

LEGISLATIVE DIVISION OF POST AUDIT

Budget Committee Report

KLRD Analyst: Dear
KLRD Summary: Vol. 1, Pg. 25

DOB Analyst: Arpin
GBR Analysis: Vol. 2, Pg. 208

Executive Summary

Summary of Total Expenditures, FY 2023 – FY 2027						
	SGF	All Other Funds	Total	FTE Positions		
FY 2023 Actual	\$ 3,098,162	\$ -	\$ 3,098,162	26.0		
FY 2024 Actual	3,161,014	-	3,161,014	26.0		
FY 2025 Actual	3,238,177	-	3,238,177	25.8		
FY 2026						
Approved, with Reappropriations	\$ 3,708,564	\$ -	\$ 3,708,564	25.8		
Agency Revised Estimate	3,708,564	-	3,708,564	25.8		
Special Committee on the State Budget	3,670,755	-	3,670,755	25.8		
House Legislative Branch	3,708,564	-	3,708,564	25.8		
Senate Ways and Means	3,708,564	-	3,708,564	25.8		
Conference Committee*	-	-	-	-		
Governor's Recommendation	3,708,564	-	3,708,564	25.8		
FY 2027						
FY 2026 Approved, without Reappropriations	\$ 3,670,755	\$ -	\$ 3,670,755	25.8		
Agency Request	3,976,169	-	3,976,169	25.8		
Special Committee on the State Budget	3,640,066	-	3,640,066	25.8		
House Legislative Branch	3,976,169	-	3,976,169	25.8		
Senate Ways and Means	3,976,169	-	3,976,169	25.8		
Conference Committee*	-	-	-	-		
Governor's Recommendation	3,976,169	-	3,976,169	25.8		

* Note : This committee has not taken action on this agency's budget yet.

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.

LEGISLATIVE DIVISION OF POST AUDIT

Budget Committee Report

FY 2026

Summary of Legislative Recommendations, FY 2026					
	SGF	All Other Funds		Total	FTE Positions
Approved, with Reappropriations	\$ 3,708,564	\$ -		\$ 3,708,564	25.8
Agency Revised Estimate	3,708,564	-		3,708,564	25.8
Special Committee on the State Budget (SBC)					
Change from Agency Revised Estimate	\$ (37,809)	\$ -		\$ (37,809)	-
TOTAL – Special Committee	\$ 3,670,755	\$ -		\$ 3,670,755	25.8
House Committees					
Legislative Branch	\$ 37,809	\$ -		\$ 37,809	-
Appropriations*	-	-		-	-
Committee of the Whole*	-	-		-	-
Subtotal – House Change from SBC	\$ 37,809	\$ -		\$ 37,809	-
TOTAL – Current House Position	\$ 3,708,564	\$ -		\$ 3,708,564	25.8
Senate Committees					
Ways and Means [Legislative]	\$ 37,809	\$ -		\$ 37,809	-
Ways and Means	-	-		-	-
Committee of the Whole*	-	-		-	-
Subtotal – Senate Change from SBC	\$ 37,809	\$ -		\$ 37,809	-
TOTAL – Current Senate Position	\$ 3,708,564	\$ -		\$ 3,708,564	25.8
Legislative Approved					
Conference Committee	\$ -	\$ -		\$ -	-
Governor's Vetoes	-	-		-	-
Veto Overrides	-	-		-	-
Subtotal – Approved Change from SBC	\$ -	\$ -		\$ -	-
GRAND TOTAL – Final Approved	\$ 3,708,564	\$ -		\$ 3,708,564	25.8

* Note : This committee has not taken action on this agency's budget yet.

Agency

The **agency** requests a revised estimate of \$3.7 million SGF in FY 2026. The estimate includes a lapse of \$332,419 in SGF reappropriations. The agency had no other adjustments.

Special Committee on the State Budget

The **Special Committee** concurs with the agency's revised estimate in FY 2026 with the following adjustment:

1. Delete \$37,809 SGF to fully lapse the agency reappropriation in FY 2026.

LEGISLATIVE DIVISION OF POST AUDIT

Budget Committee Report

House Committees

House Budget Committee on Legislative Budget

The **House Budget Committee** concurs with the Special Committee's recommendation in FY 2026 with the following adjustment:

1. Add \$37,809 SGF to partially lapse the agency appropriation in FY 2026.

House Appropriations Committee

The **Appropriations Committee** concurs with the Budget Committee recommendation in FY 2026.

Senate Committees

Senate Committee on Ways and Means – Legislative Subcommittee

The **Senate Subcommittee** concurs with the Special Committee's recommendation in FY 2026 with the following adjustment:

1. Add \$37,809 SGF to partially lapse the agency appropriation in FY 2026.

Senate Committee on Ways and Means

The **Senate Committee** concurs with the Senate Subcommittee recommendation in FY 2026.

LEGISLATIVE DIVISION OF POST AUDIT

Budget Committee Report

FY 2027

Summary of Legislative Recommendations, FY 2027					
	SGF	All Other Funds		Total	FTE Positions
FY 2026 Approved, without Reappropriations	\$ 3,670,755	\$ -		\$ 3,670,755	25.8
Agency Request	3,976,169	-		3,976,169	25.8
Special Committee on the State Budget (SBC)					
<i>Change from Agency Request</i>	\$ (336,103)	\$ -		\$ (336,103)	-
TOTAL – Special Committee	\$ 3,640,066	\$ -		\$ 3,640,066	25.8
House Committees					
Legislative Branch	\$ 336,103	\$ -		\$ 336,103	-
Appropriations*	-	-		-	-
Committee of the Whole*	-	-		-	-
<i>Subtotal – House Change from SBC</i>	\$ 336,103	\$ -		\$ 336,103	-
TOTAL – Current House Position	\$ 3,976,169	\$ -		\$ 3,976,169	25.8
Senate Committees					
Ways and Means [Legislative]	\$ 336,103	\$ -		\$ 336,103	-
Ways and Means	-	-		-	-
Committee of the Whole*	-	-		-	-
<i>Subtotal – Senate Change from SBC</i>	\$ 336,103	\$ -		\$ 336,103	-
TOTAL – Current Senate Position	\$ 3,976,169	\$ -		\$ 3,976,169	25.8
Legislative Approved					
Conference Committee	\$ -	\$ -		\$ -	-
Governor's Vetoes	-	-		-	-
Veto Overrides	-	-		-	-
<i>Subtotal – Approved Change from SBC</i>	\$ -	\$ -		\$ -	-
GRAND TOTAL – Final Approved	\$ 3,976,169	\$ -		\$ 3,976,169	25.8

* Note : This committee has not taken action on this agency's budget yet.

Agency

The **agency** requests \$4.0 million SGF, an increase of \$305,414 above the FY 2026 approved budget without reappropriations. The increase is attributable to 10.0 percent salary adjustment at the direction of the Legislative Coordinating Council (\$336,103), partially offset by a reduction of \$30,689 SGF for fringe benefit costs. The agency had no other major adjustments.

Special Committee on the State Budget

The **Special Committee** concurs with the agency request for FY 2027 with the following adjustment:

1. Delete \$336,103 SGF for a 10.0 percent salary adjustment for FY 2027.

LEGISLATIVE DIVISION OF POST AUDIT

Budget Committee Report

House Committees

House Budget Committee on Legislative Budget

The **House Budget Committee** concurs with the Special Committee's recommendation for FY 2027 with the following adjustment:

1. Add \$336,103 SGF for a 10.0 percent salary adjustment for FY 2027.

House Appropriations Committee

The **Appropriations Committee** concurs with the Budget Committee recommendation for FY 2027.

Senate Committees

Senate Committee on Ways and Means – Legislative Subcommittee

The **Senate Subcommittee** concurs with the Special Committee's recommendation for FY 2027 with the following adjustment:

1. Add \$336,103 SGF for a 10.0 percent salary adjustment for FY 2027.

Senate Committee on Ways and Means

The **Senate Committee** concurs with the Senate Subcommittee recommendation for FY 2027.