

BOARD OF ACCOUNTANCY

FY 2024 – FY 2027 BUDGET SUMMARY

FIG. 1 **BUDGET SUMMARY, FY 2024 – FY 2026**

	Actual FY 2024	Agency FY 2025	Legislative Budget Committee FY 2025	Agency FY 2026	Legislative Budget Committee FY 2026
EXPENDITURES:					
State Operations*	\$ 499,484	\$ 534,357	\$ 482,769	\$ 483,965	\$ 483,965
Salaries and Wages	266,658	296,524	281,268	259,942	259,942
Contractual Services	224,932	232,808	196,476	218,273	218,273
Commodities	7,894	5,025	5,025	5,750	5,750
Capital Outlay	-	-	-	-	-
State Aid and Assistance	\$ -	\$ -	\$ -	\$ -	\$ -
Aid to Local Units	-	-	-	-	-
Other Assistance	-	-	-	-	-
Capital Budget and Debt	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Improvements	-	-	-	-	-
Debt Service Principal	-	-	-	-	-
Debt Service Interest	-	-	-	-	-
TOTAL	\$ 499,484	\$ 534,357	\$ 482,769	\$ 483,965	\$ 483,965
FINANCING:					
State General Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Accountancy Fee Fund	499,484	534,357	482,769	483,965	483,965
All Other Funds	-	-	-	-	-
TOTAL	\$ 499,484	\$ 534,357	\$ 482,769	\$ 483,965	\$ 483,965
PERCENTAGE CHANGE:					
State General Fund	-- %	-- %	-- %	-- %	-- %
All Funds	14.9 %	7.0 %	(9.7) %	(9.4) %	-- %
FTE Positions	3.0	3.0	3.0	3.0	3.0

* Note: Expenditures for debt service interest are reflected under "Capital Budget and Debt."

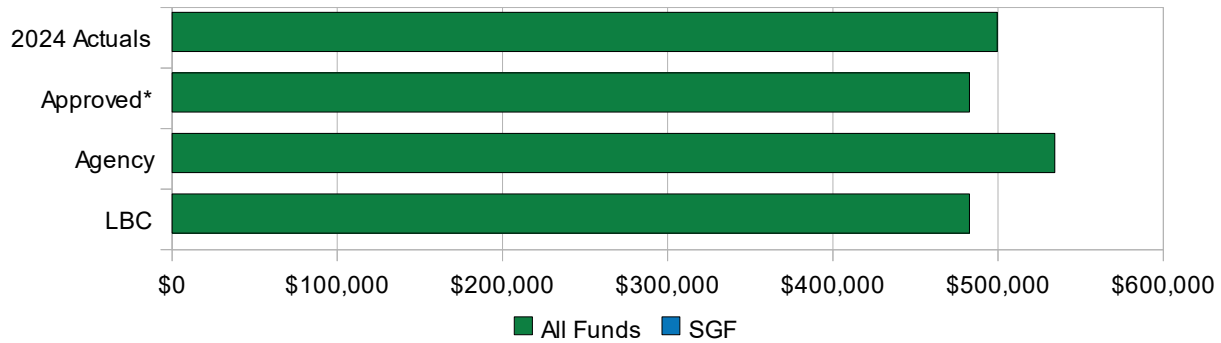
AGENCY OVERVIEW

The Board of Accountancy provides for the certification and regulation of Certified Public Accountants (CPAs) within the State of Kansas. The Board itself is composed of seven individuals, all of whom must be residents of Kansas. Five of the individuals must be CPAs licensed to practice in Kansas; the other two individuals must represent the general public, though they must have an understanding of generally accepted accountancy principles. Board members are appointed to three-year terms.

The Board may adopt and amend rules and regulations that govern the practice of accountancy, such as the educational qualifications of licensees and the professional ethics by which accountants must abide. To ensure that CPAs in Kansas act with "independence, integrity, and objectivity" in their responsibilities, the Board has the power to investigate whether a firm or an individual violated ethical standards or rules and regulations imposed by either the Board of Accountancy or the American Institute of Certified Public Accountants. If probable cause of a violation is found, the Board may refer the matter for prosecution or disciplinary action. In an effort to preempt violations, the Board may require accounting firms to submit peer reviews that attest to a firm's compliance with generally accepted accounting principles and auditing standards.

FY 2025 ANALYSIS

FIG. 2 BUDGET HIGHLIGHTS, FY 2025



* Note: Includes SGF reappropriations.

FIG. 3 BUDGET COMPARISON, FY 2025

Fund	2024 Actuals	2025 Approved*	2025 Agency	Agency Change from Previous Year Actuals		Agency Change from Approved*	
SGF	\$ -	\$ -	\$ -	\$ -	-- %	\$ -	-- %
All Other Funds	499,484	482,769	534,357	34,873	7.0	51,588	10.7
TOTAL	\$ 499,484	\$ 482,769	\$ 534,357	\$ 34,873	7.0 %	\$ 51,588	10.7 %

* Note: Includes SGF reappropriations.

BUDGET ANALYSIS

FIG. 4 SUMMARY OF BUDGET REQUEST, FY 2025

	Agency			Legislative Budget Committee		
	SGF	All Funds	FTE	SGF	All Funds	FTE
Approved, FY 2025	\$ -	\$ 482,769	3.0	\$ -	\$ 482,769	3.0
2024 SB 28 & HB 2551	-	482,769	3.0	-	482,769	3.0
1. SGF Reappropriation	-	-	-	-	-	-
Supplemental Requests	\$ -	\$ 51,588	-	\$ -	\$ -	-
2. Contractual Services	-	36,332	-	-	-	-
3. Salary Increases	-	15,256	-	-	-	-
Other Changes	\$ -	\$ -	-	\$ -	\$ -	-
4. No Other Changes	-	-	-	-	-	-
TOTAL	\$ -	\$ 534,357	3.0	\$ -	\$ 482,769	3.0

1. SGF REAPPROPRIATION

The agency did not have any SGF funds reappropriated from FY 2024 into FY 2025.

2. SUPPLEMENTAL REQUEST - CONTRACTUAL SERVICES

The agency is requesting \$36,332, all from the Board of Accountancy Fee Fund, primarily attributable to fees currently being paid to the Office of Information Technology Services that will need to continue to be paid in FY 2025 as the database conversion did not occur as planned. The conversion is expected to take place in FY 2027.

- **Agency:** Add \$36,332, all from the Board of Accountancy Fee Fund, for the licensing database in FY 2025.
- **LBC:** Delete \$36,332, all from the Board of Accountancy Fee Fund, for the licensing database in FY 2025.

3. SUPPLEMENTAL REQUEST - SALARY INCREASES

The agency is requesting \$15,256, all from the Board of Accountancy Fee Fund, for salary increases due to the Executive Director remaining on staff and temporary staffing during the transition in FY 2025.

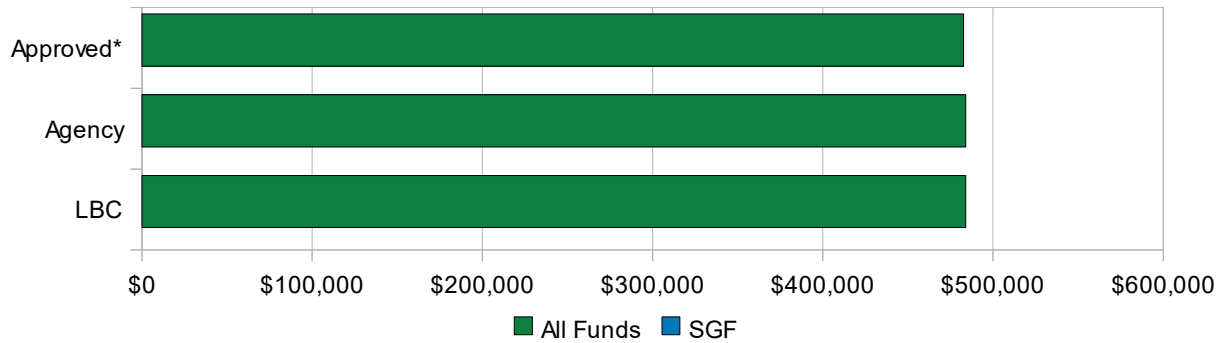
- **Agency:** Add \$15,256, all from the Board of Accountancy Fee Fund, for salaries and wages in FY 2025.
- **LBC:** Delete \$15,256, all from the Board of Accountancy Fee Fund, for salary increases due to the Executive Director remaining on staff during a retirement transition in FY 2025.

4. OTHER CHANGES

No other changes in FY 2025.

FY 2026 ANALYSIS

FIG. 5 BUDGET HIGHLIGHTS, FY 2026



* Note: Reflects legislative-approved expenditures for FY 2025, excluding reappropriations.

FIG. 6 BUDGET HIGHLIGHT CHANGES, FY 2026

Fund	2025 Agency	2025 Approved*	2026 Agency	Agency Change from Previous Year Agency		Agency Change from Approved*	
SGF	\$ -	\$ -	\$ -	\$ -	-- %	\$ -	-- %
All Other Funds	534,357	482,769	483,965	(50,392)	(9.4)	1,196	0.2
TOTAL	\$ 534,357	\$ 482,769	\$ 483,965	\$ (50,392)	(9.4) %	\$ 1,196	0.2 %

* Note: Reflects legislative-approved expenditures for FY 2025, excluding reappropriations.

BUDGET ANALYSIS

FIG. 7 SUMMARY OF BUDGET REQUEST, FY 2026

	SGF	Agency All Funds	FTE	Legislative Budget Committee SGF	Agency All Funds	FTE
Approved, FY 2025	\$ -	\$ 482,769	3.0	\$ -	\$ 482,769	3.0
2024 SB 28 & HB 2551	-	482,769	3.0	-	482,769	3.0
Enhancement Requests	\$ -	\$ -	-	\$ -	\$ -	-
1. No Enhancement Requests	-	-	-	-	-	-
Other Changes	\$ -	\$ 1,196	-	\$ -	\$ 1,196	-
2. Salaries and Wages	-	(21,326)	-	-	(21,326)	-
3. Contractual Services	-	21,797	-	-	21,797	-
4. All Other Adjustments	-	725	-	-	725	-
TOTAL	\$ -	\$ 483,965	3.0	\$ -	\$ 483,965	3.0

1. ENHANCEMENT REQUESTS

The agency request did not include any enhancement requests for FY 2026.

2. SALARIES AND WAGES

The agency request includes a deletion of \$21,326 for salaries and wages for FY 2026. This is primarily attributable to the retirement of the Executive Director during FY 2025.

- **Agency:** Delete \$21,326, all from the Board of Accountancy Fee Fund, for decreased salaries and wages expenditures for FY 2026.
- **LBC:** No changes.

3. CONTRACTUAL SERVICES

The agency request includes adding \$21,797 for contractual services for FY 2026. This is primarily attributable to increases in dues and subscription, rent, and computer programming for FY 2026.

- **Agency:** Add \$21,797, all from the Board of Accountancy Fee Fund, for contractual services for dues and subscriptions, rent, and computer programming for FY 2026.
- **LBC:** No changes.

4. HOSPITALITY LIMITATION DECREASE

The agency is requesting to decrease their official hospitality spending limit to \$1,600. Currently, official hospitality spending from the Board of Accountancy Fee Fund is limited to \$1,800.

- **Agency:** Add language to decrease the agency's hospitality spending limit to \$1,600 for FY 2026.
- **LBC:** No changes.

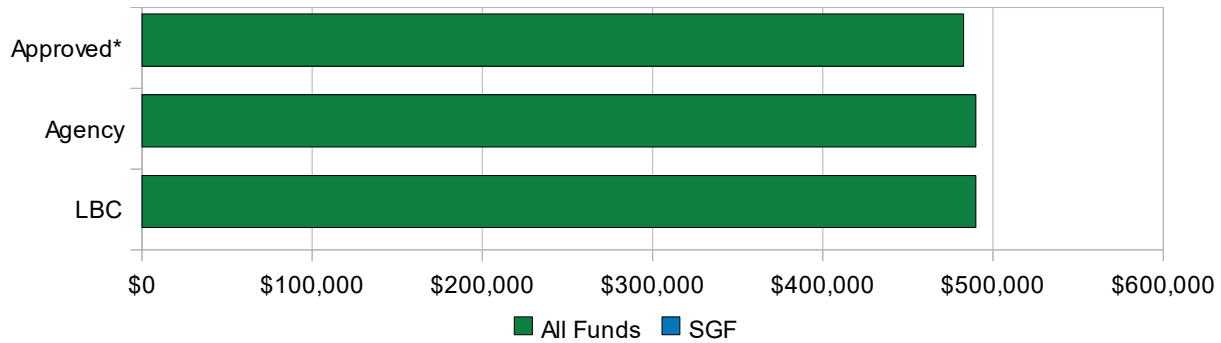
5. ALL OTHER ADJUSTMENTS

The agency request includes adding \$725 for all other adjustments for FY 2026. This is primarily attributable to computer cartridges.

- **Agency:** Add \$725, all from the Board of Accountancy Fee Fund, for computer cartridges for FY 2026.
- **LBC:** No changes.

FY 2027 ANALYSIS

FIG. 8 BUDGET HIGHLIGHTS, FY 2027



* Note: Reflects legislative-approved expenditures for FY 2025, excluding reappropriations.

FIG. 9 BUDGET HIGHLIGHT CHANGES, FY 2027

Fund	2026 Agency	2025 Approved*	2027 Agency	Agency Change from Previous Year Agency		Agency Change from Approved*	
SGF	\$ -	\$ -	\$ -	\$ -	-- %	\$ -	-- %
All Other Funds	483,965	482,769	489,996	6,031	1.2	7,227	1.5
TOTAL	\$ 483,965	\$ 482,769	\$ 489,996	\$ 6,031	1.2 %	\$ 7,227	1.5 %

* Note: Reflects legislative-approved expenditures for FY 2025, excluding reappropriations.

BUDGET ANALYSIS

FIG. 10 SUMMARY OF BUDGET REQUEST, FY 2027

	SGF	Agency All Funds	FTE	Legislative Budget Committee SGF	Agency All Funds	FTE
Approved, FY 2025	\$ -	\$ 482,769	3.0	\$ -	\$ 482,769	3.0
2024 SB 28 & HB 2551	-	482,769	3.0	-	482,769	3.0
Enhancement Requests	\$ -	\$ -	-	\$ -	\$ -	-
1. No Enhancement Requests	-	-	-	-	-	-
Other Changes	\$ -	\$ 7,227	-	\$ -	\$ 7,227	-
2. Salaries and Wages	-	(19,700)	-	-	(19,700)	-
3. Contractual Services	-	26,002	-	-	26,002	-
4. All Other Adjustments	-	925	-	-	925	-
TOTAL	\$ -	\$ 489,996	3.0	\$ -	\$ 489,996	3.0

1. ENHANCEMENT REQUESTS

The agency's request does not include any enhancement requests for FY 2027.

2. SALARIES AND WAGES

The agency's request includes a decrease of \$19,700, all from the Board of Accountancy Fee Fund, in salaries and wages expenditures for FY 2027. This decrease is primarily attributable to the retirement of the current Executive Director during FY 2025.

- **Agency:** Delete \$19,700, all from the Board of Accountancy Fee Fund, in salaries and wages expenditures for FY 2027.
- **LBC:** No changes.

3. CONTRACTUAL SERVICES

The agency's request includes an increase of \$26,002, all from the Board of Accountancy Fee Fund, in contractual services for FY 2027. This increase is primarily

attributable to increased rent, computer programming, and dues anticipated for FY 2027.

- **Agency:** Add \$26,002, all from the Board of Accountancy Fee Fund, for rent, computer programming, and dues for FY 2027.
- **LBC:** No changes.

4. HOSPITALITY LIMITATION DECREASE

The agency is requesting to decrease their official hospitality spending limit to \$1,600. Currently, official hospitality spending from the Board of Accountancy Fee Fund is limited to \$1,800.

- **Agency:** Add language to decrease the agency's hospitality spending limit to \$1,600 for FY 2027.
- **LBC:** No changes.

5. ALL OTHER ADJUSTMENTS

The agency's request includes an addition of \$925 in commodities for FY 2027. This increase is primarily attributable to an increase in stationery and office supplies, offset by a decrease in data processing supplies.

- **Agency:** Add \$925, all from the Board of Accountancy Fee Fund, for stationery and office supplies for FY 2027.
- **LBC:** No changes.

REFERENCE TABLES

FIG. 11 **10-YEAR EXPENDITURE HISTORY, FY 2017 – FY 2026**

Fiscal Year	SGF	Change	All Funds	Change	FTE	CPI-U Change**		
FY 2017	\$	-	%	\$	349,406	(3.0) %	3.0	0.0 %
FY 2018		-	--		341,970	(2.1)	3.0	0.2
FY 2019		-	--		356,985	4.4	3.0	0.0
FY 2020		-	--		400,683	12.2	3.0	0.8
FY 2021		-	--		399,007	(0.4)	3.0	2.4
FY 2022		-	--		366,793	(8.1)	3.0	9.2
FY 2023		-	--		434,841	18.6	3.0	5.8
FY 2024		-	--		499,484	14.9	3.0	3.0
FY 2025 Agency		-	--		534,357	7.0	3.0	2.5
FY 2026 Agency		-	--		483,965	(9.4)	3.0	2.4
10-Yr. Chg. (FY 2017– 2026)	\$	-	%	\$	134,559	38.5 %	-	33.4 %
3-Yr. Avg. (FY 2022– 2024)*		-			433,706		3.0	

* Note: Reflects three most recent years of actuals data.

** Note: Consumer Price Index – All Urban Consumers estimate for FY 2025 and FY 2026 is from the Consensus Revenue Estimating Group.

SPECIAL REVENUE FUND OVERVIEW

The Board of Accountancy Fee Fund is a statutory fee fund that is the only source of funds for the Board of Accountancy. The revenue deposited into the fee fund provides financing for agency operations. The agency generates revenue from four sources of fees: CPA certificates, permits to practice, firm registrations, and fines.

Certificates are issued to those who pass the CPA licensing examination and wish to be initially licensed in Kansas, or wish to be licensed in Kansas after being initially licensed in a different state. Permits to practice are issued to licensed CPAs who plan to practice in Kansas; those who plan to continue their practice must renew their permit on a biennial basis. Likewise, CPA firms located in the state, as well as out-of-state firms that employ CPAs licensed to practice in Kansas, must register with the Board on an annual basis. Finally, the Board may impose and collect fines on those who violate ethical standards or rules and regulations imposed by either the Board of Accountancy or the American Institute of Certified Public Accountants.

FIG. 12 **BOARD OF ACCOUNTANCY FEE FUND RESOURCE ESTIMATE, FY 2023 – FY 2027**

	Actual FY 2023	Actual FY 2024	Agency FY 2025	Agency FY 2026	Agency FY 2027
Beginning Balance	\$ 566,867	\$ 647,605	\$ 546,823	\$ 438,076	\$ 378,844
Revenue	468,829	418,702	445,610	444,733	447,885
Transfers In	805	-	-	-	-
Funds Available	\$ 1,036,501	\$ 1,066,307	\$ 992,433	\$ 882,809	\$ 826,729
Expenditures	\$ 434,841	\$ 499,484	\$ 534,357	\$ 483,965	\$ 489,996
Expenditures–Off-Budget	-	-	-	-	-
Transfers Out	15,805	20,000	20,000	20,000	20,000
Ending Balance	\$ 585,855	\$ 546,823	\$ 438,076	\$ 378,844	\$ 316,733

FIG. 13 **BOARD OF ACCOUNTANCY FEES, FY 2025**

Fee	Current Fee	Statutory Limit*	Previous Fee
Initial CPA Certification	\$ 50.00	\$ 50.00	\$ -
CPA Certification (duplicate)	50.00	50.00	-
CPA Certification by Reciprocity	250.00	350.00	-
Initial Permit to Practice (more than one year)	165.00	350.00	-
Initial Permit to Practice (one year or less)	82.50	350.00	-
Renewal of Permit to Practice	165.00	350.00	-
Renewal of Permit to Practice (late)	247.50	350.00	-
Permit to Practice (duplicate)	25.00	50.00	-
Reinstated Permit to Practice (more than one year)	247.50	350.00	-
Reinstated Permit to Practice (one year or less)	\$ 123.75	175.00	-
Initial Firm Registration	100.00	300.00	-
Firm Registration Renewal	100.00	300.00	-
Firm Registration Renewal (late)	150.00	300.00	-

* Note: The authority for these fees is found in KSA 1-301(b)(1-9).