

ARKANSAS BUDGET SYSTEM
 AGENCY PROGRAM COMMENTARY
 1999 - 2001

The **State Board of Dental Examiners** is a medically related **Cash Fund** agency with one appropriation. Funds are collected by the Board through application fees for licensure, renewal of licenses and permits, issuance of permits, late penalties, and disciplinary fines. The Board is **totally self funded**.

The Board was established in 1887 to regulate dentistry. Through the Dental Practice Act and its Rules and Regulations the Board prescribes those acts, services, procedures, and practices which define the practice of dentistry and those acts, services, procedures, and practices which can be performed by dental hygienists and dental assistants.

The Board office staff of four is receives written complaints from the public about dental services, answers questions from the public and licensees of the Board, dispenses applications and information about licensure and permitting in the state, and plans and schedules hearings and meetings. The Board implemented minimum standards of continuing education and mandatory CPR several years ago.

The Board seeks to inform its potential and current professionals by increasing the number of newsletters and maintaining a web site. These endeavors require up to date computer equipment and staff training. Staff needs to be keep abreast of national information by attending meetings and utilizing the Internet.

The increases requested seek to meet increasing costs of operations and maintenance, improve our computers and office furniture, and inform our licensees and the public.

<p>AGENCY State Board of Dental Examiners</p>	<p>DIRECTOR Judith Safly Rickard <i>Judith Safly Rickard</i></p>	<p>AGENCY PROGRAM COMMENTARY BR21</p>	<p>PAGE 122</p>
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ARKANSAS STATE BOARD OF DENTAL EXAMINERS
SUMMARY OF AUDIT FINDINGS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 1996

Assets					Liabilities			Total Equity	
Cash and Investments	Fixed	Other	Total	Current	Long-Term	Total			
\$ 368,943	\$ 68,955	\$ 12,904	\$ 450,802	\$ 771	\$ 7,718	\$ 8,489	\$ 442,313		

Revenues				Expenditures						Other Sources (Uses)
Inter-governmental	Federal	Licenses and Fees	Other	Total	Salaries and Matching	Grants and Aid	Capital	Other Operating	Total	
\$ 0	\$ 0	\$ 259,835	\$ 26,172	\$ 286,007	\$ 102,062	\$ 0	\$ 10,149	\$ 120,172	\$ 232,383	\$

Findings

Recommendations

None

None

Audited by Division of Legislative Audit
SA0826896

ARKANSAS BUDGET SYSTEM
 EMPLOYMENT SUMMARY
 AS REQUIRED BY ACT 358 OF 1993
 (A.C.A 19-4-307)

AGENCY TITLE 268 - STATE BOARD OF DENTAL EXAMINERS

	MALE	FEMALE	TOTAL	PERCENTAGE OF TOTAL
WHITE EMPLOYEES	<u>0</u>	<u>3</u>	<u>3</u>	<u>75%</u>
BLACK EMPLOYEES	<u>0</u>	<u>1</u>	<u>1</u>	<u>25%</u>
EMPLOYEES OF OTHER RACIAL MINORITIES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
TOTAL EMPLOYED AS OF <u>08/08/98</u> DATE			<u>1</u>	<u>25%</u>
			<u>TOTAL MINORITIES</u>	
			<u>4</u>	<u>100%</u>
			<u>TOTAL EMPLOYEES</u>	

Judith Saffly Rickard
 AGENCY DIRECTOR
 8-20-98

CASH FUND BALANCE DESCRIPTION

AS OF JUNE 30, 1998

AGENCY: State Board of Dental Examiners #268

ACCOUNT INFORMATION				STATUTORY/OTHER RESTRICTIONS ON USE:
FUND ACCT.	BALANCE	TYPE	LOCATION	
312	\$ 24,801.36	Checking	First Commercial - Little Rock	A.C.A.17-82-209 - Expenses, compensation of Board members & employees A.C.A.17-82-211 - Disposition of Funds
	\$ 65,902.73	Money Market	Pinnacle Bank - LR	
	\$ 62,267.21	CD	Central Bank & Trust - LR	STATUTORY PROVISIONS FOR FEES, FINES, PENALTIES:
	\$ 40,532.60	CD	One National Bank - LR	A.C.A.17-82-104 (c)(1) - Fines
	\$ 32,239.80	CD	Central Bank & Trust - LR	A.C.A.17-82-209 - Board members per diem
	\$ 94,279.42	CD	Superior Bank - LR	A.C.A.17-82-304 (a)(2) - Application fee for dentists
	\$ 52,504.18	CD	One National Bank - LR	A.C.A.17-82-305 (a)(2) - Application fee for specialist
	\$ 54,412.01	CD	Bank of the Ozarks, LR	A.C.A.17-82-306 (a)(2) - Application fee for dental hygienists
				A.C.A.17-82-308 (b)(2) - Application fees for license by credentials
				A.C.A.17-82-310 (a)(2) - Annual registration fee
				A.C.A.17-82-311 - Late fees
				A.C.A.17-82-312 - Relicensing fees
				A.C.A.17-82-313 (b) - Relicensing non-residents
				A.C.A.17-82-316 (b)(2) - Fines
				A.C.A.17-82-404 (b) - Application fee for dental assistants
				A.C.A.17-82-405 (b) - Registration fee for dental assistants
				A.C.A.17-82-503 - Anesthesia permit application fee
				A.C.A.17-82-504 (c) - Renewal fee for anesthesia permit
				A.C.A.4-29-408 (c)(2) - Corporation registry fee
				A.C.A.4-29-408 (d) - Renewal fee for corporation registration
				REVENUE RECEIPTS CYCLE:
				Jan 1 - Renewal of dental and hygiene licenses, corporation registry, anesthesia permits
				July 1 - Renewal of dental assistant permits
				Throughout year - Issue licenses and permits, collect late fees & fines
				FUND BALANCE UTILIZATION:
				To pay all expenses of Board operations including board meetings, disciplinary hearings, complaint investigations, and office operations

**ARKANSAS BUDGET SYSTEM
ANALYSIS OF BUDGET REQUEST
1999 - 2001**

The State Board of Dental Examiners is funded from the receipt of fees charged by the Agency, as authorized by Arkansas Code §17-82-310. Base level of \$332,274 for FY00 and \$336,628 for FY01 includes salaries and personal services matching for four positions and supporting maintenance and operating expenses. Base Level includes a cost of living increase of 2.8% each year over the FY99 salary levels, and related Personal Services Matching costs. Changes totaling \$32,541 in FY00 and \$34,641 in FY01 have been requested to provide for increased costs in operating expenses. The Operating Expense line item request of \$18,520 for FY00 and \$23,020 for FY01 will provide for more travel related expenses as well as an increase in rent and postage. Additional expenses of \$2,064 in FY00 and \$1,764 in FY01 relating to Conference Fees and Travel line item are for staff training in the areas of computer software and to attend a National Meeting for Dental Examiners. An increase of \$2,157 the first year and \$2,357 the second year is requested in the Professional Fees and Services line item for increases in a contract with a Board attorney and also to hire a court reporter due to more anticipated hearings. Capital Outlay of \$9,800 for FY00 and \$7,500 for FY01 is requested for the replacement of data processing equipment and office furniture.

The Executive Recommendation provides for the Base Level request, as well as Capital Outlay of \$7,000 each year.

AGENCY	APPROPRIATION	CASH FUND	ANALYSIS OF BUDGET REQUEST	PAGE
Name: State Bd of Dental Examiners Code: 268	Name: State Bd of Dental Examiners Cash Code: A41	Name: Dental Examiners Cash Code: 312	BR20	126

ARKANSAS BUDGET SYSTEM

CHARACTER TITLE	-----EXPENDITURES-----			-----99-00 FISCAL YEAR-----			-----00-01 FISCAL YEAR-----			-----R E C O M M E N D A T I O N S-----			
	97-98	98-99	98-99	BASE	CHANGE	TOTAL	BASE	CHANGE	TOTAL	EXECUTIVE		LEGISLATIVE	
	ACTUAL	BUDGETED	AUTHORIZED APPRO							99-00	00-01	99-00	00-01
REGULAR SALARIES	89,189	126,176	125,685	132,217	0	132,217	135,917	0	135,917	132,217	135,917		
NUMBER OF POSITIONS	4	4	4	4	0	4	4	0	4	4	4		
PERSONAL SERV MATCHING	30,899	33,376	38,039	36,328	0	36,328	36,982	0	36,982	36,328	36,982		
OPERATING EXPENSES	78,728	111,637	125,957	111,637	18,520	130,157	111,637	23,020	134,657	111,637	111,637		
CONF FEES & TRAVEL	1,898	4,166	4,232	4,166	2,064	6,230	4,166	1,764	5,930	4,166	4,166		
PROF FEES & SERVICES	32,930	45,126	45,726	45,126	2,157	47,283	45,126	2,357	47,483	45,126	45,126		
CAPITAL OUTLAY	1,923	12,800	0	0	9,800	9,800	0	7,500	7,500	7,000	7,000		
REFUNDS/REIMBURSEMENTS	0	2,800	2,800	2,800	0	2,800	2,800	0	2,800	2,800	2,800		
TOTAL	235,567	336,081	342,439	332,274	32,541	364,815	336,628	34,641	371,269	339,274	343,628		
PROPOSED FUNDING SOURCES			*****										
FUND BALANCES	348,351	429,664	*****	343,583		343,583	188,768		188,768	343,583	214,309		
GENERAL REVENUES			*****										
SPECIAL REVENUES			*****										
FEDERAL FUNDS			*****										
STATE CENTRAL SERVICES FUND			*****										
NON-REVENUE RECEIPTS			*****										
CASH FUNDS	316,880	250,000	*****	177,459	32,541	210,000	175,359	34,641	210,000	210,000	210,000		
OTHER			*****										
TOTAL FUNDING	665,231	679,664	*****	521,042	32,541	553,583	364,127	34,641	398,768	553,583	424,309		
EXCESS APPRO/ (FUNDING)	(429,664)	(343,583)	*****	(188,768)		(188,768)	(27,499)		(27,499)	(214,309)	(89,681)		
TOTAL	235,567	336,081	*****	332,274	32,541	364,815	336,628	34,641	371,269	339,274	343,628		

APPROPRIATION SUMMARY

DEPT 008 BOARDS AND COMMISSIONS - MEDICALLY RELATED
 A0Y 268 STATE BOARD OF DENTAL EXAMINERS
 APPRO A41 CASH OPERATIONS
 FUND 312 DENTAL EXAMINERS CASH(268)

Budgeted exceeds Authorized in various line items due to a transfer from Cash Fund Holding Account.

BR 215

The FY99 Budgeted amounts in Regular Salaries and/or Personal Services Matching may exceed the Authorized amounts due to the implementation of the pay plan during the 1997-99 biennium.

ARKANSAS BUDGET SYSTEM

PROGRAM/SERVICE INFORMATION LIST

RANK BY APPROPRIATION

02 03 04 05 06 07 08 09 10 11 12 13 14 15 16 17 18 19

PROGRAM DESCRIPTION	FUND	ACCOUNTING INFORMATION	D E S	-----1999 - 01 BIENNIAL REQUESTS-----				-----RECOMMENDATIONS-----					
				-----EXPENDITURES-----		-----FY 1999 - 00-----		-----FY 2000 - 01-----		-----EXECUTIVE-----		-----LEGISLATIVE-----	
				ACTUAL	BUDGETED	REQUEST	REQUEST	1999-00	2000-01	1999-00	2000-01		
			97-98	98-99									
	312	268 A41	B	235,567 4	336,081 4	332,274 4	336,628 4	332,274 4	336,628 4				
	312	268 A41	C01			16,520 0	21,020 0						
<p>Rent will be increased to \$11/sq. ft. from \$9.75. Postage is going up and the Board is now issuing quarterly newsletters to all license and permit holders. The national meeting of the dental examiners for Board members will be outside the mid-states area. Phone lines will need to be increased to add two more Internet connections. Our contract with the Health Department Pharmacy Services will cost more since more drug related investigations are anticipated. Software will need to be updated.</p>													
	312	268 A41	C02			3,000 0	2,500 0	3,000	2,500				
<p>Office Equipment and Furniture</p>													

008 BOARDS AND COMMISSIONS - MEDICALLY RELATED

268 STATE BOARD OF DENTAL EXAMINERS

0 A41 CASH OPERATIONS

312 DENTAL EXAMINERS CASH(268)

RANK BY APPROPRIATION

BR 264

ARKANSAS BUDGET SYSTEM

PROGRAM/SERVICE INFORMATION LIST

RANK BY APPROPRIATION

01	02	03	04	05	06	07	08	09	10	11	12	13	14	15	16	17	18	19
RANK	PROGRAM DESCRIPTION	FUND	ACCOUNTING INFORMATION	D E S	EXPENDITURES		1999 - 01 BIENNIIUM REQUESTS		R E C O M M E N D A T I O N S									
					ACTUAL	BUDGETED	FY 1999 - 00		FY 2000 - 01		EXECUTIVE		LEGISLATIVE					
					97-98	98-99	REQUEST	REQUEST	1999-00	2000-01	1999-00	2000-01						
003		312	268 A41	C03			1,564 0			1,064 0								
<p>The national meeting for dental administrators is outside the mid-state region in FY '00 and costs to attend will increase. Staff will need more training to utilize Internet and Web site technology and updated software.</p>																		
004		312	268 A41	C04			2,157 0			2,357 0								
<p>The attorney for the Board will need to have his contract increased (2.8%) for a standard of living increase and his reimbursable expenses will increase due to more anticipated hearings. The costs to hire court reporters will increase as the number of hearings increases.</p>																		
005		312	268 A41	C08			9,300 0			7,700 0			4,000		4,500			
<p>Computers in three offices need to be replaced and/or upgraded to use CD-ROM disks and two need to be upgraded for Internet connections. Some office furniture is 20 years old and does not accommodate computers. Replacements are needed to prevent employee health problems.</p>																		

DEPT 008 BOARDS AND COMMISSIONS - MEDICALLY RELATED
 AGY 268 STATE BOARD OF DENTAL EXAMINERS
 APPRO A41 CASH OPERATIONS

RANK BY APPROPRIATION
 BR 264

FUND 312 DENTAL EXAMINERS CASH(268)