The seal of the Oregon Board of Accountancy is a circular emblem. It features an eagle with spread wings at the top, a sun rising over a body of water with a ship, a plow pulled by a cow, and a forest of trees. The words "STATE OF OREGON" are written in an arc at the top, and "BOARD OF ACCOUNTANCY" is written in an arc at the bottom. A banner at the bottom of the seal reads "THE UNION".

OREGON BOARD OF
ACCOUNTANCY

2019-21

Legislatively Adopted Budget

HB 5001 A BUDGET REPORT and MEASURE SUMMARY

Carrier: Rep. Gomberg

Joint Committee On Ways and Means

Action Date: 04/21/17

Action: Do pass with amendments. (Printed A-Eng.)

House Vote

Yeas: 9 - Gomberg, Holvey, Huffman, McLane, Nathanson, Rayfield, Smith G, Stark, Williamson

Exc: 2 - Smith Warner, Whisnant

Senate Vote

Yeas: 12 - DeBoer, Devlin, Frederick, Girod, Hansell, Johnson, Manning Jr, Monroe, Roblan, Steiner Hayward, Thomsen, Winters

Prepared By: R Mark Miedema CPA, Department of Administrative Services

Reviewed By: Kim To, Legislative Fiscal Office

**Board of Accountancy
2017-19**

Budget Summary*

	2015-17 Legislatively Approved Budget ⁽¹⁾	2017-19 Current Service Level	2017-19 Committee Recommendation	Committee Change from 2015-17 Leg. Approved	
				\$ Change	% Change
Other Funds Limited	\$ 2,508,591	\$ 2,642,281	\$ 2,640,028	\$ 131,437	5.2%
Total	\$ 2,508,591	\$ 2,642,281	\$ 2,640,028	\$ 131,437	5.2%

Position Summary

Authorized Positions	8	8	8	0	
Full-time Equivalent (FTE) positions	8.00	8.00	7.50	(0.50)	

⁽¹⁾ Includes adjustments through December 2016

* Excludes Capital Construction expenditures

Summary of Revenue Changes

The Board is financed with Other Funds revenues derived almost exclusively from fees paid for professional licenses and examinations. The agency’s estimated 2017-19 ending fund balance is \$1,106,520 Other Funds, or the equivalent of approximately 10 months of operating expenditures.

Summary of General Government Subcommittee Action

The Board of Accountancy is charged with the regulation and licensure of public accountants. The Board administers examinations and licenses individual Certified Public Accountants (CPAs) and Public Accountants (PAs), as well as accounting firms. The Board is responsible for investigating complaints, renewing licenses and monitoring the continuing education of its licensees.

The Subcommittee recommended a budget of \$2,640,028 Other Funds and 7.50 full-time equivalent positions. The budget is below current service level, and reflects a 5.2% increase from the 2015-17 Legislatively Approved Budget.

The Subcommittee approved the following recommendations:

- Package 100: Investigator Reclassification - Reclassifies two Financial Investigator positions in order to recruit candidates who are required to be Certified Public Accountants. Reduces the Office Specialist 1 position by 0.50 FTE, recognizing the reduction in workload for that position gained from technological improvements in the license renewal process.

Summary of Performance Measure Action

See attached Legislatively Adopted 2017-19 Key Performance Measures form.

DETAIL OF JOINT COMMITTEE ON WAYS AND MEANS ACTION

Oregon Board of Accountancy
 R Mark Miedema - (503) 378-4735

DESCRIPTION	GENERAL FUND	LOTTERY FUNDS	OTHER FUNDS		FEDERAL FUNDS		TOTAL ALL FUNDS	POS	FTE
			LIMITED	NONLIMITED	LIMITED	NONLIMITED			
2015-17 Legislatively Approved Budget at Dec 2016 *	\$ -	\$ -	\$ 2,508,591	\$ -	\$ -	\$ -	2,508,591	8	8.00
2017-19 Current Service Level (CSL)*	\$ -	\$ -	\$ 2,642,281	\$ -	\$ -	\$ -	2,642,281	8	8.00
<u>SUBCOMMITTEE ADJUSTMENTS (from CSL)</u>									
SCR 001 - Board of Accountancy									
Package 100: Investigator Reclass									
Personal Services	\$ -	\$ -	\$ (2,253)	\$ -	\$ -	\$ -	(2,253)	0	-0.50
TOTAL ADJUSTMENTS	\$ -	\$ -	\$ (2,253)	\$ -	\$ -	\$ -	(2,253)	0	-0.50
SUBCOMMITTEE RECOMMENDATION *	\$ -	\$ -	\$ 2,640,028	\$ -	\$ -	\$ -	2,640,028	8	7.50
% Change from 2015-17 Leg Approved Budget	0.0%	0.0%	5.2%	0.0%	0.0%	0.0%	5.2%		-6.3%
% Change from 2017-19 Current Service Level	0.0%	0.0%	-0.1%	0.0%	0.0%	0.0%	-0.1%		-6.3%

*Excludes Capital Construction Expenditures

Legislatively Approved 2017 - 2019 Key Performance Measures

Published: 4/19/2017 12:42:55 PM

Agency: Accountancy, Board of

Mission Statement:

The Board of Accountancy protects the public by regulating the practice and performance of all services provided by licensed accountants.

Legislatively Approved KPMs	Metrics	Agency Request	Last Reported Result	Target 2018	Target 2019
1. CUSTOMER SATISFACTION - Percent of customers rating satisfaction with agency services as "good" or "excellent": overall customer service, timeliness, accuracy, helpfulness, expertise and availability of information.	Availability of Information	Approved	82%	90%	90%
	Timeliness		83%	90%	90%
	Helpfulness		90%	90%	90%
	Overall		80%	90%	90%
	Accuracy		86%	90%	90%
	Expertise		86%	90%	90%
2. Number of days from date of Complaints Committee recommendation to date of preliminary Board determination		Approved	20.30	25	25
3. Number of days from date of letter advising parties that an investigation has begun to completion of investigative report		Approved	440.40	155	155
5. Percentage of complaints wherein letters advising the parties of whether or not an investigation will be initiated are mailed within five business days of the receipt of the complaint		Approved	37%	70%	70%
7. BEST PRACTICES - Percent of total best practices met by the Board.		Approved	100	100	100

LFO Recommendation:

LFO recommends approval of KPM and targets as presented.

SubCommittee Action:

Approved LFO recommendation.

HB 5001 A BUDGET REPORT and MEASURE SUMMARY

Carrier: Sen. DeBoer

Joint Committee On Ways and Means

Action Date: 04/21/17

Action: Do pass the A-Eng bill.

Senate Vote

Yeas: 12 - DeBoer, Devlin, Frederick, Girod, Hansell, Johnson, Manning Jr, Monroe, Roblan, Steiner Hayward, Thomsen, Winters

House Vote

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**Board of Accountancy
2017-19**

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Oregon Board of Accountancy
R Mark Miedema - (503) 378-4735

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% Change from 2015-17 Leg Approved Budget	0.0%	0.0%	5.2%	0.0%	0.0%	0.0%	5.2%		-6.3%
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*Excludes Capital Construction Expenditures

Legislatively Approved 2017 - 2019 Key Performance Measures

Published: 4/19/2017 12:42:55 PM

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Mission Statement:

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7. BEST PRACTICES - Percent of total best practices met by the Board.		Approved	100	100	100

LFO Recommendation:

LFO recommends approval of KPM and targets as presented.

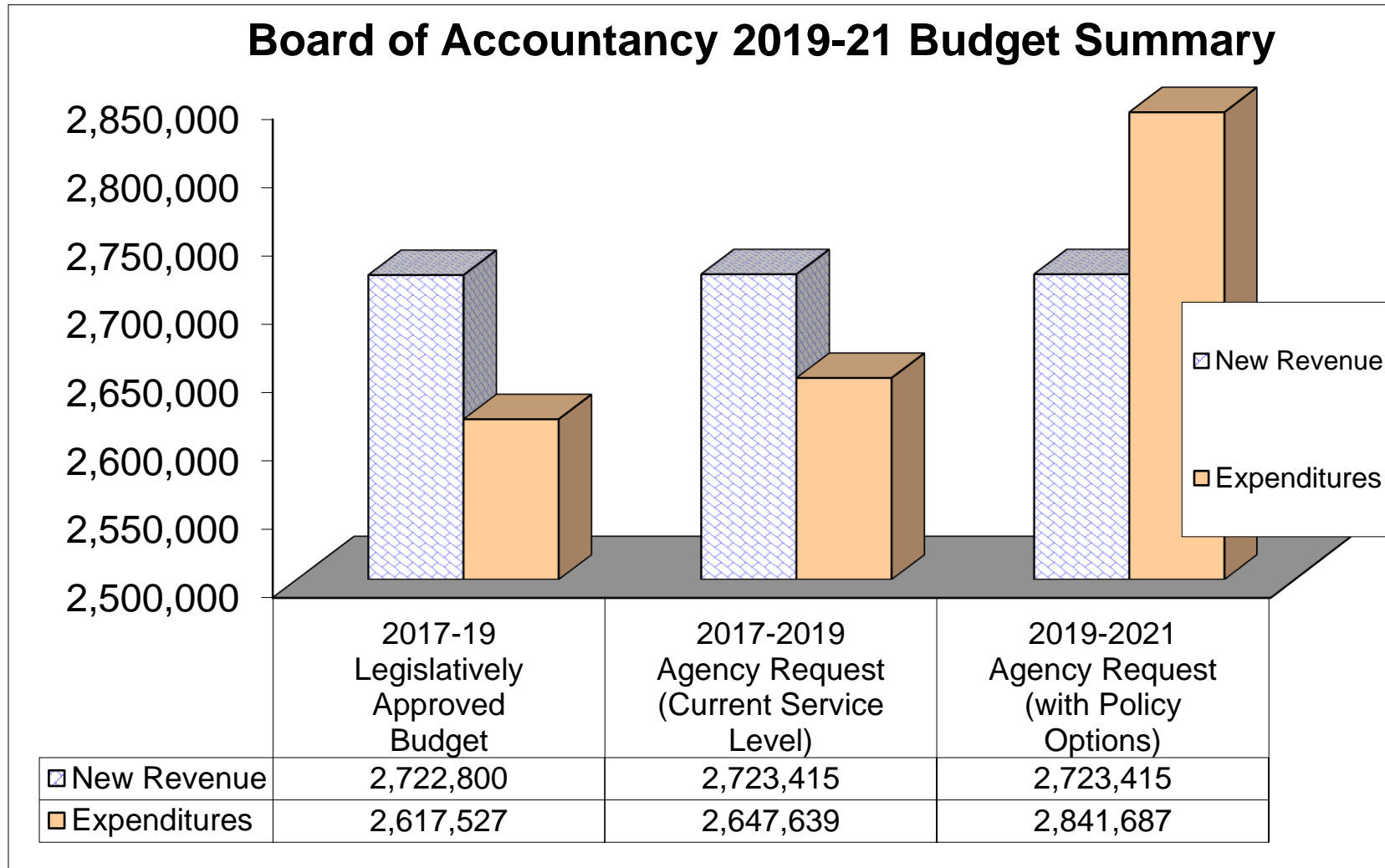
SubCommittee Action:

Approved LFO recommendation.

A. Budget Summary Graphics

The budget for the Board of Accountancy (BOA) is a single program unit, Other Funds only, budget. The BOA Agency Request Budget for 2019-21 requests a spending authorization of \$2,723,415 in Other Funds, including one policy package for costs associated with the Department of Justice flat rate program (\$194,048).

Program Funding Request:



B. Mission Statement and Statutory Authority

Mission Statement: The mission of the Board of Accountancy is to protect Oregon consumers by ensuring only qualified licensees practice public accountancy in accordance with established professional standards and promulgated rules.

Agency and Program Overview

BOA was legislatively created in 1913 to protect the public through regulation of individuals and firms that provide public accounting services. The agency's public protection responsibilities are exercised by ensuring qualifications for issuance and renewal of licenses, and by investigation of complaints against licensees and firms.

BOA is a single program unit budget. Therefore this budget narrative will integrate the prescribed elements of the Agency Summary Narrative and the Program Unit narrative into one budget narrative document.

Legal Authority

The Board of Accountancy was established through legislative action in 1913 and is codified in ORS Chapter 673. The Board is also subject to provisions of ORS Chapter 297 and ORS Chapter 670. The Board's administrative rules are in OAR Chapter 801.

Program Description

The Board regulates about 8,000 Certified Public Accountants (CPAs) and Public Accountants (PAs), as well as about 1,000 accounting firms registered with the Board. The number of certified public accountant and public accountant licenses, after increasing slowly until a peaking above 9,300 licensees in 2009-11, has since leveled off and been holding steady since at about 9,000 licenses and registrations.

Relevant agency functions include ensuring that:

- Applicants for the CPA examination meet eligibility requirements
- Applicants for issuance and biennial renewal of CPA and PA licenses meet requirements, including continuing professional education when applicable
- CPA/PA firms are registered when required and meet peer review requirements when applicable

- Complaints are investigated fairly and when evidence of violations of Board statutes or rules are found, that a disciplinary outcome is pursued by a negotiated disciplinary resolution or through a hearing / contested case process.
- The Board works hard to resolve cases where violations are found with mutual agreement (Stipulated Final orders that reflect a settlement agreement). At the time of submission, this Board has only one case in the contested case process. Cases have generally increased considerably in complexity, which can significantly complicate reaching a settlement or litigating a contested case.

Program Justification and Link to 10-Year Outcome

The purpose of the Board to protect the public from CPA or PA practitioners who may lack competency or act unethically. The case load of the Board continues to include significant cases of professional misconduct.

The Board is not explicitly linked to a 10-year outcome goal.

Program Performance:

1. Case Resolution and Backlog and Resolution

The Board with help for the Legislature and DAS added an investigation position and additional resources for Attorney General and investigators. The rate at which the agency is resolving cases is climbing. The process efficiency created in Fall 2013 of adding a pre-case inquiry process has resulted in fewer matters needing to be opened as cases requiring consideration by the Board of Accountancy Complaints Committee. In addition, the Board has implemented additional processes to resolve reporting inquiries (occurs when firms or licensees report litigation). We continue to look for opportunities to resolve all cases in a timely and fair manner.

That said, this remains the most significant area of challenge. The case backlog at the time of this writing to this point in 2018, has improved significantly from in the past an average of 90 cases to now approximately 30 cases. While the Board can point to the efficiency of having created an inquiry process in Fall 2013, in which 559 inquiries have been opened to date, and 414 resolved to date.

2. Transparency and efficiency improvements via low-cost IT and web publication initiatives

The Board has developed and implemented significant improvements in transparency of its licensing and disciplinary data, including through efficient and low cost IT improvements. These accomplishments include:

A) Development and web-publication of disciplinary actions taken by the Board dating back to 2011

This resource is continuously updated and now covers disciplinary action data (calendar year 2011 through present). It is web-published in an excel format allowing readers to search and sort cases and is available on the front page of the Board's web site www.oregon.gov/boa. This allows consumers one easy access option to see if a licensee they are using, or are considering to use as their CPA was disciplined, and to find out some specifics, without the need to contact the Board. The Board is currently working on a solution that will allow consumers to access the final order for disciplinary actions. For ethics instructors and educators, the chronological version is a great way to update their materials and stay current with practitioner conduct issues that the Board has responded to. This is an essential tool to improve preventive education for licensees.

B) Development of improved licensee look-up on Board web site.

The Board overhauled its licensee look-up to provide additional and more accessible data to consumers, including for the first time displaying if a disciplinary record exists on a licensee or firm pulled up in a search query. While the query does not link directly to the description of the disciplinary event, that information is now published and easily accessible as described in item (A) above. The Board is currently working on a solution that will enable the user to click on a disciplinary action and view the final order.

C) The Board uploads nightly current information of licensee and firm, including any disciplinary data to a national database

The Board has partnered with the National Association of State Boards of Accountancy (NASBA) to display licensing and disciplinary data to a database NASBA administers. This allows the Board and partner Boards of the profession access to Oregon licensing and disciplinary data via the NASBA-run Accountancy Licensing Database (ALD), which also feeds data to another national resource run by NASBA for consumers to verify credentials of CPAs nationally (www.cpaverify.org).

D) Current IT projects in progress

Beyond ensuring that the above improvements remain operational, the Board is still optimistic in finding a low-cost solution to IT needs of the Board including but not limited to addressing the need for on-line licensure renewal and full integration of the Board's compliance data into the Board's database. The Board has implemented electronic document management.

3. Transparency in Rulemaking and Statutory Change Proposals / Laws and Rules Initiative

The Board formed a Laws and Rules Task Force (LRTF) in Fall 2013. In February 2015, the Board established this process as its new, more transparent and inclusive practice for development of rule and statutory changes, and created a permanent Laws and Rules Committee (LRC). This approach also helped with the consensus discussion among stakeholders to develop SB 581, introduced at the request of OSCPA, which raised fees in statute for the Board in the 2015 session. The support from this process also aided implementation by rule of related fee increases in October 2015, and with legislative ratification thereof in

February 2016. The Board has received positive feedback from legislators for its approach of working cooperatively with its stakeholders on fee increases.

The Board is currently gearing up for the more revisions throughout OAR 801 (Divisions 001-050) to update and develop rules through the LRC process, before exposing them for comment to the profession. This very deliberative and open approach to developing rules has been very well received by Board stakeholders.

Significant Proposed Program Changes from 2019-20

The Board of Accountancy is not proposing significant program changes in 2019-20.

Agency Strategic Business Plan

In May 2017, the Board adopted a strategic plan as follows:

Improve the education of licensees and the public regarding professional standards and Oregon Board of Accountancy laws and rules and Board expectations of licensees through ongoing proactive communication including information on our website, feedback to providers of ethics continuing professional education, and emails to licensees and other stakeholders. Measure success based on survey results and the reduction in the number of licensees where the Board finds preliminary findings of a violation.

Improve operational efficiency by implementing online license renewal, license applications, firm registrations and renewals, and CPA examination applications. Measure success based on staff hours spent in each of these areas and survey results from system users.

Reduce the time between receipt of a complaint and bringing a case to the Board for matters with the greatest Protection of Public Risk. Cases would be assessed as High, Moderate or Low Protection of Public Risk based on preliminary review of the complaint and related information. Measure success based year over year reduction (measured on fiscal year) of the days between receipt of the complaint and Board action for cases assessed as High Protection of Public Risk.

Reduce the overall backlog of inquiries and investigations. For potential violations assessed as administrative in nature or assessed as Low Protection of Public Risk, utilize the inquiry process, bypass the Complaints Committee, or utilize a standardized process with pre-established sanctions and/or penalties and provide authority to the Executive Director to negotiate a preliminary resolution prior to bringing the matter to the Board. Measure success based on year over year (measured on fiscal year) reduction of the total number of unresolved inquiries and complaints assessed as Low Protection of Public Risk that have not been resolved.

2017-19 Short Term Plan

For 2017-19, the Board will continue to focus on process improvements and efficiencies in both the licensing and compliance programs. In addition, staff will continue to research potential contractors for an IT solution for online licensing.

Criteria for 2019-21 Budget Development

The Board's 2019-21 Budget was developed with a primary focus on allowing the Board to continue its operational-level focus on efficiency. Given the Board has asked for and received budgetary support for additional resources in the past, this budget request is deliberately not requesting significant additional resources. The only policy package focuses on the Department of Justice flat rate agreement, which the Board has participated in since 2015. During the time the Board has been under the flat rate agreement, there were several factors that impacted the Board's legal costs. The funding source for the Board is 100% Other funds from licensing related fees.

Summary of 2019-21 Biennium Budget

**Accountancy, Board of
Accountancy, Board of
2019-21 Biennium**

**Leg. Adopted Budget
Cross Reference Number: 12000-000-00-00-00000**

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
2017-19 Leg Adopted Budget	8	7.50	2,583,982	-	-	2,583,982	-	-	-
2017-19 Emergency Boards	-	-	33,545	-	-	33,545	-	-	-
2017-19 Leg Approved Budget	8	7.50	2,617,527	-	-	2,617,527	-	-	-
2019-21 Base Budget Adjustments									
Net Cost of Position Actions									
Administrative Biennialized E-Board, Phase-Out	-	-	(60,808)	-	-	(60,808)	-	-	-
Estimated Cost of Merit Increase			-	-	-	-	-	-	-
Base Debt Service Adjustment			-	-	-	-	-	-	-
Base Nonlimited Adjustment			-	-	-	-	-	-	-
Capital Construction			-	-	-	-	-	-	-
Subtotal 2019-21 Base Budget	8	7.50	2,556,719	-	-	2,556,719	-	-	-
Essential Packages									
010 - Non-PICS Pers Svc/Vacancy Factor									
Vacancy Factor (Increase)/Decrease	-	-	(13,386)	-	-	(13,386)	-	-	-
Non-PICS Personal Service Increase/(Decrease)	-	-	103	-	-	103	-	-	-
Subtotal	-	-	(13,283)	-	-	(13,283)	-	-	-
020 - Phase In / Out Pgm & One-time Cost									
021 - Phase - In	-	-	-	-	-	-	-	-	-
022 - Phase-out Pgm & One-time Costs	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-
030 - Inflation & Price List Adjustments									
Cost of Goods & Services Increase/(Decrease)	-	-	74,028	-	-	74,028	-	-	-
State Gov't & Services Charges Increase/(Decrease)			30,175	-	-	30,175	-	-	-

Summary of 2019-21 Biennium Budget

Accountancy, Board of
Accountancy, Board of
2019-21 Biennium

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Subtotal	-	-	104,203	-	-	104,203	-	-	-
040 - Mandated Caseload									
040 - Mandated Caseload	-	-	-	-	-	-	-	-	-
050 - Fundshifts and Revenue Reductions									
050 - Fundshifts	-	-	-	-	-	-	-	-	-
060 - Technical Adjustments									
060 - Technical Adjustments	-	-	-	-	-	-	-	-	-
Subtotal: 2019-21 Current Service Level	8	7.50	2,647,639	-	-	2,647,639	-	-	-

Summary of 2019-21 Biennium Budget

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Accountancy, Board of
2019-21 Biennium**

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Subtotal: 2019-21 Current Service Level	8	7.50	2,647,639	-	-	2,647,639	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
Modified 2019-21 Current Service Level	8	7.50	2,647,639	-	-	2,647,639	-	-	-
080 - E-Boards									
080 - May 2018 E-Board	-	-	-	-	-	-	-	-	-
Subtotal Emergency Board Packages	-	-	-	-	-	-	-	-	-
Policy Packages									
081 - September 2018 Emergency Board	-	-	-	-	-	-	-	-	-
090 - Analyst Adjustments	-	-	-	-	-	-	-	-	-
091 - Statewide Adjustment DAS Chgs	-	-	-	-	-	-	-	-	-
092 - Statewide AG Adjustment	-	-	-	-	-	-	-	-	-
801 - LFO Analyst Adjustments	-	-	-	-	-	-	-	-	-
810 - Statewide Adjustments	-	-	(41,790)	-	-	(41,790)	-	-	-
811 - Budget Reconciliation Adjustments	-	-	-	-	-	-	-	-	-
813 - Policy Bills	-	-	-	-	-	-	-	-	-
816 - Capital Construction	-	-	-	-	-	-	-	-	-
850 - Program Change Bill	-	-	-	-	-	-	-	-	-
101 - DOJ Flat Rate	-	-	182,502	-	-	182,502	-	-	-
Subtotal Policy Packages	-	-	140,712	-	-	140,712	-	-	-
Total 2019-21 Leg. Adopted Audit	8	7.50	2,788,351	-	-	2,788,351	-	-	-

Summary of 2019-21 Biennium Budget

Accountancy, Board of
Accountancy, Board of
2019-21 Biennium

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Percentage Change From 2017-19 Leg Approved Budget	-	-	6.53%	-	-	6.53%	-	-	-
Percentage Change From 2019-21 Current Service Level	-	-	5.31%	-	-	5.31%	-	-	-

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2019-21 Biennium**

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Estimated Cost of Merit Increase			-	-	-	-	-	-	-
Base Debt Service Adjustment			-	-	-	-	-	-	-
Base Nonlimited Adjustment			-	-	-	-	-	-	-
Capital Construction			-	-	-	-	-	-	-
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Essential Packages									
010 - Non-PICS Pers Svc/Vacancy Factor									
Vacancy Factor (Increase)/Decrease	-	-	(13,386)	-	-	(13,386)	-	-	-
Non-PICS Personal Service Increase/(Decrease)	-	-	103	-	-	103	-	-	-
Subtotal	-	-	(13,283)	-	-	(13,283)	-	-	-
020 - Phase In / Out Pgm & One-time Cost									
021 - Phase - In	-	-	-	-	-	-	-	-	-
022 - Phase-out Pgm & One-time Costs	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-
030 - Inflation & Price List Adjustments									
Cost of Goods & Services Increase/(Decrease)	-	-	74,028	-	-	74,028	-	-	-
State Gov't & Services Charges Increase/(Decrease)			30,175	-	-	30,175	-	-	-

Summary of 2019-21 Biennium Budget

Accountancy, Board of
Accountancy, Board of
2019-21 Biennium

Leg. Adopted Budget
Cross Reference Number: 12000-001-00-00-00000

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
Subtotal	-	-	104,203	-	-	104,203	-	-	-
040 - Mandated Caseload									
040 - Mandated Caseload	-	-	-	-	-	-	-	-	-
050 - Fundshifts and Revenue Reductions									
050 - Fundshifts	-	-	-	-	-	-	-	-	-
060 - Technical Adjustments									
060 - Technical Adjustments	-	-	-	-	-	-	-	-	-
Subtotal: 2019-21 Current Service Level	8	7.50	2,647,639	-	-	2,647,639	-	-	-

Summary of 2019-21 Biennium Budget

**Accountancy, Board of
Accountancy, Board of
2019-21 Biennium**

**Leg. Adopted Budget
Cross Reference Number: 12000-001-00-00-00000**

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
Subtotal: 2019-21 Current Service Level	8	7.50	2,647,639	-	-	2,647,639	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
Modified 2019-21 Current Service Level	8	7.50	2,647,639	-	-	2,647,639	-	-	-
080 - E-Boards									
080 - May 2018 E-Board	-	-	-	-	-	-	-	-	-
Subtotal Emergency Board Packages	-	-	-	-	-	-	-	-	-
Policy Packages									
081 - September 2018 Emergency Board	-	-	-	-	-	-	-	-	-
090 - Analyst Adjustments	-	-	-	-	-	-	-	-	-
091 - Statewide Adjustment DAS Chgs	-	-	-	-	-	-	-	-	-
092 - Statewide AG Adjustment	-	-	-	-	-	-	-	-	-
801 - LFO Analyst Adjustments	-	-	-	-	-	-	-	-	-
810 - Statewide Adjustments	-	-	(41,790)	-	-	(41,790)	-	-	-
811 - Budget Reconciliation Adjustments	-	-	-	-	-	-	-	-	-
813 - Policy Bills	-	-	-	-	-	-	-	-	-
816 - Capital Construction	-	-	-	-	-	-	-	-	-
850 - Program Change Bill	-	-	-	-	-	-	-	-	-
101 - DOJ Flat Rate	-	-	182,502	-	-	182,502	-	-	-
Subtotal Policy Packages	-	-	140,712	-	-	140,712	-	-	-
Total 2019-21 Leg. Adopted Audit	8	7.50	2,788,351	-	-	2,788,351	-	-	-

Summary of 2019-21 Biennium Budget

Accountancy, Board of
Accountancy, Board of
2019-21 Biennium

Leg. Adopted Budget
Cross Reference Number: 12000-001-00-00-00000

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
Percentage Change From 2017-19 Leg Approved Budget	-	-	6.53%	-	-	6.53%	-	-	-
Percentage Change From 2019-21 Current Service Level	-	-	5.31%	-	-	5.31%	-	-	-

Accountancy, Board of

Agency Number: 12000

**Agencywide Program Unit Summary
2019-21 Biennium**

Version: Z - 01 - Leg. Adopted Budget

Summary Cross Reference Number	Cross Reference Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
001-00-00-00000	Accountancy, Board of						
	Other Funds	2,261,508	2,583,982	2,617,527	2,841,687	2,805,291	2,788,351
TOTAL AGENCY							
	Other Funds	2,261,508	2,583,982	2,617,527	2,841,687	2,805,291	2,788,351

PROGRAM PRIORITIZATION FOR 2019-21

Agency Name: Board of Accountancy (SINGLE PROGRAM UNIT BUDGET)																			Agency Number: 12000	
2019-21 Biennium																				
Agency-Wide Priorities for 2019-21 Biennium																				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
Priority (ranked with highest priority first)	Agency Initials	Program or Activity Initials	Program Unit/Activity Description	Identify Key Performance Measure(s)	Primary Purpose Program-Activity Code	GF	LF	OF	NL-OF	FF	NL-FF	TOTAL FUNDS	Pos.	FTE	New or Enhanced Program (Y/N)	Included as Reduction Option (Y/N)	Legal Req. Code (C, D, FM, FO, S)	Legal Citation		
Agcy	Prgm/Div																			
	1		Examination & Licensing	3	3			994,590				\$ 994,590	4	3.50	N	N			Mandated by statute	
	2		Investigation/Ajudication	2	3			1,733,429				\$ 1,733,429	3	3.00	N	N			Mandated by statute	
	3		Peer Review/CPE	3	3			113,667				\$ 113,667	1	1.00	N	N			Mandated by statute	
												\$ -								
												\$ -								
												\$ -								
												\$ -								
												\$ -								
								2,841,686				\$ 2,841,686	8	7.50						

7. Primary Purpose Program/Activity Exists

- 1 Civil Justice
- 2 Community Development
- 3 Consumer Protection
- 4 Administrative Function
- 5 Criminal Justice
- 6 Economic Development
- 7 Education & Skill Development
- 8 Emergency Services
- 9 Environmental Protection
- 10 Public Health
- 11 Recreation, Heritage, or Cultural
- 12 Social Support

19. Legal Requirement Code

- C Constitutional
- D Debt Service
- FM Federal - Mandatory
- FO Federal - Optional (once you choose to participate, certain requirements apply)
- S Statutory

Within each Program/Division area, prioritize each Budget Program Unit (Activities) by detail budget level in ORBITS

Document criteria used to prioritize activities:

2019-21 Biennium

10% Reduction Options

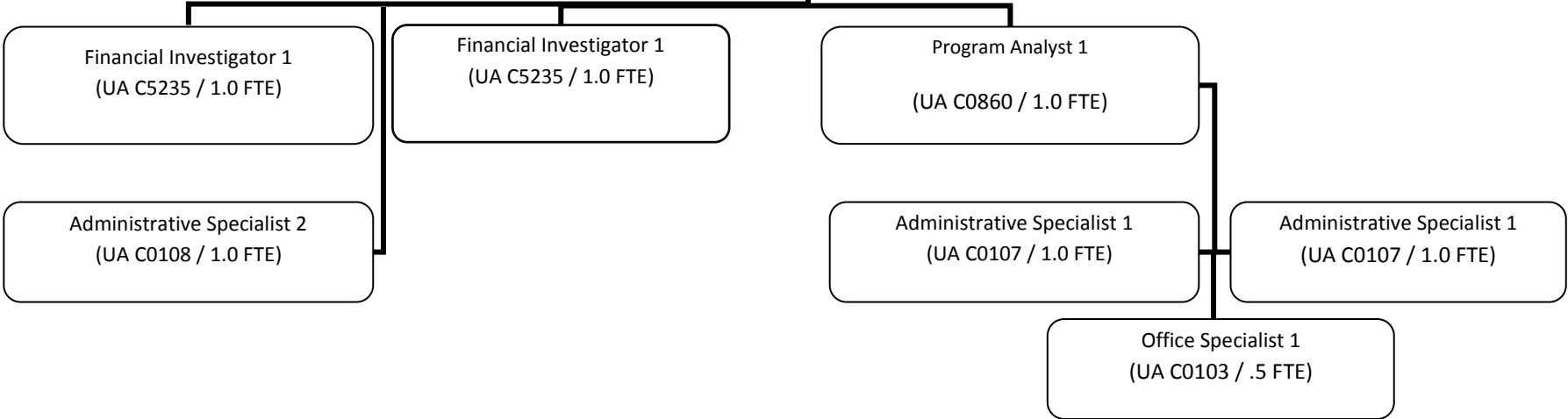
Activity or Program (which program or activity will not be undertaken)	Describe Reduction (Describe the effects of this reduction. include positions and FTE in 2019-21 and 2021-23)	Amount and Fund Type (GF, LF, OF, FF. Identify Revenue Source for OF, FF)	Rank and Justification (Rank the activities or programs not undertaken in order of lowest cost for benefit obtained)
Out of state travel	No effect on FTE Reduction of participation in conferences sponsored by national regulatory associations	\$20,000 OF License and exam fees	1 Board and staff members will be less able to stay current with emerging best practices of regulatory issues presented and discussed at national meetings
In-state Travel	No effect on FTE Increased number of board and committee meetings by telephone conference; less investigator travel	\$25,000 OF License and exam fees	2 Some delay in and compromise in quality of board and committee meetings as well as investigations
Agency Programs	No effect on FTE. Reduction of extraordinary expenses related to CPA Exam	\$5,000 OF License and exam fees	3 unplanned Exam expenses have been minimal; reduction of this expenditure could cause delays in licensure and increase liability
Publicity/Publications	No effect on FTE. Eliminate mailing of firm renewal applications / provide forms on website as alternative	\$15,000 OF License and Exam fees	4 Mailing renewal forms to licensees serves as a reminder prevents violations;
Office Expenses	No effect on FTE Eliminate purchase of some office supplies; eliminate mailing of some documents and information	\$25,000 OF License and exam fees	5 the board will be unable to provide excellent service to some customers
Employee Training	No effect on FTE Eliminate training offered to staff members that has costs to agency	\$15,000 OF License and exam fees	6 staff expertise will diminish
IT Expendable Property	No effect on FTE Eliminates some ability to replace aging equipment at recommended replacement times	\$7,000 OF License and exam fees	7 Public protection will be compromised due to out of date equipment and technology resources.

2019-21 Biennium

IT Professional Services	No effect on FTE Reduction in funds to pay for IT systems improvements	\$10,000 OF License and exam fees	8 Delayed implementation of IT systems upgrades and maintenance
Professional Services	No effect on FTE Eliminates some contracts with outside investigators for complex cases; limits resources to pay contested case costs	\$140,000 OF License and exam fees	9 Public protection may be compromised due to the inability to timely investigate complex cases / pay for administrative law judges.
Total 10% Reduction		\$272,000 OF	

BOARD OF ACCOUNTANCY
(5 CPA Professional Members/1 Public Accountant Professional Member / 1 Public Member)
[Governor Appointed and Senate Confirmed]

EXECUTIVE DIRECTOR
Principal Executive/Manager D (MEAH Z7006/1.0 FTE)

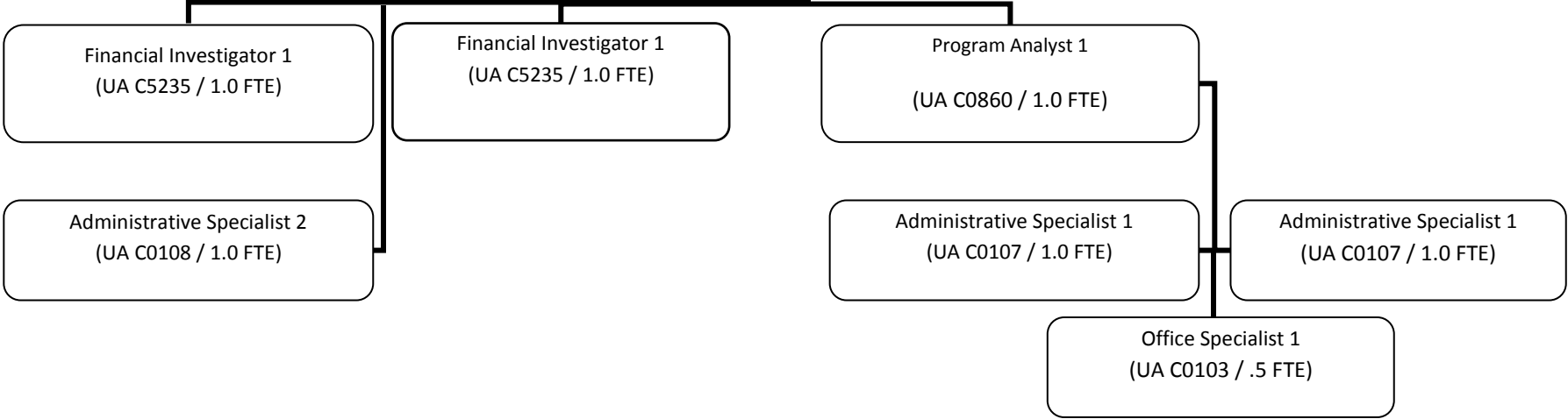


Board of Accountancy Organizational Chart – 2017-19

X Agency Request Budget 2019-21

BOARD OF ACCOUNTANCY
(5 CPA Professional Members/1 Public Accountant Professional Member / 1 Public Member)
[Governor Appointed and Senate Confirmed]

EXECUTIVE DIRECTOR
Principal Executive/Manager D (MEAH Z7006/1.0 FTE)



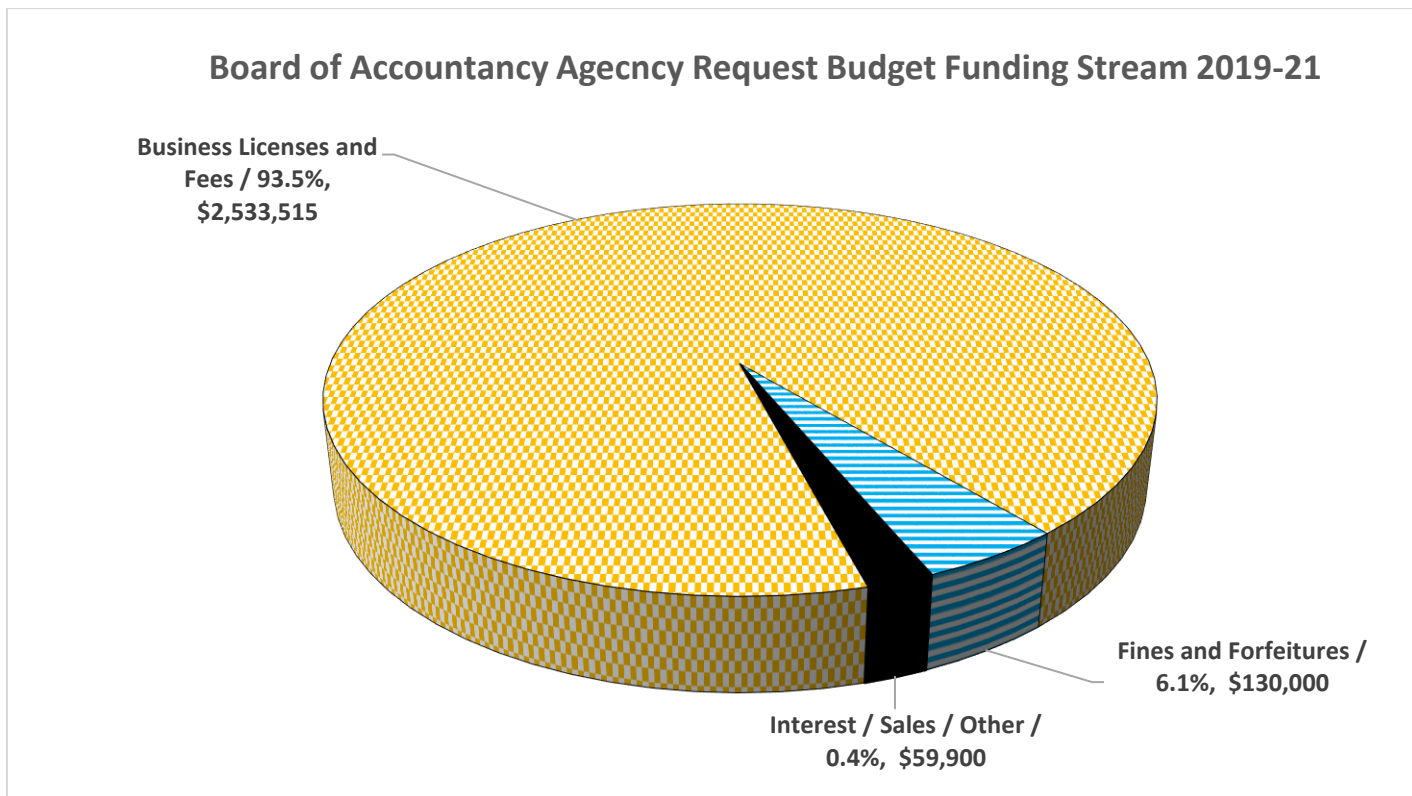
Board of Accountancy Organizational Chart – 2019-21

X Agency Request Budget 2019-21

Revenue Narrative

The Board of Accountancy is a 100% Other Funds Agency whose primary revenue stream is from fees for licensure. The Board projects its revenue conservatively, based on the following assumptions for 2019-21:

- 1) The examination and licensee base of the Board has remained stable over time. The 2019-21 revenue forecast assumes no growth in the regulated population subject to Board fees.
- 2) The Board is not proposing any fee increases for the 2019-21 budget cycle.



DETAIL OF LOTTERY FUNDS, OTHER FUNDS, AND FEDERAL FUNDS REVENUE

Source	Fund	ORBITS Revenue Acct	2015-2017 Actual	2017-19 Legislatively Adopted	2019-21 Estimated	2019-21		
						Agency Request	Governor's	Legislatively Adopted
Business Lic & Fees	OF	0205	\$2,546,981	\$2,585,305	\$2,533,515	\$2,533,515		
Fines & Forfeitures	OF	0205	\$159,042	\$122,760	\$130,000	\$130,000		
Interest Income	OF	0205	\$18,489	\$7,200	\$55,000	\$55,000		
Sales Income	OF	0205	\$539	\$900	\$900	\$900		
Other Revenues	OF	0205	\$7,476	\$6,635	\$6,635	\$4,000		
			\$2,732,527	\$2,722,800	\$2,723,415	\$2,723,415		

DETAIL OF LOTTERY FUNDS, OTHER FUNDS, AND FEDERAL FUNDS REVENUE

Accountancy, Board of
2019-21 Biennium

Agency Number: 12000

Cross Reference Number: 12000-000-00-00-00000

<i>Source</i>	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
Other Funds						
Business Lic and Fees	2,546,981	2,585,305	2,585,305	2,533,515	2,533,515	2,533,515
Fines and Forfeitures	159,042	122,760	122,760	130,000	130,000	130,000
Interest Income	18,489	7,200	7,200	55,000	55,000	55,000
Sales Income	539	900	900	900	900	900
Other Revenues	7,476	6,635	6,635	4,000	4,000	4,000
Transfer In - Intrafund	1,145,077	-	-	-	-	-
Transfer Out - Intrafund	(1,145,077)	-	-	-	-	-
Total Other Funds	\$2,732,527	\$2,722,800	\$2,722,800	\$2,723,415	\$2,723,415	\$2,723,415

DETAIL OF LOTTERY FUNDS, OTHER FUNDS, AND FEDERAL FUNDS REVENUE

Accountancy, Board of
2019-21 Biennium

Agency Number: 12000

Cross Reference Number: 12000-001-00-00-00000

<i>Source</i>	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
Other Funds						
Business Lic and Fees	2,546,981	2,585,305	2,585,305	2,533,515	2,533,515	2,533,515
Fines and Forfeitures	159,042	122,760	122,760	130,000	130,000	130,000
Interest Income	18,489	7,200	7,200	55,000	55,000	55,000
Sales Income	539	900	900	900	900	900
Other Revenues	7,476	6,635	6,635	4,000	4,000	4,000
Transfer In - Intrafund	1,145,077	-	-	-	-	-
Transfer Out - Intrafund	(1,145,077)	-	-	-	-	-
Total Other Funds	\$2,732,527	\$2,722,800	\$2,722,800	\$2,723,415	\$2,723,415	\$2,723,415

BUDGET NARRATIVE – BOARD OF ACCOUNTANCY

Program Unit Narrative

The Board of Accountancy is a single program unit budget. As such, all required information for program units has been integrated by appropriate headings into the agency summary narrative. This includes integration of the policy packages narrative into the agency summary narrative. Only the ORBITS form BPR 013 (Essential and Policy package Fiscal Impact Summary) follows here under this tab, and the PICS package fiscal report on the policy packages (PPDPFISCAL).

BUDGET NARRATIVE – BOARD OF ACCOUNTANCY

Policy Package 101 - DOJ Flat Rate

Purpose - Package 101:

PURPOSE:

The Oregon Board of Accountancy entered into a flat rate agreement with the Department of Justice (DOJ) in 2015 after an expensive case the Board was involved in led to an Emergency Board limitation request. The Board has continued under this flat rate agreement through the 2017-19 biennium.

During the time the Board has been under the flat rate agreement with DOJ, the Board has undergone changes that impacted the Board's legal costs including the retirement of the Board's previous Assistant Attorney General (AAG) and training for the new AAG, which meant the Board had two attorneys working simultaneously with the agency. In addition, the Board has encountered more complex cases recently which also require additional attorney fees. Due to these factors the DOJ flat rate fee has increased and additional limitation is required for the Board to continue at the current level of legal service. Consultation with our assigned AAG(s) benefits the public and consumers as well as our licensees, and provides legal outcomes that protect Oregon citizens.

HOW ACHIEVED:

This package proposes to provide the Agency with expenditure limitation sufficient to fund its Attorney General Fees.

STAFFING IMPACT:

This package does not impact staffing.

QUANTIFYING RESULTS:

This proposal supports the Agency's mission to protect Oregon consumers by ensuring only qualified licensees practice public accountancy in accordance with established professional standards and promulgated rules. Without the necessary spending limitation, the Agency may face settling or closing cases that involve harm to the public. The agency anticipates this funding will be sufficient to meet the attorney general fees needed for 2019-21 biennium.

REVENUE SOURCE:

The total requested ongoing limitation increase is \$194,048 in Services and Supplies for 2019-21. The funding source for the Agency is 100% Other Funds from licensing-related fees. This package does not anticipate changes in revenues. The agencies existing revenue and fee structure is sufficient to cover the expenditure limitation requested in this package.

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Accountancy, Board of
Pkg: 010 - Non-PICS Psnl Svc / Vacancy Factor

Cross Reference Name: Accountancy, Board of
Cross Reference Number: 12000-001-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Personal Services							
Overtime Payments	-	-	149	-	-	-	149
Public Employees' Retire Cont	-	-	25	-	-	-	25
Pension Obligation Bond	-	-	(114)	-	-	-	(114)
Social Security Taxes	-	-	11	-	-	-	11
Mass Transit Tax	-	-	32	-	-	-	32
Vacancy Savings	-	-	(13,386)	-	-	-	(13,386)
Total Personal Services	-	-	(\$13,283)	-	-	-	(\$13,283)
Total Expenditures							
Total Expenditures	-	-	(13,283)	-	-	-	(13,283)
Total Expenditures	-	-	(\$13,283)	-	-	-	(\$13,283)
Ending Balance							
Ending Balance	-	-	13,283	-	-	-	13,283
Total Ending Balance	-	-	\$13,283	-	-	-	\$13,283

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

**Accountancy, Board of
Pkg: 031 - Standard Inflation**

**Cross Reference Name: Accountancy, Board of
Cross Reference Number: 12000-001-00-00-00000**

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Services & Supplies							
Instate Travel	-	-	1,326	-	-	-	1,326
Out of State Travel	-	-	954	-	-	-	954
Employee Training	-	-	609	-	-	-	609
Office Expenses	-	-	1,849	-	-	-	1,849
Telecommunications	-	-	1,697	-	-	-	1,697
State Gov. Service Charges	-	-	30,175	-	-	-	30,175
Data Processing	-	-	2,568	-	-	-	2,568
Publicity and Publications	-	-	449	-	-	-	449
Professional Services	-	-	6,388	-	-	-	6,388
IT Professional Services	-	-	2,221	-	-	-	2,221
Attorney General	-	-	42,032	-	-	-	42,032
Employee Recruitment and Develop	-	-	48	-	-	-	48
Dues and Subscriptions	-	-	698	-	-	-	698
Facilities Rental and Taxes	-	-	5,587	-	-	-	5,587
Agency Program Related S and S	-	-	623	-	-	-	623
Other Services and Supplies	-	-	6,180	-	-	-	6,180
Expendable Prop 250 - 5000	-	-	221	-	-	-	221
IT Expendable Property	-	-	578	-	-	-	578
Total Services & Supplies	-	-	\$104,203	-	-	-	\$104,203
Total Expenditures							
Total Expenditures	-	-	104,203	-	-	-	104,203
Total Expenditures	-	-	\$104,203	-	-	-	\$104,203

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Accountancy, Board of
Pkg: 031 - Standard Inflation

Cross Reference Name: Accountancy, Board of
Cross Reference Number: 12000-001-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Ending Balance							
Ending Balance	-	-	(104,203)	-	-	-	(104,203)
Total Ending Balance	-	-	(\$104,203)	-	-	-	(\$104,203)

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Accountancy, Board of
Pkg: 091 - Statewide Adjustment DAS Chgs

Cross Reference Name: Accountancy, Board of
Cross Reference Number: 12000-001-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Services & Supplies							
Office Expenses	-	-	-	-	-	-	-
State Gov. Service Charges	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-
Other Services and Supplies	-	-	-	-	-	-	-
Total Services & Supplies	-	-	-	-	-	-	-
Total Expenditures							
Total Expenditures	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Accountancy, Board of
Pkg: 092 - Statewide AG Adjustment

Cross Reference Name: Accountancy, Board of
Cross Reference Number: 12000-001-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Services & Supplies							
Attorney General	-	-	-	-	-	-	-
Total Services & Supplies	-	-	-	-	-	-	-
Total Expenditures							
Total Expenditures	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Accountancy, Board of
Pkg: 101 - DOJ Flat Rate

Cross Reference Name: Accountancy, Board of
Cross Reference Number: 12000-001-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Services & Supplies							
Attorney General	-	-	182,502	-	-	-	182,502
Total Services & Supplies	-	-	\$182,502	-	-	-	\$182,502
Total Expenditures							
Total Expenditures	-	-	182,502	-	-	-	182,502
Total Expenditures	-	-	\$182,502	-	-	-	\$182,502
Ending Balance							
Ending Balance	-	-	(182,502)	-	-	-	(182,502)
Total Ending Balance	-	-	(\$182,502)	-	-	-	(\$182,502)

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Accountancy, Board of
Pkg: 810 - Statewide Adjustments

Cross Reference Name: Accountancy, Board of
Cross Reference Number: 12000-001-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Personal Services							
Reconciliation Adjustment	-	-	(5,255)	-	-	-	(5,255)
Total Personal Services	-	-	(\$5,255)	-	-	-	(\$5,255)
Services & Supplies							
Office Expenses	-	-	(5,177)	-	-	-	(5,177)
State Gov. Service Charges	-	-	(5,728)	-	-	-	(5,728)
Data Processing	-	-	(3,205)	-	-	-	(3,205)
Attorney General	-	-	(10,129)	-	-	-	(10,129)
Facilities Rental and Taxes	-	-	(4)	-	-	-	(4)
Other Services and Supplies	-	-	(12,292)	-	-	-	(12,292)
Total Services & Supplies	-	-	(\$36,535)	-	-	-	(\$36,535)
Total Expenditures							
Total Expenditures	-	-	(41,790)	-	-	-	(41,790)
Total Expenditures	-	-	(\$41,790)	-	-	-	(\$41,790)
Ending Balance							
Ending Balance	-	-	41,790	-	-	-	41,790
Total Ending Balance	-	-	\$41,790	-	-	-	\$41,790

DETAIL OF LOTTERY FUNDS, OTHER FUNDS, AND FEDERAL FUNDS REVENUE

Accountancy, Board of
2019-21 Biennium

Agency Number: 12000

Cross Reference Number: 12000-000-00-00-00000

<i>Source</i>	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Audit	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
Other Funds						
Business Lic and Fees	2,546,981	2,585,305	2,585,305	2,533,515	-	-
Fines and Forfeitures	159,042	122,760	122,760	130,000	-	-
Interest Income	18,489	7,200	7,200	55,000	-	-
Sales Income	539	900	900	900	-	-
Other Revenues	7,476	6,635	6,635	4,000	-	-
Transfer In - Intrafund	1,145,077	-	-	-	-	-
Transfer Out - Intrafund	(1,145,077)	-	-	-	-	-
Total Other Funds	\$2,732,527	\$2,722,800	\$2,722,800	\$2,723,415	-	-

DETAIL OF LOTTERY FUNDS, OTHER FUNDS, AND FEDERAL FUNDS REVENUE

Accountancy, Board of
2019-21 Biennium

Agency Number: 12000

Cross Reference Number: 12000-001-00-00-00000

<i>Source</i>	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Audit	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
Other Funds						
Business Lic and Fees	2,546,981	2,585,305	2,585,305	2,533,515	-	-
Fines and Forfeitures	159,042	122,760	122,760	130,000	-	-
Interest Income	18,489	7,200	7,200	55,000	-	-
Sales Income	539	900	900	900	-	-
Other Revenues	7,476	6,635	6,635	4,000	-	-
Transfer In - Intrafund	1,145,077	-	-	-	-	-
Transfer Out - Intrafund	(1,145,077)	-	-	-	-	-
Total Other Funds	\$2,732,527	\$2,722,800	\$2,722,800	\$2,723,415	-	-

Accountancy, Board of**Summary Cross Reference Listing and Packages
2019-21 Biennium**

Agency Number: 12000

BAM Analyst: Morse-Miller, Haylee

Budget Coordinator: Tennimon, Amy - (503)373-1606

Cross Reference Number	Cross Reference Description	Package Number	Priority	Package Description	Package Group
001-00-00-00000	Accountancy, Board of	010	0	Non-PICS Psnl Svc / Vacancy Factor	Essential Packages
001-00-00-00000	Accountancy, Board of	021	0	Phase - In	Essential Packages
001-00-00-00000	Accountancy, Board of	022	0	Phase-out Pgm & One-time Costs	Essential Packages
001-00-00-00000	Accountancy, Board of	031	0	Standard Inflation	Essential Packages
001-00-00-00000	Accountancy, Board of	032	0	Above Standard Inflation	Essential Packages
001-00-00-00000	Accountancy, Board of	033	0	Exceptional Inflation	Essential Packages
001-00-00-00000	Accountancy, Board of	040	0	Mandated Caseload	Essential Packages
001-00-00-00000	Accountancy, Board of	081	0	September 2018 Emergency Board	Policy Packages
001-00-00-00000	Accountancy, Board of	090	0	Analyst Adjustments	Policy Packages
001-00-00-00000	Accountancy, Board of	091	0	Statewide Adjustment DAS Chgs	Policy Packages
001-00-00-00000	Accountancy, Board of	092	0	Statewide AG Adjustment	Policy Packages
001-00-00-00000	Accountancy, Board of	801	0	LFO Analyst Adjustments	Policy Packages
001-00-00-00000	Accountancy, Board of	810	0	Statewide Adjustments	Policy Packages
001-00-00-00000	Accountancy, Board of	811	0	Budget Reconciliation Adjustments	Policy Packages
001-00-00-00000	Accountancy, Board of	813	0	Policy Bills	Policy Packages
001-00-00-00000	Accountancy, Board of	816	0	Capital Construction	Policy Packages
001-00-00-00000	Accountancy, Board of	850	0	Program Change Bill	Policy Packages
001-00-00-00000	Accountancy, Board of	101	0	DOJ Flat Rate	Policy Packages

Accountancy, Board of

**Policy Package List by Priority
2019-21 Biennium**

Agency Number: 12000

BAM Analyst: Morse-Miller, Haylee

Budget Coordinator: Tennimon, Amy - (503)373-1606

Priority	Policy Pkg Number	Policy Pkg Description	Summary Cross Reference Number	Cross Reference Description
0	081	September 2018 Emergency Board	001-00-00-00000	Accountancy, Board of
	090	Analyst Adjustments	001-00-00-00000	Accountancy, Board of
	091	Statewide Adjustment DAS Chgs	001-00-00-00000	Accountancy, Board of
	092	Statewide AG Adjustment	001-00-00-00000	Accountancy, Board of
	101	DOJ Flat Rate	001-00-00-00000	Accountancy, Board of
	801	LFO Analyst Adjustments	001-00-00-00000	Accountancy, Board of
	810	Statewide Adjustments	001-00-00-00000	Accountancy, Board of
	811	Budget Reconciliation Adjustments	001-00-00-00000	Accountancy, Board of
	813	Policy Bills	001-00-00-00000	Accountancy, Board of
	816	Capital Construction	001-00-00-00000	Accountancy, Board of
	850	Program Change Bill	001-00-00-00000	Accountancy, Board of

DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
BEGINNING BALANCE						
0025 Beginning Balance						
3400 Other Funds Ltd	1,150,128	1,023,748	-	1,023,748	1,903,493	1,903,493
REVENUE CATEGORIES						
LICENSES AND FEES						
0205 Business Lic and Fees						
3400 Other Funds Ltd	2,546,981	2,585,305	-	2,585,305	2,533,515	2,533,515
FINES, RENTS AND ROYALTIES						
0505 Fines and Forfeitures						
3400 Other Funds Ltd	159,042	122,760	-	122,760	130,000	130,000
INTEREST EARNINGS						
0605 Interest Income						
3400 Other Funds Ltd	18,489	7,200	-	7,200	55,000	55,000
SALES INCOME						
0705 Sales Income						
3400 Other Funds Ltd	539	900	-	900	900	900
OTHER						
0975 Other Revenues						
3400 Other Funds Ltd	7,476	6,635	-	6,635	4,000	4,000
TRANSFERS IN						

DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
1010 Transfer In - Intrafund						
3400 Other Funds Ltd	1,145,077	-	-	-	-	-
REVENUES						
3400 Other Funds Ltd	3,877,604	2,722,800	-	2,722,800	2,723,415	2,723,415
TRANSFERS OUT						
2010 Transfer Out - Intrafund						
3400 Other Funds Ltd	(1,145,077)	-	-	-	-	-
AVAILABLE REVENUES						
3400 Other Funds Ltd	3,882,655	3,746,548	-	3,746,548	4,626,908	4,626,908
EXPENDITURES						
PERSONAL SERVICES						
SALARIES & WAGES						
3110 Class/Unclass Sal. and Per Diem						
3400 Other Funds Ltd	900,802	896,724	23,032	919,756	901,908	901,908
3170 Overtime Payments						
3400 Other Funds Ltd	7,801	3,930	-	3,930	3,930	4,079
3190 All Other Differential						
3400 Other Funds Ltd	15,952	-	-	-	-	-
TOTAL SALARIES & WAGES						
3400 Other Funds Ltd	924,555	900,654	23,032	923,686	905,838	905,987

Accountancy, Board of

Agency Number: 12000

**Agency Worksheet - Revenues & Expenditures
2019-21 Biennium
Accountancy, Board of**

**Version: V - 01 - Agency Request Budget
Cross Reference Number: 12000-000-00-00-00000**

DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
TOTAL SALARIES & WAGES	\$924,555	\$900,654	\$23,032	\$923,686	\$905,838	\$905,987
OTHER PAYROLL EXPENSES						
3210 Empl. Rel. Bd. Assessments						
3400 Other Funds Ltd	353	399	-	399	427	427
3220 Public Employees' Retire Cont						
3400 Other Funds Ltd	130,323	170,940	3,064	174,004	152,835	152,860
3221 Pension Obligation Bond						
3400 Other Funds Ltd	49,047	53,606	(2,439)	51,167	51,167	51,053
3230 Social Security Taxes						
3400 Other Funds Ltd	69,148	68,897	-	68,897	69,294	69,305
3250 Worker's Comp. Assess. (WCD)						
3400 Other Funds Ltd	486	552	-	552	464	464
3260 Mass Transit Tax						
3400 Other Funds Ltd	5,548	5,404	-	5,404	5,404	5,436
3270 Flexible Benefits						
3400 Other Funds Ltd	219,961	266,688	9,888	276,576	281,472	281,472
TOTAL OTHER PAYROLL EXPENSES						
3400 Other Funds Ltd	474,866	566,486	10,513	576,999	561,063	561,017
TOTAL OTHER PAYROLL EXPENSES	\$474,866	\$566,486	\$10,513	\$576,999	\$561,063	\$561,017
P.S. BUDGET ADJUSTMENTS						

Accountancy, Board of

Agency Number: 12000

**Agency Worksheet - Revenues & Expenditures
2019-21 Biennium
Accountancy, Board of**

**Version: V - 01 - Agency Request Budget
Cross Reference Number: 12000-000-00-00-00000**

DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
3455 Vacancy Savings						
3400 Other Funds Ltd	-	-	-	-	-	(13,386)
3465 Reconciliation Adjustment						
3400 Other Funds Ltd	-	27,024	-	27,024	-	-
TOTAL P.S. BUDGET ADJUSTMENTS						
3400 Other Funds Ltd	-	27,024	-	27,024	-	(13,386)
TOTAL P.S. BUDGET ADJUSTMENTS	-	\$27,024	-	\$27,024	-	(\$13,386)
TOTAL PERSONAL SERVICES						
3400 Other Funds Ltd	1,399,421	1,494,164	33,545	1,527,709	1,466,901	1,453,618
TOTAL PERSONAL SERVICES	\$1,399,421	\$1,494,164	\$33,545	\$1,527,709	\$1,466,901	\$1,453,618
SERVICES & SUPPLIES						
4100 Instate Travel						
3400 Other Funds Ltd	17,357	34,890	-	34,890	34,890	36,216
4125 Out of State Travel						
3400 Other Funds Ltd	9,044	25,105	-	25,105	25,105	26,059
4150 Employee Training						
3400 Other Funds Ltd	30,591	16,032	-	16,032	16,032	16,641
4175 Office Expenses						
3400 Other Funds Ltd	50,926	48,661	-	48,661	48,661	50,510
4200 Telecommunications						

Accountancy, Board of

Agency Number: 12000

**Agency Worksheet - Revenues & Expenditures
2019-21 Biennium
Accountancy, Board of**

**Version: V - 01 - Agency Request Budget
Cross Reference Number: 12000-000-00-00-00000**

DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
3400 Other Funds Ltd	24,568	44,645	-	44,645	44,645	46,342
4225 State Gov. Service Charges						
3400 Other Funds Ltd	50,556	60,735	-	60,735	60,735	90,910
4250 Data Processing						
3400 Other Funds Ltd	61,618	67,588	-	67,588	67,588	70,156
4275 Publicity and Publications						
3400 Other Funds Ltd	3,372	11,805	-	11,805	11,805	12,254
4300 Professional Services						
3400 Other Funds Ltd	90,825	152,084	-	152,084	152,084	158,472
4315 IT Professional Services						
3400 Other Funds Ltd	2,703	52,888	-	52,888	52,888	55,109
4325 Attorney General						
3400 Other Funds Ltd	218,433	208,698	-	208,698	208,698	250,730
4375 Employee Recruitment and Develop						
3400 Other Funds Ltd	1,477	1,250	-	1,250	1,250	1,298
4400 Dues and Subscriptions						
3400 Other Funds Ltd	13,462	18,375	-	18,375	18,375	19,073
4425 Facilities Rental and Taxes						
3400 Other Funds Ltd	113,262	147,022	-	147,022	147,022	152,609
4575 Agency Program Related S and S						

Accountancy, Board of

Agency Number: 12000

**Agency Worksheet - Revenues & Expenditures
2019-21 Biennium
Accountancy, Board of**

**Version: V - 01 - Agency Request Budget
Cross Reference Number: 12000-000-00-00-00000**

DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
3400 Other Funds Ltd	10,920	16,406	-	16,406	16,406	17,029
4650 Other Services and Supplies						
3400 Other Funds Ltd	138,543	162,627	-	162,627	162,627	168,807
4700 Expendable Prop 250 - 5000						
3400 Other Funds Ltd	-	5,805	-	5,805	5,805	6,026
4715 IT Expendable Property						
3400 Other Funds Ltd	24,430	15,202	-	15,202	15,202	15,780
TOTAL SERVICES & SUPPLIES						
3400 Other Funds Ltd	862,087	1,089,818	-	1,089,818	1,089,818	1,194,021
TOTAL SERVICES & SUPPLIES	\$862,087	\$1,089,818	-	\$1,089,818	\$1,089,818	\$1,194,021
EXPENDITURES						
3400 Other Funds Ltd	2,261,508	2,583,982	33,545	2,617,527	2,556,719	2,647,639
ENDING BALANCE						
3400 Other Funds Ltd	1,621,147	1,162,566	(33,545)	1,129,021	2,070,189	1,979,269
TOTAL ENDING BALANCE	\$1,621,147	\$1,162,566	(\$33,545)	\$1,129,021	\$2,070,189	\$1,979,269
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	8	8	-	8	8	8
AUTHORIZED FTE POSITIONS						
8250 Class/Unclass FTE Positions	8.00	7.50	-	7.50	7.50	7.50

DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
BEGINNING BALANCE						
0025 Beginning Balance						
3400 Other Funds Ltd	1,150,128	1,023,748	-	1,023,748	1,903,493	1,903,493
REVENUE CATEGORIES						
LICENSES AND FEES						
0205 Business Lic and Fees						
3400 Other Funds Ltd	2,546,981	2,585,305	-	2,585,305	2,533,515	2,533,515
FINES, RENTS AND ROYALTIES						
0505 Fines and Forfeitures						
3400 Other Funds Ltd	159,042	122,760	-	122,760	130,000	130,000
INTEREST EARNINGS						
0605 Interest Income						
3400 Other Funds Ltd	18,489	7,200	-	7,200	55,000	55,000
SALES INCOME						
0705 Sales Income						
3400 Other Funds Ltd	539	900	-	900	900	900
OTHER						
0975 Other Revenues						
3400 Other Funds Ltd	7,476	6,635	-	6,635	4,000	4,000
TRANSFERS IN						

DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
1010 Transfer In - Intrafund						
3400 Other Funds Ltd	1,145,077	-	-	-	-	-
REVENUES						
3400 Other Funds Ltd	3,877,604	2,722,800	-	2,722,800	2,723,415	2,723,415
TRANSFERS OUT						
2010 Transfer Out - Intrafund						
3400 Other Funds Ltd	(1,145,077)	-	-	-	-	-
AVAILABLE REVENUES						
3400 Other Funds Ltd	3,882,655	3,746,548	-	3,746,548	4,626,908	4,626,908
EXPENDITURES						
PERSONAL SERVICES						
SALARIES & WAGES						
3110 Class/Unclass Sal. and Per Diem						
3400 Other Funds Ltd	900,802	896,724	23,032	919,756	901,908	901,908
3170 Overtime Payments						
3400 Other Funds Ltd	7,801	3,930	-	3,930	3,930	4,079
3190 All Other Differential						
3400 Other Funds Ltd	15,952	-	-	-	-	-
TOTAL SALARIES & WAGES						
3400 Other Funds Ltd	924,555	900,654	23,032	923,686	905,838	905,987

Accountancy, Board of

Agency Number: 12000

**Agency Worksheet - Revenues & Expenditures
2019-21 Biennium
Accountancy, Board of**

**Version: V - 01 - Agency Request Budget
Cross Reference Number: 12000-001-00-00-00000**

DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
TOTAL SALARIES & WAGES	\$924,555	\$900,654	\$23,032	\$923,686	\$905,838	\$905,987
OTHER PAYROLL EXPENSES						
3210 Empl. Rel. Bd. Assessments						
3400 Other Funds Ltd	353	399	-	399	427	427
3220 Public Employees' Retire Cont						
3400 Other Funds Ltd	130,323	170,940	3,064	174,004	152,835	152,860
3221 Pension Obligation Bond						
3400 Other Funds Ltd	49,047	53,606	(2,439)	51,167	51,167	51,053
3230 Social Security Taxes						
3400 Other Funds Ltd	69,148	68,897	-	68,897	69,294	69,305
3250 Worker's Comp. Assess. (WCD)						
3400 Other Funds Ltd	486	552	-	552	464	464
3260 Mass Transit Tax						
3400 Other Funds Ltd	5,548	5,404	-	5,404	5,404	5,436
3270 Flexible Benefits						
3400 Other Funds Ltd	219,961	266,688	9,888	276,576	281,472	281,472
TOTAL OTHER PAYROLL EXPENSES						
3400 Other Funds Ltd	474,866	566,486	10,513	576,999	561,063	561,017
TOTAL OTHER PAYROLL EXPENSES	\$474,866	\$566,486	\$10,513	\$576,999	\$561,063	\$561,017
P.S. BUDGET ADJUSTMENTS						

Accountancy, Board of

Agency Number: 12000

**Agency Worksheet - Revenues & Expenditures
2019-21 Biennium
Accountancy, Board of**

**Version: V - 01 - Agency Request Budget
Cross Reference Number: 12000-001-00-00-00000**

DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
3455 Vacancy Savings						
3400 Other Funds Ltd	-	-	-	-	-	(13,386)
3465 Reconciliation Adjustment						
3400 Other Funds Ltd	-	27,024	-	27,024	-	-
TOTAL P.S. BUDGET ADJUSTMENTS						
3400 Other Funds Ltd	-	27,024	-	27,024	-	(13,386)
TOTAL P.S. BUDGET ADJUSTMENTS	-	\$27,024	-	\$27,024	-	(\$13,386)
TOTAL PERSONAL SERVICES						
3400 Other Funds Ltd	1,399,421	1,494,164	33,545	1,527,709	1,466,901	1,453,618
TOTAL PERSONAL SERVICES	\$1,399,421	\$1,494,164	\$33,545	\$1,527,709	\$1,466,901	\$1,453,618
SERVICES & SUPPLIES						
4100 Instate Travel						
3400 Other Funds Ltd	17,357	34,890	-	34,890	34,890	36,216
4125 Out of State Travel						
3400 Other Funds Ltd	9,044	25,105	-	25,105	25,105	26,059
4150 Employee Training						
3400 Other Funds Ltd	30,591	16,032	-	16,032	16,032	16,641
4175 Office Expenses						
3400 Other Funds Ltd	50,926	48,661	-	48,661	48,661	50,510
4200 Telecommunications						

Accountancy, Board of

Agency Number: 12000

**Agency Worksheet - Revenues & Expenditures
2019-21 Biennium
Accountancy, Board of**

**Version: V - 01 - Agency Request Budget
Cross Reference Number: 12000-001-00-00-00000**

DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
3400 Other Funds Ltd	24,568	44,645	-	44,645	44,645	46,342
4225 State Gov. Service Charges						
3400 Other Funds Ltd	50,556	60,735	-	60,735	60,735	90,910
4250 Data Processing						
3400 Other Funds Ltd	61,618	67,588	-	67,588	67,588	70,156
4275 Publicity and Publications						
3400 Other Funds Ltd	3,372	11,805	-	11,805	11,805	12,254
4300 Professional Services						
3400 Other Funds Ltd	90,825	152,084	-	152,084	152,084	158,472
4315 IT Professional Services						
3400 Other Funds Ltd	2,703	52,888	-	52,888	52,888	55,109
4325 Attorney General						
3400 Other Funds Ltd	218,433	208,698	-	208,698	208,698	250,730
4375 Employee Recruitment and Develop						
3400 Other Funds Ltd	1,477	1,250	-	1,250	1,250	1,298
4400 Dues and Subscriptions						
3400 Other Funds Ltd	13,462	18,375	-	18,375	18,375	19,073
4425 Facilities Rental and Taxes						
3400 Other Funds Ltd	113,262	147,022	-	147,022	147,022	152,609
4575 Agency Program Related S and S						

Accountancy, Board of

Agency Number: 12000

**Agency Worksheet - Revenues & Expenditures
2019-21 Biennium
Accountancy, Board of**

**Version: V - 01 - Agency Request Budget
Cross Reference Number: 12000-001-00-00-00000**

DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
3400 Other Funds Ltd	10,920	16,406	-	16,406	16,406	17,029
4650 Other Services and Supplies						
3400 Other Funds Ltd	138,543	162,627	-	162,627	162,627	168,807
4700 Expendable Prop 250 - 5000						
3400 Other Funds Ltd	-	5,805	-	5,805	5,805	6,026
4715 IT Expendable Property						
3400 Other Funds Ltd	24,430	15,202	-	15,202	15,202	15,780
TOTAL SERVICES & SUPPLIES						
3400 Other Funds Ltd	862,087	1,089,818	-	1,089,818	1,089,818	1,194,021
TOTAL SERVICES & SUPPLIES	\$862,087	\$1,089,818	-	\$1,089,818	\$1,089,818	\$1,194,021
EXPENDITURES						
3400 Other Funds Ltd	2,261,508	2,583,982	33,545	2,617,527	2,556,719	2,647,639
ENDING BALANCE						
3400 Other Funds Ltd	1,621,147	1,162,566	(33,545)	1,129,021	2,070,189	1,979,269
TOTAL ENDING BALANCE	\$1,621,147	\$1,162,566	(\$33,545)	\$1,129,021	\$2,070,189	\$1,979,269
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	8	8	-	8	8	8
AUTHORIZED FTE POSITIONS						
8250 Class/Unclass FTE Positions	8.00	7.50	-	7.50	7.50	7.50

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
BEGINNING BALANCE						
0025 Beginning Balance						
3400 Other Funds Ltd	1,150,128	1,023,748	1,023,748	1,903,493	1,903,493	1,903,493
REVENUE CATEGORIES						
LICENSES AND FEES						
0205 Business Lic and Fees						
3400 Other Funds Ltd	2,546,981	2,585,305	2,585,305	2,533,515	2,533,515	2,533,515
FINES, RENTS AND ROYALTIES						
0505 Fines and Forfeitures						
3400 Other Funds Ltd	159,042	122,760	122,760	130,000	130,000	130,000
INTEREST EARNINGS						
0605 Interest Income						
3400 Other Funds Ltd	18,489	7,200	7,200	55,000	55,000	55,000
SALES INCOME						
0705 Sales Income						
3400 Other Funds Ltd	539	900	900	900	900	900
OTHER						
0975 Other Revenues						
3400 Other Funds Ltd	7,476	6,635	6,635	4,000	4,000	4,000
TRANSFERS IN						
1010 Transfer In - Intrafund						
3400 Other Funds Ltd	1,145,077	-	-	-	-	-

REVENUE CATEGORIES

Budget Support - Detail Revenues and Expenditures

Cross Reference Number: 12000-000-00-00-00000

2019-21 Biennium

Accountancy, Board of

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
3400 Other Funds Ltd	3,877,604	2,722,800	2,722,800	2,723,415	2,723,415	2,723,415
TOTAL REVENUE CATEGORIES	\$3,877,604	\$2,722,800	\$2,722,800	\$2,723,415	\$2,723,415	\$2,723,415
TRANSFERS OUT						
2010 Transfer Out - Intrafund						
3400 Other Funds Ltd	(1,145,077)	-	-	-	-	-
AVAILABLE REVENUES						
3400 Other Funds Ltd	3,882,655	3,746,548	3,746,548	4,626,908	4,626,908	4,626,908
TOTAL AVAILABLE REVENUES	\$3,882,655	\$3,746,548	\$3,746,548	\$4,626,908	\$4,626,908	\$4,626,908
EXPENDITURES						
PERSONAL SERVICES						
SALARIES & WAGES						
3110 Class/Unclass Sal. and Per Diem						
3400 Other Funds Ltd	900,802	896,724	919,756	901,908	901,908	901,908
3170 Overtime Payments						
3400 Other Funds Ltd	7,801	3,930	3,930	4,079	4,079	4,079
3190 All Other Differential						
3400 Other Funds Ltd	15,952	-	-	-	-	-
SALARIES & WAGES						
3400 Other Funds Ltd	924,555	900,654	923,686	905,987	905,987	905,987
TOTAL SALARIES & WAGES	\$924,555	\$900,654	\$923,686	\$905,987	\$905,987	\$905,987
OTHER PAYROLL EXPENSES						
3210 Empl. Rel. Bd. Assessments						
3400 Other Funds Ltd	353	399	399	427	427	427

Budget Support - Detail Revenues and Expenditures
 2019-21 Biennium
 Accountancy, Board of

Cross Reference Number: 12000-000-00-00-00000

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
3220 Public Employees' Retire Cont						
3400 Other Funds Ltd	130,323	170,940	174,004	152,860	152,860	152,860
3221 Pension Obligation Bond						
3400 Other Funds Ltd	49,047	53,606	51,167	51,053	51,053	51,053
3230 Social Security Taxes						
3400 Other Funds Ltd	69,148	68,897	68,897	69,305	69,305	69,305
3250 Worker's Comp. Assess. (WCD)						
3400 Other Funds Ltd	486	552	552	464	464	464
3260 Mass Transit Tax						
3400 Other Funds Ltd	5,548	5,404	5,404	5,436	5,436	5,436
3270 Flexible Benefits						
3400 Other Funds Ltd	219,961	266,688	276,576	281,472	281,472	281,472
OTHER PAYROLL EXPENSES						
3400 Other Funds Ltd	474,866	566,486	576,999	561,017	561,017	561,017
TOTAL OTHER PAYROLL EXPENSES	\$474,866	\$566,486	\$576,999	\$561,017	\$561,017	\$561,017
P.S. BUDGET ADJUSTMENTS						
3455 Vacancy Savings						
3400 Other Funds Ltd	-	-	-	(13,386)	(13,386)	(13,386)
3465 Reconciliation Adjustment						
3400 Other Funds Ltd	-	27,024	27,024	-	-	(5,255)
P.S. BUDGET ADJUSTMENTS						
3400 Other Funds Ltd	-	27,024	27,024	(13,386)	(13,386)	(18,641)
TOTAL P.S. BUDGET ADJUSTMENTS	-	\$27,024	\$27,024	(\$13,386)	(\$13,386)	(\$18,641)

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
PERSONAL SERVICES						
3400 Other Funds Ltd	1,399,421	1,494,164	1,527,709	1,453,618	1,453,618	1,448,363
TOTAL PERSONAL SERVICES	\$1,399,421	\$1,494,164	\$1,527,709	\$1,453,618	\$1,453,618	\$1,448,363
SERVICES & SUPPLIES						
4100 Instate Travel						
3400 Other Funds Ltd	17,357	34,890	34,890	36,216	36,216	36,216
4125 Out of State Travel						
3400 Other Funds Ltd	9,044	25,105	25,105	26,059	26,059	26,059
4150 Employee Training						
3400 Other Funds Ltd	30,591	16,032	16,032	16,641	16,641	16,641
4175 Office Expenses						
3400 Other Funds Ltd	50,926	48,661	48,661	50,510	49,713	45,333
4200 Telecommunications						
3400 Other Funds Ltd	24,568	44,645	44,645	46,342	46,342	46,342
4225 State Gov. Service Charges						
3400 Other Funds Ltd	50,556	60,735	60,735	90,910	80,899	85,182
4250 Data Processing						
3400 Other Funds Ltd	61,618	67,588	67,588	70,156	70,134	66,951
4275 Publicity and Publications						
3400 Other Funds Ltd	3,372	11,805	11,805	12,254	12,254	12,254
4300 Professional Services						
3400 Other Funds Ltd	90,825	152,084	152,084	158,472	158,472	158,472
4315 IT Professional Services						

Budget Support - Detail Revenues and Expenditures

Cross Reference Number: 12000-000-00-00-00000

2019-21 Biennium

Accountancy, Board of

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
3400 Other Funds Ltd	2,703	52,888	52,888	55,109	55,109	55,109
4325 Attorney General						
3400 Other Funds Ltd	218,433	208,698	208,698	444,778	418,314	423,103
4375 Employee Recruitment and Develop						
3400 Other Funds Ltd	1,477	1,250	1,250	1,298	1,298	1,298
4400 Dues and Subscriptions						
3400 Other Funds Ltd	13,462	18,375	18,375	19,073	19,073	19,073
4425 Facilities Rental and Taxes						
3400 Other Funds Ltd	113,262	147,022	147,022	152,609	152,609	152,605
4575 Agency Program Related S and S						
3400 Other Funds Ltd	10,920	16,406	16,406	17,029	17,029	17,029
4650 Other Services and Supplies						
3400 Other Funds Ltd	138,543	162,627	162,627	168,807	169,705	156,515
4700 Expendable Prop 250 - 5000						
3400 Other Funds Ltd	-	5,805	5,805	6,026	6,026	6,026
4715 IT Expendable Property						
3400 Other Funds Ltd	24,430	15,202	15,202	15,780	15,780	15,780
SERVICES & SUPPLIES						
3400 Other Funds Ltd	862,087	1,089,818	1,089,818	1,388,069	1,351,673	1,339,988
TOTAL SERVICES & SUPPLIES	\$862,087	\$1,089,818	\$1,089,818	\$1,388,069	\$1,351,673	\$1,339,988
EXPENDITURES						
3400 Other Funds Ltd	2,261,508	2,583,982	2,617,527	2,841,687	2,805,291	2,788,351
TOTAL EXPENDITURES	\$2,261,508	\$2,583,982	\$2,617,527	\$2,841,687	\$2,805,291	\$2,788,351

<i>Description</i>	<i>2015-17 Actuals</i>	<i>2017-19 Leg Adopted Budget</i>	<i>2017-19 Leg Approved Budget</i>	<i>2019-21 Agency Request Budget</i>	<i>2019-21 Governor's Budget</i>	<i>2019-21 Leg. Adopted Audit</i>
ENDING BALANCE						
3400 Other Funds Ltd	1,621,147	1,162,566	1,129,021	1,785,221	1,821,617	1,838,557
TOTAL ENDING BALANCE	\$1,621,147	\$1,162,566	\$1,129,021	\$1,785,221	\$1,821,617	\$1,838,557
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	8	8	8	8	8	8
TOTAL AUTHORIZED POSITIONS	8	8	8	8	8	8
AUTHORIZED FTE						
8250 Class/Unclass FTE Positions	8.00	7.50	7.50	7.50	7.50	7.50
TOTAL AUTHORIZED FTE	8.00	7.50	7.50	7.50	7.50	7.50

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
BEGINNING BALANCE						
0025 Beginning Balance						
3400 Other Funds Ltd	1,150,128	1,023,748	1,023,748	1,903,493	1,903,493	1,903,493
REVENUE CATEGORIES						
LICENSES AND FEES						
0205 Business Lic and Fees						
3400 Other Funds Ltd	2,546,981	2,585,305	2,585,305	2,533,515	2,533,515	2,533,515
FINES, RENTS AND ROYALTIES						
0505 Fines and Forfeitures						
3400 Other Funds Ltd	159,042	122,760	122,760	130,000	130,000	130,000
INTEREST EARNINGS						
0605 Interest Income						
3400 Other Funds Ltd	18,489	7,200	7,200	55,000	55,000	55,000
SALES INCOME						
0705 Sales Income						
3400 Other Funds Ltd	539	900	900	900	900	900
OTHER						
0975 Other Revenues						
3400 Other Funds Ltd	7,476	6,635	6,635	4,000	4,000	4,000
TRANSFERS IN						
1010 Transfer In - Intrafund						
3400 Other Funds Ltd	1,145,077	-	-	-	-	-

REVENUE CATEGORIES

Budget Support - Detail Revenues and Expenditures

Cross Reference Number: 12000-001-00-00-00000

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Accountancy, Board of

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
3400 Other Funds Ltd	3,877,604	2,722,800	2,722,800	2,723,415	2,723,415	2,723,415
TOTAL REVENUE CATEGORIES	\$3,877,604	\$2,722,800	\$2,722,800	\$2,723,415	\$2,723,415	\$2,723,415
TRANSFERS OUT						
2010 Transfer Out - Intrafund						
3400 Other Funds Ltd	(1,145,077)	-	-	-	-	-
AVAILABLE REVENUES						
3400 Other Funds Ltd	3,882,655	3,746,548	3,746,548	4,626,908	4,626,908	4,626,908
TOTAL AVAILABLE REVENUES	\$3,882,655	\$3,746,548	\$3,746,548	\$4,626,908	\$4,626,908	\$4,626,908
EXPENDITURES						
PERSONAL SERVICES						
SALARIES & WAGES						
3110 Class/Unclass Sal. and Per Diem						
3400 Other Funds Ltd	900,802	896,724	919,756	901,908	901,908	901,908
3170 Overtime Payments						
3400 Other Funds Ltd	7,801	3,930	3,930	4,079	4,079	4,079
3190 All Other Differential						
3400 Other Funds Ltd	15,952	-	-	-	-	-
SALARIES & WAGES						
3400 Other Funds Ltd	924,555	900,654	923,686	905,987	905,987	905,987
TOTAL SALARIES & WAGES	\$924,555	\$900,654	\$923,686	\$905,987	\$905,987	\$905,987
OTHER PAYROLL EXPENSES						
3210 Empl. Rel. Bd. Assessments						
3400 Other Funds Ltd	353	399	399	427	427	427

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
3220 Public Employees' Retire Cont						
3400 Other Funds Ltd	130,323	170,940	174,004	152,860	152,860	152,860
3221 Pension Obligation Bond						
3400 Other Funds Ltd	49,047	53,606	51,167	51,053	51,053	51,053
3230 Social Security Taxes						
3400 Other Funds Ltd	69,148	68,897	68,897	69,305	69,305	69,305
3250 Worker's Comp. Assess. (WCD)						
3400 Other Funds Ltd	486	552	552	464	464	464
3260 Mass Transit Tax						
3400 Other Funds Ltd	5,548	5,404	5,404	5,436	5,436	5,436
3270 Flexible Benefits						
3400 Other Funds Ltd	219,961	266,688	276,576	281,472	281,472	281,472
OTHER PAYROLL EXPENSES						
3400 Other Funds Ltd	474,866	566,486	576,999	561,017	561,017	561,017
TOTAL OTHER PAYROLL EXPENSES	\$474,866	\$566,486	\$576,999	\$561,017	\$561,017	\$561,017
P.S. BUDGET ADJUSTMENTS						
3455 Vacancy Savings						
3400 Other Funds Ltd	-	-	-	(13,386)	(13,386)	(13,386)
3465 Reconciliation Adjustment						
3400 Other Funds Ltd	-	27,024	27,024	-	-	(5,255)
P.S. BUDGET ADJUSTMENTS						
3400 Other Funds Ltd	-	27,024	27,024	(13,386)	(13,386)	(18,641)
TOTAL P.S. BUDGET ADJUSTMENTS	-	\$27,024	\$27,024	(\$13,386)	(\$13,386)	(\$18,641)

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
PERSONAL SERVICES						
3400 Other Funds Ltd	1,399,421	1,494,164	1,527,709	1,453,618	1,453,618	1,448,363
TOTAL PERSONAL SERVICES	\$1,399,421	\$1,494,164	\$1,527,709	\$1,453,618	\$1,453,618	\$1,448,363
SERVICES & SUPPLIES						
4100 Instate Travel						
3400 Other Funds Ltd	17,357	34,890	34,890	36,216	36,216	36,216
4125 Out of State Travel						
3400 Other Funds Ltd	9,044	25,105	25,105	26,059	26,059	26,059
4150 Employee Training						
3400 Other Funds Ltd	30,591	16,032	16,032	16,641	16,641	16,641
4175 Office Expenses						
3400 Other Funds Ltd	50,926	48,661	48,661	50,510	49,713	45,333
4200 Telecommunications						
3400 Other Funds Ltd	24,568	44,645	44,645	46,342	46,342	46,342
4225 State Gov. Service Charges						
3400 Other Funds Ltd	50,556	60,735	60,735	90,910	80,899	85,182
4250 Data Processing						
3400 Other Funds Ltd	61,618	67,588	67,588	70,156	70,134	66,951
4275 Publicity and Publications						
3400 Other Funds Ltd	3,372	11,805	11,805	12,254	12,254	12,254
4300 Professional Services						
3400 Other Funds Ltd	90,825	152,084	152,084	158,472	158,472	158,472
4315 IT Professional Services						

Budget Support - Detail Revenues and Expenditures

Cross Reference Number: 12000-001-00-00-00000

2019-21 Biennium

Accountancy, Board of

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
3400 Other Funds Ltd	2,703	52,888	52,888	55,109	55,109	55,109
4325 Attorney General						
3400 Other Funds Ltd	218,433	208,698	208,698	444,778	418,314	423,103
4375 Employee Recruitment and Develop						
3400 Other Funds Ltd	1,477	1,250	1,250	1,298	1,298	1,298
4400 Dues and Subscriptions						
3400 Other Funds Ltd	13,462	18,375	18,375	19,073	19,073	19,073
4425 Facilities Rental and Taxes						
3400 Other Funds Ltd	113,262	147,022	147,022	152,609	152,609	152,605
4575 Agency Program Related S and S						
3400 Other Funds Ltd	10,920	16,406	16,406	17,029	17,029	17,029
4650 Other Services and Supplies						
3400 Other Funds Ltd	138,543	162,627	162,627	168,807	169,705	156,515
4700 Expendable Prop 250 - 5000						
3400 Other Funds Ltd	-	5,805	5,805	6,026	6,026	6,026
4715 IT Expendable Property						
3400 Other Funds Ltd	24,430	15,202	15,202	15,780	15,780	15,780
SERVICES & SUPPLIES						
3400 Other Funds Ltd	862,087	1,089,818	1,089,818	1,388,069	1,351,673	1,339,988
TOTAL SERVICES & SUPPLIES	\$862,087	\$1,089,818	\$1,089,818	\$1,388,069	\$1,351,673	\$1,339,988
EXPENDITURES						
3400 Other Funds Ltd	2,261,508	2,583,982	2,617,527	2,841,687	2,805,291	2,788,351
TOTAL EXPENDITURES	\$2,261,508	\$2,583,982	\$2,617,527	\$2,841,687	\$2,805,291	\$2,788,351

<i>Description</i>	<i>2015-17 Actuals</i>	<i>2017-19 Leg Adopted Budget</i>	<i>2017-19 Leg Approved Budget</i>	<i>2019-21 Agency Request Budget</i>	<i>2019-21 Governor's Budget</i>	<i>2019-21 Leg. Adopted Audit</i>
ENDING BALANCE						
3400 Other Funds Ltd	1,621,147	1,162,566	1,129,021	1,785,221	1,821,617	1,838,557
TOTAL ENDING BALANCE	\$1,621,147	\$1,162,566	\$1,129,021	\$1,785,221	\$1,821,617	\$1,838,557
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	8	8	8	8	8	8
TOTAL AUTHORIZED POSITIONS	8	8	8	8	8	8
AUTHORIZED FTE						
8250 Class/Unclass FTE Positions	8.00	7.50	7.50	7.50	7.50	7.50
TOTAL AUTHORIZED FTE	8.00	7.50	7.50	7.50	7.50	7.50

Description	Governor's Budget (Y-01) 2019-21 Base Budget	Leg. Adopted Budget (Z-01) 2019-21 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
BEGINNING BALANCE				
0025 Beginning Balance				
3400 Other Funds Ltd	1,903,493	1,903,493	0	-
REVENUE CATEGORIES				
LICENSES AND FEES				
0205 Business Lic and Fees				
3400 Other Funds Ltd	2,533,515	2,533,515	0	-
FINES, RENTS AND ROYALTIES				
0505 Fines and Forfeitures				
3400 Other Funds Ltd	130,000	130,000	0	-
INTEREST EARNINGS				
0605 Interest Income				
3400 Other Funds Ltd	55,000	55,000	0	-
SALES INCOME				
0705 Sales Income				
3400 Other Funds Ltd	900	900	0	-
OTHER				
0975 Other Revenues				
3400 Other Funds Ltd	4,000	4,000	0	-
TOTAL REVENUES				
3400 Other Funds Ltd	2,723,415	2,723,415	0	-
AVAILABLE REVENUES				
3400 Other Funds Ltd	4,626,908	4,626,908	0	-
EXPENDITURES				

Description	Governor's Budget (Y-01) 2019-21 Base Budget	Leg. Adopted Budget (Z-01) 2019-21 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
PERSONAL SERVICES				
SALARIES & WAGES				
3110 Class/Unclass Sal. and Per Diem				
3400 Other Funds Ltd	901,908	901,908	0	-
3170 Overtime Payments				
3400 Other Funds Ltd	3,930	3,930	0	-
TOTAL SALARIES & WAGES				
3400 Other Funds Ltd	905,838	905,838	0	-
OTHER PAYROLL EXPENSES				
3210 Empl. Rel. Bd. Assessments				
3400 Other Funds Ltd	427	427	0	-
3220 Public Employees' Retire Cont				
3400 Other Funds Ltd	152,835	152,835	0	-
3221 Pension Obligation Bond				
3400 Other Funds Ltd	51,167	51,167	0	-
3230 Social Security Taxes				
3400 Other Funds Ltd	69,294	69,294	0	-
3250 Worker's Comp. Assess. (WCD)				
3400 Other Funds Ltd	464	464	0	-
3260 Mass Transit Tax				
3400 Other Funds Ltd	5,404	5,404	0	-
3270 Flexible Benefits				
3400 Other Funds Ltd	281,472	281,472	0	-
TOTAL OTHER PAYROLL EXPENSES				

Description	Governor's Budget (Y-01) 2019-21 Base Budget	Leg. Adopted Budget (Z-01) 2019-21 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	561,063	561,063	0	-
TOTAL PERSONAL SERVICES				
3400 Other Funds Ltd	1,466,901	1,466,901	0	-
SERVICES & SUPPLIES				
4100 Instate Travel				
3400 Other Funds Ltd	34,890	34,890	0	-
4125 Out of State Travel				
3400 Other Funds Ltd	25,105	25,105	0	-
4150 Employee Training				
3400 Other Funds Ltd	16,032	16,032	0	-
4175 Office Expenses				
3400 Other Funds Ltd	48,661	48,661	0	-
4200 Telecommunications				
3400 Other Funds Ltd	44,645	44,645	0	-
4225 State Gov. Service Charges				
3400 Other Funds Ltd	60,735	60,735	0	-
4250 Data Processing				
3400 Other Funds Ltd	67,588	67,588	0	-
4275 Publicity and Publications				
3400 Other Funds Ltd	11,805	11,805	0	-
4300 Professional Services				
3400 Other Funds Ltd	152,084	152,084	0	-
4315 IT Professional Services				
3400 Other Funds Ltd	52,888	52,888	0	-

Description	Governor's Budget (Y-01) 2019-21 Base Budget	Leg. Adopted Budget (Z-01) 2019-21 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
4325 Attorney General				
3400 Other Funds Ltd	208,698	208,698	0	-
4375 Employee Recruitment and Develop				
3400 Other Funds Ltd	1,250	1,250	0	-
4400 Dues and Subscriptions				
3400 Other Funds Ltd	18,375	18,375	0	-
4425 Facilities Rental and Taxes				
3400 Other Funds Ltd	147,022	147,022	0	-
4575 Agency Program Related S and S				
3400 Other Funds Ltd	16,406	16,406	0	-
4650 Other Services and Supplies				
3400 Other Funds Ltd	162,627	162,627	0	-
4700 Expendable Prop 250 - 5000				
3400 Other Funds Ltd	5,805	5,805	0	-
4715 IT Expendable Property				
3400 Other Funds Ltd	15,202	15,202	0	-
TOTAL SERVICES & SUPPLIES				
3400 Other Funds Ltd	1,089,818	1,089,818	0	-
TOTAL EXPENDITURES				
3400 Other Funds Ltd	2,556,719	2,556,719	0	-
ENDING BALANCE				
3400 Other Funds Ltd	2,070,189	2,070,189	0	-
AUTHORIZED POSITIONS				
8150 Class/Unclass Positions	8	8	0	-

Description	Governor's Budget (Y-01) 2019-21 Base Budget	Leg. Adopted Budget (Z-01) 2019-21 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		

AUTHORIZED FTE

8250 Class/Unclass FTE Positions

7.50

7.50

0

-

Description	Total Essential Packages	Pkg: 010	Pkg: 031			
		Non-PICS Psnl Svc / Vacancy Factor	Standard Inflation			
		Priority: 00	Priority: 00			

EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3170 Overtime Payments

3400 Other Funds Ltd 149 149 -

OTHER PAYROLL EXPENSES

3220 Public Employees Retire Cont

3400 Other Funds Ltd 25 25 -

3221 Pension Obligation Bond

3400 Other Funds Ltd (114) (114) -

3230 Social Security Taxes

3400 Other Funds Ltd 11 11 -

3260 Mass Transit Tax

3400 Other Funds Ltd 32 32 -

OTHER PAYROLL EXPENSES

3400 Other Funds Ltd (46) (46) -

TOTAL OTHER PAYROLL EXPENSES

(\$46) (\$46) -

P.S. BUDGET ADJUSTMENTS

3455 Vacancy Savings

3400 Other Funds Ltd (13,386) (13,386) -

PERSONAL SERVICES

3400 Other Funds Ltd (13,283) (13,283) -

Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor Priority: 00	Pkg: 031 Standard Inflation Priority: 00			
TOTAL PERSONAL SERVICES	(\$13,283)	(\$13,283)	-			
SERVICES & SUPPLIES						
4100 Instate Travel						
3400 Other Funds Ltd	1,326	-	1,326			
4125 Out of State Travel						
3400 Other Funds Ltd	954	-	954			
4150 Employee Training						
3400 Other Funds Ltd	609	-	609			
4175 Office Expenses						
3400 Other Funds Ltd	1,849	-	1,849			
4200 Telecommunications						
3400 Other Funds Ltd	1,697	-	1,697			
4225 State Gov. Service Charges						
3400 Other Funds Ltd	30,175	-	30,175			
4250 Data Processing						
3400 Other Funds Ltd	2,568	-	2,568			
4275 Publicity and Publications						
3400 Other Funds Ltd	449	-	449			
4300 Professional Services						
3400 Other Funds Ltd	6,388	-	6,388			
4315 IT Professional Services						
3400 Other Funds Ltd	2,221	-	2,221			
4325 Attorney General						

Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor	Pkg: 031 Standard Inflation			
		Priority: 00	Priority: 00			
3400 Other Funds Ltd	42,032	-	42,032			
4375 Employee Recruitment and Develop						
3400 Other Funds Ltd	48	-	48			
4400 Dues and Subscriptions						
3400 Other Funds Ltd	698	-	698			
4425 Facilities Rental and Taxes						
3400 Other Funds Ltd	5,587	-	5,587			
4575 Agency Program Related S and S						
3400 Other Funds Ltd	623	-	623			
4650 Other Services and Supplies						
3400 Other Funds Ltd	6,180	-	6,180			
4700 Expendable Prop 250 - 5000						
3400 Other Funds Ltd	221	-	221			
4715 IT Expendable Property						
3400 Other Funds Ltd	578	-	578			
SERVICES & SUPPLIES						
3400 Other Funds Ltd	104,203	-	104,203			
TOTAL SERVICES & SUPPLIES	\$104,203	-	\$104,203			
EXPENDITURES						
3400 Other Funds Ltd	90,920	(13,283)	104,203			
TOTAL EXPENDITURES	\$90,920	(\$13,283)	\$104,203			

ENDING BALANCE

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Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor Priority: 00	Pkg: 031 Standard Inflation Priority: 00			
3400 Other Funds Ltd	(90,920)	13,283	(104,203)			
TOTAL ENDING BALANCE	(\$90,920)	\$13,283	(\$104,203)			

Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor Priority: 00	Pkg: 031 Standard Inflation Priority: 00			
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EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3170 Overtime Payments

3400 Other Funds Ltd 149 149 -

OTHER PAYROLL EXPENSES

3220 Public Employees Retire Cont

3400 Other Funds Ltd 25 25 -

3221 Pension Obligation Bond

3400 Other Funds Ltd (114) (114) -

3230 Social Security Taxes

3400 Other Funds Ltd 11 11 -

3260 Mass Transit Tax

3400 Other Funds Ltd 32 32 -

OTHER PAYROLL EXPENSES

3400 Other Funds Ltd (46) (46) -

TOTAL OTHER PAYROLL EXPENSES

(\$46) (\$46) -

P.S. BUDGET ADJUSTMENTS

3455 Vacancy Savings

3400 Other Funds Ltd (13,386) (13,386) -

PERSONAL SERVICES

3400 Other Funds Ltd (13,283) (13,283) -

Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor Priority: 00	Pkg: 031 Standard Inflation Priority: 00			
TOTAL PERSONAL SERVICES	(\$13,283)	(\$13,283)	-			
SERVICES & SUPPLIES						
4100 Instate Travel						
3400 Other Funds Ltd	1,326	-	1,326			
4125 Out of State Travel						
3400 Other Funds Ltd	954	-	954			
4150 Employee Training						
3400 Other Funds Ltd	609	-	609			
4175 Office Expenses						
3400 Other Funds Ltd	1,849	-	1,849			
4200 Telecommunications						
3400 Other Funds Ltd	1,697	-	1,697			
4225 State Gov. Service Charges						
3400 Other Funds Ltd	30,175	-	30,175			
4250 Data Processing						
3400 Other Funds Ltd	2,568	-	2,568			
4275 Publicity and Publications						
3400 Other Funds Ltd	449	-	449			
4300 Professional Services						
3400 Other Funds Ltd	6,388	-	6,388			
4315 IT Professional Services						
3400 Other Funds Ltd	2,221	-	2,221			
4325 Attorney General						

Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor	Pkg: 031 Standard Inflation			
		Priority: 00	Priority: 00			
3400 Other Funds Ltd	42,032	-	42,032			
4375 Employee Recruitment and Develop						
3400 Other Funds Ltd	48	-	48			
4400 Dues and Subscriptions						
3400 Other Funds Ltd	698	-	698			
4425 Facilities Rental and Taxes						
3400 Other Funds Ltd	5,587	-	5,587			
4575 Agency Program Related S and S						
3400 Other Funds Ltd	623	-	623			
4650 Other Services and Supplies						
3400 Other Funds Ltd	6,180	-	6,180			
4700 Expendable Prop 250 - 5000						
3400 Other Funds Ltd	221	-	221			
4715 IT Expendable Property						
3400 Other Funds Ltd	578	-	578			
SERVICES & SUPPLIES						
3400 Other Funds Ltd	104,203	-	104,203			
TOTAL SERVICES & SUPPLIES	\$104,203	-	\$104,203			
EXPENDITURES						
3400 Other Funds Ltd	90,920	(13,283)	104,203			
TOTAL EXPENDITURES	\$90,920	(\$13,283)	\$104,203			

ENDING BALANCE

Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor Priority: 00	Pkg: 031 Standard Inflation Priority: 00			
3400 Other Funds Ltd	(90,920)	13,283	(104,203)			
TOTAL ENDING BALANCE	(\$90,920)	\$13,283	(\$104,203)			

Description	Total Policy Packages	Pkg: 101 DOJ Flat Rate Priority: 00				
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EXPENDITURES

SERVICES & SUPPLIES

4325 Attorney General

3400 Other Funds Ltd	194,048	194,048
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ENDING BALANCE

3400 Other Funds Ltd	(194,048)	(194,048)
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TOTAL ENDING BALANCE	(\$194,048)	(\$194,048)
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Description	Total Policy Packages	Pkg: 101 DOJ Flat Rate Priority: 00				
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EXPENDITURES

SERVICES & SUPPLIES

4325 Attorney General

3400 Other Funds Ltd	194,048	194,048
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ENDING BALANCE

3400 Other Funds Ltd	(194,048)	(194,048)
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TOTAL ENDING BALANCE	(\$194,048)	(\$194,048)
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REPORT: SUMMARY LIST BY PKG BY SUMMARY XREF

2019-21

PROD FILE

AGENCY:12000 STATE BOARD OF ACCOUNTANCY

PICS SYSTEM: BUDGET PREPARATION

SUMMARY XREF:001-00-00 000 Accountancy, Board o

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
000	B	Y7500	AE BOARD AND COMMISSION MEMBER		.00	.00	0.00		5,220			5,220
000	MEAHZ7006	HP	PRINCIPAL EXECUTIVE/MANAGER D	1	1.00	24.00	6,971.00		167,304			167,304
000	UA	C0103	AP OFFICE SPECIALIST 1	1	.50	12.00	3,262.00		39,144			39,144
000	UA	C0107	AP ADMINISTRATIVE SPECIALIST 1	2	2.00	48.00	3,483.00		167,184			167,184
000	UA	C0108	AP ADMINISTRATIVE SPECIALIST 2	1	1.00	24.00	3,736.00		89,664			89,664
000	UA	C0860	AP PROGRAM ANALYST 1	1	1.00	24.00	3,915.00		93,960			93,960
000	UA	C5235	JP FINANCIAL INVESTIGATOR 1	2	2.00	48.00	7,071.50		339,432			339,432
000				8	7.50	180.00	2,599.53		901,908			901,908
				8	7.50	180.00	2,599.53		901,908			901,908
				8	7.50	180.00	2,599.53		901,908			901,908

REPORT: SUMMARY LIST BY PKG BY SUMMARY XREF

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SUMMARY XREF:001-00-00 000 Accountancy, Board o

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
				8	7.50	180.00	2,599.53		901,908			901,908

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
000	B	Y7500	AE BOARD AND COMMISSION MEMBER		.00	.00	0.00		5,220			5,220
000	MEAHZ7006	HP	PRINCIPAL EXECUTIVE/MANAGER D	1	1.00	24.00	6,971.00		167,304			167,304
000	UA	C0103	AP OFFICE SPECIALIST 1	1	.50	12.00	3,262.00		39,144			39,144
000	UA	C0107	AP ADMINISTRATIVE SPECIALIST 1	2	2.00	48.00	3,483.00		167,184			167,184
000	UA	C0108	AP ADMINISTRATIVE SPECIALIST 2	1	1.00	24.00	3,736.00		89,664			89,664
000	UA	C0860	AP PROGRAM ANALYST 1	1	1.00	24.00	3,915.00		93,960			93,960
000	UA	C5235	JP FINANCIAL INVESTIGATOR 1	2	2.00	48.00	7,071.50		339,432			339,432
				8	7.50	180.00	2,599.53		901,908			901,908

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
				8	7.50	180.00	2,599.53		901,908			901,908

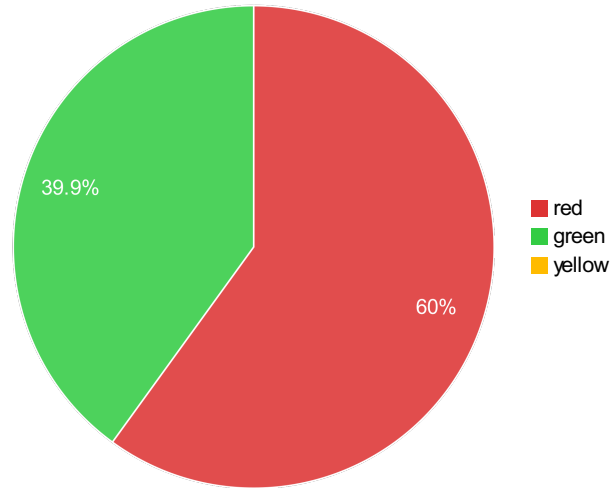
Accountancy, Board of

Annual Performance Progress Report

Reporting Year 2019

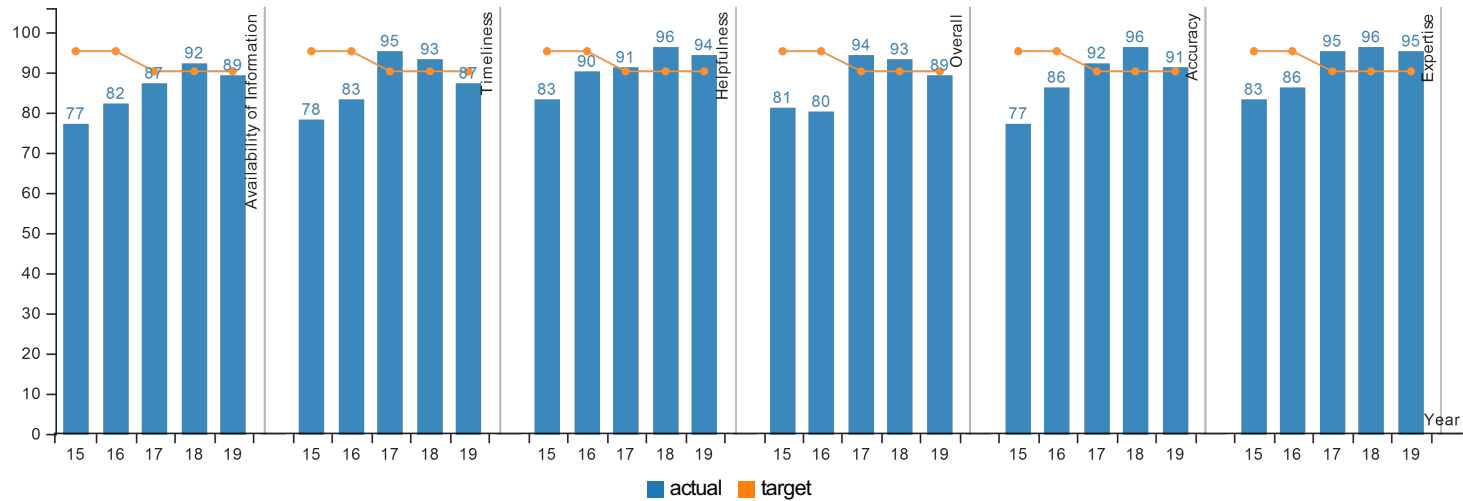
Published: 9/29/2019 9:53:20 AM

KPM #	Approved Key Performance Measures (KPMs)
1	CUSTOMER SATISFACTION - Percent of customers rating satisfaction with agency services as "good" or "excellent": overall customer service, timeliness, accuracy, helpfulness, expertise and availability of information.
2	TIMELY COMPLAINT RESPONSE - Percentage of complaints wherein letters advising the parties of whether or not an investigation will be initiated are mailed within five business days of the receipt of the complaint.
3	TIMELY INVESTIGATION - Average number of calendar days from date of letter advising parties that an investigation has begun to completion of investigative report.
4	TIMELY CASE RESOLUTION - Average number of calendar days from date of Complaints Committee recommendation to date of preliminary Board determination.
5	BEST PRACTICES - Percent of total best practices met by the Board.



Performance Summary	Green	Yellow	Red
	= Target to -5%	= Target -5% to -15%	= Target > -15%
Summary Stats:	40%	0%	60%

KPM #1	CUSTOMER SATISFACTION - Percent of customers rating satisfaction with agency services as "good" or "excellent": overall customer service, timeliness, accuracy, helpfulness, expertise and availability of information.
	Data Collection Period: Jul 01 - Jun 30



Report Year	2015	2016	2017	2018	2019
Availability of Information					
Actual	77%	82%	87%	92%	89%
Target	95%	95%	90%	90%	90%
Timeliness					
Actual	78%	83%	95%	93%	87%
Target	95%	95%	90%	90%	90%
Helpfulness					
Actual	83%	90%	91%	96%	94%
Target	95%	95%	90%	90%	90%
Overall					
Actual	81%	80%	94%	93%	89%
Target	95%	95%	90%	90%	90%
Accuracy					
Actual	77%	86%	92%	96%	91%
Target	95%	95%	90%	90%	90%
Expertise					
Actual	83%	86%	95%	96%	95%
Target	95%	95%	90%	90%	90%

How Are We Doing

The KPM's represented for customer service overall remained consistent.

The Board is now sending out an electronic newsletter each quarter since January 2019. This has certainly provided more communication with our licensees and feedback has been positive. The Board and staff take customer service feedback seriously and strive to improve

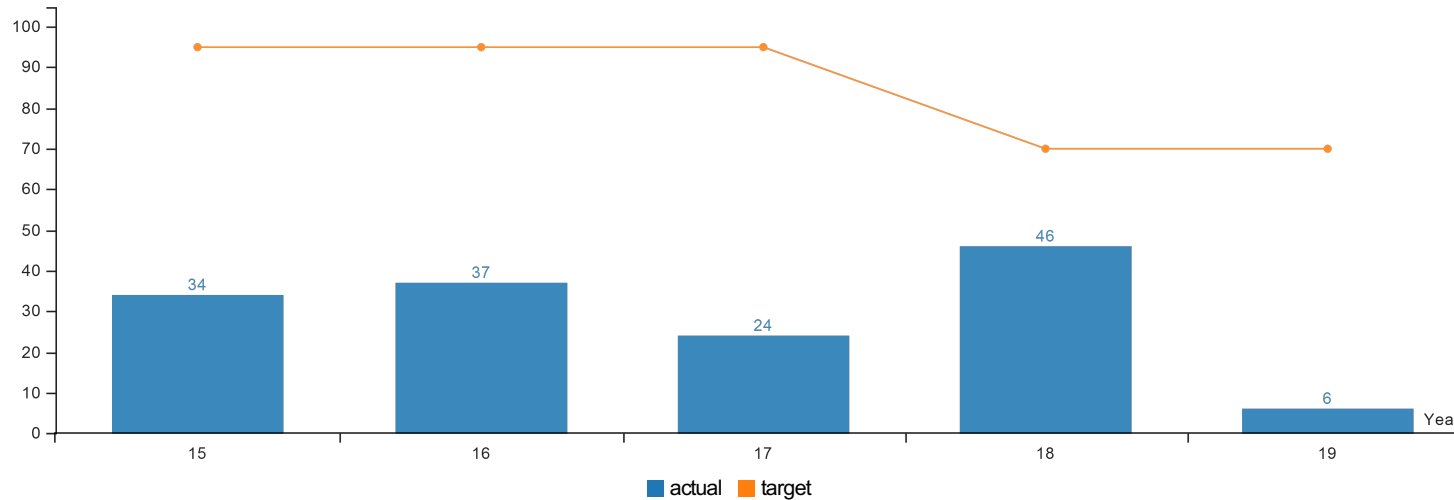
Factors Affecting Results

While timeliness is under target, we are encouraged by the increase of 5 points in this measure. Our agency strives to reach out to our licensees, firms, candidates and applicants in a timely manner.

The accuracy measure dropped 3 points in part due to a printing error on the Board's renewal notice this past year where the full Board address was not printed on the form causing confusion to licensees as to where to send their paperwork.

KPM #2	TIMELY COMPLAINT RESPONSE - Percentage of complaints wherein letters advising the parties of whether or not an investigation will be initiated are mailed within five business days of the receipt of the complaint.
	Data Collection Period: Jul 01 - Jun 30

* Upward Trend = positive result



Report Year	2015	2016	2017	2018	2019
Percentage of cases wherein parties are notified within 5 days of receipt of complaint					
Actual	34%	37%	24%	46%	6%
Target	95%	95%	95%	70%	70%

How Are We Doing

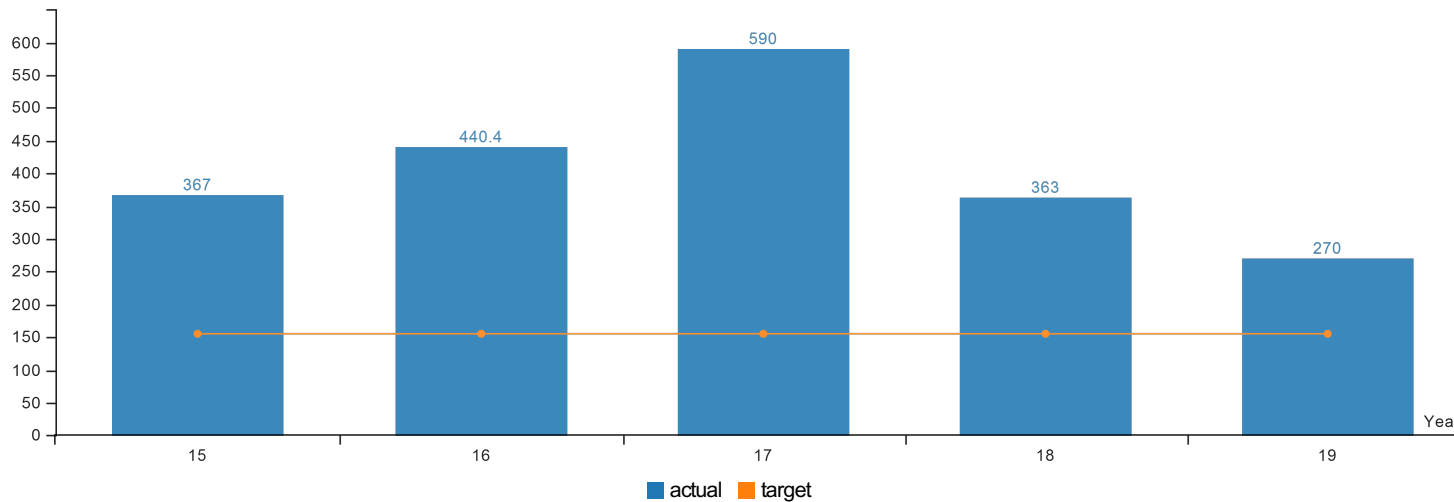
The Board has historically not done well on this KPM, however the 2019 reported percentage was much lower. This sudden drop was due to the fact that the Executive Director measured the percentages using a new inquiry process numbers rather than the investigation process the Board used to use. While the reflection of 85% (previously reported in 2019 during the budget process) is more accurate as to timeliness of notification, we have adjusted our numbers to reflect how this KPM is worded which resulted in a 6% compliance rate.

Factors Affecting Results

Since 2018, this KPM was measured using a new method to that the Board developed to expedite the complaint process. Currently, when the Board receives a complaint, the material is reviewed, parties are notified, and a brief report is provided to the Board of Accountancy's Complaints Committee (BOACC). The BOACC reviews the materials and makes a recommendation to the Board to either close the inquiry or open a full investigation. This process takes much less time than a full investigation without diminishing the process. The compliance team meets weekly to review incoming complaint forms. During the review, the team reviews the details, assigns an investigator and opens the inquiry with a letter to the respondent and the complainant much quicker.

KPM #3	TIMELY INVESTIGATION - Average number of calendar days from date of letter advising parties that an investigation has begun to completion of investigative report.
	Data Collection Period: Jul 01 - Jun 30

* Upward Trend = negative result



Report Year	2015	2016	2017	2018	2019
Number of days taken to complete investigative report					
Actual	367	440.40	590	363	270
Target	155	155	155	155	155

How Are We Doing

Performance on this measure continues to fluctuate. While the numeric performance of this measure does not meet targets, it is a representation of a significant effort to resolve the backlog of cases. In addition, the Board has implemented a preliminary process in which to gather additional information before opening a full investigation. This process results in efficient resolution in matters where a violation is not warranted.

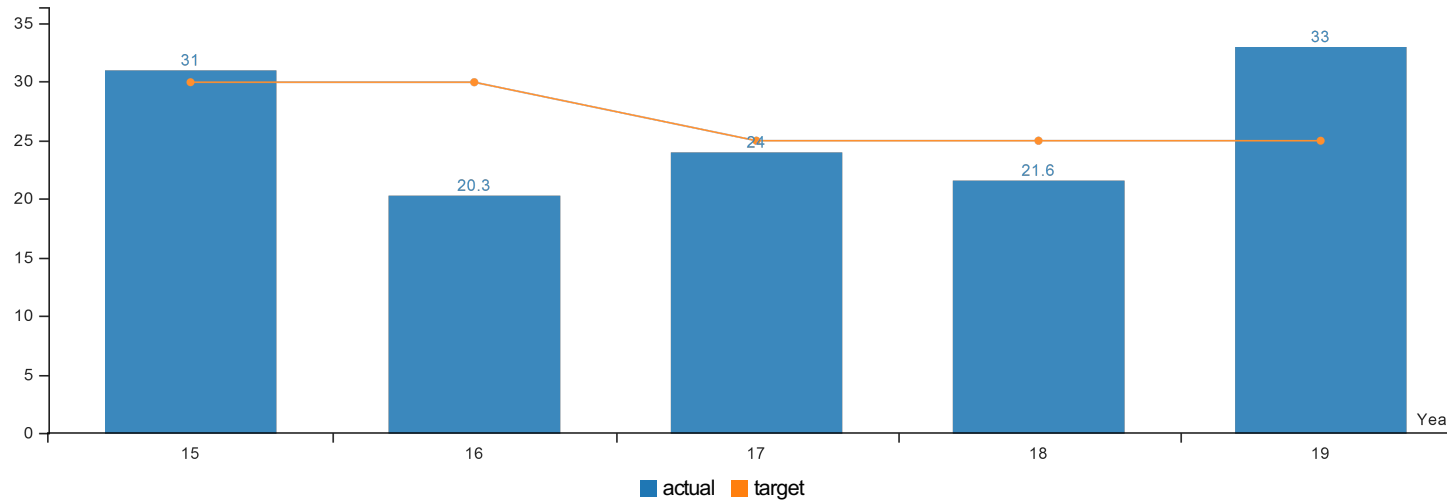
Factors Affecting Results

Board cases are becoming more and more complex. The Board has seen an increase in elder abuse cases, due to the serious nature of these matters, gathering information through interviews, subpoenas and documentation requests takes significant time. While the turnaround time may not be within the target, the investigation into these serious matters are fully investigated to protect Oregon citizens.

The Board has two full-time investigators who carry the entire case load of complaints. One investigator transferred to another state agency in June 2019 and the Board is currently recruiting for this position.

KPM #4	TIMELY CASE RESOLUTION - Average number of calendar days from date of Complaints Committee recommendation to date of preliminary Board determination.
	Data Collection Period: Jul 01 - Jun 30

* Upward Trend = negative result



Report Year	2015	2016	2017	2018	2019
Number of days from Complaints Committee recommendation to determination by Board					
Actual	31	20.30	24	21.60	33
Target	30	30	25	25	25

How Are We Doing

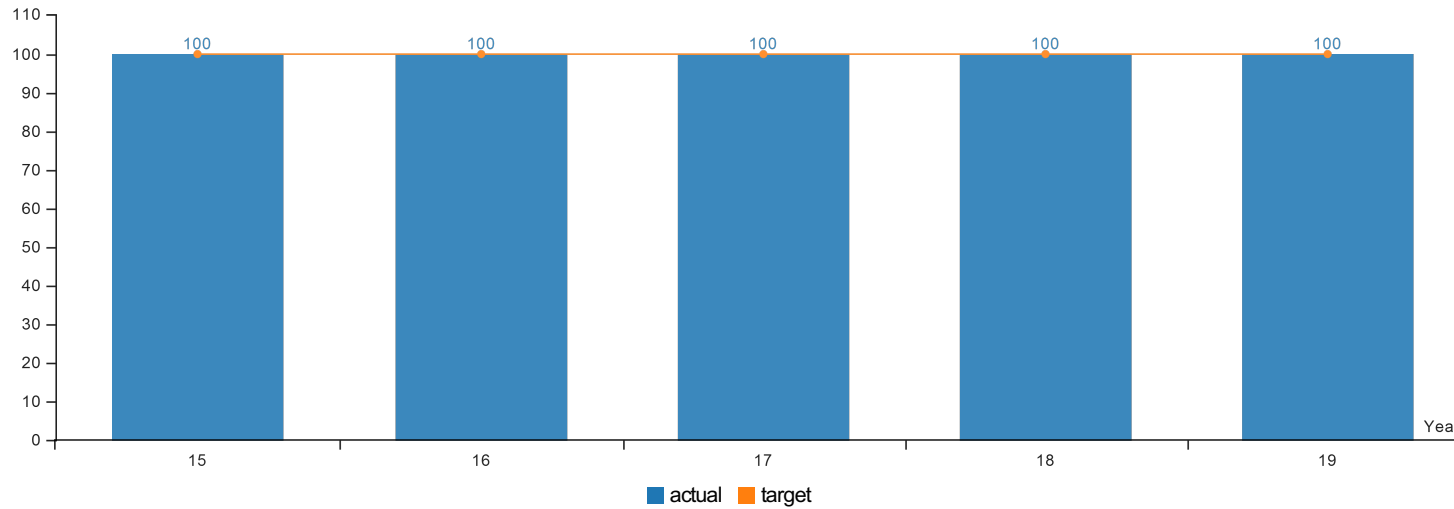
The Board is looking into changing this KPM due to the fact that it is essentially measuring the number of days between a recommendation committee (BOACC) and the next scheduled Board meeting. While 33 days it is above the target, it is a reasonable timeframe between meetings.

Factors Affecting Results

This measure is based on time between meetings, which the Board has little control of. The BOACC and Board meet approximately 5 times per year.

KPM #5	BEST PRACTICES - Percent of total best practices met by the Board.
	Data Collection Period: Jul 01 - Jun 30

* Upward Trend = positive result



Report Year	2015	2016	2017	2018	2019
Metric Value					
Actual	100	100	100	100	100
Target	100	100	100	100	100

How Are We Doing

The Board is meeting all targets on this standardized measure for boards and commissions since FY 2013, after practices that prevented full compliance in prior fiscal years were changed.

Factors Affecting Results

The Board is committed to best practices and the Executive Director monitors this measure for full compliance.