

## Board of Accountancy

Expenditure	Actual FY 2021	Approved FY 2022	Approved FY 2023
<b>All Funds:</b>			
State Operations	\$ 399,007	\$ 440,976	\$ 453,894
Aid to Local Units	-	-	-
Other Assistance	-	-	-
<i>Subtotal - Operating</i>	<u>\$ 399,007</u>	<u>\$ 440,976</u>	<u>\$ 453,894</u>
Capital Improvements	-	-	-
<b>TOTAL</b>	<b><u>\$ 399,007</u></b>	<b><u>\$ 440,976</u></b>	<b><u>\$ 453,894</u></b>
<b>State General Fund:</b>			
State Operations	\$ -	\$ -	\$ -
Aid to Local Units	-	-	-
Other Assistance	-	-	-
<i>Subtotal - Operating</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Capital Improvements	-	-	-
<b>TOTAL</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>
<b>Percent Change:</b>			
Operating Expenditures			
All Funds	4.9 %	10.5 %	2.9 %
State General Fund	--	--	--
FTE Positions	3.0	3.0	3.0

The approved budget for the Board of Accountancy in FY 2022 is \$440,976, all from the Board of Accountancy Fee Fund. This is an increase of \$41,969, or 10.5 percent, above FY 2021 actual expenditures. This increase is primarily due to an increase in salaries and wages benefits as a contract worker transitions to become an employee of the agency, increased travel following the COVID-19 pandemic, and increased information technology expenditures due to a period of overlap while the agency transitions to a new licensure database system. The approved budget included 3.0 FTE positions, which is the same as the FY 2021 actual number.

The approved budget for the Board of Accountancy for FY 2023 is \$453,894, all from the Board of Accountancy Fee Fund. This is an increase of \$12,918, or 2.9 percent, above the FY 2022 approved budget. The increase is primarily due to the addition of \$10,546, all from special revenue funds, for a 5.0 percent salary increase for most state employees for FY 2023. Additionally, the approved budget reflects increased salaries and wages expenditures while the retiring Executive Director trains the incoming Executive Director. This increase is partially offset by decreased technology expenditures as the agency completes the transition to a new licensure database system hosted by the State Board of Healing Arts. The approved budget includes 3.0 FTE positions, which is the same as the FY 2022 approved number.

## Board of Accountancy

	FY 2022			FY 2023		
	SGF	All Funds	FTE	SGF	All Funds	FTE
<b>Agency Estimate</b>	\$ -	\$ 440,976	3.0	\$ -	\$ 443,348	3.0
<b>Governor's Changes:</b>						
1. No Changes	\$ -	\$ -	-	\$ -	\$ -	-
<i>Subtotal - Governor's Recommendation</i>	\$ -	\$ 440,976	3.0	\$ -	\$ 443,348	3.0
Change from Agency Est.	\$ -	\$ -	-	\$ -	\$ -	-
Percent Change from Agency Est.	-- %	-- %	0.0 %	-- %	-- %	0.0 %
<b>Legislative Action:</b>						
2. Salary Increase	\$ -	\$ -	-	\$ -	\$ 10,546	-
<b>TOTAL APPROVED</b>	<b>\$ -</b>	<b>\$ 440,976</b>	<b>3.0</b>	<b>\$ -</b>	<b>\$ 453,894</b>	<b>3.0</b>
Change from Gov. Rec.	\$ -	\$ -	-	\$ -	\$ 10,546	-
Percent Change from Gov. Rec.	-- %	-- %	0.0 %	-- %	2.4 %	0.0 %
Change from Agency Est.	\$ -	\$ -	-	\$ -	\$ 10,546	-
Percent Change from Agency Est.	-- %	-- %	0.0 %	-- %	2.4 %	0.0 %

1. The Governor did not recommend any changes to the agency's budget.
2. The Legislature added \$10,546, all from special revenue funds, for a 5.0 percent salary increase for most state employees for FY 2023. This adjustment excludes statewide elected officials, current beneficiaries of the 24/7 pay plan, with other specific limitations for employees who receive salary adjustments in other portions of the appropriations bill.