

FISCAL YEAR 2027 BUDGET
CITIZENS' UTILITY RATEPAYER BOARD (CURB)

Board Members:
Leilani Grey, Chair
Carol Barta, Vice-Chair
Mary Treaster, Member
Dr. Danya Burks, Member
Vacant, Member

Joseph R. Astrab, Consumer Counsel

September 15, 2025
Phone: (785) 271-3200

Narrative Information—DA 400

Division of the Budget
State of Kansas

Agency CITIZENS' UTILITY RATEPAYER BOARD
Program ADMINISTRATION

September 15, 2025

Adam Proffitt, Director
Division of the Budget
900 SW Jackson, Suite 504-N
Landon State Office Building
Topeka, Kansas 66612

Dear Mr. Proffitt:

As Chair of the Citizens' Utility Ratepayer Board (CURB), I hereby submit for your consideration the Fiscal Year 2027 budget document for the agency. It has been prepared in accordance with the instructions transmitted with your letter of July 9, 2025. To the best of my knowledge and belief, the information and explanation included in this budget request are correct and complete.

As always, CURB staff is prepared to provide any additional information which you or our budget analyst may require.

Sincerely,



Leilani Grey
CURB Chair

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September 15, 2025

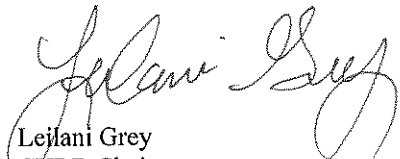
Shirley Morrow, Director
Legislative Research Department
Room 68-W, State Capitol Building
300 SW 10th Street
Topeka, Kansas 66612

Dear Ms. Morrow:

As Chair of the Citizens' Utility Ratepayer Board (CURB), I hereby submit for your consideration the Fiscal Year 2027 budget document for the agency. It has been prepared in accordance with the instructions transmitted with Division of the Budget Adam Proffitt's letter of July 9, 2025. To the best of my knowledge and belief, the information and explanation included in this budget request are correct and complete.

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Sincerely,



Leilani Grey
CURB Chair

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**ORGANIZATIONAL STRUCTURE OF
THE CITIZENS' UTILITY RATEPAYER BOARD**

FIVE BOARD MEMBERS

CONSUMER COUNSEL

ATTORNEY

ATTORNEY

ATTORNEY

**SENIOR
REGULATORY ANALYST**

REGULATORY ANALYST

REGULATORY ACCOUNTANT

PUBLIC SERVICE ADMINISTRATOR

SENIOR ADMINISTRATIVE SPECIALIST

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AGENCY MISSION

The mission of the Citizens' Utility Ratepayer Board ("CURB" or the "Board") is to zealously protect the interests of residential and small commercial utility ratepayers before the Kansas Corporation Commission and the Kansas legislature.

AGENCY VISION

CURB's vision is to protect Kansas residential and small commercial utility ratepayers by promoting the delivery of optimal utility services – being safe, reliable and technically robust, environmentally sensible, cost-effective, and equitably provided to all Kansas utility consumers at just prices.

AGENCY PHILOSOPHY

CURB is guided by the belief that residential and small commercial utility ratepayers are entitled to competent, quality legal representation before the Kansas Corporation Commission ("KCC" or "Commission"), the Courts and the Kansas Legislature, given that the gas, electric, and telephone utility companies in Kansas all enjoy significant legal representation in these areas. CURB is committed to providing efficient and effective legal and technical representation for the residential and small commercial utility ratepayers of Kansas for the goal of ensuring that utilities are allowed to charge only just and reasonable rates to Kansans. CURB represents those Kansans who would not ordinarily be able to:

- afford the cost of hiring their own attorney and technical experts to represent their interests;
- understand the complicated regulatory process and the technical and legal issues involved;
- participate in technical hearings held during the business hours in Topeka;
- compete with the virtually unlimited funding available to a utility, large industrial customer or large commercial customer to participate in these cases.

The Board believes public service mission is a public trust, and as public servants, the Board takes pride in the service CURB staff performs for Kansas citizens.

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PROGRAMS ESTABLISHED TO ASSIST WITH AGENCY MISSION

Administration

STATUTORY HISTORY

Initially, the chairman of the Kansas Corporation Commission established CURB in 1988, when he perceived a need for a stronger consumer advocate. During the 1989 Legislative session, House Bill 2454 was passed and signed by the Governor. This bill established CURB as a state agency effective July 1, 1989. House Bill 2454 contained a two-year sunset provision. CURB's enabling legislation is set forth in K.S.A. 66-1222 et. seq. (1989). During the 1991 Legislative session, House Bill 2439 was passed by the Legislature and signed by the Governor. This bill re-authorized CURB and clarified its funding mechanism and budgeting process. This bill also separated CURB from the Commission for budgetary purposes and made CURB an independent agency. Pertinent Kansas statutory provisions are set out below:

K.S.A. 66-1222: CURB has a five-member board appointed by the Governor. There is one member appointed from each of the four congressional districts in Kansas and one board member from the state at-large. Each member of the board serves for a term of four years.

K.S.A. 66-1223: The Consumer Counsel may:

- a) represent residential and small commercial ratepayers before the state corporation commission;
- b) function as an official intervener in cases filed with the state corporation commission, including rate increase requests;
- c) initiate actions before the state corporation commission;
- d) represent residential and commercial ratepayers who file formal utility complaints with the state corporation commission;
- e) intervene in formal complaint cases which would affect ratepayers; and
- f) make application for a rehearing or seek judicial review of any order or decision of the state corporation commission.

K.S.A. 66-1224: The Board and Consumer Counsel do not have the power or authority concerning any action taken by an electric or telephone cooperative with a membership of less than 15,000.

K.S.A. 66-1225: CURB is funded through assessments to jurisdictional utility companies that are passed through to utility ratepayers.

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AGENCY WIDE OVERVIEW OF CURRENT YEAR ESTIMATE AND BUDGET YEAR INFORMATION:

CURRENT YEAR:

CURB is a fee-funded agency and receives no money from the State General Fund. CURB is funded through assessments to Kansas utility companies that are then paid for in the utility rates of the consumers CURB represents. Assessments to the utility companies are made quarterly. The assessment is made against all Kansas public utilities as required by K.S.A. 66-1503.

The agency's revised FY 2026 estimate is \$1,710 more than was approved by the 2025 Legislature. The increase is associated with a balance of **\$1,710** of unexpended money in professional services from FY 2025. The agency is allowed to "carry forward" any unused balances in consulting fees from the previous year but can only use this money for contracts on consultants. Also, the Legislature approved a Pay Plan Adjustment for FY26, which increases the FY26 budget for CURB by \$31,165; therefore, the agency is requesting the total approved level for FY 2026 be set at **\$1,405,739**.

CURB's most well-known role is to represent residential and small commercial customers in cases involving KCC determination of utility rates and KCC decisions regarding utility tariffs, policies and practices that may affect utility ratepayers. While the traditional utility rate case review remains a top priority, CURB must also devote resources to the review of non-traditional regulatory proposals presented by Kansas utilities. These cases involve a wide gamut of issues from the need for electric generation, gas pipeline replacement and other utility infrastructure, to energy efficiency, time-of-use rates and several dockets pertaining to the effects of COVID-19 and investments in new generation resources on residential and small commercial utility customers and the utilities that serve them.

CURB's involvement in these cases is important to Kansas citizens. Indeed, those familiar with the utility regulatory process know and appreciate that CURB is dedicated to zealously represent only residential and small commercial ratepayers in KCC dockets and other utility matters. There is no other party so dedicated. Industrial consumers can afford their own counsel. The KCC staff represents the public generally, meaning that its positions in utility matters often take into account the positions proffered by the utilities and other consumers classes. Indeed, CURB is the only entity appearing before the KCC with clear-throated advocacy towards residential and small commercial ratepayers. Without CURB, positions that are held solely by residential and small commercial rate classes would be unheard.

In addition to representing its constituents in rate and utility practices cases, CURB assists consumers who contact CURB needing assistance in the KCC complaint process. Also, CURB espouses the viewpoint of residential and small commercial utility classes before the Kansas legislature when a new law or a change to existing law is proposed either in the Kansas House of Representative or in the Kansas Senate. CURB seeks to ensure that its clients are not placed at an unfair disadvantage as utilities adjust to changing federal and state laws and policy initiatives. All of these tasks are important and within the statutory authority of CURB.

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CURB does not control the nature and timing of filings made at the Kansas Corporation Commission or Kansas courts by utilities or other parties. CURB must respond to all significant filings on a resource available basis. CURB's actions are also influenced by agency policy pronouncements or litigation results, both at the state and federal level. As litigation and other costs rise, CURB is increasingly challenged to maintain a presence in rate cases and other utility matters, to help consumers with complaints to be filed with the KCC, to participate in the several periodic audits that pertain to utility cost changes, and to participate in relevant policy decisions concerning a host of dynamic technological advancements. To meet these challenges, CURB utilizes a mix of in-house expertise and outside consultants to effectively advocate for ratepayer interests. As one may expect, the pool of qualified candidates in this field of work is limited and building proficiency with agency staff takes significant time and effort, driving costs upward to retain adequate services. Over the years, CURB has been fortunate enough to attract and develop in-house staff and build strong relationships with industry experts, utilizing those services at reasonable levels. However, due to retirements and competition for services, CURB is faced with rising consultant costs to maintain sufficient levels of representation and expert testimony in the face of rising caseloads and complex subject matters.

At the same time, Kansas and the rest of the country find themselves at the precipice of a dramatic shift in energy consumption due to the proliferation of Artificial Intelligence (AI) use. This newer development is likely to drive significant capital investment by electric utilities to meet unprecedented levels of energy demand. Substantial load growth associated with Data Centers and large manufacturers represent a potential boon of economic development for Kansas and new challenges for the electrical grid. Most notable to CURB's mission to represent ratepayers is the risk that substantial costs will be borne by existing customers to support this growth. In light of supply chain disruptions, materials and labor cost increases, and concurrent demand for resources around the country, the costs incurred to meet the needs of these customers will likely result in higher bills for existing customers. CURB anticipates significant regulatory activity that will address these evolving issues beyond 2025. CURB continues to engage with utilities, regulators, and stakeholders to develop creative and cost-effective solutions to meet the needs of all customers while protecting ratepayers from unreasonable expenses and rising rates.

Several broad issues have emerged over the last few years that serve to drive resource mix, cost of service and the regulatory model under which the utilities operate. First, federal and state environmental regulation has increased the cost of existing fossil fuel resources. Fossil fuel generating plants are currently or will soon be subject to increasingly stringent emission requirements for sulfur dioxide, nitrogen oxides, particulate matter, mercury, as well as more stringent Clean Water Act requirements and Coal Combustion Residuals rules. Plant retrofits to meet these regulations will increase costs to consumers.

Importantly, environmental laws are dynamic. For instance, in 2007 the U.S. Supreme Court found that carbon dioxide and other greenhouse gasses fall under the definition of pollutants under the Clean Air Act. In 2009, the Environmental Protection Agency (EPA) found that such gasses were a danger to health and environment. In 2013, the EPA issued rules that will limit carbon dioxide emissions from new fossil fuel generating plants. In August of 2015, the EPA issued a final rule that will require a material reduction in carbon dioxide emissions from existing fossil fuel generation plants. Changes in environmental regulations alter the economics of utility business practices.

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A substantial amount of the electricity in Kansas, and in the greater Great Plains region, is produced from coal-fired generation. Utilities must determine whether, under current federal and state regulations, it is prudent to continue to use these existing plants to meet their energy and capacity requirements or to shut down these existing plants and replace them with a mix of new generation (traditional and renewable) and increased use of demand-side management and energy efficiency. This issue has been recently addressed by the Kansas Legislature, but the issue of cost-effectiveness remains. As utilities seek to limit their regulatory liability during this period of uncertainty, it is critical that consumer interests remain at the forefront. With respect to EPA and state environmental rules, regulations and orders that are issued for existing fossil generation, CURB will work to ensure that ratepayers' current and long-term interests are fully represented. For example, CURB has intervened and will continue to do so in cases dealing with the question of what long-term strategic resource mix will best meet the needs of the consumer, minimize cost and meet the strictures of new environmental rules. The use of securitization for purposes of stranding existing coal-fired generation is a potential issue that will need to be addressed, pursuant to laws recently enacted in Kansas. Furthermore, Kansas law now requires electric utilities to secure adequate resources to offset the retirement of coal-fired generation, resulting in additional costs associated with plant retirements. CURB sees the need to and will advocate for residential and small commercial ratepayers with respect to securitization under Kansas statutes.

Another issue that drives utility resources mix is Kansas membership in the Southwest Power Pool (SPP), the regional transmission organization for Kansas and surrounding states (SPP members). Notably, the state of Kansas and all Kansas electric investor-owned utilities are members of SPP. This entity dictates rules for local utilities to follow to maintain membership and utilize the open energy market. Significantly, the Federal Energy Regulatory Commission (FERC) has approved SPP to allocate the cost of building large transmission lines across the territories of all SPP members. Clearing this cost allocation hurdle, a traditional sticking point for building transmission, should encourage additional transmission development in Kansas and surrounding states. Accordingly, the Commission has approved applications for several major transmission line additions in Kansas with more expected. Other state utility commissions have likewise approved transmission line additions throughout the SPP footprint. While the cost of additional transmission causes upward pressure on consumer rates, the potential reduction in transmission congestion and the effective movement of least-cost power throughout SPP may benefit consumers through lower electricity prices, the abatement of the build-out of new generation resources, and retirement of high-cost generation facilities. CURB will intervene in pertinent Kansas proceedings to ensure that consumers derive the greatest benefit from least-cost investment, controlling long-term upward rate pressure.

Indeed, Kansas utilities' membership in SPP has significantly transformed the utility regulatory model. Where local utilities historically dispatched local generation plants to meet local needs, with the day-ahead generation market launched by the SPP in March 2014, all generation in the SPP region is now bid into a centralized market, and all demand in the region is met based on supply and prices in the centralized market. Not every plant a local utility owns is necessarily going to be dispatched in this market, and utilities will pay centralized market prices to meet consumer needs. Historically, there has been substantial excess capacity throughout the SPP footprint, but new power needs and higher planning reserve margins in SPP (see below) may change that dynamic in the near future. While it is anticipated that the SPP centralized market will lower costs to all consumers through increased efficiency, there is no guarantee that any utility, or its customers will pay less overall for energy. SPP also manages the process for determining the amount of generation that an asset can be counted on to produce, referred to as resource

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accreditation. In light of the lessons learned from recent winter storms, SPP is implementing stricter standards for accrediting assets for resource adequacy purposes. On the whole, resources are expected to have lower ratings than in the past. As a result, utilities will need to acquire new resources to ensure that they are meeting resource adequacy requirements to plan for emergencies and normal operations. As noted above, SPP has recently increased the planning reserve margins required of utilities in the SPP footprint by approximately 25%. That increase, together with potential new load of industrial and large commercial customers in the SPP footprint, may decrease or eliminate the amount of excess capacity in SPP, creating a need for additional generation and transmission. Moreover, there are a number of Federal Energy Regulatory Commission rules and orders that affect wholesale energy markets governed by SPP procedures, in turn affecting retail electric utility rates. Although CURB's statutory authority is confined to Kansas proceedings, CURB will actively monitor the outcome of Kansas utilities' activities in this central market to ensure customers benefit from lower energy costs derived through membership in the SPP.

Finally, advances in technology significantly affect a utility's resource mix and cost of service. Principally among technological advancements today are advanced grid technology, advances in electric efficiency measures, the increasing number of electric vehicles, and the deployment of rooftop solar projects. Many of these advancements have associated rate design issues. Battery storage (the storage of generated electricity) is seen as imminent as improvements in technology and decreasing costs have been occurring; the widespread use of battery storage could fundamentally alter how utility services are rendered. Because many of these advancements are in their infancy, it is difficult to measure their effect upon residential and small commercial ratepayers as classes. These potential advancements should be closely monitored by CURB for the benefit of residential and small commercial ratepayers, as they will substantially affect utility practices.

With respect to advanced grid technology, advanced grid technology has largely been deployed, allowing automated monitoring of the utility distribution system and two-way communication between the customer meter and the utility. Consumers pay the cost of installing new metering technology. The technology can be used for simple monthly automatic meter reading services or more comprehensive energy services. Time-of-use rates where energy rates are time-differentiated are offered in some Kansas utility certified territories. Technology can allow smart appliances in the customer's home to be controlled centrally by the utility. Advanced grid technology can and typically does collect and store large amounts of data, some of which would be considered confidential, including personal identifying information. Thus, advanced grid technology increases the agency's concerns about consumer protection, privacy and grid security. On the other hand, advanced grid technology can provide substantial benefits to consumers. For example, this new technology allows consumers to become much more knowledgeable about energy use and pricing than under traditional meter technology. It allows consumers to control their smart appliances remotely or to program them to level their electric load. Advanced grid technology can also allow communities to improve the general welfare of their residents, such as the creation of smart cities. CURB will monitor the costs and benefits of these emerging technologies and will strive to inform and protect consumers as regulatory issues are considered.

In the face of rising rates and regulatory uncertainty, CURB expects that utility costs as well as conservation and energy efficiency efforts could increase in the coming years. Advanced metering technology will likely influence the type and scope of these programs. Conservation and energy efficiency are a benefit to consumers if they reduce household and business energy needs in the present and forestall the need for expensive

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new generation in the future. One of the compelling problems with electric efficiency tariffs is that the cost of these measures could be borne by those who are unable to take advantage of the efficiency measures. Examples include consumers residing in multi-unit housing, and those on low or fixed income. If electric efficiency tariffs are approved without protecting low income or fixed income consumers from rate increases due to utility-sponsored electric efficiency measures which are included in rates, an avoidable inequity could develop. Moreover, demand response (DR) measures (seeking to avoid the costs of building new generation) may have low present value to consumers when excess generation capacity in the marketplace exists. DR measures must be realistically valued to avoid inefficient deployment. Finally, electric efficiency measures stem from several sources such as Department of Energy guidelines, private industry and government led initiatives, creating noise that makes it difficult to evaluate, measure and verify the benefits, if any, from utility-sponsored electric efficiency technology. In short, energy efficiency programs, particularly those sponsored by utilities, involve extremely complicated issues. Utility-sponsored energy efficiency programs are relatively untouched ground in Kansas. However, a major electric utility has received Commission approval to implement large-scale programs for residential and commercial customers. This is a good opportunity to provide customers with tools and resources to lower monthly energy consumption, and therefore their bills. For utilities, energy efficiency provides another resource to meet growing demand while offering an alternative to costly investments in new generation resources. CURB maintains an active role in developing, implementing, and evaluating these programs to ensure that customers are able to take full advantage of this untapped resource in Kansas. On the natural gas side, CURB is actively involved in discussions with utilities to study whether such programs can be utilized that result in meaningful savings for customers.

Solar power and distributed generation continue to become more economic, allowing more homeowners to install generation at the local level than in the past. While the combination of grid-level technology and affordable distributed generation can be exciting from a consumer standpoint, it has forced the regulated community to evaluate the cost recovery and pricing models that underlie the current regulated framework. Receiving and/or paying fair compensation to distributed generators for the costs a utility incurs to provide grid level service is paramount to ensuring that all customers of the utility are treated fairly and not burdened by the costs created by other customers. The emergence of solar energy and distributed generation will have a substantial impact on residential and small business ratepayers. Kansas Utilities (particularly gas distribution companies) are confronted with replacing an aging infrastructure. CURB will work to ensure that utility programs are approved, which provide reliable heat and energy at the least reasonable cost possible.

Electric vehicles will likely become prevalent in Kansas in the future, but prices of these vehicles and the size and range of electric battery storage has dampened growth to date. The electric vehicle market continues to develop with several automobile manufacturers offering new and generally affordable products to consumers. This market expansion could trigger a need for expanded electric vehicle charging infrastructure. Moreover, as technology develops, electric vehicle charging technology will likewise develop. In these regards, electric vehicle technology, including battery-charging technology, is subject to rapid change. Furthermore, significant policy questions such as whether or not battery charging stations should be a regulated business have not been answered by Kansas policy makers. Therefore, questions exist as to the appropriate balance for creating electric vehicle charging infrastructure between private market actors and public utilities. It is important to note that home charging, particularly at night, may help to level utility loads. Thus, building out a vehicle charging infrastructure that may incent use of electricity

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at times of high demand may actually increase peak load responsibilities of utilities. CURB will continue to monitor cases involving utility sponsored electric vehicle charging infrastructure to ensure that these infrastructures will be used and required to be used.

With respect to the regulation of natural gas utilities, most know that natural gas prices, with some recent exceptions surrounding Winter Storm Uri and other low temperature events, gas prices have remained relatively moderate over the last several years due to increased production from new shale formations. Despite periodic gas price spikes due to low temperature and other unexpected events, CURB expects that gas production will remain robust in the immediate future, generally reducing the overall price of natural gas. Since natural gas costs flow directly to consumers through the energy cost adjustment on heating bills, low natural gas prices should help consumers with their overall heating bills. In relation to the growing need for electrical generation, electric utilities are looking towards generation fueled by natural gas. Given the relatively higher load associated with large load customers, the potential fuel needs for these utilities could be significant and have an impact on the natural gas market once plants are in operation. CURB will monitor utility rates to ensure that lower natural gas costs are properly reflected in the energy cost adjustment on utility bills.

One issue that has arisen recently that has had a substantial effect upon gas utility bills is the need for replacement or repair of aging utility infrastructure, in particular gas pipelines. In 2008, the Kansas legislature enacted the Gas Safety and Reliability Act (GSRA) that creates a surcharge of up to \$0.40 per month per residential consumer to be used to recover costs of pipeline replacement related to federal safety requirements. The GSRA was amended in 2018 to increase the maximum surcharge to \$0.80 per month per residential customer and to add to the types of expenditures which can be collected through the surcharge. Collecting plant replacements through a surcharge represents a change in the traditional regulatory model where these costs were collected through rate base after a rate case was filed by the gas utility. The GSRA requires regulatory oversight to ensure that the recovery of costs through the GSRA surcharge are within statutory authorization and are prudently incurred. CURB continues to intervene in GSRA filings made by gas utilities to ensure that these regulatory goals are being met by Kansas gas utilities. In addition, some utilities have requested additional surcharges for the purpose of pipeline replacement over and above that contemplated by the GSRA. In one instance, the Commission has approved a five-year pilot program for such a surcharge up to a limit of \$35 million expended beyond the \$0.80 per month per residential customer limit of the GSRA, but the utility must meet certain conditions to qualify. CURB was involved in the docket in which that extraordinary relief was approved for the gas utility. The utility has filed an application with the Commission to extend this program for another five years, including an increase to the overall budget to accelerate the pace of projects and cost recovery.

CURB is impacted by decisions at the federal level. As noted above, many of the issues surrounding carbon policy, emissions regulation, advanced metering technology, incentives for renewable resources and energy efficiency that will impact electric utility rates in the future are being made at the federal level. The regulatory scheme for the provision of telecommunications services continues to change through Federal Communications Commission (FCC) initiatives and as a result of litigation at the federal level. Technology is changing the face of telecommunications service, bringing increased broadband deployment and alternative communication services, like Voice-Over Internet Protocol (VOIP). While this technology presents opportunities and potential savings, CURB must work to ensure that consumer protection for these services is comparable to those of traditional local telephone companies.

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Moreover, the KCC has reinstituted the use of energy cost adjustments for electric utilities. Electric customers now see the changes in fuel prices each month on their bills. FERC transmission costs are being added directly on consumer bills in a separate line item as allowed by the Legislature (K.S.A. 66-1237). As noted above, natural gas utilities have a line item charge to recover capital expenditures that occur between rate cases (GSRA, at K.S.A. 66-2201 et.seq.) and several natural gas utilities have requested the Commission authorize additional programs to recover capital expenditures between rate cases to rebuild outdated infrastructure. Most utilities also collect annual increases in ad-valorem property tax payments through a line item on consumer bills. (K.S.A. 66-117(f)). The KCC allows costs related to energy efficiency programs to be collected in an annual line item charge. In addition, the Legislature has authorized a new line item for the recovery of the interest on Construction Works In Progress ("CWIP") amounts associated with new natural gas-fired generation (K.S.A. 66-1239(c)(6)(A)). Docket No. 25-EKCE-207-PRE authorized the construction and future recovery of two natural-gas generation units and one solar facility. The CWIP rider is set to appear on customer bills shortly after construction begins and will be collected until the utility's next general rate case when the units are placed into service. According to utility witnesses, the CWIP rider is expected to raise customer bills by up to 3.5% while the gas plants are being constructed. The effect on bills is further compounded when the plants are added to rate base recovered by all ratepayers. This shift to line item rate increases between traditional rate cases has put upward pressure on consumer bills. CURB will continue to monitor and intervene where necessary to minimize the imposition and impact of these line item charges. Finally, costs incurred by utilities to comply with federal environmental regulations are also allowed to be collected by utilities through surcharges. Importantly, increases in FERC allowed transmission costs and environmental riders have resulted in an aggregation of substantially higher utility bills than were the case merely ten years ago. These increases are either federally imposed or federally allowed, and CURB has no authority to challenge actions at the federal or SPP level. Nonetheless, CURB maintains that the use of surcharges should be reduced whenever practical and will expend resources in appropriate KCC dockets in these regards.

CURB, through its involvement in the National Association of State Utility Consumer Advocates (NASUCA), provides influence in pertinent federal proceedings and associated litigation. NASUCA also provides CURB with a pool of knowledge and resources from a diverse group and significant experience in the field of consumer advocacy in the field. CURB does not have the resources to independently intervene and participate in such cases. The pooling of numerous state resources through NASUCA provides CURB a reasonable means of achieving federal representation on important NASUCA collaborative issues.

The Consumer Counsel represents CURB and residential and small commercial utility ratepayers before the Legislature. During the legislative session, the Consumer Counsel produces fiscal notes for all utility related legislation as required by the Division of the Budget, evaluates legislation and testifies before any committee considering legislation relevant to CURB, its mission and its clients. CURB also believes that it can perform an educational function for the Kansas legislature. CURB perceives that Kansas legislators desire to know and understand how proposed legislation may affect their residential and small commercial constituents. CURB recognizes, however, that policy determination is reserved to the Kansas legislature and only hopes to assist in these regards.

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In addition to representing its constituents before the KCC, Kansas courts and the Kansas legislature, CURB strives to advise the public on strategies to conserve energy and minimize the financial impact on households from these changes. As part of its duty to advocate for residential and small commercial ratepayers, CURB will continue in consumer outreach efforts. CURB maintains that educational efforts toward residential and small commercial ratepayers can lead to reduced utility bills. Energy efficiency programs conducted through public utilities are currently being implemented. CURB maintains a role in collaborating with utilities, stakeholders, and regulators to design and monitor the progress of these programs in Kansas to ensure longevity of the program through robust offerings and detailed review and measurement of savings. CURB has a website that gives the public the opportunity to learn about its efforts. CURB continues to improve the website with updates as resources are available. The website includes information about CURB's staff, board members, board meetings, current cases in which the board has intervened, news alerts, Kids' CURB, monthly fuel prices for gas and electric, and links to other useful consumer information. (CURB's website is: <https://curb.kansas.gov/>). CURB publishes the newsletter, *CURB News*, to update interested readers on current cases and other relevant developments in Kansas. The Consumer Counsel continues to respond to requests for speaking engagements from consumer groups on topics related to utility issues, handles constituent calls, has frequent media contact, and attends and participates in relevant seminars.

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CURB does not receive any allocated funds. CURB receives its funds through assessments to the gas, electric, and telephone companies in Kansas. The agency's requests for FY 2027 will allow programs to operate at a level equal to the current fiscal year.

Homeland Security Funds: CURB does not receive any homeland security funds.

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PROGRAM GOAL:

To provide the best possible legal representation for residential and small commercial ratepayers before the Kansas Corporation Commission and the Courts of Kansas; to aggressively oppose unjustified rate increases; to ensure that utility service in Kansas is sufficient and efficient; to insure residential and small commercial ratepayer interests are represented in all forums where action may affect those interests.

OBJECTIVE:

To actively seek and support the lowest possible reasonable rates for residential and small commercial ratepayers from the regulated gas, electric, and telephone utilities in the state of Kansas.

Strategies for Objective:

1. Intervene in gas, electric, and telephone cases filed before the Commission that have or could have a direct or indirect impact on residential and small commercial ratepayers.
2. Make recommendations to the Commission to receive the lowest possible reasonable rates for utility customers and support such recommendations by the filing of comments, testimony and briefs and participate in any other forum provided.
3. Appeal decisions issued by the Commission that are not favorable to residential and small commercial ratepayers.
4. Assist in the filing of complaints by residential and small commercial ratepayers.
5. Testify or otherwise participate in the legislative arena in regards to bills or proposals that directly or indirectly impact residential and small commercial ratepayers of Kansas.
6. Participate in cases appealed at the state and/or federal level that impact the residential and small commercial ratepayers of Kansas.
7. Participate in any relevant deliberative body, council or committee that may propose policy or other directives that directly or indirectly impact residential and small commercial ratepayers of Kansas.
8. Develop and employ resources to disseminate relevant utility information to interested parties, including maintenance of an agency web site, media contact and speaking engagements or other consumer outreach programs.

Narrative Information—DA 400

Division of the Budget

State of Kansas

Agency CITIZENS' UTILITY RATEPAYER BOARD

Program ADMINISTRATION

OUTCOME MEASURES:

	FY23	FY24	FY25	FY26 (Est.)	FY27 (Est.)
% of cases CURB filed testimony, briefs, comments, motions	100%	100 %	100%	100%	100%
Number of cases CURB signed Stipulation & Agreement	4	5	4	n/a	n/a

Output Measurers:

Number of interventions in electric cases	21	27	26	24	26
Number of interventions in gas cases	16	24	14	17	17
Number of interventions in telephone cases	0	0	0	0	0
Number of interventions in water cases	0	0	0	0	0
Total number of interventions filed	37	51	40	38	41
Number of open dockets:	107	132	131	127	130

The numbers and types of filings that are made in any given year are primarily driven by the utility industry; therefore, it is impossible to predict future filings and resource commitments. Under K.S.A. 66-117, once a utility company files an application to increase its rates, the Kansas Corporation Commission has 240 days to make its decision. CURB relies heavily on private consultants, including accountants, economists, engineers and financial analysts, to review certain issues arising out of the cases in which the agency intervenes. A majority of the actual work done by the reviewing technical consultant must be completed early in the 240-day clock. CURB's technical consultant(s) will review the filing, issue discovery requests, review discovery data, help develop CURB's position, pre-file direct testimony supporting CURB's position, aid CURB's attorneys in preparing for trial and cross-examination of other technical experts, and review CURB briefs for technical accuracy. Many other cases are not filed pursuant to K.S.A 66-117 and may be prosecuted under a different time frame. CURB can appeal decisions issued by the KCC that have a negative impact on ratepayers. CURB places its highest priority on rate cases and participates in other cases and proceedings on a resource availability basis.

Narrative Information—DA 400

Division of the Budget

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Agency CITIZENS' UTILITY RATEPAYER BOARD

Program ADMINISTRATION

Fiscal Year 2025 Performance Based Budget Metrics Citizens' Utility Ratepayer Board

Agency Program	Output	Outcome	Intermediate Impact	Program Cost/Benefit
Represents CURB constituents in KCC rate cases. (CURB's core function is to represent its constituents before KCC rate cases to keep rates reasonably low)	Total number of filed rate cases in which CURB intervened annually	Percentage of total filed rate cases in which CURB intervened on an annual basis	Percent of rate reduction proposed by CURB on annual basis in utility rate cases	Annual cost of CURB involvement in KCC rate cases compared to dollar value of rate case reductions
	4	100.00%	73.4%	\$434,178 vs. \$98.06M
Intervenes in KCC cases where necessary to protect CURB constituents from unreasonable utility business practices. (In addition to its involvement in rate cases, CURB represents its constituents in significant KCC cases involving utility business practices.)	Total number of filed utility practices/programs cases in which CURB intervened annually	Percentage of total filed utility practices/programs cases which CURB analyzed and/or intervened in on an annual basis	Percent of utility practices/programs cases in which CURB made recommendations on behalf of its constituents	Annual cost of CURB analysis and involvement in utility practices/programs cases compared to cost of outsourcing representation
	38	100.00%	40%	\$297,754 vs. \$1.135M
Represents CURB constituents before the Kansas legislature. (CURB is tasked with the statutory duty to analyze and provide input in proposed legislation on behalf of CURB's constituents.)	Total number of utility-related legislative bills analyzed and/or presented testimony before Kansas legislature on an annual basis	Total number of bills for which CURB testified as to residential and commercial interests	Percent of total legislative bills that were passed, modified, or failed to advance, in line with comments/proposals made by CURB	Annual cost of CURB analysis and input in Kansas legislation compared to cost of outsourcing representation
	13	6	33%	\$23,012 vs. \$106,050
Represents CURB constituents in complaint cases filed by with the KCC. (CURB is authorized to represent its constituents in complaints filed with the Commission. In practice, CURB's involvement is advisory but could intervene for its constituents as a class.)	Number of outreach measures undertaken annually to inform CURB constituents of CURB's function to represent residential and small business interests in KCC matters	# of CURB constituents who contacted CURB with a question or complaint with whom CURB interacted on an annual basis	Percentage of total complainants referred to CURB annually which CURB provided advice and/or assistance in proceeding with a complaint	Annual cost of CURB outreach and representative/advisory work with consumers compared to cost of outsourcing representation
	5	71	18.3%	\$52,785.25 vs. \$177,375
Researches, develops and articulates policies and/or best practices intended to provide benefit to CURB's constituents. (In representing its constituents before the legislature and KCC, CURB provides information on best practices and policies for the benefit of CURB's constituents.)	Number of utility-related policies which CURB researched, analyzed or developed data/information to benefit CURB's constituents	Percent of staff time that CURB expended in research, analysis or data/information development of utility-related policies to benefit CURB's constituents	Percentage increase/decrease in CURB staff time expended in utility-related policy research, analysis and development relative to previous three-year average	
	6	18.34%	30%	

Narrative Information—DA 400

Division of the Budget

State of Kansas

Agency CITIZENS' UTILITY RATEPAYER BOARD

Program ADMINISTRATION

EXPENDITURE JUSTIFICATION

Object Code 100 - Salaries and Wages

Summary: Approved staffing for the agency is 9.0 FTE positions: the consumer counsel, three attorneys, three technical positions, and two support staff. There are also five board members who receive a per diem of \$35 for each board meeting they attend.

Current Year 2026: \$991,614 represents the amount needed for the approved nine positions and for five board members to attend six meetings during the year. All positions within the agency are full-time, unclassified.

FY 2027 Agency Request: \$999,826 represents the amount needed for the approved nine positions and for five board members to attend six meetings during the year. All positions within the agency are full-time, unclassified.

Object Codes 200-290: Contractual Services

Summary: Professional services and rent constitute a major portion of the agency's total contractual service costs each year. Professional services funding for technical consultants makes it possible for the agency to effectively represent its clients and meet the deadlines imposed by law and by the KCC. Additional expenses include the agency's obligation for the State's monumental building surcharge, phone and mail services, federal express services, computer-related maintenance agreements, cybersecurity and IT systems, copier lease, support rates for the APB system, Westlaw expenses, membership dues, travel and subsistence for staff and five board members, and ongoing education and training activities for professional staff.

Professional Services: It is difficult to predict the amount needed for outside consultant services. CURB's workload is primarily driven by the timing and nature of utility filings. CURB responds to utility filings on a resource availability basis. The agency was approved an additional technical position to help provide more in-house analysis instead of relying so heavily on outside consultants. This, in turn, will help save on consultant costs. However, it is still necessary for the agency to have adequate funds in its professional services to hire outside technical consultants to review the larger utility filings, present concise and effective advice, and provide written and oral testimony before the KCC. Furthermore, CURB's professional staff attorneys are not allowed to be a witness in a technical hearing before the KCC. Because of this, the agency relies on its technical staff and outside consultants to provide this essential service for CURB.

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Program ADMINISTRATION

Rent: CURB shares space in the Kansas Corporation Commission building at 1500 SW Arrowhead Road in Topeka. This proximity to the KCC is essential to CURB's mission. On a daily basis, CURB attends meetings, hearings, and has access to KCC resources. CURB expects to maintain this proximity in the future; in fact, an amendment to the building lease was extended for an additional five years beginning July 1, 2026 through June 30, 2031.

Association Dues (Other Contractual Services): CURB is a member of the National Association of State Utility Consumer Advocates (NASUCA). These advocates represent millions of residential and small commercial utility consumers nationwide served by investor-owned gas, telephone, and electric companies. NASUCA member offices operate independently from the regulatory commissions in their respective states and are designated by state law to act as ratepayer advocates. NASUCA, on behalf of its member states, participates in cases and rule-making proceedings before federal agencies like the Federal Energy Regulatory Commission (FERC) and the Federal Communication Commission (FCC), and participates in any federal level litigation resulting from actions of those agencies. NASUCA is an effective and efficient vehicle for smaller state consumer advocate agencies to participate at the federal level on issues that will ultimately affect our local retail consumers. Because many of the regulatory initiatives affecting our local utilities are occurring at the federal level, CURB, through its Consumer Counsel's participation in NASUCA, is involved in the formation of regulatory policy on a national level. NASUCA dues are charged to each agency based upon an initial fee, plus a percentage of the state agency's approved annual budget.

Travel: To share important information and exchange ideas, NASUCA holds an annual meeting in conjunction with the National Association of Regulatory Utility Commissioners (NARUC) annual meeting. NASUCA also holds a mid-year meeting and periodically holds forums in Washington, D.C. to meet with federal agency staff and commissioners. The Consumer Counsel attends these meetings, and the Board is encouraged to attend the NASUCA meetings, as well. In addition, CURB employees are required to travel throughout Kansas to attend public hearings at the locations of consumers impacted by the cases filed at the KCC. CURB staff must also attend seminars, training, and other meetings related to ongoing education and training, to maintain proficiency in the agency's area of practice and as necessary to appropriately represent the agency's interests in utility cases. The agency also uses its travel funds to send new board members to rate case and regulatory law training. This training is imperative to help new board members understand the issues faced by CURB and to help the Board manage the agency. CURB board members are allowed compensation, subsistence allowances, mileage and toll expenses (K.S.A. 75-3223).

Other: Other obligations include phone and mail services, federal express services, advertising, computer software agreements, OITS, Westlaw expenses, office copier lease agreement, reserved parking downtown, the annual monumental building surcharge, and building security.

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Agency CITIZENS' UTILITY RATEPAYER BOARD

Program ADMINISTRATION

Anticipated filings affecting Current Year 2026 and Fiscal Year 2027 Professional Services expenditures:

The following are cases that CURB reasonably believes will be continuing throughout the year, or will be filed during the year:

Electric and Natural Gas

- 1.) Current Year 2026
 - a. Atmos Rate Case
 - b. Empire District Rate Case
 - c. Evergy Rate Case
 - d. Black Hills Rate Case
 - e. Compliance Dockets
 - f. General Investigation Dockets
 - g. Various Expense Recovery Dockets
- 2.) FY 2027
 - a. Kansas Gas Service Rate Case
 - b. Evergy IRP Update Case
 - c. Southern Pioneer Rate Case
 - d. Black Hills Abbreviated Rate Case
 - e. Evergy Predetermination case
 - f. Compliance Dockets
 - g. General Investigation Dockets
 - h. Various Expense Recovery Dockets

Telephone Cases

- a. Kansas Lifeline Service Program (KLSP)
- b. Revisiting Competitive Neutrality and the porting of KUSF support

Narrative Information—DA 400

Division of the Budget

State of Kansas

Agency CITIZENS' UTILITY RATEPAYER BOARD

Program ADMINISTRATION

TYPES OF CONSULTANTS RETAINED BY THE AGENCY

	FY23	FY24	FY25	FY26 (est.)	FY27 (est.)
Accountants	1	1	2	3	2
Economists	3	2	3	3	2
Engineers	1	0	2	2	2
Technical Experts	4	5	4	3	3
Policy Analyst	1	1	2	2	2

FUNDING ASSOCIATED WITH CONSULTANTS

	FY23	FY24	FY25	FY26	FY27
Accountants	\$ 41,480	\$ 64,345	\$ 57,663	\$ 51,000	\$ 70,000
Economists	\$ 25,330	\$ 28,305	\$ 62,633	\$ 50,710	\$ 72,000
Engineers	\$ 4,465	\$ 0	\$ 60,128	\$ 60,000	\$ 66,000
Technical Experts	\$ 50,755	\$132,660	\$ 81,895	\$ 70,000	\$ 85,000
Policy Analyst	\$ 28,786	\$ 3,200	\$ 25,373	\$ 20,000	\$ 32,000
Total:	\$150,816	\$228,510	\$287,692	\$251,710 ¹	\$325,000

¹ Includes \$1,710 of an unencumbered balance that rolls forward from professional services in FY 2025 to CY 2026

Narrative Information—DA 400

Division of the Budget

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Agency CITIZENS' UTILITY RATEPAYER BOARD

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Current Year 2026:

\$396,320 represents the amount needed to assist the agency in meeting its contractual obligations for FY 2026. Funding at this level includes an additional \$1,710 over the approved amount, which reflects money carried forward from the agency's unspent professional services budget in FY 2025. The agency has also moved into a larger office space within the Kansas Corporation Commission; therefore, the amount of rent for the agency has increased.

FY 2027 Agency Request:

\$505,050 represents the amount anticipated by the agency to provide basic operating expenses and contractual services for budget year 2027. The agency increased the consultant services amount by \$75,000, due to the increasing rates of consultants. The agency also added OITS implementation services and training/orientation expenses for the LPA IT Integration Assessment Project. The LPA provided feedback to the KCC expressing concern in the areas of Network, Boundary, and Data Protection; therefore, the KCC IT Director and Executive Director have provided estimates to CURB to assist in preparing for the project.

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Agency CITIZENS' UTILITY RATEPAYER BOARD

Program ADMINISTRATION

Object Codes 300-390: Commodities

Summary: Requests within these object codes are for consumable supplies, materials, and parts used in carrying out routine duties of CURB. Supplies include copy paper, office supplies, computer supplies, legal books for the law library and repairs. CURB also pays for a portion of paper towels, toilet paper, soap, etc. used in the restrooms and break rooms. While these expenses are minimal, they are necessary to maintain effective operations within the agency.

Current Year 2026:

\$7,455 represents the amount of funds necessary to purchase needed consumable supplies, materials and parts used in carrying out routine tasks and duties.

FY 2027 Agency Request:

\$8,195 represents the amount needed to maintain a “maintenance” level for basic operating supplies in the office and within the building.

Narrative Information—DA 400

Division of the Budget

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Agency CITIZENS' UTILITY RATEPAYER BOARD

Program ADMINISTRATION

Object Code 400: Capital Outlay

Summary: Items in this category include IT replacements and computer upgrades based on recommendations of the KCC's Information Technology personnel.

Current Year 2026:

\$8,640 represents the amount needed for the agency to purchase three new laptops and docks and maintain computer licenses and software.

FY 2027 Agency Request:

\$42,730 represents the amount needed for the agency to purchase two new laptops and docks and computer licenses and software. Also included in this amount is the agency's estimate on carrying out the LPA IT Implementation Assessment Project (SB 291). The audit indicated that the KCC and CURB need to execute boundary protection for their network and data, since CURB currently operates within the KCC firewall.

402 Agency Summary

Agency : Citizens Utility Ratepayer Board
Agcy No : 00122
Version : 2027-A-02-00122

Date: 09/12/2025
Time: 12:27:31

Division of the Budget
KANSAS

Summary by Program	FY 2025 Actuals	FY 2026 Posted Payroll	FY 2026 Base Budget Entry	FY 2026 Adjusted Budget Request	FY 2027 Posted Payroll	FY 2027 Base Budget Request
Program Description						
01030 Administration	1,233,020	991,614	414,125	1,405,739	999,826	1,555,801
Total by Program:	1,233,020	991,614	414,125	1,405,739	999,826	1,555,801

402 Agency Summary

Agency : Citizens Utility Ratepayer Board
Agcy No : 00122
Version : 2027-A-02-00122

Date: 09/12/2025
Time: 12:27:31

Division of the Budget
KANSAS

Summary by Funding Source		FY 2025 Actuals	FY 2026 Posted Payroll	FY 2026 Base Budget Entry	FY 2026 Adjusted Budget Request	FY 2027 Posted Payroll	FY 2027 Base Budget Request
Fund	Description						
2030	Utility Regulatory Ff	1,233,020	991,614	414,125	1,405,739	999,826	1,555,801
Total by Funding Source:		1,233,020	991,614	414,125	1,405,739	999,826	1,555,801

404 Report

Agency : 00122 Citizens Utility Ratepayer Board

Version : 2027-A-02-00122

Fund Number: 2030 2000		FY 2025 Actuals	FY 2026 Adjusted Budget Request	FY 2027 Adjusted Budget Request
Name: UTILITY REGULATORY FF				
40007	CASH FORWARD	288,266	179,214	9,837
420100	AUDITS AND INSPECTIONS	499,307	680,000	842,000
420990	OTHER SERVICE CHARGES	34	0	0
462110	RECOVERY OF CURRENT FY EXP	536,581	646,000	740,000
469010	RECOVERY OF PRIOR FY EXP	46	0	0
766020	OPERATING TRANSFERS OUT	0	(91,348)	0
Total Available		1,324,234	1,413,866	1,591,837
Total Reportable Expenditures		1,145,020	1,404,029	1,555,801
Total Expenditures		1,145,020	1,404,029	1,555,801
Balance Forward		179,214	9,837	36,036

404 Report

Agency : 00122 Citizens Utility Ratepayer Board

Version : 2027-A-02-00122

Fund Number: 2030 2030		FY 2025 Actuals	FY 2026 Adjusted Budget Request	FY 2027 Adjusted Budget Request
Name: URFF-CTRL FOR PROF SERVICES				
40007	CASH FORWARD	(1,638)	(89,638)	0
766010	OPERATING TRANSFERS IN	0	91,348	0
	Total Available	(1,638)	1,710	0
	Total Reportable Expenditures	88,000	1,710	0
	Total Expenditures	88,000	1,710	0
	Balance Forward	(89,638)	0	0

404 Aggregate Report

Agency : 00122 Citizens Utility Ratepayer Board

Version : 2027-A-02-00122

FY 2025 Actuals

FY 2026 Adjusted
Budget Request

FY 2027 Adjusted
Budget Request

Series : 2030 UTILITY REGULATORY FF

40007	CASH FORWARD	288,266	179,214	9,837
420100	AUDITS AND INSPECTIONS	499,307	680,000	842,000
420990	OTHER SERVICE CHARGES	34	0	0
462110	RECOVERY OF CURRENT FY EXP	536,581	646,000	740,000
469010	RECOVERY OF PRIOR FY EXP	46	0	0
766020	OPERATING TRANSFERS OUT	0	(91,348)	0
	Total Available	1,324,234	1,413,866	1,591,837
	Total Reportable Expenditures	1,145,020	1,404,029	1,555,801
	Total Expenditures	1,145,020	1,404,029	1,555,801
	Balance Forward	179,214	9,837	36,036

Explanation of Receipt Estimates—DA 405

Division of the Budget
State of Kansas

Agency CITIZENS' UTILITY RATEPAYER BOARD

UTILITY REGULATORY FEE FUND

420100 K.S.A. 66-1503

This assessment is levied quarterly against all jurisdictional public utilities under KCC jurisdiction. The assessment is determined by ascertaining actual expenditures for the prior quarter, plus anticipated expenses for the ensuing quarter, less amounts collected under K.S.A. 66-1502. The assessments are assessed in proportion to the respective gross operating revenues and are limited to the greater of \$100 or 0.2% of the utility's gross operating revenue derived from intrastate operations, as reflected in the last annual report filed with the commission.

462110 K.S.A. 66-1502

Recovery of Expenditures – The actual costs expended for employing outside personnel investigations of public utilities, plus staff salary and travel expenses incurred in investigations of public utilities, where such costs are expected to exceed \$100 would be assessed back against the utility involved. The assessment is limited to 3/5 of 1% (.006) of the public utility's gross intrastate operations as reflected in the last annual report filed with the commission.

The fund is required to finance payments for outside accounting, legal and economic advisory services incurred in connection with this investigative work. Also, the fund must pay salary and travel expenses incurred by CURB staff in such cases. All of these costs are subject to reimbursement by the company involved in the investigation. These outside services and staff expenses are billed and paid on a monthly basis, whereas assessments against the companies involved are made periodically and sometimes only after the investigation or hearing is completed. The time between payment of bills and reimbursement by assessment can be several months.

FY 2023	FY 2024	FY 2025	FY 2026 (est.)	FY 2027 (est.)
\$ 937,731	\$1,173,152	\$1,035,922	\$1,405,739	\$1,555,801

Custom 406/410 Report

Dept. Name: General
 Agency Name: Citizens Utility Ratepayer Board
 Agency Reporting Level: 122-00-01030-0601090-0000-000
 Version : 2027-A-02-00122

Date: 09/12/2025

Time: 13:39:35

Division of the Budget
 KANSAS

Obj. Code	OBJECTS OF EXPENDITURE	FY 2025 Actuals	FY 2026 Posted Payroll	FY 2026 Base Budget Entry	FY 2026 Adjusted Budget Request	FY 2027 Posted Payroll	FY 2027 Base Budget Request
	Salaries and Wages	775,859	991,614	0	991,614	999,826	999,826
	TOTAL Salaries and Wages	775,859	991,614	0	991,614	999,826	999,826
52000	Communication	6,424	0	7,825	7,825	0	8,300
52100	Freight and Express	0	0	210	210	0	350
52200	Printing and Advertising	5,449	0	7,200	7,200	0	6,500
52300	Rents	56,232	0	61,190	61,190	0	63,515
52400	Repairing and Servicing	2,339	0	4,060	4,060	0	4,660
52500	Travel and Subsistence	4,538	0	12,020	12,020	0	13,245
52510	InState Travel and Subsistence	330	0	1,100	1,100	0	1,500
52520	Out of State Travel and Subsis	1,571	0	5,285	5,285	0	5,800
52600	Fees-other Services	28,758	0	39,070	39,070	0	67,110
52700	Fee-Professional Services	336,290	0	251,710	251,710	0	325,000
52900	Other Contractual Services	6,828	0	8,360	8,360	0	9,070
	TOTAL Contractual Services	448,759	0	398,030	398,030	0	505,050
53400	Maint Constr Material Supply	9	0	25	25	0	25
53600	Pro Science Supply Material	3,870	0	4,200	4,200	0	4,410
53700	Office and Data Supplies	1,419	0	1,970	1,970	0	2,110
53900	Other Supplies and Materials	929	0	1,260	1,260	0	1,650
	TOTAL Commodities	6,227	0	7,455	7,455	0	8,195
	TOTAL Capital Outlay	2,175	0	8,640	8,640	0	42,730
	TOTAL REPORTABLE EXPENDITURES	1,233,020	991,614	414,125	1,405,739	999,826	1,555,801
	SUBTOTAL State Operations	1,233,020	991,614	414,125	1,405,739	999,826	1,555,801
	TOTAL EXPENDITURES	1,233,020	991,614	414,125	1,405,739	999,826	1,555,801

Custom 406/410 Report

Dept. Name: General
Agency Name: Citizens Utility Ratepayer Board
Agency Reporting Level: 122-00-01030-0601090-0000-000
Version : 2027-A-02-00122

Date: 09/12/2025
Time: 13:39:35

Division of the Budget
KANSAS

Fund Code	FUND/ACCOUNT TITLE	FY 2025 Actuals	FY 2026 Posted Payroll	FY 2026 Base Budget Entry	FY 2026 Adjusted Budget Request	FY 2027 Posted Payroll	FY 2027 Base Budget Request
2030	2000 UTILITY REGULATORY FF	1,145,020	991,614	412,415	1,404,029	999,826	1,555,801
2030	2030 URFF-CTRL FOR PROF SERVICES	88,000	0	1,710	1,710	0	0
TOTAL GENERAL FUNDS		0	0	0	0	0	0
20 TOTAL ALL OTHER FUNDS		1,233,020	991,614	414,125	1,405,739	999,826	1,555,801
24 TOTAL ALL FUNDS		1,233,020	991,614	414,125	1,405,739	999,826	1,555,801

412 reconciliation

Program. Name: General
Agency Name: Citizens Utility Ratepayer Board
Agency Reporting Level: 122-00-01030-0601090-0000-000
Version : 2027-A-02-00122

Date: 09/12/2025

Time: 13:42:56

Division of the Budget
 KANSAS

Classification of Employment	Pay Grade	FY 2026 Estimate		FY 2027 Request	
		Pos	Amount	Pos	Amount
Authorized Positions					
Regular Unclassified					
Administrative Specialist	1	1.00	54,459	1.00	54,459
Attorney	1	4.00	373,614	4.00	373,614
Public Service Administrator	1	1.00	76,126	1.00	76,126
Regulatory Acct/Economist	1	3.00	204,913	3.00	204,913
Subtotal Regular Unclassified		9.00	709,112	9.00	709,112
Temporary Unclassified					
Appt/elect Bd/comm Bd Member	1	0.00	1,050	0.00	1,050
Subtotal Temporary Unclassified		0.00	1,050	0.00	1,050
Longevity					
Longevity		0.00	0	0.00	0
Subtotal Longevity		0.00	0	0.00	0
Totals		9.00	710,162	9.00	710,162
Totals by Fringe Benefits					
RET	KPERS	0.00	46,825	0.00	45,495
RET	OTHER	0.00	19,020	0.00	18,480
RET	KPER2	0.00	24,071	0.00	23,387
FICA		0.00	44,030	0.00	44,030
UNEMP		0.00	0	0.00	71
WKCMP		0.00	518	0.00	490
RSAL		0.00	3,338	0.00	3,693
HLT1		0.00	91,108	0.00	98,186
HLT2		0.00	42,246	0.00	45,534
FICA 2		0.00	10,297	0.00	10,297
Total Benefits		0.00	281,453	0.00	289,664
Total Salaries and Benefits		0.00	991,615	0.00	999,826
Totals by Position Type					
Regular Unclassified		9.00	709,112	9.00	709,112
Temporary Unclassified		0.00	1,050	0.00	1,050
Longevity		0.00	0	0.00	0