

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

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**.

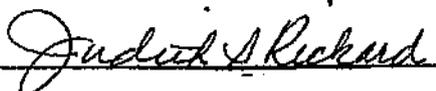
The Board was established in 1887 to regulate dentistry. Through the Dental Practice Act [A.C.A.17-82-101 et seq.] and its Rules and Regulations, the Board prescribes those acts, services, procedures, and practices which define the practice of dentistry and those acts, services, procedures, and practices which can be performed by dental hygienists and dental assistants.

The Board office staff of four 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 uses its website [www.asbde.org] to provide application forms for licensure, minutes of meetings, newsletters, and lists of licensed dentists and dental hygienists. Our website is linked to the national group of dental examiners.

We are requesting an employee position for an accounting specialist. The fiscal responsibilities require more education and experience now and a person with this training needs to be a part of the staff. Funding will need to increase to cover these expenses as well as a small increase in the two Administrative Assistant positions. College graduates need better salaries to retain them.

We are requesting additional appropriation in Operating Expenses to replace some aging information technology equipment.

Funding in other character codes remains the same, but will be realigned in a few areas.

AGENCY State Board of Dental Examiners	DIRECTOR 	AGENCY PROGRAM COMMENTARY	PAGE 170
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DIVISION OF LEGISLATIVE AUDIT
AUDIT OF:
ARKANSAS STATE BOARD OF DENTAL EXAMINERS
FOR THE YEAR ENDED JUNE 30, 2001

Findings
None

Recommendations
None

SA0826801

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

AGENCY TITLE: 0268 STATE BD OF DENTAL EXAMINERS

	MALE	FEMALE	TOTAL	PERCENTAGE OF TOTAL
WHITE EMPLOYEES	0	3	3	75%
BLACK EMPLOYEES	0	1	1	25%
EMPLOYEES OF OTHER RACIAL MINORITIES	0	0	0	0%
TOTAL EMPLOYED AS OF			1	25%
			1	
DATE			TOTAL MINORITIES	
			4	100%
			TOTAL EMPLOYEES	

Judith A. Rickard
 AGENCY DIRECTOR

CASH FUND BALANCE DESCRIPTION
AS OF JUNE 30, 2002

AGENCY: 268 State Board of Dental Examiners

ACCOUNT INFORMATION				STATUTORY/OTHER RESTRICTIONS ON USE:
FUND ACCT.	BALANCE	TYPE	LOCATION	
3120000	15,749	Checking	Metropolitan National - LR	A.C.A. 17-82-209 - Expenses, compensation of Board members & employees
	27,032	Money Market	Pinnacle Bank - LR	A.C.A. 17-82-211 - Disposition of Funds
	86,562	CD	Arvest Central Bank - LR	A.C.A. 26-16-905 - Stipend for Board members
	35,327	CD	Twin City Bank - NLR	STATUTORY PROVISIONS FOR FEES, FINES, PENALTIES:
	62,836	CD	Pulaski Bank - LR	A.C.A. 17-82-103 (c)(4) - Application fee for local anesthesia
	94,860	CD	Superior Bank - LR	A.C.A. 17-82-104 (c)(1) - Fines
	60,622	CD	Simmons Bank - LR	A.C.A. 17-82-209 - Board members per diem
	30,078	Checking	Simmons Bank - LR	A.C.A. 17-82-304 (a)(2) - Application fee for dentists
ACCOUNT INFORMATION				
FUND ACCT.	BALANCE	TYPE	LOCATION	
				A.C.A. 17-82-305 (a)(2) - Application fee for specialist
				A.C.A. 17-82-306 (a)(2) - Application fee for dental hygienists
				A.C.A. 17-82-308 (b)(2) - Application fee for license by credentials
				A.C.A. 17-82-310 (a)(2) - Annual registration fee
				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, staff training, Board member examiners training, and office operations.

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM

STATE AGENCY PUBLICATION

Fiscal Year 2002-2003

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

AGENCY: State Board of Dental Examiners

Agency # 268

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 State Board of Dental Examiners is funded from the receipt of fees charged by the Agency, as authorized by Arkansas Code § 17-82-310. The requested Base Level of \$357,569 for FY04 and \$362,440 for FY05 includes salaries and personal services matching for four positions and supporting maintenance and operating expenses. Base Level request includes a 2.7% salary increase each year over the FY03 salary levels for all incumbents plus associated Personal Services Matching costs. 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. In addition to Base Level, the Board is requesting changes totaling \$38,762 in FY04 and \$39,635 in FY05.

The Board is requesting one additional position for an accounting specialist at a salary of \$26,500 in FY04 and \$27,215 in FY05 plus matching. Other salary related requests of \$1,027 in FY04 and \$1,054 plus matching are included in the Agency request to provide for reclassifications of Agency clerical staff.

Operating Expense increases of \$3,000 each year of the biennium have been requested to provide for computer purchases.

The Executive Recommendation provides for the Base Level request, plus salary and matching for the new position and \$3,000 each year of the biennium for Operating Expenses. The Executive Recommendation does not provide for the salary increases above the approved payplan increases.

Expenditure of appropriation is contingent upon available funding

AGENCY	APPROPRIATION	CASH FUND	ANALYSIS OF	PAGE
Name: State Board of Dental Examiners	Name: State Board of Dental Examiners	Name: Dental Examiners Cash	BUDGET REQUEST	175
Code: 268	Code: A41	Code: 312		

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name STATE BOARD OF DENTAL EXAMINERS
 Agency Code 268
 Appropriation Name Cash Operations
 Appropriation Code A41
 Fund Name Dental Board Cash
 Fund Code 312

Character		Expenditures				
		2001-02	2002-03		2002-03	
Name	Code	Actual	Budget	Pos.	Authorized	Pos.
Regular Salaries	5010000	141,178	149,229	4	149,229	4
Personal Serv Match	5010003	36,756	38,241	0	38,286	0
Operating Expenses	5020002	57,423	111,637	0	111,637	0
Travel-Conferences	5050009	4,801	7,166	0	7,166	0
Capital Outlay	5120011	4,595	6,000	0	6,000	0
Prof. Fees & Serv.	5060010	33,576	42,126	0	42,126	0
Refunds/Reimburse	5110014	0	2,800	0	2,800	0
Grand Total		318,330	357,199	4	357,244	4

Funding Sources						
Name	Code					
Fund Balance	4000005	420,551	411,197	*****	*****	*****
Cash Funds	4000045	308,976	320,000	*****	*****	*****
Total Funding		729,527	731,197	*****	*****	*****
Excess Appro/(Funding)		(411,197)	(373,998)	*****	*****	*****
Grand Total		318,330	357,199	*****	*****	*****

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name STATE BOARD OF DENTAL EXAMINERS
 Agency Code 268
 Appropriation Name Cash Operations
 Appropriation Code A41
 Fund Name Dental Board Cash
 Fund Code 312

Character		Agency Request											
		2003-04						2004-05					
		Name	Code	Base Level	Pos.	Change Level	Pos.	Total	Pos.	Base Level	Pos.	Change Level	Pos.
Regular Salaries	5010000	153,258	4	27,527	1	180,785	5	157,396	4	28,269	1	185,665	5
Personal Serv Match	5010003	40,582	0	8,275	0	48,857	0	41,315	0	8,366	0	49,681	0
Operating Expenses	5020002	111,637	0	3,000	0	114,637	0	111,637	0	3,000	0	114,637	0
Travel-Conferences	5050009	7,166	0	0	0	7,166	0	7,166	0	0	0	7,166	0
Capital Outlay	5120011	0	0	0	0	0	0	0	0	0	0	0	0
Prof. Fees & Serv.	5060010	42,126	0	0	0	42,126	0	42,126	0	0	0	42,126	0
Refunds/Reimburse	5110014	2,800	0	0	0	2,800	0	2,800	0	0	0	2,800	0
Grand Total		357,569	4	38,762	1	396,331	5	362,440	4	39,635	1	402,075	5

Funding Sources													
Name	Code												
Fund Balance	4000005	373,998	*****	0	*****	373,998	*****	302,667	*****	0	*****	302,667	*****
Cash Funds	4000045	286,238	*****	38,762	*****	325,000	*****	285,365	*****	39,635	*****	325,000	*****
Total Funding		660,236	*****	38,762	*****	698,998	*****	588,032	*****	39,635	*****	627,667	*****
Excess Appro/(Funding)		(302,667)	*****	0	*****	(302,667)	*****	(225,592)	*****	0	*****	(225,592)	*****
Grand Total		357,569	*****	38,762	*****	396,331	*****	362,440	*****	39,635	*****	402,075	*****

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency Name STATE BOARD OF DENTAL EXAMINERS
 Agency Code 268
 Appropriation Name Cash Operations
 Appropriation Code A41
 Fund Name Dental Board Cash
 Fund Code 312

Character		Recommendations							
		Executive				Legislative			
		Name	Code	2003-04	Pos.	2004-05	Pos.	2003-04	Pos.
Regular Salaries	5010000	179,758	5	184,611	5	0	0	0	0
Personal Serv Match	5010003	48,635	0	49,495	0	0	0	0	0
Operating Expenses	5020002	114,637	0	114,637	0	0	0	0	0
Travel-Conferences	5050009	7,166	0	7,166	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0	0
Prof. Fees & Serv.	5060010	42,126	0	42,126	0	0	0	0	0
Refunds/Reimburse	5110014	2,800	0	2,800	0	0	0	0	0
Grand Total		395,122	5	400,835	5	0	0	0	0

Funding Sources									
Name	Code								
Fund Balance	4000005	373,998	*****	303,876	*****	0	*****	0	*****
Cash Funds	4000045	325,000	*****	325,000	*****	0	*****	0	*****
Total Funding		698,998	*****	628,876	*****	0	*****	0	*****
Excess Appr/(Funding)		(303,876)	*****	(228,041)	*****	0	*****	0	*****
Grand Total		395,122	*****	400,835	*****	0	*****	0	*****

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Rank by Appropriation

Agency Name STATE BOARD OF DENTAL EXAMINERS
Agency Code 268
Appropriation Name Cash Operations
Appropriation Code A41
Fund Name Dental Board Cash
Fund Code 312

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	224210 Dental Exam Payr	177,935	187,470	4	193,840	4	198,711	4	193,840	4	198,711	4	0	0	0	0	
		BL Base Level	224220 Dental Exam Oper	138,208	169,729	0	163,729	0	163,729	0	163,729	0	163,729	0	0	0	0	0	
		BL Base Level	Total	316,143	357,199	4	357,569	4	362,440	4	357,569	4	362,440	4	0	0	0	0	
1	We are requesting this positions to assist the director and the Board with financial matters, including working with the accounting system on payroll and other internal financial transactions.	C01	224210 Dental Exam Payr	0	0	0	34,553	1	35,395	1	34,553	1	35,395	1	0	0	0	0	
		C01	Total	0	0	0	34,553	1	35,395	1	34,553	1	35,395	1	0	0	0	0	
2	This request is to allow the Board to replace aging information technology equipment.	C08 Technology	224220 Dental Exam Oper	0	0	0	3,000	0	3,000	0	3,000	0	3,000	0	0	0	0	0	
		C08 Technology	Total	0	0	0	3,000	0	3,000	0	3,000	0	3,000	0	0	0	0	0	
3	This request is to bring the salary levels of the administrative assistants to a level commensurate with their educational background and responsibilities.	C10 Reclass	224210 Dental Exam Payr	0	0	0	1,209	0	1,241	0	0	0	0	0	0	0	0	0	
		C10 Reclass	Total	0	0	0	1,209	0	1,241	0	0	0	0	0	0	0	0	0	
		Grand Total	Total	316,143	357,199	4	396,331	5	402,075	5	395,122	5	400,835	5	0	0	0	0	