

Kansas Department of Revenue

Title	Agency Requested Budget			Special Committee on State Budget (HB 2434 / SB 315, as Introduced)			Final Approved (HB 2513)		
	SGF	All Funds	FTE	SGF	All Funds	FTE	SGF	All Funds	FTE
FY 2026									
Approved									
FY 2026 Approved	\$19,178,580	\$128,741,138	1,039.2	\$19,178,580	\$128,741,138	1,039.2	\$19,178,580	\$128,741,138	1,039.2
1. SGF Reappropriation	\$17,042	\$17,042	-	-	-	-	-	-	-
2. SGF Reappropriation - 1.5 Percent Lapse	(\$256)	(\$256)	-	-	-	-	-	-	-
Subtotal-Approved	\$19,195,366	\$128,757,924	1,039.2	\$19,178,580	\$128,741,138	1,039.2	\$19,178,580	\$128,741,138	1,039.2
Enhancements									
3. Digital License Plates and Postage	-	\$4,000,000	-	-	-	-	-	-	-
4. Driver's License and ID Cards	-	\$2,540,000	-	-	-	-	-	-	-
5. Legislative Pay Increase Shortfall	-	\$920,819	-	-	-	-	-	-	-
Subtotal-Enhancements	-	\$7,460,819	-	-	-	-	-	-	-
Other Changes									
6. Aid to Locals	-	(\$458,709)	-	-	(\$458,709)	-	-	(\$458,709)	-
7. Operating Expenditures	-	\$1,486,144	-	-	\$1,486,144	-	-	\$1,486,144	-
8. Salaries and Wages	-	(\$923,558)	-	-	(\$923,558)	-	-	(\$923,558)	-
9. Tax Payer Advocate	-	-	-	-	-	-	-	-	-
10. Vacant Position Lapse	-	-	-	-	-	-	(\$338,184)	(\$338,184)	-
11. All Other Adjustments	-	-	10.6	-	-	-	-	-	-
Subtotal-Other Changes	-	\$103,877	10.6	-	\$103,877	-	(\$338,184)	(\$234,307)	-
Total-FY 2026	\$19,195,366	\$136,322,620	1,049.8	\$19,178,580	\$128,845,015	1,039.2	\$18,840,396	\$128,506,831	1,039.2
FY 2027									
Approved									
FY 2026 Approved	\$19,178,580	\$128,741,138	1,039.2	\$19,178,580	\$128,741,138	1,039.2	\$19,178,580	\$128,741,138	1,039.2
Subtotal-Approved	\$19,178,580	\$128,741,138	1,039.2	\$19,178,580	\$128,741,138	1,039.2	\$19,178,580	\$128,741,138	1,039.2
Enhancements									
12. Digital License Plates and Postage	-	\$4,000,000	-	-	-	-	-	-	-
13. Driver's License and ID Cards	-	\$1,717,000	-	-	-	-	-	-	-
Subtotal-Enhancements	-	\$5,717,000	-	-	-	-	-	-	-
Other Changes									
14. 1.5 Percent Lapse	-	-	-	-	-	-	(\$286,422)	(\$286,422)	-
15. 2027 Pay Plan	-	-	-	-	-	-	\$716,611	\$716,611	-
16. Aid to Locals	-	(\$458,709)	-	-	(\$458,709)	-	-	(\$458,709)	-
17. FTE Deletion	-	-	-	-	-	-	-	-	(18.0)
18. Hospitality Technical	-	-	-	-	-	-	(\$1,500)	(\$1,500)	-
19. License Plate Proviso	-	-	-	-	-	-	-	-	-
20. Operating Adjustment	\$266,549	\$266,549	-	-	-	-	-	-	-
21. Operating Expenditures	(\$201,492)	\$2,228,141	-	(\$201,492)	\$2,228,141	-	(\$201,492)	\$2,228,141	-
22. Salaries and Wages	\$119,234	\$767,041	-	\$119,234	\$767,041	-	\$119,234	\$767,041	-
23. Tax Payer Advocate	-	-	-	-	-	-	-	-	-
24. All Other Adjustments	-	-	11.0	-	-	-	-	-	-
Subtotal-Other Changes	\$184,291	\$2,803,022	11.0	(\$82,258)	\$2,536,473	-	\$346,431	\$2,965,162	(18.0)
Total-FY 2027	\$19,362,871	\$137,261,160	1,050.2	\$19,096,322	\$131,277,611	1,039.2	\$19,525,011	\$131,706,300	1,021.2

FY 2026	
1. SGF Reappropriation	
<i>Agency Request:</i>	Add \$17,042 SGF to reappropriate unspent operating funding in FY 2026.
<i>Special Committee Recommendation:</i>	Did not recommend adoption of the Agency's request.
<i>Approved Budget:</i>	Concurred with the Special Committee's recommendation.
2. SGF Reappropriation - 1.5 Percent Lapse	
<i>Agency Request:</i>	Delete \$256 SGF for a 1.5 percent SGF lapse within state operations in FY 2026.
<i>Special Committee Recommendation:</i>	Did not recommend adoption of the Agency's request.
<i>Approved Budget:</i>	Concurred with the Special Committee's recommendation.
3. Digital License Plates and Postage	
<i>Agency Request:</i>	Add \$4.0 million, all from the Division of Vehicles Operating Fund, for increased production costs related to digital license plate conversion and distribution in FY 2026.
<i>Special Committee Recommendation:</i>	Did not recommend adoption of the Agency's request.
<i>Approved Budget:</i>	Concurred with the Special Committee's recommendation.
4. Driver's License and ID Cards	
<i>Agency Request:</i>	Add \$2.5 million, all from the Division of Vehicles Operating Fund, for Driver's License and ID Cards in FY 2026.
<i>Special Committee Recommendation:</i>	Did not recommend adoption of the Agency's request.
<i>Approved Budget:</i>	Concurred with the Special Committee's recommendation.
5. Legislative Pay Increase Shortfall	
<i>Agency Request:</i>	Add \$920,819, all from the Division of Vehicles Operating Fund, to provide the legislative pay increase as outlined in 2025 SB 125 in FY 2026.
<i>Special Committee Recommendation:</i>	Did not recommend adoption of the Agency's request.
<i>Approved Budget:</i>	Concurred with the Special Committee's recommendation.
6. Aid to Locals	
<i>Agency Request:</i>	Delete \$458,709, all special revenue funds, for aid to locals in FY 2026.
<i>Special Committee Recommendation:</i>	Recommended adoption of the Agency's request.
<i>Approved Budget:</i>	Concurred with the Special Committee's recommendation.
7. Operating Expenditures	
<i>Agency Request:</i>	Add \$1.5 million, all from special revenue funds, for operating expenditures in FY 2026.
<i>Special Committee Recommendation:</i>	Recommended adoption of the Agency's request.
<i>Approved Budget:</i>	Concurred with the Special Committee's recommendation.
8. Salaries and Wages	
<i>Agency Request:</i>	Delete \$923,074, all from special revenue funds, for salaries and wages in FY 2026.
<i>Special Committee Recommendation:</i>	Recommended adoption of the Agency's request.
<i>Approved Budget:</i>	Concurred with the Special Committee's recommendation.
9. Tax Payer Advocate	
<i>Agency Request:</i>	Did not request this action in the Agency's budget submission.
<i>Special Committee Recommendation:</i>	Did not recommend this action in the Special Committee on State Budget.
<i>Approved Budget:</i>	Add language to create a Taxpayer Advocate position using existing funds and a vacant FTE position in FY 2026.
10. Vacant Position Lapse	
<i>Agency Request:</i>	Did not request this action in the Agency's budget submission.
<i>Special Committee Recommendation:</i>	Did not recommend this action in the Special Committee on State Budget.
<i>Approved Budget:</i>	Delete \$338,184 SGF to eliminate funding for positions which have been vacant for at least 60 calendar days in FY 2026.
11. All Other Adjustments	
<i>Agency Request:</i>	Add 10.6 FTE positions for all other adjustments in FY 2026.
<i>Special Committee Recommendation:</i>	Did not recommend adoption of the Agency's request.
<i>Approved Budget:</i>	Concurred with the Special Committee's recommendation.

FY 2027

12. Digital License Plates and Postage

<i>Agency Request:</i>	Add \$4.0 million, all from the Division of Vehicles Operating Fund, for increased production costs related to digital license plate conversion and distribution for FY 2027.
<i>Special Committee Recommendation:</i>	Did not recommend adoption of the Agency's request.
<i>Approved Budget:</i>	Concurred with the Special Committee's recommendation.

13. Driver's License and ID Cards

<i>Agency Request:</i>	Add \$1.7 million, all from the Division of Vehicles Operating Fund, for Driver's License and ID Cards for FY 2027.
<i>Special Committee Recommendation:</i>	Did not recommend adoption of the Agency's request.
<i>Approved Budget:</i>	Concurred with the Special Committee's recommendation.

14. 1.5 Percent Lapse

<i>Agency Request:</i>	Did not request this action in the Agency's budget submission.
<i>Special Committee Recommendation:</i>	Did not recommend this action in the Special Committee on State Budget.
<i>Approved Budget:</i>	Delete \$286,422 to lapse 1.5 percent of state operations funded from the SGF for FY 2027. This lapse does not apply to SGF-financed operating expenditures for authorized contractual services, specific projects, or an identified program or entity.

15. 2027 Pay Plan

<i>Agency Request:</i>	Did not request this action in the Agency's budget submission.
<i>Special Committee Recommendation:</i>	Did not recommend this action in the Special Committee on State Budget.
<i>Approved Budget:</i>	Add \$716,611 SGF to implement the pay plan approved by the 2026 Legislature for FY 2027.

16. Aid to Locals

<i>Agency Request:</i>	Delete \$458,709, all special revenue funds, for aid to locals for FY 2027.
<i>Special Committee Recommendation:</i>	Recommended adoption of the Agency's request.
<i>Approved Budget:</i>	Concurred with the Special Committee's recommendation.

17. FTE Deletion

<i>Agency Request:</i>	Did not request this action in the Agency's budget submission.
<i>Special Committee Recommendation:</i>	Did not recommend this action in the Special Committee on State Budget.
<i>Approved Budget:</i>	Delete 18.0 vacant FTE positions for FY 2027.

18. Hospitality Technical

<i>Agency Request:</i>	Did not request this action in the Agency's budget submission.
<i>Special Committee Recommendation:</i>	Did not recommend this action in the Special Committee on State Budget.
<i>Approved Budget:</i>	Delete \$1,500 for official hospitality for FY 2027. (Technical amendment)

19. License Plate Proviso

<i>Agency Request:</i>	Did not request this action in the Agency's budget submission.
<i>Special Committee Recommendation:</i>	Did not recommend this action in the Special Committee on State Budget.
<i>Approved Budget:</i>	Add language to implement an \$11 fee associated with the costs of postage and production of personalized and specialized license plates, with the exception of Veteran's License Plates, to the individual purchaser and remove costs from the agency for FY 2027.

20. Operating Adjustment

<i>Agency Request:</i>	Add \$266,549 SGF to restore the FY 2026 1.5 percent SGF lapse for FY 2027.
<i>Special Committee Recommendation:</i>	Did not recommend adoption of the Agency's request.
<i>Approved Budget:</i>	Concurred with the Special Committee's recommendation.

21. Operating Expenditures

<i>Agency Request:</i>	Add \$2.2 million all from special revenue funds, for operating expenditures for FY 2027.
<i>Special Committee Recommendation:</i>	Recommended adoption of the Agency's request.
<i>Approved Budget:</i>	Concurred with the Special Committee's recommendation.

22. Salaries and Wages

<i>Agency Request:</i>	Add \$767,041, including \$119,234 SGF, for salaries and wages for FY 2027.
<i>Special Committee Recommendation:</i>	Recommended adoption of the Agency's request.
<i>Approved Budget:</i>	Concurred with the Special Committee's recommendation.

23. Tax Payer Advocate

<i>Agency Request:</i>	Did not request this action in the Agency's budget submission.
<i>Special Committee Recommendation:</i>	Did not recommend this action in the Special Committee on State Budget.
<i>Approved Budget:</i>	Add language to create a Taxpayer Advocate position using existing funds and a vacant FTE position for FY 2027.

24. All Other Adjustments

<i>Agency Request:</i>	Add 11.0 FTE positions for all other adjustments for FY 2027.
<i>Special Committee Recommendation:</i>	Did not recommend adoption of the Agency's request.
<i>Approved Budget:</i>	Concurred with the Special Committee's recommendation.