

# BOARD OF ACCOUNTANCY

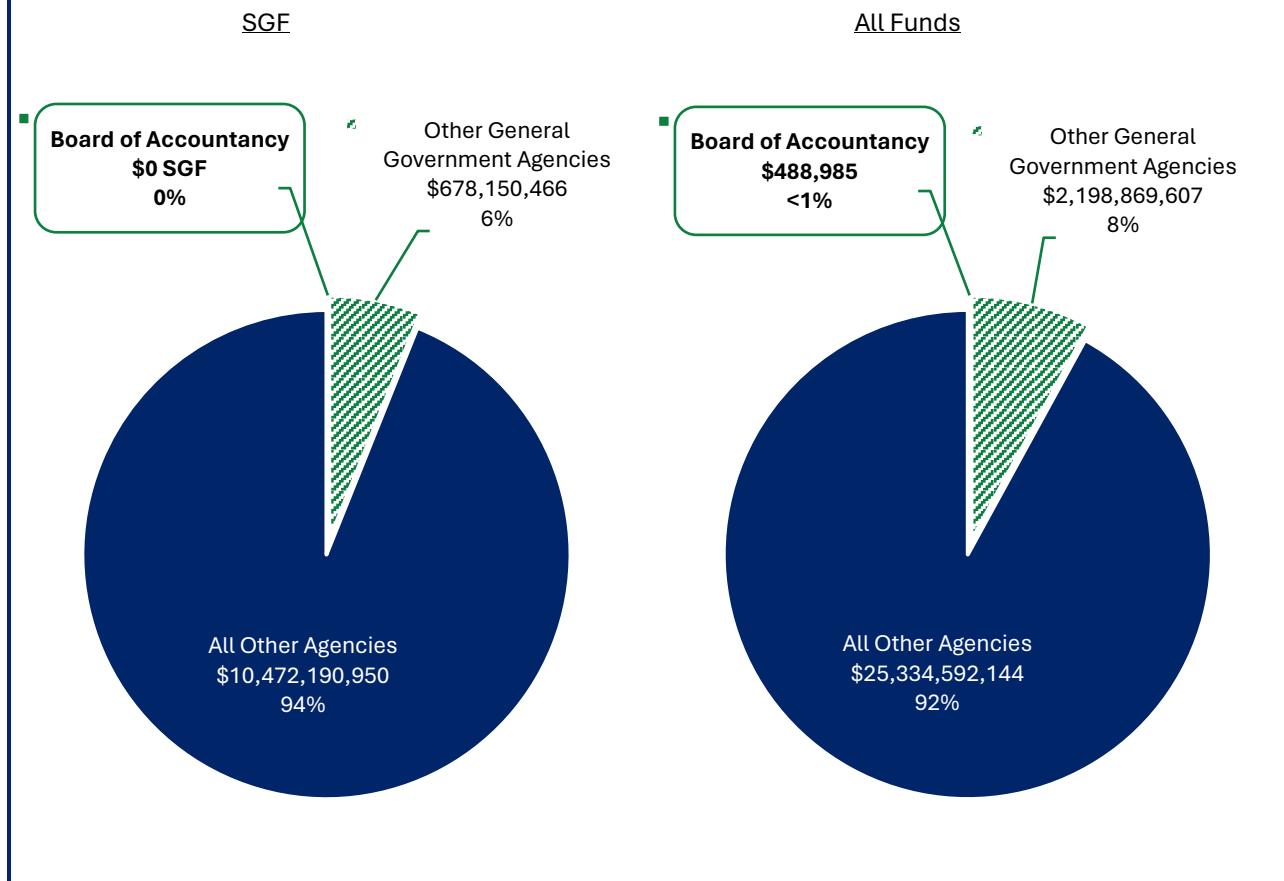
## Budget Summary – Agency Request

### Executive Summary

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

Expenditures by Fiscal Year and Version			
	SGF	All Funds	Note
FY 2024 Actual	\$ -	\$ 499,484	Actual expenditures
FY 2025 Actual	-	492,937	Actual expenditures
FY 2026 Approved	-	489,499	<a href="#">2025 SB 125</a>
FY 2026 Agency	-	488,985	Revised estimate, submitted September 2025
FY 2027 Agency	-	489,774	Revised estimate, submitted September 2025

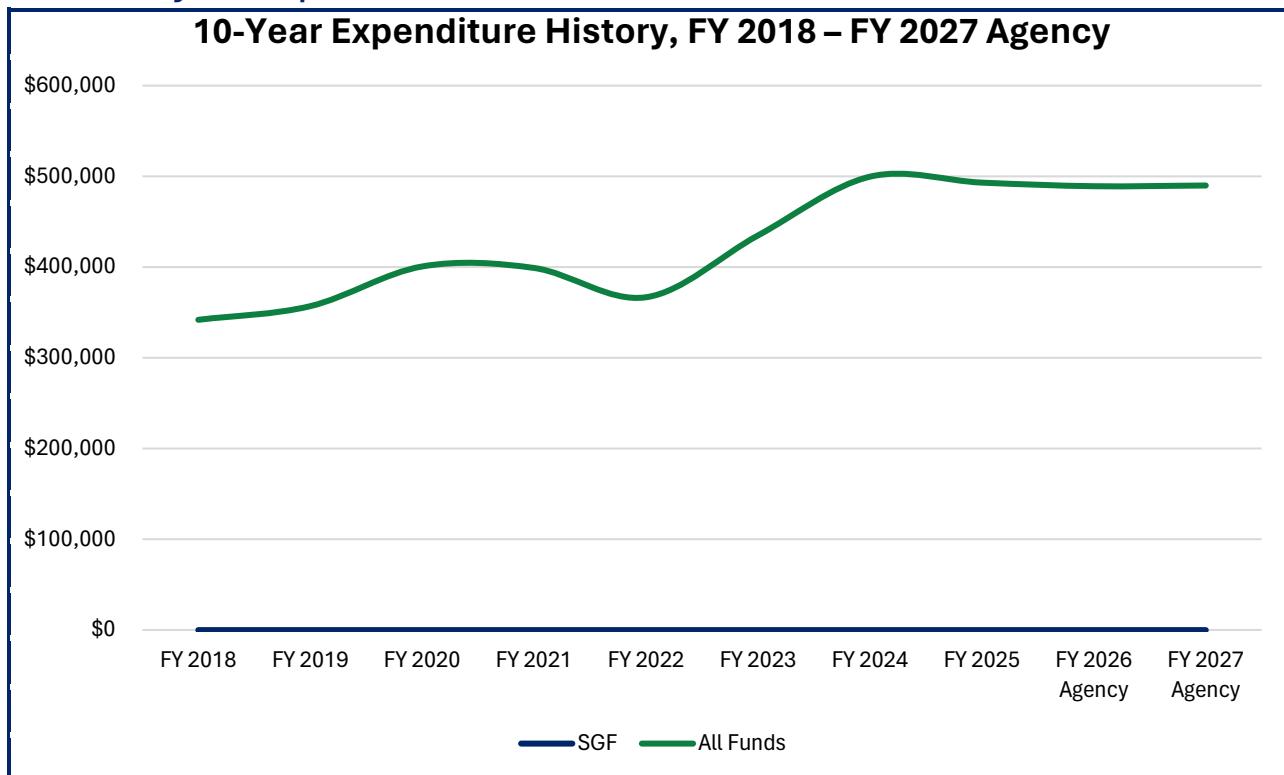
### Agency Request as Percentage of Statewide Total, FY 2026



# BOARD OF ACCOUNTANCY

## Budget Summary – Agency Request

### Summary of Expenditures



Fiscal Year	SGF		All Funds		CPI-U*	
	Amount	Change (%)	Amount	Change (%)	FTE	Change (%)
FY 2018	\$	-	\$ 341,970	(2.1)	3.00	0.2
FY 2019	-	--	356,985	4.4	3.00	--
FY 2020	-	--	400,683	12.2	3.00	0.8
FY 2021	-	--	399,007	(0.4)	3.00	2.4
FY 2022	-	--	366,793	(8.1)	3.00	9.2
FY 2023	-	--	434,841	18.6	3.00	5.8
FY 2024	-	--	499,484	14.9	3.00	3.0
FY 2025	-	--	492,937	(1.3)	3.00	3.0
FY 2026 Agency	-	--	488,985	(0.8)	3.00	2.8
FY 2027 Agency	-	--	489,774	0.2	3.00	2.4

5-Year Change (FY 2023–2027)	\$	-	--	\$ 54,933	12.6	-	11.6
10-Year Change (FY 2018–2027)	-	--		147,804	43.2	-	33.1
3-Year Average** (FY 2023–2025)	-	N/A		475,754	N/A	3.00	N/A

\* Note : Consumer Price Index for All Urban Consumers estimate for FY 2026 and FY 2027 is from the Consensus Revenue Estimating Group.

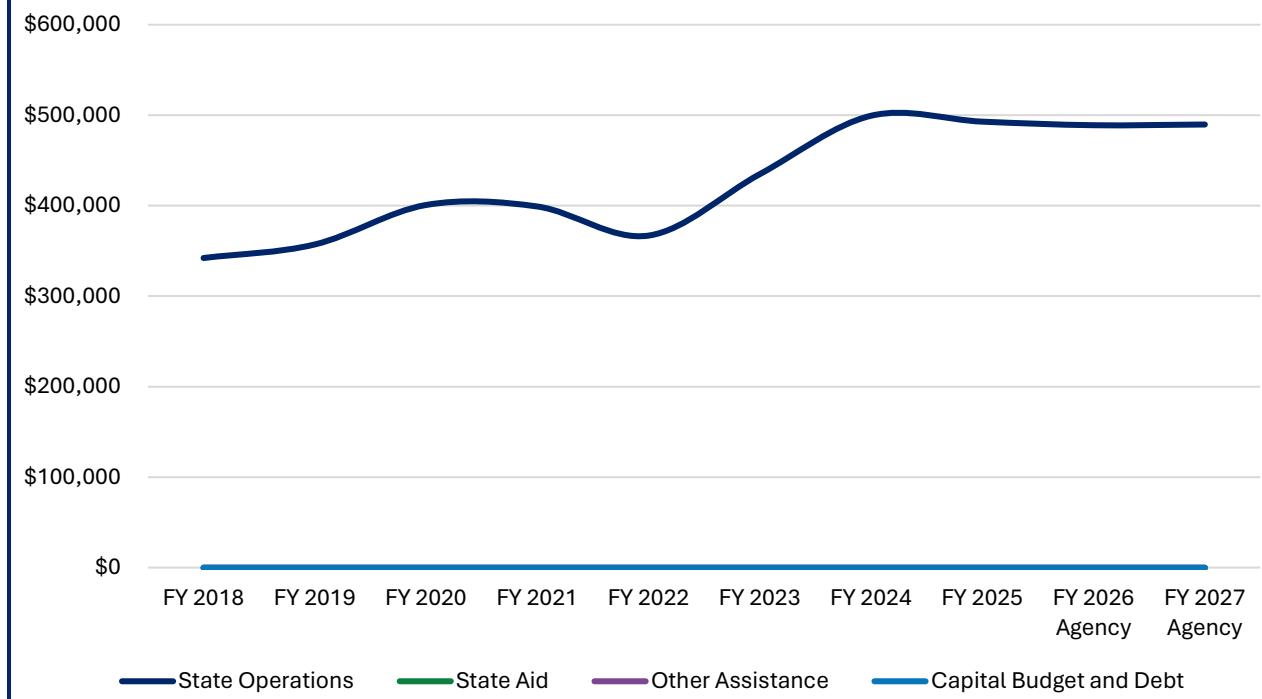
\*\* Note : Reflects the three most recent years of actuals data.

# BOARD OF ACCOUNTANCY

## Budget Summary – Agency Request

### Expenditures by Major Purpose, FY 2018 – FY 2027 Agency

(All Funds)



### Expenditures by Category, FY 2024 – FY 2027 Agency

(All Funds)

	FY 2026 Agency % of Total	FY 2024 Actual	FY 2025 Actual	FY 2026 Approved	FY 2026 Agency	FY 2027 Agency
<b>State Operations</b>						
Salaries and Wages	52.7 %	\$266,658	\$230,305	\$265,476	\$257,890	\$261,508
Contractual Services	45.5	224,932	253,566	218,273	222,645	222,416
Commodities	1.2	7,894	6,747	5,750	5,750	5,850
Capital Outlay	0.6	-	2,319	-	2,700	-
Operating Adjustments	--	-	-	-	-	-
<b>Subtotal</b>	<b>100.0 %</b>	<b>\$499,484</b>	<b>\$492,937</b>	<b>\$489,499</b>	<b>\$488,985</b>	<b>\$489,774</b>
<b>State Aid and Assistance</b>						
Aid to Locals	-- %	- \$	- \$	- \$	- \$	- \$
Other Assistance	--	-	-	-	-	-
<b>Subtotal</b>	<b>-- %</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>
<b>Capital Budget and Debt</b>						
Capital Improvements	-- %	- \$	- \$	- \$	- \$	- \$
Debt Service Principal	--	-	-	-	-	-
Debt Service Interest	--	-	-	-	-	-
<b>Subtotal</b>	<b>-- %</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>
<b>Reappropriations</b>	<b>-- %</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>
<b>GRAND TOTAL</b>	<b>100.0 %</b>	<b>\$499,484</b>	<b>\$492,937</b>	<b>\$489,499</b>	<b>\$488,985</b>	<b>\$489,774</b>

# BOARD OF ACCOUNTANCY

## Budget Summary – Agency Request

### State Operations

#### Expenditures by Classification, FY 2024 – FY 2027 Agency

(State Operations, All Funds)

	FY 2026 Agency % of Total	FY 2024 Actual	FY 2025 Actual	FY 2026 Approved	FY 2026 Agency	FY 2027 Agency
<b>Salaries and Wages</b>						
Employee Pay	38.5 % \$	193,227 \$	168,447 \$	194,356 \$	188,299 \$	189,819
Employee Benefits	14.2	73,431	61,858	71,120	69,591	71,689
Shrinkage	--	-	-	-	-	-
<b>Subtotal</b>	<b>52.7 % \$</b>	<b>266,658 \$</b>	<b>230,305 \$</b>	<b>265,476 \$</b>	<b>257,890 \$</b>	<b>261,508</b>
<b>Contractual Services</b>						
Communication	2.7 % \$	15,186 \$	14,550 \$	15,800 \$	13,000 \$	12,000
Fees (Professional)	16.6	82,794	90,830	66,000	81,000	91,800
Fees (Other Services)	8.5	55,835	58,246	55,850	41,400	35,400
Freight and Express	0.1	-	10	-	40	60
Printing and Advertising	0.1	-	29	-	500	500
Rent and Leases	10.6	42,508	52,131	48,923	51,600	47,751
Repair and Servicing	--	-	-	-	-	-
Travel and Subsistence	2.5	16,381	16,561	17,000	12,450	12,250
Utilities	--	-	-	-	-	-
Other	4.6	12,228	21,209	14,700	22,655	22,655
<b>Subtotal</b>	<b>45.5 % \$</b>	<b>224,932 \$</b>	<b>253,566 \$</b>	<b>218,273 \$</b>	<b>222,645 \$</b>	<b>222,416</b>
<b>Commodities</b>						
Clothing	-- % \$	- \$	- \$	- \$	- \$	-
Equipment and Parts	--	-	-	-	-	-
Food	0.1	498	1,423	250	500	700
Fuel	--	-	-	-	-	-
Motor Vehicle Parts	--	-	82	-	-	-
Supplies (Office)	1.0	6,193	4,713	4,500	4,750	4,650
Supplies (Professional)	0.1	1,126	529	1,000	500	500
Supplies (Research)	--	-	-	-	-	-
Other	--	77	-	-	-	-
<b>Subtotal</b>	<b>1.2 % \$</b>	<b>7,894 \$</b>	<b>6,747 \$</b>	<b>5,750 \$</b>	<b>5,750 \$</b>	<b>5,850</b>
<b>Capital Outlay</b>						
Books	-- % \$	- \$	- \$	- \$	- \$	-
Computer Hardware	0.4	-	1,526	-	2,000	-
Computer Software	--	-	-	-	-	-
Equipment, Furniture	0.1	-	793	-	700	-
Information Processing	--	-	-	-	-	-
Telecommunications	--	-	-	-	-	-
Other	--	-	-	-	-	-
<b>Subtotal</b>	<b>0.6 % \$</b>	<b>- \$</b>	<b>2,319 \$</b>	<b>- \$</b>	<b>2,700 \$</b>	<b>-</b>
<b>Operating Adjustments</b>	<b>-- % \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>-</b>
<b>TOTAL</b>	<b>100.0 % \$</b>	<b>499,484 \$</b>	<b>492,937 \$</b>	<b>489,499 \$</b>	<b>488,985 \$</b>	<b>489,774</b>

# BOARD OF ACCOUNTANCY

## Budget Summary – Agency Request

### Expenditures by Fund

#### Expenditures by Fund, FY 2024 – FY 2027 Agency

	FY 2026		FY 2024	FY 2025	FY 2026	FY 2026		FY 2027
	Agency	% of Total	Actual	Actual	Approved	Agency	Agency	
State General Fund	--	%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Board of Accountancy Fee Fund	100.0		499,484	492,937	489,499	488,985	489,774	
<b>TOTAL</b>	<b>100.0</b>	<b>%</b>	<b>\$ 499,484</b>	<b>\$ 492,937</b>	<b>\$ 489,499</b>	<b>\$ 488,985</b>	<b>\$ 489,774</b>	

### Fee Fund Analysis

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

#### Board of Accountancy Fee Fund

##### FY 2024 – FY 2027 Agency

	FY 2024	FY 2025	FY 2026	FY 2027
	Actual	Actual	Agency	Agency
Beginning Balance	\$ 647,605	\$ 579,045	\$ 534,802	\$ 470,550
<b>Revenue</b>				
Clerical Services	\$ 971	\$ -	\$ -	\$ -
License Professional Services	379,532	391,877	444,733	447,885
Other Fines Penalties Forfeit	38,199	76,817	-	-
Revenue Transfers	(20,000)	(20,000)	(20,000)	(20,000)
Encumbrances	32,222	-	-	-
<b>Subtotal – Revenue</b>	<b>\$ 430,924</b>	<b>\$ 448,694</b>	<b>\$ 424,733</b>	<b>\$ 427,885</b>
Total Amount Available	\$ 1,078,529	\$ 1,027,739	\$ 959,535	\$ 898,435
<b>Expenditures</b>				
Salaries and Wages	\$ 266,658	\$ 230,305	\$ 257,890	\$ 261,508
Contractual Services	224,932	253,566	222,645	222,416
Commodities	7,894	6,747	5,750	5,850
Capital Outlay	-	2,319	2,700	-
<b>Subtotal – Expenditures</b>	<b>\$ 499,484</b>	<b>\$ 492,937</b>	<b>\$ 488,985</b>	<b>\$ 489,774</b>
<b>Ending Balance</b>	<b>\$ 579,045</b>	<b>\$ 534,802</b>	<b>\$ 470,550</b>	<b>\$ 408,661</b>

# BOARD OF ACCOUNTANCY

## Budget Summary – Agency Request

### Board of Accountancy Fees, FY 2026

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

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

# BOARD OF ACCOUNTANCY

## Budget Summary – Agency Request

### FY 2026 Analysis

Summary of Agency Budget Request, FY 2026						
	SGF	Board of Accountancy Fee Fund		Total		FTE Positions
<b>Approved, FY 2026</b>						
1. 2025 SB 125	\$	- \$	489,499	\$	489,499	3.0
<b>Reappropriations</b>						
No Reappropriations	\$	- \$	-	\$	-	--
<b>Supplemental Requests</b>						
No Supplemental Requests	\$	- \$	-	\$	-	--
<b>Agency Changes</b>						
2. Salaries and Wages	\$	- \$	(7,586)	\$	(7,586)	--
3. Contractual Services		-	4,372		4,372	--
4. Capital Outlay		-	2,700		2,700	--
Subtotal – Agency Changes	\$	- \$	(514)	\$	(514)	--
<b>TOTAL</b>	<b>\$</b>	<b>- \$</b>	<b>488,985</b>	<b>\$</b>	<b>488,985</b>	<b>3.0</b>

### Approved Budget

#### 1. 2025 SB 125

The 2025 Legislature passed, and the Governor enacted, one bill appropriating and adjusting funding for state agencies. Approved expenditures for this agency total \$489,499, all from the Board of Accountancy Feed Fund.

### Agency Changes

#### 2. Salaries and Wages

The agency's revised estimate includes a decrease of \$7,586, all special revenue funds, for salaries and wages in FY 2026. This decrease is attributable to the retirement of the previous Director in 2024 for which the agency had anticipated and budgeted for a four-month transition period. This transition occurred over only one month resulting in lower spending on salaries and wages.

#### 3. Contractual Services

The agency's revised estimate includes an increase of \$4,372, all special revenue funds, for contractual services in FY 2026. This increase is due to increased costs in assigned counsel for contract lawyers and anticipated completion of a database conversion.

#### 4. Capital Outlay

The agency's revised estimate includes an increase of \$2,700, all special revenue funds, for capital outlay in FY 2026. This increase is due to the purchase of computer hardware and support equipment.

# BOARD OF ACCOUNTANCY

## Budget Summary – Agency Request

### FY 2027 Analysis

#### Summary of Agency Budget Request, FY 2027

	SGF	Board of Accountancy Fee Fund	Total	FTE Positions
<b>Approved, FY 2027</b>				
1. 2025 SB 125	\$	- \$ 489,996	\$ 489,996	3.0
<b>Enhancement Requests</b>				
No Enhancement Requests	\$	- \$ -	\$ -	--
<b>Agency Changes</b>				
2. Agency Adjustments	\$	- \$ (222)	\$ (222)	--
Subtotal – Agency Changes	\$	- \$ (222)	\$ (222)	--
<b>TOTAL</b>	<b>\$</b>	<b>- \$ 489,774</b>	<b>\$ 489,774</b>	<b>3.0</b>

### Approved Budget

#### 1. 2025 SB 125

[KSA 75-3717\(f\)](#) requires select agencies, of a primarily regulatory nature, to submit a budget request for an additional fiscal year at the beginning of a biennium. The Board of Accountancy is one such biennial agency and has an approved budget for FY 2027. Approved expenditures for this agency total \$489,996, all from the Board of Accountancy Feed Fund.

### Agency Changes

#### 2. Agency Adjustments

The agency's revised estimate includes a decrease of \$222, all from special revenue funds, in all other adjustments for FY 2027.