

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
AGENCY PROGRAM COMMENTARY
2003 - 2005

The Arkansas State Board of Chiropractic Examiners is a Cash Fund Agency. The Chiropractic Board is making two requests for the 2003 – 2005 Biennial Budget.

**1. MAINTENANCE &
GENERAL OPERATION**

Increase by \$12,000 for FY04 and \$10,000 for FY05.
 Additional appropriation is requested for additional office space and/or any modifications to Suite 208, which adjoins our current space. The increase is requested due to fluctuation in office rent increase, which Arkansas State Building Services has notified us of their rent increase for the upcoming biennium. Additional office space is needed due to lack of storage space and lack of space to maintain board files. We have boxes stacked on the floor, which is a violation of the fire code. The Board has sufficient funds in reserve.

2. REGULAR SALARIES

Addition to the cost of living increases, a salary increase of \$3,000 each year is requested for the Director's position in order to adequately compensate for increased workload. The Director handles all aspects of board business.

AGENCY Chiropractic Board	DIRECTOR 	AGENCY PROGRAM	PAGE 107
-------------------------------------	--	-----------------------	--------------------

DIVISION OF LEGISLATIVE AUDIT
AUDIT OF:
ARKANSAS STATE BOARD OF CHIROPRACTIC EXAMINERS
FOR THE YEAR ENDED JUNE 30, 2000

Findings

None

Recommendations

None

SA0826500

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
 EMPLOYMENT SUMMARY
 Required by: A.C.A. 19-4-307

AGENCY TITLE: 0265 STATE BD OF CHIROPRACTIC EXAM

	MALE	FEMALE	TOTAL	PERCENTAGE OF TOTAL
WHITE EMPLOYEES	0	1	1	100%
BLACK EMPLOYEES	0	0	0	0%
EMPLOYEES OF OTHER RACIAL MINORITIES	0	0	0	0%
TOTAL EMPLOYED AS OF			0	0%
DATE			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	
			0	0%
			0	

**CASH FUND BALANCE DESCRIPTION
AS OF JUNE 30, 2002**

AGENCY: Chiropractic Board (265)

ACCOUNT INFORMATION				STATUTORY/OTHER RESTRICTIONS ON USE:
FUND ACCT.	BALANCE	TYPE	LOCATION	
309	\$6,500.00	Checking	Bank of America	<p>A.C.A. 17-81-208 establishes that the Chiropractic Board can use funds collected to carry on the functions of the agency.</p> <p>STATUTORY PROVISIONS FOR FEES, FINES, PENALTIES: A.C.A. 17-81-206 authorizes the agency to dispense fees and fines collected to carry out the duties of the agency.</p> <p>REVENUE RECEIPTS CYCLE: Annual renewal fees are due by March of each year. Other funds are collected on an irregular basis.</p> <p>FUND BALANCE UTILIZATION: Funds are collected on an irregular basis throughout the year. Since collections cannot be accurately projected, these funds are not used for on-going expenses but rather for one-time expenses such as capital purchases.</p>
	\$193,007.23	Treasury	Money Management Trust Fund	
ACCOUNT INFORMATION				
FUND ACCT.	BALANCE	TYPE	LOCATION	
				<p>STATUTORY/OTHER RESTRICTIONS ON USE:</p> <p>STATUTORY PROVISIONS FOR FEES, FINES, PENALTIES:</p> <p>REVENUE RECEIPTS CYCLE:</p> <p>FUND BALANCE UTILIZATION:</p>

**ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
STATE AGENCY PUBLICATIONS**

Fiscal Year 2002-2003

Required by: A.C.A. 25-1-204

AGENCY: Board of Chiropractic Examiners

AGENCY #: 265

NAME OF PUBLICATION	STATUTORY AUTHORIZATION ACT # OR A.C.A.	REQUIRED FOR GOVERNOR AND/OR GENERAL ASSEMBLY ONLY	NUMBER OF COPIES PUBLISHED & DISTRIBUTED	REASON(S) FOR CONTINUED PUBLICATION AND DISTRIBUTION
NONE				

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
ANALYSIS OF BUDGET REQUEST
2003 - 2005

The Arkansas State Board of Chiropractic Examiners was created by Act 126 of 1915. This Board was created to safeguard the public health and welfare of the citizens of Arkansas by providing for the licensure and examination of any person practicing or offering to practice chiropractic in the State. The Board is a cash agency funded from examination and license renewal fees charged pursuant to subchapter 3 of Arkansas Code Annotated §17-81. The Board utilizes these funds to finance one (1) Regular Salary position, one (1) Extra Help position and provide operating expenses for the administration of the laws governing the practice of chiropractic.

The Base Level request includes a 2.7% salary increase each year over the FY03 salary levels for all incumbents plus associated increases in Personal Services Matching. Included in Personal Services Matching is a \$33 per month increase in the monthly contribution for State employee's health insurance for a total state contribution of \$280 per month per budgeted employee. The Change Level Requests total \$15,531 in FY04 and \$17,253 in FY05. The Board's request reflects the following changes:

- ◆ Additional Salary and Matching costs totaling \$3,531 in FY04 and \$7,253 in FY05 to reclassify one (1) position to provide an extraordinary salary increase for the Executive Secretary.
- ◆ Additional Operating Expenses totaling \$12,000 in FY04 and \$10,000 in FY05 to address anticipated rent increases as well as lease additional office space to provide storage space for board files.

The Executive Recommendation provides for Agency Request, with the exception of the position reclassification. Salary and Matching costs totaling \$2,202 in FY04 and \$4,370 in FY05 is recommended to increase the salary of the Executive Secretary position. Expenditure of appropriation is contingent upon available funding.

AGENCY	APPROPRIATION	CASH FUND	ANALYSIS OF	PAGE
Name: State Board of Chiropractic Examiners	Name: Cash Operations	Name: Chiropractic Examiners Cash	BUDGET REQUEST	
Code: 265	Code: A30	Code: 309		112

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name STATE BOARD OF CHIROPRACTIC EXAMINERS
 Agency Code 265
 Appropriation Name Cash Operations
 Appropriation Code A30
 Fund Name Chiropractic Examiners - Cash
 Fund Code 309

Character		Expenditures				
		2001-02	2002-03		2002-03	
Name	Code	Actual	Budget	Pos.	Authorized	Pos.
Regular Salaries	5010000	41,625	41,804	1	41,804	1
Extra Help	5010001	6,988	8,256	1	8,256	1
Personal Serv Match	5010003	10,772	10,997	0	12,629	0
Operating Expenses	5020002	33,953	40,044	0	40,044	0
Travel-Conferences	5050009	264	3,396	0	3,396	0
Prof. Fees & Serv.	5060010	6,966	8,000	0	8,000	0
Grand Total		100,568	112,497	2	114,129	2

Funding Sources						
Name	Code					
Fund Balance	4000005	200,749	199,507	*****	*****	*****
Cash Funds	4000045	99,326	110,000	*****	*****	*****
Total Funding		300,075	309,507	*****	*****	*****
Excess Appro/(Funding)		(199,507)	(197,010)	*****	*****	*****
Grand Total		100,568	112,497	*****	*****	*****

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name STATE BOARD OF CHIROPRACTIC EXAMINERS
 Agency Code 265
 Appropriation Name Cash Operations
 Appropriation Code A30
 Fund Name Chiropractic Examiners - Cash
 Fund Code 309

Character		Agency Request											
		2003-04						2004-05					
		Base Level	Pos.	Change Level	Pos.	Total	Pos.	Base Level	Pos.	Change Level	Pos.	Total	Pos.
Regular Salaries	5010000	42,933	1	3,000	0	45,933	1	44,092	1	6,162	0	50,254	1
Extra Help	5010001	8,256	1	0	0	8,256	1	8,256	1	0	0	8,256	1
Personal Serv Match	5010003	11,600	0	531	0	12,131	0	11,805	0	1,091	0	12,896	0
Operating Expenses	5020002	40,044	0	12,000	0	52,044	0	40,044	0	10,000	0	50,044	0
Travel-Conferences	5050009	3,396	0	0	0	3,396	0	3,396	0	0	0	3,396	0
Prof. Fees & Serv.	5060010	8,000	0	0	0	8,000	0	8,000	0	0	0	8,000	0
Grand Total		114,229	2	15,531	0	129,760	2	115,593	2	17,253	0	132,846	2

Funding Sources													
Name	Code	2003-04						2004-05					
Fund Balance	4000005	197,010	*****	0	*****	197,010	*****	182,250	*****	0	*****	182,250	*****
Cash Funds	4000045	99,469	*****	15,531	*****	115,000	*****	102,747	*****	17,253	*****	120,000	*****
Total Funding		296,479	*****	15,531	*****	312,010	*****	284,997	*****	17,253	*****	302,250	*****
Excess Appro(Funding)		(182,250)	*****	0	*****	(182,250)	*****	(169,404)	*****	0	*****	(169,404)	*****
Grand Total		114,229	*****	15,531	*****	129,760	*****	115,593	*****	17,253	*****	132,846	*****

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name STATE BOARD OF CHIROPRACTIC EXAMINERS
 Agency Code 265
 Appropriation Name Cash Operations
 Appropriation Code A30
 Fund Name Chiropractic Examiners - Cash
 Fund Code 309

Character		Recommendations							
		Executive				Legislative			
		2003-04	Pos.	2004-05	Pos.	2003-04	Pos.	2004-05	Pos.
Regular Salaries	5010000	44,804	1	47,804	1	0	0	0	0
Extra Help	5010001	8,256	1	8,256	1	0	0	0	0
Personal Serv Match	5010003	11,931	0	12,463	0	0	0	0	0
Operating Expenses	5020002	52,044	0	50,044	0	0	0	0	0
Travel-Conferences	5050009	3,396	0	3,396	0	0	0	0	0
Prof. Fees & Serv.	5060010	8,000	0	8,000	0	0	0	0	0
Grand Total		128,431	2	129,963	2	0	0	0	0

Funding Sources									
Name	Code								
Fund Balance	4000005	197,010	*****	183,579	*****	0	*****	0	*****
Cash Funds	4000045	115,000	*****	120,000	*****	0	*****	0	*****
Total Funding		312,010	*****	303,579	*****	0	*****	0	*****
Excess Appro/(Funding)		(183,579)	*****	(173,617)	*****	0	*****	0	*****
Grand Total		128,431	*****	129,963	*****	0	*****	0	*****

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Rank by Appropriation

Agency Name STATE BOARD OF CHIROPRACTIC EXAMINERS
 Agency Code 265
 Appropriation Name Cash Operations
 Appropriation Code A30
 Fund Name Chiropractic Examiners - Cash
 Fund Code 309

Rank	Justification	Designation	Cost Center	2001-02	2002-03	Agency Request		Executive Recommendation		Legislative Recommendation								
				Actual	Budget Pos.	2003-04 Pos.	2004-05 Pos.	2003-04 Pos.	2004-05 Pos.	2003-04 Pos.	2004-05 Pos.							
		BL Base Level	Total	100,568	112,497	1	114,229	1	115,593	1	114,229	1	115,593	1	0	0	0	0
1	The Board is requesting an increase in operating expense to lease additional office space to maintain and store board files and records. This additional appropriation will also address projected rent increases.	C01	222220 Chiropract Exam Oper	0	0	0	12,000	0	10,000	0	12,000	0	10,000	0	0	0	0	0
		C01	Total	0	0	0	12,000	0	10,000	0	12,000	0	10,000	0	0	0	0	0
2		Reclassify the Executive Secretary position to provide an extraordinary salary increase to address increased workload	C10 Reclass	222210 Chiropract Exam Pay	0	0	0	3,531	0	7,263	0	2,202	0	4,370	0	0	0	0
	C10 Reclass		Total	0	0	0	3,531	0	7,263	0	2,202	0	4,370	0	0	0	0	0
			Grand Total	Total	100,568	112,497	1	129,760	1	137,846	1	128,431	1	129,963	1	0	0	0