708,564	\$ 3,976,169

LEGISLATIVE DIVISION OF POST AUDIT

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
Salaries and Wages						
Employee Pay	70.3 %	\$ 2,237,048	\$ 2,289,555	\$ 2,621,944	\$ 2,605,538	\$ 2,825,967
Employee Benefits	19.9	727,928	699,387	748,911	736,876	826,090
Shrinkage	--	-	-	-	-	-
Subtotal	90.1 %	\$ 2,964,976	\$ 2,988,942	\$ 3,370,855	\$ 3,342,414	\$ 3,652,057
Contractual Services						
Communication	0.1 %	\$ 143	\$ 309	\$ 2,500	\$ 2,500	\$ 2,500
Fees (Professional)	2.6	2,193	1,000	79,550	97,500	32,500
Fees (Other Services)	0.7	19,816	16,118	26,750	25,700	26,750
Freight and Express	--	47	-	-	-	-
Printing and Advertising	--	-	-	-	-	-
Rent and Leases	3.2	117,807	134,089	117,500	117,500	137,412
Repair and Servicing	0.1	105	210	3,000	3,000	3,000
Travel and Subsistence	1.4	30,752	38,772	50,600	50,100	52,100
Utilities	--	-	-	-	-	-
Other	1.3	21,391	40,260	-	49,850	49,850
Subtotal	9.3 %	\$ 192,254	\$ 230,758	\$ 279,900	\$ 346,150	\$ 304,112
Commodities						
Clothing	-- %	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment and Parts	--	-	-	-	-	-
Food	--	-	-	-	-	-
Fuel	--	-	-	-	-	-
Motor Vehicle Parts	--	(3)	170	-	-	-
Supplies (Office)	0.3	2,275	9,051	10,000	10,000	10,000
Supplies (Professional)	--	-	-	-	-	-
Supplies (Research)	--	-	-	-	-	-
Other	--	-	283	-	-	-
Subtotal	0.3 %	\$ 2,272	\$ 9,504	\$ 10,000	\$ 10,000	\$ 10,000
Capital Outlay						
Books	-- %	\$ 140	\$ 44	\$ -	\$ -	\$ -
Computer Hardware	--	78	-	-	-	-
Computer Software	0.3	1,294	5,094	10,000	10,000	10,000
Equipment, Furniture	--	-	3,835	-	-	-
Information Processing	--	-	-	-	-	-
Telecommunications	--	-	-	-	-	-
Other	--	-	-	-	-	-
Subtotal	0.3 %	\$ 1,512	\$ 8,973	\$ 10,000	\$ 10,000	\$ 10,000
Operating Adjustments	-- %	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	100.0 %	\$ 3,161,014	\$ 3,238,177	\$ 3,670,755	\$ 3,708,564	\$ 3,976,169

LEGISLATIVE DIVISION OF POST AUDIT

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	100.0 %	\$ 3,161,014	\$ 3,238,177	\$ 4,040,983	\$ 3,708,564	\$ 3,976,169
Federal Funds	--	-	-	-	-	-
TOTAL	100.0 %	\$ 3,161,014	\$ 3,238,177	\$ 4,040,983	\$ 3,708,564	\$ 3,976,169

LEGISLATIVE DIVISION OF POST AUDIT

Budget Summary – Agency Request

FY 2026 Analysis

Summary of Agency Budget Request, FY 2026				
	SGF	Total	FTE Positions	
Approved, FY 2026				
1. 2025 SB 125, without Reappropriations	\$ 3,670,755	\$ 3,670,755	25.5	
Reappropriations				
2. State General Fund	\$ 370,238	\$ 370,238	--	
3. SGF Reappropriation Agency Lapse	(332,419)	(332,419)	--	
Subtotal – Approved, with Reappropriations	\$ 3,708,574	\$ 3,708,574	--	
Supplemental Requests				
No Supplemental Requests	\$ -	\$ -	--	
Other Changes				
No Other Changes	-	-	--	
TOTAL – Agency Revised Estimate	\$ 3,708,574	\$ 3,708,574	25.5	

Approved Budget

1. 2025 SB 125

The 2025 Legislature passed, and the Governor enacted, one bill appropriating and adjusting funding for state agencies. The approved budget includes an additional \$68,308 SGF to implement the statewide **Legislative Pay Plan** in FY 2026.

Reappropriations

2. SGF Reappropriation

The agency reappropriated \$370,238 in unspent SGF funds from FY 2025 to FY 2026.

3. SGF Reappropriation Agency Lapse

The agency lapsed \$332,419 SGF for excess appropriations in FY 2026.

LEGISLATIVE DIVISION OF POST AUDIT

Budget Summary – Agency Request

FY 2027 Analysis

Summary of Agency Budget Request, FY 2027				
	SGF		Total	FTE Positions
Approved, FY 2026				
2025 SB 125, without Reappropriations	\$ 3,670,755	\$	3,670,755	25.5
Enhancement Requests				
No Enhancement Requests	\$ -	\$	-	--
Agency Changes				
1. Legislative Pay Plan	\$ 336,103	\$	336,103	--
2. All Other Adjustments	(30,689)		(30,689)	--
Subtotal – Other Changes	\$ 305,414	\$	305,414	--
TOTAL – Agency Request	\$ 3,976,169	\$	3,976,169	25.5

Agency Changes

1. Legislative Pay Plan

The agency request includes an additional \$336,103 SGF to adjust legislative staff salaries by 10.0 percent at the direction of the Legislative Coordinating Council for FY 2027.

2. All Other Adjustments

The agency request includes a deletion of \$30,689 SGF to reflect current elections for employer contributions for fringe benefits and other expenditures.