

BOARD OF ACCOUNTANCY

Budget Committee Report

KLRD Analyst: Caine
KLRD Summary: Vol. 1, Pg. 238
Bill Number: SB 125

DOB Analyst: Thomas
GBR Analysis: Vol. 2, Pg. 128
Committee: --

Summary, FY 2023 – FY 2027

Expenditures by Fund Type

	Actual FY 2023	Actual FY 2024	Approved FY 2025	Approved FY 2026	Approved FY 2027
State Operations	\$ 434,841	\$ 499,484	\$ 506,816	\$ 489,499	\$ 489,996
State General Fund	-	-	-	-	-
Federal Funds	-	-	-	-	-
All Other Funds	434,841	499,484	506,816	489,499	489,996
State Aid and Assistance	\$ -	\$ -	\$ -	\$ -	\$ -
State General Fund	-	-	-	-	-
Federal Funds	-	-	-	-	-
All Other Funds	-	-	-	-	-
Capital Budget and Debt	\$ -	\$ -	\$ -	\$ -	\$ -
State General Fund	-	-	-	-	-
Federal Funds	-	-	-	-	-
All Other Funds	-	-	-	-	-
TOTAL	\$ 434,841	\$ 499,484	\$ 506,816	\$ 489,499	\$ 489,996

Financing by Expenditure Group

	Actual FY 2023	Actual FY 2024	Approved FY 2025	Approved FY 2026	Approved FY 2027
State General Fund	\$ -	\$ -	\$ -	\$ -	\$ -
State Operations	-	-	-	-	-
State Aid and Assistance	-	-	-	-	-
Capital Budget and Debt	-	-	-	-	-
Federal Funds	\$ -	\$ -	\$ -	\$ -	\$ -
State Operations	-	-	-	-	-
State Aid and Assistance	-	-	-	-	-
Capital Budget and Debt	-	-	-	-	-
All Other Funds	\$ 434,841	\$ 499,484	\$ 506,816	\$ 489,499	\$ 489,996
State Operations	434,841	499,484	506,816	489,499	489,996
State Aid and Assistance	-	-	-	-	-
Capital Budget and Debt	-	-	-	-	-
TOTAL	\$ 434,841	\$ 499,484	\$ 506,816	\$ 489,499	\$ 489,996
FTE Positions	3.0	3.0	3.0	3.0	3.0

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FY 2025

	Agency	LBC	House	Senate	Approved
State Operations	\$ 534,357	\$ 482,769	\$ 506,816	\$ 506,816	\$ 506,816
State General Fund	-	-	-	-	-
Federal Funds	-	-	-	-	-
All Other Funds	534,357	482,769	506,816	506,816	506,816
State Aid and Assistance	\$ -	\$ -	\$ -	\$ -	\$ -
State General Fund	-	-	-	-	-
Federal Funds	-	-	-	-	-
All Other Funds	-	-	-	-	-
Capital Budget and Debt	\$ -	\$ -	\$ -	\$ -	\$ -
State General Fund	-	-	-	-	-
Federal Funds	-	-	-	-	-
All Other Funds	-	-	-	-	-
TOTAL	\$ 534,357	\$ 482,769	\$ 506,816	\$ 506,816	\$ 506,816
FTE Positions	3.0	3.0	3.0	3.0	3.0

Agency

The agency requests a revised estimate of \$534,357, all from the Board of Accountancy Fee Fund, in expenditures and 3.0 FTE positions in FY 2025. The revised estimate is \$51,588, or 10.7 percent, above the amount approved by the 2024 Legislature. The agency submits two supplemental requests, one to continue **fees paid to the Office of Information Technology Services** until the completion of the database conversion in FY 2027 (\$36,332) and another **for salaries and wages** related to Executive Director remaining on staff during transitioning into retirement (\$15,256).

Special Committee on Legislative Budget

The **LBC** concurs with the agency's revised estimate with the following adjustments:

1. Delete \$36,332, all from the Board of Accountancy Fee Fund, for the licensing database in FY 2025.
2. Delete \$15,256, all from the Board of Accountancy Fee Fund, for salaries and wages due to the Executive Director remaining on staff during transitioning into retirement in FY 2025.

House Committee on Agriculture and Natural Resources Budget

The **House Budget Committee** concurs with the LBC's recommendation with the following adjustment:

1. Add \$24,047, all from the Board of Accountancy Fee Fund, for the licensing database and laptop leases in FY 2025. The agency indicated that the Department of Administration licensing database project completion will be delayed until April of 2026. According to the agency, the delay will require them to continue paying for their existing database until that date. This expenditure was submitted as a supplemental as the delay was not anticipated when the FY 2025 budget was originally approved.

House Committee on Appropriations

The **House Committee** concurs with the House Budget Committee's recommendation in FY 2025.

House Committee of the Whole

The **House Committee of the Whole** concurs with the House Committee's recommendation in FY 2025.

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Senate Committee on Ways and Means

The **Senate Committee** concurs with the House Committee of the Whole's recommendation in FY 2025.

Senate Committee of the Whole

The **Senate Committee of the Whole** concurs with the Senate Committee's recommendation in FY 2025.

Conference Committee

The **Conference Committee** concurs with the LBC's recommendation with the following adjustments:

1. Add \$24,047, all from the Board of Accountancy Fee Fund, for the licensing database and laptop leases in FY 2025.

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FY 2026

	Agency	LBC	House	Senate	Approved
State Operations	\$ 483,965	\$ 483,965	\$ 483,965	\$ 483,965	\$ 489,499
State General Fund	-	-	-	-	-
Federal Funds	-	-	-	-	-
All Other Funds	483,965	483,965	483,965	483,965	489,499
State Aid and Assistance	\$ -	\$ -	\$ -	\$ -	\$ -
State General Fund	-	-	-	-	-
Federal Funds	-	-	-	-	-
All Other Funds	-	-	-	-	-
Capital Budget and Debt	\$ -	\$ -	\$ -	\$ -	\$ -
State General Fund	-	-	-	-	-
Federal Funds	-	-	-	-	-
All Other Funds	-	-	-	-	-
TOTAL	\$ 483,965	\$ 483,965	\$ 483,965	\$ 483,965	\$ 489,499
FTE Positions	3.0	3.0	3.0	3.0	3.0

Agency

The agency requests \$483,965, all from the Board of Accountancy Fee Fund, for FY 2026. This is an increase of \$1,196, or 0.2 percent above the FY 2025 approved amount. The increase is primarily attributable to increases in rent and computer programming, offset by a decrease in salaries and wages. The request includes 3.0 FTE positions, which is the same as the requested number in FY 2025.

Special Committee on Legislative Budget

The **LBC** concurs with the agency's revised estimate for FY 2026.

House Committee on Agriculture and Natural Resources Budget

The **House Budget Committee** concurs with the LBC's recommendation for FY 2026.

House Committee on Appropriations

The **House Committee** concurs with the House Budget Committee's recommendation for FY 2026.

House Committee of the Whole

The **House Committee of the Whole** concurs with the House Committee's recommendation for FY 2026.

Senate Committee on Ways and Means

The **Senate Committee** concurs with the House Committee of the Whole's recommendation for FY 2026.

Senate Committee of the Whole

The **Senate Committee of the Whole** concurs with the Senate Committee's recommendation for FY 2026.

Conference Committee

The **Conference Committee** concurs with the LBC's recommendation for FY 2026.

State Finance Council

1. Add \$5,534 to provide salary increases for most state employees based on the Department of Administration's market survey for FY 2026.

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FY 2027

	Agency	LBC	House	Senate	Approved
State Operations	\$ 489,996	\$ 489,996	\$ 489,996	\$ 489,996	\$ 489,996
State General Fund	-	-	-	-	-
Federal Funds	-	-	-	-	-
All Other Funds	489,996	489,996	489,996	489,996	489,996
State Aid and Assistance	\$ -	\$ -	\$ -	\$ -	\$ -
State General Fund	-	-	-	-	-
Federal Funds	-	-	-	-	-
All Other Funds	-	-	-	-	-
Capital Budget and Debt	\$ -	\$ -	\$ -	\$ -	\$ -
State General Fund	-	-	-	-	-
Federal Funds	-	-	-	-	-
All Other Funds	-	-	-	-	-
TOTAL	\$ 489,996	\$ 489,996	\$ 489,996	\$ 489,996	\$ 489,996
FTE Positions	3.0	3.0	3.0	3.0	3.0

Agency

The agency's request includes \$489,996, all from the Board of Accountancy Fee Fund, for FY 2027. This is an increase of \$7,227, or 1.5 percent, above the FY 2025 approved amount. The increase is primarily attributable to increases in rent and computer programming, offset by a decrease in salaries and wages. The request includes 3.0 FTE positions, which is the same as the requested number in FY 2025.

Special Committee on Legislative Budget

The **LBC** concurs with the agency's request for FY 2027.

House Committee on Agriculture and Natural Resources Budget

The **House Budget Committee** concurs with the LBC's recommendation for FY 2027.

House Committee on Appropriations

The **House Committee** concurs with the House Budget Committee's recommendation for FY 2027.

House Committee of the Whole

The **House Committee of the Whole** concurs with the House Committee's recommendation for FY 2027.

Senate Committee on Ways and Means

The **Senate Committee** concurs with the House Committee of the Whole's recommendation for FY 2027.

Senate Committee of the Whole

The **Senate Committee of the Whole** concurs with the Senate Committee's recommendation for FY 2027.

Conference Committee

The **Conference Committee** concurs with the LBC's recommendation for FY 2027.