Agency : A120 BOA

Vacant Position Information					Vacancies as of December 31, 2022														
Agency Initial	SCR	DCR	Pos No	Position Class Comp	Position Title		GF Fund Split	LF Fund Split	OF Fund Split	FF Fund Split		2023-25 GF PS Total	2023-25 LF PS Total	2023-25 OF PS Total	2023-25 FF PS Total	2023-25 Total Bien PS BUDGET	Vacant Date	Position eliminated in GRB? Y/N	Reason for vacancy
120	001	00-00-00000	0000004 L	JA C5235 JP	FINANCIAL INVESTIGATOR 1	PF			1.00		1.00			\$ 231,526.00		231,526	1/15/2021	N	Finance Another Position
120	001	00-00-00000	0000009 L	JA C0107 AP	ADMINISTRATIVE SPECIALIST	1 PF			1.00		1.00			\$ 144,939.00		144,939	7/12/2021	Ν	Hold for Organization Structure Review
											-					-			
											-					-			
											-					-			
											-					-			
											-					-			
											-					-			
											-					-			
											-					-			
											-					-			
											-					-			
											-					-			
											-					-			
Total						-	GF	LF	OF	FF		GF	LF	OF	FF	AF			
						2	0.00	0.00	2.00	0.00	2.00	0	0	376,465	0	376,465			

Board of Accountancy 2023-25 Budget Request - 15% Reduction Options (ORS 291.216)

	Board of Accour	Italicy 20	123-23 DU	idget Requ	uest - 15%	6 Reducti	on Optio	ns (URS Z	91.210)		1	1 <u>/</u>	4y25 CSL 10	tal Expenditures
Activity or Program	Describe Reduction	Amount and Fund Type									Rank and Justification		\$	3,409,013.00
VHICH PROGRAM OR ACTIVITY WILL	(DESCRIBE THE EFFECTS OF THIS REDUCTION. IDENTIFY REVENUE SOURCE FOR OF, FF. INCLUDE POSITIONS AND FTE FOR 2023-25 AND 2025-27)	GF	LF	OF	NL-OF	FF	NL-FF	Total Funds	Pos.	FTE	(RANK THE ACTIVITIES OR PROGRAMS NOT UNDERTAKEN IN ORDER OF LOWEST COST FOR BENEFIT OBTAINED)	Targets N	/ariance	-,,
None - cost reduction	Implement lease cost efficiencies gained through agency relocation in 2021-23 biennium			\$ 25,512				\$ 25,512			Realizes an efficiency already gained			
Contract with National Association of tate Boards of Accountancy (NASBA) for processing of some licensing functions	Eliminate one licensing specialist position (pos # 0000006) and transfer service provision to NASBA			\$ 183,910				\$ 183,910	4	1.00	Redesign licensing operations and implement efficiencies in part through partial outsourcing of processing	5%		
				\$ 209,422							End 5% cut scenario	\$ 170,450.65	\$	38,971.35
Professional Services	20% reduction which will bring agency more in line with historical spending in that line item with little impact on agency operations if carefully managed			\$ 36,449				\$ 36,449	-	-	Careful management of costs charged to this line item should minimize impact on agency services.			
In state Travel	10% reduction which will mean some negative impacts on connecting with our stakeholders and incoming members of the profession			\$ 3,948				\$ 3,948	-	-	Connecting the board with the community it serves and regulates is always a priority. That said a 10% cut can be managed with an acceptable level of negative impact on that function.			
Out of State Travel	10% reduction which will mean very careful resourcing of travel by board and staff and some impact on not connecting with key national stakeholders and not taking national training opportunities			\$ 2,832				\$ 2,832	_	_	Connecting the board with national stakeholders (espcially National Association of State Boards of Accountancy - NASBA) is key to an effective board member and thus effective agency oversight. That said a 10% cut can be managed with an acceptable level of negative impact on that function.			
AG Services	15% reduction over CSL which would bring agency closer to more recent spending on AG services.			\$ 88,250				\$ 88,250			There is some risk if the agency has a significant increase in complex and litigious cases that this cut may not leave enough cushion to cover Ag related expenses in such an event, which could negatively affect the agency's consumer protection mission.	10%	\$	0.42
				\$ 340,901				\$ 340,901	-	-	End 10% cut scenario	\$ 340,901.30	\$	(0.30)
Additional 5% cut scenario									-	-				
Professional Services	Additional 20% reduction which will bring agency below historical spending in that line item			\$ 36,449				\$ 36,449	-	-	Will impact ability to contract for investigations in expensive cases should that become necessary			
In State and Out of State Travel	Additional 10% reduction in in and out of state travel			\$ 6,780				\$ 6,780	-	-	Will impact ability ability of the board and staff to connect with profession stakeholders nationally and in state			
AG Services	Additional 21.6% reduction over CSL which would bring agency below recent spending on AG services.										Increases risk if the agency has a significant increase in complex and litigious cases that this cut will not over sufficient AG expenses in such an event, which could negatively affect the agency's consumer protection mission.	15%		
				\$ 127,222				\$ 127,222						

144939 \$ 38,971

UPDATED OTHER FUNDS ENDING BALANCES FOR THE 2021-23 & 2023-25 BIENNIA

Agency: Contact Person (Name	& Phone #):				,				
(a)	(b)	(C)	(d)	(e)	(f)	(50,009) (g)	(h)	(i)	(j)
Other Fund				Constitutional and/or	2021-23 Ending Balance		2023-25 End	ding Balance	
Туре	Program Area (SCR)	Treasury Fund #/Name	Category/Description	Statutory reference	In LAB	Revised	In CSL	Revised	Comments
Limited	12000-001-00-00-	120-00-01000/Board of Accountancy Cash		1951, Chapter 380, Section 7, 11, 24 & 25					LAB & CSL match ORBITS Budget reports. Current (AY23) Estimated ending balance comes from Dec 2022 AY 21-23 projections. Revised AY25 CSL carries forward the difference btw AY25 CSL beg bal & AY23 projected ending bal
				-*	1			†	
								†	
	 - 	, , ,	L						JJ

Objective: Provide updated Other Funds ending balance information for potential use in the development of the 2023-25 legislatively adopted budget. Instructions:

Column (a): Select one of the following: Limited, Nonlimited, Capital Improvement, Capital Construction, Debt Service, or Debt Service Nonlimited.

Column (b): Select the appropriate Summary Cross Reference number and name from those included in the 2021-23 Legislatively Approved Budget. If this changed from previous structures, please note the change in Comments (Column (j)). Column (c): Select the appropriate, statutorily established Treasury Fund name and account number where fund balance resides. If the official fund or account name is different than the commonly used reference, please include the

- working title of the fund or account in Column (j).
- Column (d): Select one of the following: Operations, Trust Fund, Grant Fund, Investment Pool, Loan Program, or Other. If "Other", please specify. If "Operations", in Comments (Column (j)), specify the number of months the reserve covers, the methodology used to determine the reserve amount, and the minimum need for cash flow purposes.
- Column (e): List the Constitutional, Federal, or Statutory references that establishes or limits the use of the funds.

Columns (f) and (h): Use the appropriate, audited amount from the 2021-23 Legislatively Approved Budget and the 2023-25 Current Service Level at the Agency Request Budget level.

Columns (g) and (i): Provide updated ending balances based on revised expenditure patterns or revenue trends. Do not include adjustments for reduction options that have been submitted. The revised column (i) can be used for the balances included in the Governor's budget if available at the time of submittal. Provide a description of revisions in Comments (Column (j)).

Column (i): Please note any reasons for significant changes in balances previously reported during the 2021 session.

Additional Materials: If the revised ending balances (Columns (g) or (i)) reflect a variance greater than 5% or \$50,000 from the amounts included in the LAB (Columns (f) or (h)), attach supporting memo or spreadsheet to detail the revised forecast.

A120 OF Ending Bal Dec 2022

2/7/2023 2:23 PM