

Agency Name:	SFAA - State Auditor's Office		
Agency Code:	F270	Section:	105



Fiscal Year FY 2026-2027

Agency Budget Plan

FORM A - BUDGET PLAN SUMMARY

OPERATING REQUESTS

(FORM B1)

For FY 2026-2027, my agency is (mark "X"):

- | | |
|-------------------------------------|---|
| ☒ | Requesting General Fund Appropriations. |
| ☒ | Requesting Federal/Other Authorization. |
| ☐ | Not requesting any changes. |

NON-RECURRING REQUESTS

(FORM B2)

For FY 2026-2027, my agency is (mark "X"):

- | | |
|-------------------------------------|---|
| ☒ | Requesting Non-Recurring Appropriations. |
| ☐ | Requesting Non-Recurring Federal/Other Authorization. |
| ☐ | Not requesting any changes. |

CAPITAL REQUESTS

(FORM C)

For FY 2026-2027, my agency is (mark "X"):

- | | |
|-------------------------------------|--|
| ☐ | Requesting funding for Capital Projects. |
| ☒ | Not requesting any changes. |

PROVISOS

(FORM D)

For FY 2026-2027, my agency is (mark "X"):

- | | |
|-------------------------------------|---|
| ☐ | Requesting a new proviso and/or substantive changes to existing provisos. |
| ☒ | Only requesting technical proviso changes (such as date references). |
| ☐ | Not requesting any proviso changes. |

Please identify your agency's preferred contacts for this year's budget process.

	<u>Name</u>	<u>Phone</u>	<u>Email</u>
PRIMARY CONTACT:	Sue Moss, CPA - Interim State Auditor	(803) 832-8249	smoss@osa.sc.gov
SECONDARY CONTACT:	Cindy Hoogenboom - Director of Administration	(803) 832-8294	choogenboom@osa.sc.gov

I have reviewed and approved the enclosed FY 2026-2027 Agency Budget Plan, which is complete and accurate to the extent of my knowledge.

	<u>Agency Director</u>	<u>Board or Commission Chair</u>
SIGN/DATE:	<i>Sue F. Moss 9-24-2025</i>	
TYPE/PRINT NAME:	<i>Sue F. Moss</i>	

This form must be signed by the agency head – not a delegate.

Agency Name:	SFAA - State Auditor's Office
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BUDGET REQUESTS			FUNDING					FTES				
Priority	Request Type	Request Title	State	Federal	Earmarked	Restricted	Total	State	Federal	Earmarked	Restricted	Total
1	B1 - Recurring	Increase in Operating Expenses	235,000	0	0	0	235,000	0.00	0.00	0.00	0.00	0.00
2	B1 - Recurring	Increase of Other Funds Budget Authorization	0	0	698,000	0	698,000	0.00	0.00	0.00	0.00	0.00
3	B2 - Non-Recurring	Funding for Legal Fees	1,000,000	0	0	0	1,000,000	0.00	0.00	0.00	0.00	0.00
4	B2 - Non-Recurring	One Time Moving Expenses	250,000	0	0	0	250,000	0.00	0.00	0.00	0.00	0.00
TOTALS			1,485,000	0	698,000	0	2,183,000	0.00	0.00	0.00	0.00	0.00

Agency Name:	SFAA - State Auditor's Office		
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FORM B1 – RECURRING OPERATING REQUEST

AGENCY PRIORITY	1
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Provide the Agency Priority Ranking from the Executive Summary.

TITLE	Increase in Operating Expenses
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Provide a brief, descriptive title for this request.

AMOUNT	General: \$235,000 Federal: \$0 Other: \$0 Total: \$235,000
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What is the net change in requested appropriations for FY 2026-2027? This amount should correspond to the total for all funding sources on the Executive Summary.

NEW POSITIONS	0.00
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Please provide the total number of new positions needed for this request.

FACTORS ASSOCIATED WITH THE REQUEST	Mark "X" for all that apply:	
	☒	Change in cost of providing current services to existing program audience
	☐	Change in case load/enrollment under existing program guidelines
	☐	Non-mandated change in eligibility/enrollment for existing program
	☐	Non-mandated program change in service levels or areas
	☐	Proposed establishment of a new program or initiative
	☐	Loss of federal or other external financial support for existing program
	☐	Exhaustion of fund balances previously used to support program
	☒	IT Technology/Security related
	☐	HR/Personnel Related
☐	Consulted DTO during development	
☐	Related to a Non-Recurring request – If so, Priority #	

STATEWIDE ENTERPRISE STRATEGIC OBJECTIVES	Mark "X" for primary applicable Statewide Enterprise Strategic Objective:	
	☐	Education, Training, and Human Development
	☐	Healthy and Safe Families
	☐	Maintaining Safety, Integrity, and Security
	☐	Public Infrastructure and Economic Development
	☒	Government and Citizens

ACCOUNTABILITY OF FUNDS	Goal 8 - Assure an agile business operation. Performance Measure 8.1 - Manage agency spending to within 90% of budget. With this funding there would be no need to reduce the audit programs within our agency and it would continue to give us the ability to fill all vacant positions without having to reprioritize personnel funding to operate. These funds are for specific items and would be used as such. They would only be used for the operational needs described below.
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What specific strategy, as outlined in the most recent Strategic Planning and Performance Measurement template of agency's accountability report, does this funding request support? How would this request advance that strategy? How would the use of these funds be evaluated?

	There will be multiple recipients of these funds:
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RECIPIENTS OF FUNDS

- 1) The property owner or their designees (management company) to whom we would pay our monthly lease.
- 2) South Carolina Division of Technology (DTO)
- 3) South Carolina Division of Technology (DTO)

What individuals or entities would receive these funds (contractors, vendors, grantees, individual beneficiaries, etc.)? How would these funds be allocated – using an existing formula, through a competitive process, based upon predetermined eligibility criteria?

JUSTIFICATION OF REQUEST

The breakdown for the request is as follows:

- 1) \$150,000 - Lease Increase. We are currently nearing our last year of our current lease. After 30+ years in the same space, we have been informed by the current property owner that they do not intend to renew the lease and we have been asked to expedite finding space as they intend to use the space we currently occupy. Working with Property Services, we have initiated an RFP, received proposals, looked at various properties, and are in the midst of negotiating a new lease before presenting it for approval. We were aware that there would be an increase in costs with expected market-rate changes reflecting the current economic conditions of leases in the area. We have strived to look at properties that would prove our agency to be thoughtful stewards of taxpayer monies. Failure to secure this funding would require the agency to find savings from other vital programs, potentially impacting the work that our agency does for the state.
- 2) \$ 65,000 - Division of Technology (DTO) Shared Services. We currently use DTO in the management of our agency's network, firewall, desktop support, server hosting and storage. By using DTO for these shared services it provides our agency the opportunities to experience savings from not having to recruit and retain staff with increasingly difficult to find IT skillsets, allows for the adoption of a common statewide computing platform that drives consistency and efficiency, and offers enhanced security to rapidly identify and remediate security vulnerabilities while adhering to state standards. DTO had not substantially raised rates for approximately 20 years until July 2025 and the recurring funding requested by will allow us to pay the additional funds requested. As well, it will allow DTO to return to a net neutral financial position and continue to deliver secure, flexible and scalable shared IT services for our agency. Failure to secure this funding would require the agency to find savings from other vital programs, potentially impacting the work that our agency does for the state.
- 3) \$ 20,000 - Sequel Server. Funding is requested for the procurement of a specific DTO maintained server space for the housing of statewide financial data in a SQL database. This SQL database not only allows for expeditious retrieval of financial data to assist with the OSA's two largest audits, the Annual Comprehensive Financial Report (ACFR) and the Single Audit, but will also allow for better statewide audit capabilities, and individual agency and statewide analytics, including a visualization dashboard down the road. The SQL database will substantially reduce the staff manpower needed to generate complete fiscal year populations which are essential for performing audit sampling because it enables auditors to form conclusions and opinions. For example, in the case of ACFR alone, this will lead to a time savings of up to 4 weeks of auditor time related to population creation. It will also allow the auditor to control the output of the data to ensure that the population does not exceed the row size restriction of Excel, an issue that is becoming more prevalent as the state grows. DTO maintaining the database has the added benefit of multiple users working at the same time for data retrieval, automatic backup of the database in case of emergency, and the SCEIS BOBJ team themselves being able to interface directly with the database, which reduces the time needed for upload and potential upload error. Not only would this free up auditor time, but it would also assist with the continuing mission of future-proofing the office, and allows for a holistic, statewide, review of the financial data in a way not currently available to OSA.

There are no FTEs related to this request.

Please thoroughly explain the request to include the justification for funds, potential offsets, matching funds, and

method of calculation. Please include any explanation of impact if funds are not received. If new positions have been requested, explain why existing vacancies are not sufficient.

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FORM B1 – RECURRING OPERATING REQUEST

AGENCY PRIORITY	2
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Provide the Agency Priority Ranking from the Executive Summary.

TITLE	Increase of Other Funds Budget Authorization
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Provide a brief, descriptive title for this request.

AMOUNT	General: \$0 Federal: \$0 Other: \$698,000 Total: \$698,000
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What is the net change in requested appropriations for FY 2026-2027? This amount should correspond to the total for all funding sources on the Executive Summary.

NEW POSITIONS	0.00
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Please provide the total number of new positions needed for this request.

FACTORS ASSOCIATED WITH THE REQUEST	Mark "X" for all that apply:	
	☒	Change in cost of providing current services to existing program audience
	☐	Change in case load/enrollment under existing program guidelines
	☐	Non-mandated change in eligibility/enrollment for existing program
	☐	Non-mandated program change in service levels or areas
	☐	Proposed establishment of a new program or initiative
	☐	Loss of federal or other external financial support for existing program
	☒	Exhaustion of fund balances previously used to support program
	☐	IT Technology/Security related
	☐	HR/Personnel Related
☐	Consulted DTO during development	
☐	Related to a Non-Recurring request – If so, Priority #	

STATEWIDE ENTERPRISE STRATEGIC OBJECTIVES	Mark "X" for primary applicable Statewide Enterprise Strategic Objective:	
	☐	Education, Training, and Human Development
	☐	Healthy and Safe Families
	☐	Maintaining Safety, Integrity, and Security
	☐	Public Infrastructure and Economic Development
	☒	Government and Citizens

ACCOUNTABILITY OF FUNDS	Goal 8 - Assure an agile Business Operation Performance Measure 8.1 - Manage agency within 90% of budget By increasing the Budget Authority it gives our office the ability to invoice for the total amount of the expenses incurred and addresses the need that the total amount collected could be used to pay operating expenses related to the ACFR and Single Audit.
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What specific strategy, as outlined in the most recent Strategic Planning and Performance Measurement template of agency's accountability report, does this funding request support? How would this request advance that strategy? How would the use of these funds be evaluated?

	WE ARE REQUESTING OTHER FUNDS BUDGET AUTHORITY ONLY.
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RECIPIENTS OF FUNDS

1) Contracted CPAs for Joint Audit Expenses - This will give us the authority to pay for the Joint Audit expenses for the preparation of the Annual Comprehensive Financial Report (ACFR) for the State.

2) The Office of the State Audit (OSA) for Single Audit Billing Authorization - This will give us the ability to invoice state agencies for a portion of the amount of expenses incurred based on the total amount of federal funding to the state. This authority will give the agency the ability to use the funds we receive.

What individuals or entities would receive these funds (contractors, vendors, grantees, individual beneficiaries, etc.)? How would these funds be allocated – using an existing formula, through a competitive process, based upon predetermined eligibility criteria?

JUSTIFICATION OF REQUEST

The justification for this BUDGET AUTHORIZATION ONLY request is as follows:

1) \$417,500. Contracted CPA for Joint Audit Expenses related to the ACFR. With the award of a new joint auditor, the fees increased by 74% in the first year with incremental increases over five years. With a new joint audit firm and with the expected market increases since the prior contract. We are billed progressively during the time of the audit by the contracted CPA firm. As well agencies are billed for its portion of the annual cost. Their portion is based on the amount of state appropriations each agency received for the current fiscal year. We then use this budget authorization to pay for the invoices received from the joint auditors. By the end of the fiscal year the authority and cash should net to zero.

2) \$280,500. Proviso 105.1 states that each state agency receiving federal funds are subject to the audit requirements of the schedule of expenditures of federal awards as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) will submit to the State Auditor an amount representing an equitable portion of the expense of conducting the Audit of the federal financial assistance. This means that each year after the audits are conducted our office invoices each state agency that received federal funds for an equitable portion of the expense. We currently base this portion on the percentage of federal financial assistance the agency receives in relation to the total amount all agencies receive for the state. The State Auditors Office then uses those funds for support services of conducting the audit such as personnel cost, travel to agencies, audit software and technology, and administrative services. By increasing the Budget Authority it gives our office the ability to invoice for the total amount of the expenses incurred and addresses that the total amount in federal funding in the state has increased.

There are no FTEs related to this request.

Please thoroughly explain the request to include the justification for funds, potential offsets, matching funds, and method of calculation. Please include any explanation of impact if funds are not received. If new positions have been requested, explain why existing vacancies are not sufficient.

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FORM B2 – NON-RECURRING OPERATING REQUEST

AGENCY PRIORITY	3
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Provide the Agency Priority Ranking from the Executive Summary.

TITLE	Funding for Legal Fees
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Provide a brief, descriptive title for this request.

AMOUNT	\$1,000,000
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What is the net change in requested appropriations for FY 2026-2027? This amount should correspond to the total for all funding sources on the Executive Summary.

FACTORS ASSOCIATED WITH THE REQUEST	Mark "X" for all that apply:	
	☐	Change in cost of providing current services to existing program audience
	☐	Change in case load/enrollment under existing program guidelines
	☐	Non-mandated change in eligibility/enrollment for existing program
	☐	Non-mandated program change in service levels or areas
	☐	Proposed establishment of a new program or initiative
	☐	Loss of federal or other external financial support for existing program
	☐	Exhaustion of fund balances previously used to support program
	☐	IT Technology/Security related
	☐	Consulted DTO during development
	☐	HR/Personnel Related
	☒	Request for Non-Recurring Appropriations
	☐	Request for Federal/Other Authorization to spend existing funding
☐	Related to a Recurring request – If so, Priority #	

STATEWIDE ENTERPRISE STRATEGIC OBJECTIVES	Mark "X" for primary applicable Statewide Enterprise Strategic Objective:	
	☐	Education, Training, and Human Development
	☐	Healthy and Safe Families
	☐	Maintaining Safety, Integrity, and Security
	☐	Public Infrastructure and Economic Development
	☒	Government and Citizens

ACCOUNTABILITY OF FUNDS	Goal 8 - Assure an agile Business Operation
	Performance Measure 8.1 - Manage agency within 90% of budget

What specific strategy, as outlined in the most recent Strategic Planning and Performance Measurement template of agency's accountability report, does this funding request support? How would this request advance that strategy? How would the use of these funds be evaluated?

RECIPIENTS OF FUNDS	We are requesting \$1 million in non-recurring state legislative funds to help cover the cost of legal expenses for the agency associated with a complex SEC case with the State of SC. We would use these funds to pay a contracted legal firm to represent our agency and individuals regarding this case.
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What individuals or entities would receive these funds (contractors, vendors, grantees, individual beneficiaries, etc.)? How would these funds be allocated – using an existing formula, through a competitive process, based upon

**JUSTIFICATION
OF REQUEST**

Since January 2024 the State of SC and our agency has been involved in a complex SEC investigation. At that time it began it was recommended by the SC Attorney Generals Office that we retain outside legal counsel with experience with the SEC to represent our agency as a whole and any individuals that are/were employed with us at the time. Since that time, we have not had the need to ask for additional funding but only requested that we retain any carryforward the agency had from the previous year for operating expenses. This has been granted by the way of Proviso 105.8 for the last two budget years. As we have used these funds and continued to operate our agency as leanly as possible, the carryforward continues to decrease and based on last years need for counsel we are requesting one-time non-recurring funds to assist in the operational needs related to this investigation. This outside counsel for the agency regularly interacts with and coordinates the efforts of the Office of the State Auditor, various state agencies and the legal counsel for all parties involved in this complex matter. These interactions have and will include an extensive investigation, large requests for documents, review and analysis of documents produced, and interviews of staff from the agency that are related to the case. This collaboration will prepare outside counsel for effective representation of the agency. This counsel will make recommendations and provide legal advice to the agency and individuals of the agency. This counsel will collaborate with other counsel that represent other parties in state government. This outside counsel has the necessary expertise to defend our agency, the individuals related to the case, and work with other state agencies counsel as well.

Please thoroughly explain the request to include the justification for funds, potential offsets, matching funds, and method of calculation. Please include any explanation of impact if funds are not received. If new positions have been requested, explain why existing vacancies are not sufficient.

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FORM B2 – NON-RECURRING OPERATING REQUEST

AGENCY PRIORITY	4
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Provide the Agency Priority Ranking from the Executive Summary.

TITLE	One Time Moving Expenses
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Provide a brief, descriptive title for this request.

AMOUNT	\$250,000
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What is the net change in requested appropriations for FY 2026-2027? This amount should correspond to the total for all funding sources on the Executive Summary.

FACTORS ASSOCIATED WITH THE REQUEST	Mark "X" for all that apply:	
	☐	Change in cost of providing current services to existing program audience
	☐	Change in case load/enrollment under existing program guidelines
	☐	Non-mandated change in eligibility/enrollment for existing program
	☐	Non-mandated program change in service levels or areas
	☐	Proposed establishment of a new program or initiative
	☐	Loss of federal or other external financial support for existing program
	☐	Exhaustion of fund balances previously used to support program
	☒	IT Technology/Security related
	☐	Consulted DTO during development
	☐	HR/Personnel Related
	☒	Request for Non-Recurring Appropriations
☐	Request for Federal/Other Authorization to spend existing funding	
☐	Related to a Recurring request – If so, Priority #	

STATEWIDE ENTERPRISE STRATEGIC OBJECTIVES	Mark "X" for primary applicable Statewide Enterprise Strategic Objective:	
	☐	Education, Training, and Human Development
	☐	Healthy and Safe Families
	☐	Maintaining Safety, Integrity, and Security
	☐	Public Infrastructure and Economic Development
	☒	Government and Citizens

ACCOUNTABILITY OF FUNDS	Goal 8 - Assure an agile business operation.
	Performance Measure 8.1 - Manage agency spending within 90% of budget.

What specific strategy, as outlined in the most recent Strategic Planning and Performance Measurement template of agency's accountability report, does this funding request support? How would this request advance that strategy? How would the use of these funds be evaluated?

RECIPIENTS OF FUNDS	Various vendors related to the move of our agency. They would include furniture and file movers, security setup, cubicle set up, IT data ports, etc.
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What individuals or entities would receive these funds (contractors, vendors, grantees, individual beneficiaries, etc.)? How would these funds be allocated – using an existing formula, through a competitive process, based upon

**JUSTIFICATION
OF REQUEST**

We are requesting one-time, non-recurring funds to facilitate the relocation of our main office to a new leased facility. The current office space is no longer available but also not adequate to support agency operations due to space issues and constant facility issues such as elevators being down, fire alarms that are usually false, bathrooms that do not function properly, and water being cut off regularly. This move is essential to maintain business continuity, improve operational efficiency, and provide an accessible and appropriate workspace for our employees.

We are currently nearing our last year of our lease. However, after 30+ years in the same space, we have been informed by the current property owner that they do not intend to renew the lease and we have been asked to expedite finding space as they intend to use the space we currently occupy. Working with Property Services, we have initiated an RFP, received proposals, looked at various properties, and are in the midst of negotiating a new lease before presenting it for approval. The costs associated with the move would include the following:

Moving Vendor Services that includes professional packing and transport of office furniture, equipment, files, and other assets. This covers labor, truck rentals, packing materials, and liability insurance. This would also include the breakdown of all workstations at the previous location and set-up of all workstations in the new space.

Computer and IT Relocation Services that covers the specialized services required to safely disconnect, transport, and reconnect all network cabling, servers, desktop computers, printers, copiers, and phones. This also includes costs for network needs and assures that they are completed timely and securely to ensure system integrity and security throughout the move.

Upfit of new space that is necessary for the new layout and configuration to include interior modifications like adding or changing walls, installing flooring and lighting, upgrading mechanical system needs, and integrating technology, with the goal of creating a functional and personalized workspace before we move in.

Pre-move and Post-move expenses that includes costs for uninstalling/installing signage and other miscellaneous relocation expenses.

This request supports the statewide enterprise strategic objective of efficient and effective government as well as assuring business continuity during the move itself.

Please thoroughly explain the request to include the justification for funds, potential offsets, matching funds, and method of calculation. Please include any explanation of impact if funds are not received. If new positions have been requested, explain why existing vacancies are not sufficient.

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FORM D – PROVISO REVISION REQUEST

NUMBER	105.8
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Cite the proviso according to the renumbered list (or mark "NEW").

TITLE	SFAA - AUD: Carry Foward
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Provide the title from the renumbered list or suggest a short title for any new request.

BUDGET PROGRAM	II. Audits - Other Operations
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Identify the associated budget program(s) by name and budget section.

RELATED BUDGET REQUEST	None
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Is this request associated with a budget request you have submitted for FY 2026-2027? If so, cite it here.

REQUESTED ACTION	Amend
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Choose from: Add, Delete, Amend, or Codify.

OTHER AGENCIES AFFECTED	None
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Which other agencies would be affected by the recommended action? How?

SUMMARY & EXPLANATION	We are requesting an amendment to Proviso 105.8. The only change would be in the fiscal year. If the request is granted, it allows the Office of the State Auditor to carry forward all funds from the prior fiscal year to ensure that the office can perform operations and conduct audits as needed.
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Summarize the existing proviso. If requesting a new proviso, describe the current state of affairs without it. Explain the need for your requested action. For deletion requests due to recent codification, please identify SC Code section where language now appears.

FISCAL IMPACT

There would be no negative fiscal impact. As stated above, it would allow the office to perform operations and conduct audits as needed.

Provide estimates of any fiscal impacts associated with this proviso, whether for state, federal, or other funds. Explain the method of calculation.

**PROPOSED
PROVISO TEXT**

For Fiscal Year ~~2025-26~~ **2026-2027**, the Office of the State Auditor is authorized to carry forward all funds from the prior fiscal year to ensure that the office can perform operations and conduct audits as needed.

Paste existing text above, then bold and underline insertions and strikethrough deletions. For new proviso requests, enter requested text above.

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FORM E – AGENCY COST SAVINGS AND GENERAL FUND REDUCTION CONTINGENCY PLAN

TITLE	Agency Cost Savings & General Fund Reduction Contingency Plan
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AMOUNT	\$210,500
	<i>What is the General Fund 3% reduction amount? This amount should correspond to the reduction spreadsheet prepared by EBO.</i>

ASSOCIATED FTE REDUCTIONS	None - We would not reduce the number of FTEs.
	<i>How many FTEs would be reduced in association with this General Fund reduction?</i>

PROGRAM / ACTIVITY IMPACT	The contingency Plan would impact the following program: Audit Program 10010000 0500.000000.000 This includes all audit divisions within the agency.
	<i>What programs or activities are supported by the General Funds identified?</i>

SUMMARY	The Office of the State Auditor funding is made up of 71% General Fund Appropriations. Of this, 86% of those General Funds Appropriations consist of Personnel and Employer Contributions. Because of this, the agency would need to reduce funds from personal services and the associated employer contributions. The reduction would need to come from these areas in order to preserve technology needs and support, continuing professional education, and to sustain operating expenses that are fixed and critical to the agency. To support the General funds reductions, the Office of the State Auditor would refrain from hiring vacancies for three entry level positions. This would enable us to use the salaries and anticipated fringe costs for each position. Please note that this could not be done without limiting productivity. There would be great potential of creating work constraints that would need to be addressed through a reprioritization of overall duties within the agency. While service delivery timeliness and quality of service would be maintained, strategic initiatives important to the health and sustainability of the agency would receive little to no focus and would be impacted.
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Please provide a detailed summary of service delivery impact caused by a reduction in General Fund Appropriations and provide the method of calculation for anticipated reductions. Agencies should prioritize reduction in expenditures that have the least significant impact on service delivery.

AGENCY COST SAVINGS PLANS

As stated above, our agency is primarily funding personal services and associated costs which makes our budget lean. Therefore, there is no cost savings plan in place currently or planned for FY26.

What measures does the agency plan to implement to reduce its costs and operating expenses by more than \$50,000? Provide a summary of the measures taken and the estimated amount of savings. How does the agency plan to repurpose the savings?