CLARIFY COST-RECOVERY REQUIREMENTS AND AGENCY FEES TO IMPROVE TRANSPARENCY AND EFFICIENCY

In Texas, as in other states and the federal government, certain programs or services are financed by user fees rather than with general tax revenue. These services and programs typically have a fee-paying primary beneficiary, such as a professional license applicant or retail food establishment operator, and provide secondary benefits to the general public. Fees typically are intended to recover the costs of a program or service, although they may result in additional revenue that the Legislature can appropriate for other purposes. Fees that are not reviewed regularly may not keep pace with cost growth.

Cost-recovery activities among agencies within the General Appropriation Act may, in part, be governed by rider and may, to some extent, be tracked through the use of Appropriated Receipts. Some agencies have riders specifying that their appropriations may be reduced to the level of fee revenue that is collected during the biennium. This report summarizes cost-recovery methods of finance for state agencies and programs included in the General Appropriations Act and the self-directed, semi-independent agencies and program that are not included.

FACTS AND FINDINGS

- ♦ User fees directly benefit a license holder, who receives the right to engage in a regulated activity, and indirectly benefit the public through regulation and enforcement.
- ♦ Nineteen agencies in the General Appropriations Act are entirely subject to an Appropriations Limited to Revenue Collections rider, and 13 others have programs subject to one. Agencies entirely subject to these riders contributed approximately $365.6 million in excess of their appropriated amounts to the General Revenue Fund during the 2016–17 biennium.
- ♦ Cost-recovery provisions in statute either set or limit the amount of a fee or instruct agencies to set fees through their rule-making processes. Five agencies collect fees that are capped in statute, although those fees are not set necessarily at their statutory maximums.
- ♦ Four statutory provisions give nine agencies and one program at the Texas Department of Insurance self-directed, semi-independent status. These agencies are responsible for generating a self-supporting level of revenue. In some cases, the agencies also must make an annual remittance to the General Revenue Fund.
- ♦ State agencies vary in how often they review or revise their fees. Of the 32 agencies contacted by the Legislative Budget Board, 19 reported that they have reviewed or revised their fees in the last four years. Thirteen reported that they reviewed their fees irregularly or had not revised their fees in at least 10 years.

CONCERNS

- ♦ Fees that are not reviewed regularly may result in fee revenue not keeping pace with cost growth. The U.S. Government Accountability Office advises agencies that set fees to report their methods clearly, including an accounting of program costs and the assumptions they use to project future costs and fee collections.

OPTION

- ♦ **Option 1:** To ensure that fees are consistent with statutory and General Appropriations Act direction, include a rider in the 2020–21 General Appropriations Bill requiring each state agency to review all of the fees within its authority biennially, assess the extent to which those fees cover the projected costs of associated programs, and consider adjustments.

DISCUSSION

Statutes provide agencies with authority to charge user fees to recover the cost of an activity or service. Statutes and the General Appropriations Act (GAA) work together to establish requirements for how revenue is deposited and spent. These agency-generated fees generally differ from taxes insofar as taxes are generally collected to be used for general purposes and payment is not optional. User fees, however, fund generally voluntary transactions with government that have specific primary beneficiaries. These fees cover the cost of administering and enforcing licensing programs, thereby decreasing the burden on taxpayers.

BEST PRACTICES IN COST RECOVERY

In a 2008 report, the U.S. Government Accountability Office (GAO) found that the decision to fund an agency or program with fees should be guided by whether the agency or program has an identifiable primary beneficiary. If a program primarily benefits the general public, it should be supported by general revenue; if a program primarily benefits identifiable users, it should be funded by user fees. For instance, the recipient of a license to practice medicine is the primary beneficiary of that individual's direct, voluntary interaction with the Texas Medical Board (TMB). The general public benefits from the regulatory infrastructure that TMB provides, but in GAO's formulation, the general public is a secondary beneficiary.

In subsequent reports, GAO identified several variables for a legislative entity to consider in structuring and implementing user fees, including how the rates will be set, for what purposes the fee revenue may be used, and how often the fee is reviewed.

GAO found that fees set through an agency's rule-making process may be updated more easily and, thus, are more likely to remain aligned with costs than fees set by statute. Most of the fees that fund Texas' regulatory agencies and programs are set through an agency's rule-making process. However, some agency fees either are statutorily set or limited to a range or maximum. For instance, since the Seventy-third Legislature, 1993, the Texas Health and Safety Code has required shellfish dealers to pay the state $1.00 per barrel for oysters that they harvest, purchase, handle, or process. Revenue from this fee pays for the regulatory structure that enforces and collects the fee, and for various activities that support the oyster-harvesting industry. Another example is the State Securities Board, which collects the majority of its revenue from fees set by statute. Other examples of fees set or limited in statute include the following:

- the Texas Alcoholic Beverage Code sets the fee for an initial permit to sell mixed beverages at $3,000;
- the Texas Occupations Code limits the fee for a medical license to no more than $900 (currently set at $817); and
- the Texas Health and Safety Code requires that the license fee for home and community support services agencies is not less than $600 or more than $2,000 (currently set at $1,750).

In addition, certain fees collected by the Railroad Commission of Texas and other fees collected by the State Securities Board also are limited by statute.

Fees that are not reviewed regularly may yield fee revenue does not keep pace with cost growth. GAO advises that fee-setting agencies clearly report their methods for setting fees, including an accounting of program costs and the assumptions they use to project costs and fee collections, to the public and its legislative stakeholders. Such reporting can provide opportunity for stakeholder input and promote understanding and acceptance of the fee.

Cost-recovery provisions in statute and the GAA rarely require an agency to review its fees. One exception is that the Department of State Health Services' bill pattern includes a rider that requires the agency to review its fees annually and to provide a report to the Legislative Budget Board and the Office of the Governor. Another exception is that the Texas Health and Safety Code requires that the Texas Commission on Environmental Quality at least biennially review fees that it assesses for vehicle emissions-related inspections to recover the costs of the vehicle emissions inspection and maintenance program.

Texas state agencies vary in how often they review or revise their fees. Of the 32 agencies contacted by the Legislative Budget Board, 19 reported that they have regularly reviewed or had revised their fees in the last four years. Thirteen reported that they reviewed their fees irregularly or had not revised their fees in at lest 10 years. Option 1 would include a rider in the 2020–21 General Appropriations Bill requiring each agency to review all of the fee schedules within its authority biennially, assess the extent to which those fees cover the projected costs of associated programs, and consider adjustments.

COST RECOVERY IN THE GENERAL APPROPRIATIONS ACT

Texas uses cost recovery for agencies and programs within the GAA and for the self-directed, semi-independent agencies and program that are not included in the GAA. Among agencies and programs within the GAA, cost-recovery activity may occur in one of three ways: through Appropriated Receipts, an Appropriations Limited to Revenue Collections (ALRC) rider, and a non-ALRC rider.

APPROPRIATED RECEIPTS

Some agencies are authorized to charge fees to at least partially offset the costs of certain activities and are appropriated that fee revenue in the form of Appropriated

Receipts. With some exceptions, an agency's Appropriated Receipts typically represent cost-recovery activity. For instance, the fee revenue collected by the State Law Library to provide digital court records is shown in the agency's bill pattern as Appropriated Receipts. Part of the Texas Board of Nursing's Appropriated Receipts include fee revenue collected from attendees of the agency's continuing education workshops, webinars, and online courses. The Texas State Board of Dental Examiners' Appropriated Receipts include fee revenue related to its licensees' triennial jurisprudence assessments.

When agencies receive appropriations, a method of finance is specified to indicate from which type of funding is appropriated. Methods of finance include General Revenue Funds, General Revenue–Dedicated Funds, Federal Funds, and Other Funds. Appropriated Receipts are among the Other Funds that appear in agency bill patterns.

Some revenue in the GAA that is categorized as Appropriated Receipts is unrelated to cost-recovery transactions. For example, the Texas Education Agency's Appropriated Receipts line item includes recapture payments, which is a local revenue source used as a method of finance for the Foundation School Program. Similarly, the Texas Department of Criminal Justice and the Texas Juvenile Justice Department each receive the unused portion of probation grants from local probation departments. These refunds are included in the agencies' bill patterns as Appropriated Receipts. Neither of these items are comparable to Appropriated Receipts that other agencies generate from cost recovery.

APPROPRIATIONS LIMITED TO REVENUE COLLECTION

Through statute, the Legislature has required certain agencies and programs to collect sufficient revenue to cover their operating costs. To implement these requirements, the GAA includes ALRC riders for certain agencies and programs. These provisions require that fees, fines, and other revenue generated by the agency or program must cover, at a minimum, the corresponding cost of appropriations and other direct and indirect costs (ODIC), which include employee Social Security, health insurance, retirement benefits, and other costs.

For agencies subject to an ALRC provision, the Comptroller of Public Accounts releases their General Revenue Funds appropriations at the beginning of the fiscal year and tracks the agency's repayment through its fee revenue. For most of the ALRC programs, however, the corresponding appropriations are set up so that expenditures are restricted to the amount of actual revenue the agency collects.

Most agencies and programs subject to an ALRC provision remit agency-generated revenue greater than appropriated amounts to the General Revenue Fund. The Texas Racing Commission, which is authorized by the Texas Racing Act to carry forward up to $750,000 in fee-generated revenue into the next biennium, and the Office of Public Insurance Counsel, which does not generate its revenue, are exceptions. Agencies subject to ALRC riders contributed approximately $365.6 million more than their appropriated amounts to the General Revenue Fund during the 2016–17 biennium.

Figure 1 shows agencies subject to an ALRC rider in the Eighty-fifth Legislature, GAA, 2018–19 Biennium.

Figure 2 shows agencies with specific programs subject to an ALRC rider.

Certain agencies are authorized to retain fee revenue that exceeds appropriated amounts for certain programs, typically for the same purpose that generated the revenue. **Figure 3** shows the amounts by which revenue from these programs exceeded their appropriations and other direct and indirect costs during the 2016–17 biennium. For example, excess revenue from the Federal Surplus Property Program was added to the Texas Facilities Commission's appropriation for that program. Likewise, the GAA appropriated revenue in excess of the Biennial Revenue Estimate (BRE) from the Animal Health Commission's fees to the agency for the program that generated it.

The GAA also appropriated to the respective programs the excess fee revenue that the Department of Aging and Disability Services (DADS) collected for its Nursing Facility Administrator and Home and Community Support Services Agencies programs and that the Department of Assistive and Rehabilitative Services (DARS) collected for its Interpreter Certification program. Senate Bill 200, Eighty-fourth Legislature, 2015, abolished DADS and DARS and transferred those programs to the Health and Human Services Commission.

During the 2016–17 biennium, seven fee-generating programs at the Texas Education Agency (TEA) were appropriated their respective revenue in excess of the BRE. The agency reported that fee revenue from five programs did not exceed appropriations for at least one year of the 2016–17 biennium, three of which did not exceed appropriations during either year. TEA also reported that one program's fee

FIGURE 1
TEXAS STATE AGENCIES SUBJECT TO AN APPROPRIATIONS LIMITED TO REVENUE COLLECTIONS RIDER
FISCAL YEAR 2018

(IN MILLIONS)		2016–17 BIENNIUM		
ARTICLE	AGENCY	GENERAL REVENUE FUNDS AND GENERAL REVENUE–DEDICATED FUNDS APPROPRIATIONS	OTHER DIRECT AND INDIRECT COSTS (ODIC)	AMOUNT AGENCY REPORTS REVENUE OVER/(UNDER) APPROPRIATIONS AND ODIC
V	Alcoholic Beverage Commission	$99.5	$31.6	$22.6
	Commission on Fire Protection	$3.9	$1.7	$3.1
VIII	Board of Chiropractic Examiners	$1.5	$0.4	$0.7
	Texas State Board of Dental Examiners	$8.2	$1.7	$8.9
	Funeral Service Commission	$1.5	$0.5	$1.5
	Board of Professional Geoscientists	$1.2	$0.3	$0.9
	Office of Public Insurance Counsel (2)	$1.7	$0.7	$2.8
	Board of Professional Land Surveying	$0.9	$0.3	($0.03)
	Department of Licensing and Regulation	$58.3	$17.7	$4.5
	Texas Medical Board	$27.8	$8.3	$23.9
	Texas Board of Nursing	$17.2	$4.6	$3.3
	Optometry Board	$0.9	$0.3	$0.9
	Board of Pharmacy	$14.4	$3.4	$4.0
	Executive Council of Physical Therapy and Occupational Therapy Examiners	$2.6	$0.8	$6.9
	Board of Plumbing Examiners	$5.2	$1.6	$3.6
	Board of Examiners of Psychologists	$1.6	$0.6	$1.4
	Racing Commission	$15.4	$2.4	$0.05
	Securities Board	$14.4	$4.9	$276.6
	Board of Veterinary Medical Examiners	$2.6	$0.8	($0.1)
Total (3)				$365.6

NOTES:
(1) Appropriation amounts do not indicate actual spending amounts.
(2) The Office of Public Insurance Counsel is funded by an annual assessment on insurance policies.
(3) Total excludes Texas Racing Commission.
(4) Totals may not sum due to rounding.
SOURCE: Legislative Budget Board.

FIGURE 2
TEXAS STATE AGENCY PROGRAMS SUBJECT TO AN APPROPRIATIONS LIMITED TO REVENUE COLLECTIONS RIDER
2018–19 BIENNIUM

AGENCY	PROGRAMS OR STRATEGIES
Article I	
Texas Facilities Commission	Federal Surplus Property
Article II	
Health and Human Services Commission	Interpreter Certification Program; Health Care Facilities; Nursing Facility Administrator Program; Home Health and Community Support Services Agencies; Health Care Professionals and Other
Department of State Health Services	Various programs in strategies Vital Statistics; Food (Meat) and Drug Safety; Environmental Health; Radiation Control
Article III	
Texas Education Agency	Guaranteed Program for School District and Charter School Bonds; Texas Certificate of High School Equivalency; Educator Certification; Criminal History Background Check; Electronic Courses and Programs Virtual School Network; Educator Preparation Program Approval and Accountability; Texas High Performance Schools Consortium Fee
Article IV	
Office of Court Administration, Texas Judicial Council	Judicial Branch Certification Commission
Article V	
Department of Public Safety	Private Security Program
Article VI	
Department of Agriculture	Livestock Export Pens; International and Domestic Trade; Plant Health; Egg Quality Regulation; Handling and Marketing of Perishable Commodities; Grain Warehouse; Agricultural Pesticide Regulation; Organic Certification; Prescribed Burn; Structural Pest Control; Weights and Measures; Metrology; Central Administration; Information Resources; and Other Support Services
Animal Health Commission	Chronic Wasting Disease; Poultry Registration; and specific programs within the agency's Field Operations strategy.
Texas Commission on Environmental Quality	Automobile Emission Inspections
Railroad Commission of Texas	Liquefied Petroleum Gas Program and Alternative Fuels Licensing Program; Surface Mining Permits; Pipeline Safety; Uranium Mining Regulation
Article VII	
Department of Housing and Community Affairs	Manufactured Housing
Texas Lottery Commission	Enforce Bingo Laws
Department of Transportation	Rail Safety

SOURCE: Legislative Budget Board.

had not been collected since 2012. In these circumstances, pursuant to the ALRC rider, the Comptroller of Public Accounts (CPA) releases the revenue for expenditure that the agency actually collects.

During the 2016–17 biennium, the Railroad Commission of Texas was appropriated excess fee revenue related to liquefied petroleum gas, compressed natural gas, liquefied natural gas, and surface mining permits. The agency's appropriation authority for the excess revenue expired at the end of the biennium. The agency also was appropriated excess revenue related to pipeline safety fees. Unspent funds from this revenue source are retained in the General Revenue–Dedicated Account No. 5155, Oil and Gas Regulation and Cleanup, at the end of the biennium.

House Bill 1290, Eighty-fifth Legislature, Regular Session, 2017, prohibits state agencies from adopting rules that increase costs on regulated individuals without first repealing or amending an existing rule to at least offset the new rule's

FIGURE 3
TEXAS STATE AGENCY PROGRAM FEE REVENUE IN EXCESS OF APPROPRIATIONS AND OTHER DIRECT AND INDIRECT COSTS (ODIC), 2016–17 BIENNIUM

AGENCY (1)	PROGRAM	AMOUNT EXCEEDING APPROPRIATIONS AND ODIC (IN MILLIONS)
Texas Facilities Commission	Federal Surplus Property	$0.6
Department of Aging and Disability Services	Nursing Facility Administrator	Did not exceed
	Home and Community Support Services Agencies	Did not exceed
Department of Assistive and Rehabilitative Services	Interpreter Certification	$0.1
Texas Education Agency	Guaranteed Program for School District and Charter School Bonds	$0.3
	Texas Certificate of High School Equivalency	$0.3
	Educator Certification	Did not exceed
	Criminal History Background Check	$0.0
	Electronic Courses and Programs Virtual School Network	Did not exceed
	Educator Preparation Program Approval and Accountability	Did not exceed
	Texas High Performance Schools Consortium Fee	Not collected
Animal Health Commission	Fowl Registration, Chronic Wasting Disease Inspections, Certificates of Veterinary Inspection	$0.07
Texas Commission on Environmental Quality	Automobile Emission Inspections (2)	$4.6
Railroad Commission of Texas	Liquefied Petroleum Gas/Compressed Natural Gas/Liquefied Natural Gas	$3.6
	Surface Mining Permits	$0.4
	Pipeline Safety Fees	$4.9
Total		**$14.8**

NOTE:
(1) For some agencies, unspent revenue is subject to a sweep by the Comptroller of Public Accounts at the end of the biennium.
(2) Revenue collected in excess of the Texas Commission on Environmental Quality's Automobile Emission Inspections program appropriation accrues to the General Revenue–Dedicated Account No. 151, Clean Air.
(3) Totals may not sum due to rounding.
SOURCE: Legislative Budget Board.

cost on regulated individuals. The following agencies are exempted from the requirement:

- Department of Family and Protective Services;
- Department of Motor Vehicles;
- Public Utility Commission of Texas;
- Texas Commission on Environmental Quality;
- Texas Racing Commission; and
- self-directed, semi-independent agencies.

Certain kinds of rules also are exempted from the requirement, including those that meet the following qualifications:

- are adopted in response to natural disasters;
- are necessary to receive federal funding or to comply with federal law;
- are necessary to protect water resources as authorized by the Texas Water Code; or
- are necessary to protect the health, safety, and welfare of Texas residents.

OTHER REVENUE RIDERS

ALRC provisions sometimes are viewed interchangeably with provisions for contingent revenue and self-leveling programs or agencies. Although they are similar, an agency or program can be held to more than one set of provisions.

A contingent-revenue appropriation depends on enough revenue being raised to cover it. Unlike ALRC appropriations,

FIGURE 4
TEXAS STATE SELF-DIRECTED, SEMI-INDEPENDENT (SDSI) ENTITIES, 2018–19 BIENNIUM

AGENCY OR PROGRAM	SOURCE OF SDSI STATUS	SDSI STATUS PROVIDED
State Board of Public Accountancy	The Texas Government Code, Chapter 472	2001
Board of Professional Engineers	The Texas Government Code, Chapter 472	2001
Board of Architectural Examiners	The Texas Government Code, Chapter 472	2001
Department of Banking	The Texas Finance Code, Chapter 16	2009
Department of Savings and Mortgage Lending	The Texas Finance Code, Chapter 16	2009
Office of Consumer Credit Commissioner	The Texas Finance Code, Chapter 16	2009
Credit Union Department	The Texas Finance Code, Chapter 16	2009
Real Estate Commission	The Texas Occupations Code, Chapter 1105	2011
Appraiser Licensing and Certification Board	The Texas Occupations Code, Chapter 1105	2011
Texas Department of Insurance Financial Program	The Texas Insurance Code, Chapter 401, Subchapter F	2011

Source: Legislative Budget Board.

contingent-revenue appropriations are not released to the agency in advance of the revenue collection. Depending on the terms of the provision, CPA may wait until the revenue is certified or otherwise ensure that expenditures are limited to collected revenue. An ALRC provision can contain a contingent-revenue component. For example, the 2018–19 GAA, Article VI, Texas Animal Health Commission, Rider 8, is a cost-recovery provision with a contingent-revenue stipulation.

A self-leveling agency or program is required to set the fees and fines funding a specified appropriation or group of appropriations equal to the amount to cover that appropriation or group. Unlike ALRC provisions, which require revenue to cover appropriations, self-leveling provisions require revenue to equal appropriations. For example, the 2018–19 GAA, Article VII, Texas Department of Transportation, Rider 20, regarding a fee on railroad operators to fund Federal Rail Safety Act implementation, is an ALRC provision whose statutory authorization requires fees to be self-leveling. Similarly, the statutory provisions authorizing the Texas Department of Insurance (TDI) to collect insurance maintenance taxes also require the agency to set the taxes at rates that pay the succeeding year's expenses.

SELF-DIRECTED, SEMI-INDEPENDENT ENTITIES

Self-directed, semi-independent (SDSI) agencies operate exclusively on a cost-recovery basis. Four statutory provisions give SDSI status to nine agencies and one program at TDI. SDSI agencies are responsible for generating a self-supporting level of revenue. In some cases, they also must make an annual remittance to the General Revenue Fund.

These agencies are excluded from the appropriations process, although their staff are members of the Employees Retirement System and the agencies must comply with general laws that cover other state agencies, including the Texas Public Information and Texas Open Meetings acts.

Figure 4 shows the SDSI entities and the statutory provisions that gave them that status.

The SDSI provisions vary in their requirements of the respective agencies. Requirements in the Texas Government Code are the most detailed. SDSI agencies governed by provisions in the Texas Government Code, the Texas Finance Code, and the Texas Occupations Code must report to the Legislature and the Office of the Governor on or before the first day of each legislative session. These statutes have the following similar reporting requirements:

- an audit by the State Auditor's Office;
- a financial report for the previous fiscal year;
- a description of changes in licensing fees or fees imposed on regulated persons; and
- a description of all new rules adopted or repealed.

SDSI provisions in the Texas Insurance Code do not include a comparable biennial reporting requirement.

FIGURE 5
ANNUAL REPORTING REQUIREMENTS FOR SELF-DIRECTED, SEMI-INDEPENDENT STATE AGENCIES AND PROGRAM BY AUTHORIZING STATUTE, 2018–19 BIENNIUM

REQUIREMENTS	THE TEXAS GOVERNMENT CODE, CHAPTER 472	THE TEXAS FINANCE CODE, CHAPTER 16	THE TEXAS OCCUPATIONS CODE, CHAPTER 1105	THE TEXAS INSURANCE CODE, CHAPTER 401
Report to	Governor, Texas House of Representatives Appropriations Committee (HAC), Texas Senate Committee on Finance (SFC), and the Legislative Budget Board (LBB)	Governor, HAC, SFC, and LBB	Governor, HAC, SFC, and LBB	Commissioner of Insurance and LBB
Annual report due	November 1	November 1	November 1	No date specified
Salary, per diem, and travel expenses for employees	X	X	X	X
Portion of salary and travel expenses paid from self-directed budget and portion from appropriated funds				X
Per diem and travel expenses paid for the governing or policy-making body members or member of each agency	X	X	X	
Agency Operating Plan	X	X	X	
Report of revenue received and expenses incurred by the entity	X	X	X	X
Trend performance data for the preceding five fiscal years for 13 metrics	X			

SOURCE: Legislative Budget Board.

All four statutes governing SDSI provisions require a separate annual report from each agency. **Figure 5** shows the annual reporting requirements of the four SDSI provisions.

The Self-Directed Semi-Independent Agency Project Act and the Texas Occupations Code, Chapter 1105, each require that the agencies within their purviews make an annual remittance to the General Revenue Fund. The remittances pursuant to the SDSI Act initially were established in by the Seventy-sixth Legislature, 1999, and updated by the Seventy-eighth Legislature, Regular Session, 2003. The remittances required by the Texas Occupations Code have not been updated since their initial implementation. **Figure 6** shows the current remittances required of the agencies subject to the SDSI provisions in the Texas Government Code and the Texas Occupations Code.

OTHER STATES

The National Conference of State Legislatures (NCSL) found that other states also commonly rely on fee revenue, particularly for professional regulation. In a survey of 15 other states, NCSL found that each one relied on fee revenue to fund regulatory activities. Three of those states, Louisiana, Maryland, and Washington, reported that they supplement fee revenue with some general fund spending. Most of the 15 states rely on some regulatory fee revenue for their general funds. These other states also set their fees through a combination of agency rules, legislative or gubernatorial action, and statutes.

FIGURE 6
ANNUAL REMITTANCES STATUTORILY REQUIRED OF CERTAIN SELF-DIRECTED, SEMI-INDEPENDENT AGENCIES
FISCAL YEAR 2018

AGENCY	THE TEXAS GOVERNMENT CODE, SECTION 472.102	THE TEXAS OCCUPATIONS CODE, SECTION 1105.003
State Board of Public Accountancy	$703,344	
Board of Professional Engineers	$373,900	
Board of Architectural Examiners	$510,000	
Real Estate Commission		$750,000
Appraiser Licensing and Certification Board		$750,000

SOURCE: Legislative Budget Board.

FISCAL IMPACT OF THE OPTION

Option 1 would not have a significant fiscal impact. Any additional workload would be managed by existing staff and resources.

The introduced 2020–21 General Appropriations Bill does not include any adjustments as a result of this option.