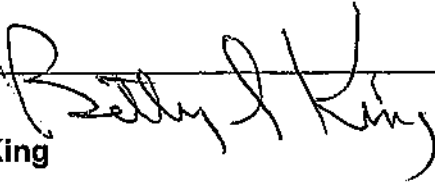


ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
AGENCY PROGRAM COMMENTARY
2003 - 2005

The State Board of Auctioneers is responsible for assuring those individuals who are granted licensure are qualified according to mandated specifications. The operations of the Board are funded from the receipts of fees charged by the agency. The budget request for the agency reflects \$135,221 as Base Level for FY04 and \$136,084 for FY05, including one position. Change Level request totals \$3,500 for FY04 and include the following:

Data Processing Appropriation :

An additional \$3,500 in FY04 for Capital Outlay to replace necessary computer equipment.

<p>AGENCY Auctioneers Licensing Board</p>	<p>DIRECTOR Betty S. King</p> 	<p>AGENCY PROGRAM COMMENTARY</p>	<p>PAGE 60</p>
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DIVISION OF LEGISLATIVE AUDIT
AUDIT OF:
ARKANSAS AUCTIONEER'S LICENSING BOARD
FOR THE YEAR ENDED JUNE 30, 2001

None Findings

None Recommendations

SA0721001

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

AGENCY: Auctioneers Licensing Board

ACCOUNT INFORMATION				STATUTORY/OTHER RESTRICTIONS ON USE:
FUND ACCT.	BALANCE	TYPE	LOCATION	
Cash 3440000	\$25,040.00	Checking	OneBank	A.C.A. 17-17-204 establishes that the agency can use funds collected to pay all expenses.
	\$6,184.00	MM Fund	Treasury	
PAB0100	1,970	Payroll	Treasury	
				STATUTORY PROVISIONS FOR FEES, FINES, PENALTIES: A.C.A. 17-17-114, A.C.A. 17-17-301 and A.C.A. 17-17-302 authorizes the Board to collect and use fees, fines and penalties.
				REVENUE RECEIPTS CYCLE: Fees, fines and penalties are collected throughout the year.
				FUND BALANCE UTILIZATION: Funds are collected throughout the year and used for expenses. Annual fees are collected once per year, usually in July. Exam fees are collected four times per year, in January, March, June and September. Fees and penalties are collected throughout the year.
ACCOUNT INFORMATION				STATUTORY/OTHER RESTRICTIONS ON USE:
FUND ACCT.	BALANCE	TYPE	LOCATION	
Cash 3440100	81,830	MM Fund	Treasury	A.C.A. 17-17-401 establishes the Education and Recovery Fund.
	87,173	C D	Twin City Bank	
				STATUTORY PROVISIONS FOR FEES, FINES, PENALTIES: A.C. A. 17-17-404 authorizes the Board to collect the fees.
				REVENUE RECEIPTS CYCLE: Funds are collected once per year, usually in July from active licensees; and throughout the year from new licensees.
				FUND BALANCE UTILIZATION: Funds are collected throughout the year and used to pay any claim resulting from a disciplinary hearing. The Board may also use the funds to advance education, underwrite seminars and for the improvement of the profession.

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

**Fiscal Year 2002-2003
Required by: A.C.A. 25-1-204**

AGENCY: Auctioneers Licensing Board

NAME OF PUBLICATION	STATUTORY AUTHORIZATION	PUBLICATION REQUIRED FOR GOVERNOR AND/OR GENERAL ASSEMBLY ONLY	NUMBER OF COPIES PUBLISHED	REASON(S) FOR CONTINUED PUBLICATION AND DISTRIBUTION
Licensee List	A.C.A. 17-17-206	No	75	Required by ACA 17-17-206 (Will also be published on agency website)

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

Arkansas Code Annotated § 17-17-201 authorizes the State Auctioneer's Licensing Board that consists of seven (7) members appointed by the Governor. The Board is responsible for promulgating rules and regulations, publishing annually a list of the names and addresses of all auctioneers licensed which includes names of all persons whose licenses have been suspended or revoked within the preceding year. Funding for the Board is derived from receipt of fees charged by the agency for examinations, licensing, renewals, and penalties. The Base Level request is \$144,242 in FY04 and \$145,257 in FY05. 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 request for \$3,500 in Capital Outlay is for the purchase of new computer equipment and is for the first year of the biennium only.

The Executive Recommendation provides for Base Level and the Agency Request for Capital Outlay of \$3,500 in the first year of the biennium.

Expenditure of appropriation is contingent upon available funding.

AGENCY	APPROPRIATION	CASH FUND	ANALYSIS OF BUDGET REQUEST	PAGE
Name: Auctioneer's Licensing Board Code: 210	Name: Auctioneer's Licensing Board-Cash Code: C51	Name: Auctioneer's Licensing Board Code: 344		65

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name Auctioneer's Licensing Board
 Agency Code 210
 Appropriation Name Auctioneers-Cash Operations
 Appropriation Code C51
 Fund Name Auctioneers Licensing Board-Cash
 Fund Code 344

Character			Expenditures				
			2001-02	2002-03		2002-03	
Name	Code	Actual	Budget	Pos.	Authorized	Pos.	
Regular Salaries	5010000	27,430	31,121	1	31,121	1	
Personal Serv Match	5010003	8,027	8,481	0	8,475	0	
Operating Expenses	5020002	23,779	37,072	0	37,072	0	
Travel-Conferences	5050009	23	2,000	0	2,000	0	
Capital Outlay	5120011	0	0	0	0	0	
Prof. Fees & Serv.	5060010	5,966	13,688	0	13,688	0	
Refunds/Reimburse	5110014	50	500	0	500	0	
Claims	5110015	4,698	50,000	0	0	0	
Grand Total		69,973	142,862	1	92,856	1	

Funding Sources							
Name	Code						
Fund Balance	4000005	106,664	202,197	*****	*****	*****	
Cash Funds	4000045	165,506	144,000	*****	*****	*****	
Total Funding		272,170	346,197	*****	*****	*****	
Excess Appro/(Funding)		(202,197)	(203,335)	*****	*****	*****	
Grand Total		69,973	142,862	*****	*****	*****	

The FY03 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 2001-03 biennium.

Budgeted exceeds Authorized in Claims due to a transfer from Cash Fund Holding Account.

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name AUCIONEER'S LICENSING BOARD
Agency Code 210
Appropriation Name Auctioneers-Cash Operations
Appropriation Code C51
Fund Name Auctioneers Licensing Board-Cash
Fund Code 344

Character		Agency Request											
		2003-04						2004-05					
Name	Code	Base Level	Pos.	Change Level	Pos.	Total	Pos.	Base Level	Pos.	Change Level	Pos.	Total	Pos.
Regular Salaries	5010000	31,961	1	0	0	31,961	1	32,824	1	0	0	32,824	1
Personal Serv Match	5010003	9,020	0	0	0	9,020	0	9,173	0	0	0	9,173	0
Operating Expenses	5020002	37,072	0	0	0	37,072	0	37,072	0	0	0	37,072	0
Travel-Conferences	5050009	2,000	0	0	0	2,000	0	2,000	0	0	0	2,000	0
Capital Outlay	5120011	0	0	3,500	0	3,500	0	0	0	0	0	0	0
Prof. Fees & Serv.	5080010	13,688	0	0	0	13,688	0	13,688	0	0	0	13,688	0
Refunds/Reimburse	5110014	500	0	0	0	500	0	500	0	0	0	500	0
Claims	5110015	50,000	0	0	0	50,000	0	50,000	0	0	0	50,000	0
Grand Total		144,242	1	3,500	0	147,742	1	145,257	1	0	0	145,257	1

Funding Sources													
Name	Code												
Fund Balance	4000005	203,335	*****	0	*****	203,335	*****	373,593	*****	0	*****	373,593	*****
Cash Funds	4000045	314,500	*****	3,500	*****	318,000	*****	320,000	*****	0	*****	320,000	*****
Total Funding		517,835	*****	3,500	*****	521,335	*****	693,593	*****	0	*****	693,593	*****
Excess Appro/(Funding)		(373,593)	*****	0	*****	(373,593)	*****	(548,336)	*****	0	*****	(548,336)	*****
Grand Total		144,242	*****	3,500	*****	147,742	*****	145,257	*****	0	*****	145,257	*****

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name AUCIONEER'S LICENSING BOARD
 Agency Code 210
 Appropriation Name Auctioneers-Cash Operations
 Appropriation Code C51
 Fund Name Auctioneers Licensing Board-Cash
 Fund Code 344

Character		Recommendations							
		Executive				Legislative			
Name	Code	2003-04	Pos.	2004-05	Pos.	2003-04	Pos.	2004-05	Pos.
Regular Salaries	5010000	31,961	1	32,824	1	0	0	0	0
Personal Serv Match	5010003	9,020	0	9,173	0	0	0	0	0
Operating Expenses	5020002	37,072	0	37,072	0	0	0	0	0
Travel-Conferences	5050009	2,000	0	2,000	0	0	0	0	0
Capital Outlay	5120011	3,500	0	0	0	0	0	0	0
Prof. Fees & Serv.	5060010	13,688	0	13,688	0	0	0	0	0
Refunds/Reimburse	5110014	500	0	500	0	0	0	0	0
Claims	5110015	50,000	0	50,000	0	0	0	0	0
Grand Total		147,742	1	145,257	1	0	0	0	0

Funding Sources									
Name	Code								
Fund Balance	4000005	203,335	*****	373,593	*****	0	*****	0	*****
Cash Funds	4000045	318,000	*****	320,000	*****	0	*****	0	*****
Total Funding		521,335	*****	693,593	*****	0	*****	0	*****
Excess Appro/(Funding)		(373,593)	*****	(548,336)	*****	0	*****	0	*****
Grand Total		147,742	*****	145,257	*****	0	*****	0	*****

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Rank by Appropriation

Agency Name AUCIONEER'S LICENSING BOARD
 Agency Code 210
 Appropriation Name Auctioneers-Cash Operations
 Appropriation Code C51
 Fund Name Auctioneers Licensing Board-Cash
 Fund Code 344

Rank	Justification	Designation		Cost Center		2001-02			2002-03			Agency Request			Executive Recommendation			Legislative Recommendation		
						Actual	Budget	Pos.	Budget	Pos.	2003-04	Pos.	2004-05	Pos.	2003-04	Pos.	2004-05	Pos.	2003-04	Pos.
		BL	Base Level	Total		69,973	142,862	1	144,242	1	145,257	1	144,242	1	145,257	1	0	0	0	0
1	An increase of \$3,500 in FY04 for Capital Outlay to purchase new computer equipment.	C08	Technology	160210 Auctioneer Operation		0	0	0	3,500	0	0	0	3,500	0	0	0	0	0	0	0
		C08	Technology	Total		0	0	0	3,500	0	0	0	3,500	0	0	0	0	0	0	0
		Grand Total		Total		69,973	142,862	1	147,742	1	145,257	1	147,742	1	145,257	1	0	0	0	0