

Board of Accountancy

Expenditure	Actual FY 2020	Approved FY 2021	Approved FY 2022	Approved FY 2023
All Funds:				
State Operations	\$ 400,683	\$ 420,478	\$ 440,976	\$ 443,348
Aid to Local Units	-	-	-	-
Other Assistance	-	-	-	-
<i>Subtotal-Operating</i>	<u>\$ 400,683</u>	<u>\$ 420,478</u>	<u>\$ 440,976</u>	<u>\$ 443,348</u>
Capital Improvements	-	-	-	-
TOTAL	<u><u>\$ 400,683</u></u>	<u><u>\$ 420,478</u></u>	<u><u>\$ 440,976</u></u>	<u><u>\$ 443,348</u></u>
State General Fund:				
State Operations	\$ -	\$ -	\$ -	\$ -
Aid to Local Units	-	-	-	-
Other Assistance	-	-	-	-
<i>Subtotal-Operating</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Capital Improvements	-	-	-	-
TOTAL	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
Percent Change:				
Operating Expenditures				
All Funds	12.2 %	4.9 %	4.9 %	0.5 %
State General Fund	--	--	--	--
FTE Positions	3.0	3.0	3.0	3.0

The approved budget for the Board of Accountancy in FY 2021 is \$420,478, all from the Board of Accountancy Fee Fund, which is an increase of \$19,795, or 4.9 percent, above FY 2020 actual expenditures, but no change from the FY 2021 amount approved by the 2020 Legislature. The increase is primarily due to an increase in expenditures for travel, Office of Information Technology Services (OITS) costs, salaries and wages fringe benefits, and building rent. The FY 2021 approved budget includes 3.0 FTE positions, which is unchanged from the FY 2020 actual number.

The approved budget for the Board of Accountancy for FY 2022 is \$440,976, all from the Board of Accountancy Fee Fund, which is an increase of \$20,498, or 4.9 percent, above the FY 2021 approved amount. The increase is due to overlapping salary and health insurance

benefits due to the retirement of the executive director and the director's replacement, increases in rent, OITS costs, and an FY 2020 vacant position being filled in FY 2021. The FY 2022 approved budget includes 3.0 FTE positions, which is unchanged from the FY 2021 approved number.

The approved budget for the Board of Accountancy for FY 2023 is \$443,348, all from the Board of Accountancy Fee Fund, which is in an increase of \$2,372, or 0.5 percent, above the agency's FY 2022 approved amount. The increase is due to paying fringe benefits for both the retiring executive director and the replacement employee for FY 2023. The FY 2023 approved budget includes 3.0 FTE positions, which is unchanged from the FY 2022 approved number.

Board of Accountancy

	<u>FY 2021</u>			<u>FY 2022</u>			<u>FY 2023</u>		
	SGF	All Funds	FTE	SGF	All Funds	FTE	SGF	All Funds	FTE
Agency Estimate/Request	\$ -	\$ 420,478	3.0	\$ -	\$ 440,976	3.0	\$ -	\$ 443,348	3.0
Governor's Changes:									
1. No Changes	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-
<i>Subtotal - Governor's Recommendation</i>	\$ -	\$ 420,478	3.0	\$ -	\$ 440,976	3.0	\$ -	\$ 443,348	3.0
Change from Agency Est./Req. Percent Change from Agency Est./Req.	\$ - -- %	\$ - -- %	- 0.0 %	\$ - -- %	\$ - -- %	- 0.0 %	\$ - -- %	\$ - -- %	- 0.0 %
Legislative Action:									
2. No Changes	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-
TOTAL APPROVED	\$ -	\$ 420,478	3.0	\$ -	\$ 440,976	3.0	\$ -	\$ 443,348	3.0
Change from Gov. Rec. Percent Change from Gov. Rec.	\$ - -- %	\$ - -- %	- 0.0 %	\$ - -- %	\$ - -- %	- 0.0 %	\$ - -- %	\$ - -- %	- 0.0 %
Change from Agency Est./Req. Percent Change from Agency Est./Req.	\$ - -- %	\$ - -- %	- 0.0 %	\$ - -- %	\$ - -- %	- 0.0 %	\$ - -- %	\$ - -- %	- 0.0 %

1. The Governor did not recommend any changes to the agency's budget.

2. The Legislature did not recommend any changes to the agency's budget.