



GOVERNOR'S OFFICE OF
BUDGET AND PROGRAM PLANNING

Fiscal Note 2025 Biennium

Bill information:

HB0292 - Make board of public accountants enterprise fund permanent (Dooling, Julie)

Status: As Introduced

- Significant Local Gov Impact
 Needs to be included in HB 2
 Technical Concerns
 Included in the Executive Budget
 Significant Long-Term Impacts
 Dedicated Revenue Form Attached

FISCAL SUMMARY

	<u>FY 2024</u> <u>Difference</u>	<u>FY 2025</u> <u>Difference</u>	<u>FY 2026</u> <u>Difference</u>	<u>FY 2027</u> <u>Difference</u>
Expenditures:				
General Fund	\$0	\$0	\$0	\$0
State Special Revenue	(\$277,942)	(\$387,833)	(\$393,650)	(\$399,468)
Other - Proprietary	\$277,942	\$387,833	\$393,650	\$399,468
Revenue:				
General Fund	\$0	\$0	\$0	\$0
State Special Revenue	(\$277,942)	(\$387,833)	(\$393,650)	(\$399,468)
Other - Proprietary	\$277,942	\$387,833	\$393,650	\$399,468
Net Impact-General Fund Balance:	\$0	\$0	\$0	\$0

Description of fiscal impact: The Board of Public Accountants within the Department of Labor & Industry currently operates with statutory appropriation and has an enterprise fund. HB 292 would remove the sunset date and make this enterprise fund and statutory appropriation permanent.

FISCAL ANALYSIS

Assumptions:

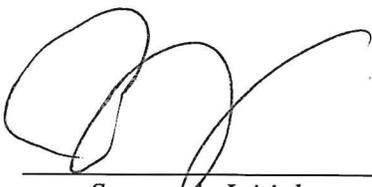
- The Board of Public Accountants (board) enterprise fund in 37-50-209, MCA, is currently set to sunset on September 30, 2023, and funding for the board is to move to a state special revenue account under HB 2 in 37-50-210, MCA. HB 2, as introduced, includes funding from state special revenue in FY 2024 and FY 2025 (DP 501).

2. Under HB 292, 9 months of expenses would be allocated to the enterprise fund instead of moving to the state special revenue account as of September 30, 2023. All of FY 2025 funds would be allocated to the enterprise fund and under a statutory appropriation.
3. 17-1-508, MCA, requires analysis of the statutory appropriation relative to the guidance in 17-1-508(3), MCA, to be published in the fiscal note. In reviewing and establishing statutory appropriations, the legislature shall consider the following guidelines

YES **NO**

a. The money is from a continuing, reliable, and estimable source.	X	
b. The use of the appropriation or the expenditure occurrence is predictable and reliable.	X	
c. The authority exists elsewhere.		X
d. An alternative appropriation method is available, practical, or effective.	X	
e. It appropriates state general fund money for purposes other than paying for emergency services.		X
f. The money is used for general purposes.		X
g. The legislature wishes to review expenditure and appropriation levels each biennium.	X	
h. An expenditure cap and sunset date are excluded.	X	

	<u>FY 2024 Difference</u>	<u>FY 2025 Difference</u>	<u>FY 2026 Difference</u>	<u>FY 2027 Difference</u>
<u>Fiscal Impact:</u>				
FTE	0.00	0.00	0.00	0.00
<u>Expenditures:</u>				
Personal Services	\$0	\$0	\$0	\$0
Operating Expenses	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0
TOTAL Expenditures	\$0	\$0	\$0	\$0
<u>Funding of Expenditures:</u>				
General Fund (01)	\$0	\$0	\$0	\$0
State Special Revenue (02)	(\$277,942)	(\$387,833)	(\$393,650)	(\$399,468)
Other - Proprietary	\$277,942	\$387,833	\$393,650	\$399,468
TOTAL Funding of Exp.	\$0	\$0	\$0	\$0
<u>Revenues:</u>				
General Fund (01)	\$0	\$0	\$0	\$0
State Special Revenue (02)	(\$277,942)	(\$387,833)	(\$393,650)	(\$399,468)
Other - Proprietary	\$277,942	\$387,833	\$393,650	\$399,468
TOTAL Revenues	\$0	\$0	\$0	\$0
<u>Net Impact to Fund Balance (Revenue minus Funding of Expenditures):</u>				
General Fund (01)	\$0	\$0	\$0	\$0
State Special Revenue (02)	\$0	\$0	\$0	\$0
Other - Proprietary	\$0	\$0	\$0	\$0



 Sponsor's Initials

1/26/23

 Date



 Budget Director's Initials

1-26-23

 Date