

# FISCAL NOTE

**STATE OF ALASKA**  
**2010 LEGISLATIVE SESSION**

Fiscal Note Number:	2
Bill Version:	SCS HB 315(FIN)
(S) Publish Date:	4/14/10

Identifier (file name)	HB315SCS(FIN)-CED-CBPL-4-13-10	Dept. Affected:	DCCED
Title	Board of Public Accountancy Secretary	RDU	Corp, Bus, & Prof Licensing (117)
Sponsor	House Labor and Commerce	Component	Corp, Bus, & Prof Licensing
Requester	Senate Finance Committee	Component Number	2360

**Expenditures/Revenues** (Thousands of Dollars)

Note: Amounts do not include inflation unless otherwise noted below.

	Appropriation Required	Information					
		FY 2011	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
<b>OPERATING EXPENDITURES</b>							
Personal Services	111.7		111.7	111.7	111.7	111.7	111.7
Travel	7.5		7.5	7.5	7.5	7.5	7.5
Contractual	4.0		4.0	4.0	4.0	4.0	4.0
Supplies	1.0		1.0	1.0	1.0	1.0	1.0
Equipment	10.0						
Land & Structures							
Grants & Claims							
Miscellaneous							
<b>TOTAL OPERATING</b>	<b>134.2</b>		<b>124.2</b>	<b>124.2</b>	<b>124.2</b>	<b>124.2</b>	<b>124.2</b>
<b>CAPITAL EXPENDITURES</b>							
<b>CHANGE IN REVENUES ( 1156 )</b>							

FUND SOURCE	(Thousands of Dollars)						
	1002 Federal Receipts	1003 GF Match	1004 GF	1005 GF/Program Receipts	1037 GF/Mental Health	Other RSS (1156)	TOTAL
1002 Federal Receipts							
1003 GF Match							
1004 GF							
1005 GF/Program Receipts							
1037 GF/Mental Health							
Other RSS (1156)	134.2						
<b>TOTAL</b>	<b>134.2</b>		<b>124.2</b>	<b>124.2</b>	<b>124.2</b>	<b>124.2</b>	<b>124.2</b>

Estimate of any current year (FY2010) cost: 0.0

**POSITIONS**

Full-time		1	1	1	1	1	1
Part-time							
Temporary							

**ANALYSIS:** *(Attach a separate page if necessary)*

This bill amends the public accounting statutes to provide for out-of-state exemption and practice privileges in Alaska.

HB 315 also establishes an executive Secretary position for the Alaska Board of Public Accountancy.

The funding source for this position is Receipt Supported Services through licensing fees paid by CPAs under the self-sufficiency statute of AS 08.01.065.

A detailed explanation of the cost is attached.

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Division	Corporations, Business & Professional Licensing	Date/Time 4/13/10 11:52 AM
Approved by:	Emil Notti, Commissioner	Date 4/13/2010
	Commerce, Community and Economic Development	

**FISCAL NOTE # 2**

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**BILL NO. SCS HB 315(FIN)**

**ANALYSIS CONTINUATION**

**Personal Services** **\$111,739.00**

Provides for an Executive Secretary in the partially exempt service, full-time position, Range 23

**Travel** **\$ 7,500.00**

Provides for 4 Board Meetings @ \$1,000 per meeting, except in Juneau  
Provides for Out-of-State travel @ \$1,500.00 x 3

	<b>\$3,000.00</b>
	<b>\$4,500.00</b>

**Contractual** **\$ 4,000.00**

Basic annual chargeback costs per employee  
(mailroom, communications, computer access, inter-departmental support costs)

**Commodities** **\$ 1,000.00**

Basic annual desk top supplies

**Equipment (one-time costs)** **\$ 10,000.00**

- Office furniture	\$5,000.00
- Computer	\$4,000.00
- Telephone	\$1,000.00

**Total Position Cost:** **\$134,239.00**

Under the self-sufficiency statute of AS 08.01.065, regulatory programs are required to pay the cost of regulation through licensing fees. The funding source in establishing this position is Receipt Supported Services funded entirely from licensing fees.

The above represent an estimate in establishing a new Executive Secretary position. Costs passed on to licensees will be based on acutal expenses at the first renewal once the position is authorized. The impact to licensing fees will be shared among the total number of licensees when the position is established.

It is anticipated that through coordination with NASBA (Nat'l Association of State Boards of Accountancy) the Executive Secretary will administratively affect changes in the licensing process that will ultimately result in efficiencies and cost savings to the overall program.