



MEMORANDUM

Legislative Post Audit

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To: Legislative Coordinating Council
From: Justin Stowe, Legislative Post Auditor
Date: November 19, 2020
Subject: **Legislative Post Audit's FY 2021-22 Budget Revision and Request**

State law requires me to submit our division's annual budget to the Legislative Post Audit Committee (LPAC) for approval. Members of the LPAC executive committee approved our budget on August 10. The full committee approved our budget September 2.

Our budget now needs to be approved by the Legislative Coordinating Council (LCC). Once approved by the LCC, our budget is sent to the appropriate budget committees in the House and Senate.

Budget Summary

A table summarizing our budget revision and request is on the next page. Key points from that table are highlighted below.

- **Our revised 2021 budget is within our appropriation and allows us to fully staff our agency.** About \$3.4 million was appropriated to our agency for fiscal year 2021. Based on our revised budget, we will have a surplus of \$24,889. This amount includes our portion of the one-year moratorium on the KPERS Death and Disability Insurance payment. These funds will be lapsed to the State General Fund.

Our 2021 budget allows us to fully staff our agency. It also sets aside funds for contractors to assist us with performance audits and evaluations of economic development tax incentives.

- **Our requested 2022 budget of \$3.4 million is almost identical to our 2021 revised budget.** This budget allows us to fully staff our agency. It is slightly below our 2021 revised budget because it includes less funding for contractors. We plan to add more funding for contractors later using any money left over from the current fiscal year.

Expenditure Object	Fiscal Year 2020 (Actual)	Fiscal Year 2021 (Revised)	Fiscal Year 2022 (Requested)
Staff FTE	26.0	26.0	26.0
Salaries & Benefits	\$ 2,452,755	\$ 2,971,515	\$ 2,998,312
Contractual Services	\$ 160,217	\$ 334,100	\$ 327,600
Commodities	\$ 5,965	\$ 8,000	\$ 8,000
Capital Outlay	\$ 21,070	\$ 22,250	\$ 22,250
Encumbrances	\$ 15,525	\$ -	\$ -
Total Expenditures	\$ 2,655,532	\$ 3,335,865	\$ 3,356,162
Total Resources	\$ 2,916,782	\$ 3,360,754	\$ 3,356,162
<i>Revenues - Expenditures (a)</i>	\$ 261,250	\$ 24,889	\$ -
(a) Unspent funds from FY 2020 have been automatically re-appropriated to the division for FY 2021. Unbudgeted funds in FY 2021 will be automatically lapsed back to the State General Fund.			