

Physical Therapist Licensing Board
2005-2007/2007-2009 Budget Comparison

INCOME/EXPENSE CLASSIFICATION	2005-2007	2007-2009	% of CHANGE
Income			
4000 · Income			
4110 · PT Exam Applications	16,000.00	32,000.00	100.00%
4120 · PT Endorsement Applications	38,000.00	60,000.00	57.89%
4125 · PT Temporary Permits	2,400.00	5,200.00	116.67%
4130 · PT Renewals	400,000.00	580,000.00	45.00%
4140 · PT Delinquent Renewals	4,800.00	5,200.00	8.33%
4150 · PT Duplicate Licenses	2,400.00	2,000.00	-16.67%
4160 · PT Wall Certificate	75,000.00	200.00	-99.73%
4170 · PT Civil Penalties	12,000.00	20,000.00	66.67%
Total - PT Income	<u>550,600.00</u>	<u>704,600.00</u>	27.97%
4210 · PTA Exam Applications	6,400.00	12,000.00	87.50%
4220 · PTA Endorse Applications	5,200.00	12,000.00	130.77%
4225 · PTA Temporary Permits	800.00	1,000.00	25.00%
4230 · PTA Renewals	90,000.00	120,000.00	33.33%
4240 · PTA Delinquent Renewals	2,000.00	3,200.00	60.00%
4250 · PTA Duplicate Licenses	600.00	200.00	-66.67%
4270 · PTA Civil Penalties	1,200.00	5,000.00	316.67%
Total - PTA Income	<u>106,200.00</u>	<u>153,400.00</u>	44.44%
4330 · PT/PTA Mailing Diskette	12,000.00	28,000.00	133.33%
4400 - PT/PTA License Verification Fee	10,000.00	14,000.00	40.00%
Total 4000 · Income	<u>678,800.00</u>	<u>900,000.00</u>	32.59%
Total Income	<u>678,800.00</u>	<u>900,000.00</u>	32.59%
Gross Profit	678,800.00	900,000.00	32.59%
Expense			
5100 · Payroll Costs			
5132 - FICA	31,600.00	29,600.00	-6.33%
5110 - Gross Salaries	410,200.00	387,000.00	-5.66%
5136 - Mass Transit Tax	2,600.00	2,400.00	-7.69%
5140 - Employee Benefits			
5141 · PERS ER Paid EE Cont	19,900.00	23,300.00	17.09%
5142 · PERS ER Admin Contribution	31,600.00	24,800.00	-21.52%
5143 · Obligation Bond Debt Repayment	22,000.00	24,700.00	12.27%
5144 · Workers Compensation	400.00	360.00	-10.00%
5146 · PEBB Medical/Dental Insurance	53,000.00	62,100.00	17.17%

Physical Therapist Licensing Board
2005-2007/2007-2009 Budget Comparison

INCOME/EXPENSE CLASSIFICATION	2005-2007	2007-2009	% of CHANGE
Total 5140 - Employee Benefits	126,900.00	135,260.00	6.59%
5150 - Employee Training	4,800.00	6,000.00	25.00%
5190 - Board Stipends	12,000.00	9,600.00	-20.00%
Total 5100 · Payroll Costs	588,100.00	569,860.00	-3.10%
5600 · Travel Costs			
5610 - Instate Travel			
5612 · Lodging	1,200.00	2,400.00	100.00%
5614 · Airfare/Mileage	6,000.00	8,400.00	40.00%
5616 · Meals	1,200.00	1,200.00	0.00%
5618 · Other Travel Costs	300.00	240.00	-20.00%
Total 5610 - Instate Travel	8,700.00	12,240.00	40.69%
5620 - Out of State Travel			
5622 · Lodging	2,400.00	2,400.00	0.00%
5624 · Airfare/Mileage	2,400.00	2,400.00	0.00%
5626 · Meals	500.00	720.00	44.00%
5628 · Other Travel Costs	300.00	240.00	-20.00%
Total 5620 - Out of state Travel	5,600.00	5,760.00	2.86%
Total 5600 · Travel Costs	14,300.00	18,000.00	25.87%
6100 · General Office Expenses			
6110 - Copier	1,200.00	1,200.00	0.00%
6120 - Printing/Copying	12,000.00	12,000.00	0.00%
6130 - Fax/Conf Room Phone	500.00	480.00	-4.00%
6140 - Office Supplies	3,600.00	3,600.00	0.00%
6145 - Other	4,200.00	1,200.00	-71.43%
6150 - Board Meeting Expenses	1,800.00	1,800.00	0.00%
6155 - Parking Validation Stickers	3,600.00	3,000.00	-16.67%
6160 - Dues	0.00	1,200.00	
6180 - Telecommunications	7,200.00	8,400.00	16.67%
6185 - Bank Charges/Fees	7,200.00	7,200.00	0.00%
6186 - Liability Insurance	4,800.00	7,200.00	50.00%
Total 6100 · General Office Expenses	46,100.00	47,280.00	2.56%
6190 · Dues and Subscriptions	5,000.00	5,000.00	0.00%
6200 · Postage			
6210 - Mail Room Charges	24,000.00	6,000.00	-75.00%
6220 - Newsletters	0.00	9,000.00	
6240 - Other	0.00	3,600.00	
Total 6200 · Postage	24,000.00	18,600.00	-22.50%

Physical Therapist Licensing Board
2005-2007/2007-2009 Budget Comparison

INCOME/EXPENSE CLASSIFICATION	2005-2007	2007-2009	% of CHANGE
6400 · Contracted Services			
6410 - Investigators	0.00	40,000.00	
6420 - Computer Support	12,600.00	12,000.00	-4.76%
6430 - Attorney General-Legal Counsel	50,000.00	60,000.00	20.00%
6440 - Audit Charges	5,400.00	6,000.00	11.11%
6450 - Accountant/CPA	2,400.00	1,200.00	-50.00%
6460 - Payroll Service Charges	2,900.00	2,880.00	-0.69%
6595 - EmplDept/Hearing Officer Panel	9,600.00	10,000.00	4.17%
6499 - Other	0.00	2,540.00	
Total 6400 · Contracted Services	<u>82,900.00</u>	<u>134,620.00</u>	62.39%
6500 · Rent and Occupancy			
6510 - Rent	28,800.00	32,040.00	11.25%
Total 6500 · Rent and Occupancy	<u>28,800.00</u>	<u>32,040.00</u>	11.25%
6600 · Background Checks			
6630 - Vantage Data	0.00	24,000.00	
Total 6600 · Background Checks	<u>0.00</u>	<u>24,000.00</u>	
6650 · Investigation Expenses	1,200.00	1,200.00	0.00%
6800 · Computers & Accessories			
6810 - Software	2,400.00	2,400.00	0.00%
6820 - Hardware	2,100.00	4,800.00	128.57%
6840 - Other/Data Lines, etc.	1,100.00	1,200.00	9.09%
Total 6800 · Computers & Accessories	<u>5,600.00</u>	<u>8,400.00</u>	50.00%
Total Expense	<u>796,000.00</u>	<u>859,000.00</u>	7.91%
Net Income	<u>-117,200.00</u>	<u>41,000.00</u>	-134.98%

Oregon Physical Therapist Licensing Board

2007-2009 Budget Comparative Narrative to 2005-2007

4000 - Total Income

Total income is up by 33% due primarily to an increase in renewal fees. The fee increase was implemented by the Board in 2006 to cover the revenue lost by the repeal of the direct access certification fee, and to cover the deficit budget the Board had been operating under over the past two biennium.

5100 - Payroll Cost

Payroll costs consist primarily of salaries and benefits. Actual salaries for 2007-2009 are up by 13%; the projected salaries do adhere to the DAS polices, guidelines and salary schedules as adopted by the Board. The numbers on the comparative budgets reflect a decrease in total salaries; this is due to the reclassification of the On Call Investigator from a staff position to a Contractor with a corresponding reduction in salary expense of \$72,000 over the biennium.

Benefit costs, set by PEBB State contracts and collective bargaining agreements, are up a total of 6.59% which is currently a conservative increase based on the current trends in premiums and coverage. The PERS administrative fee, based totally on a percentage of salaries, will decrease. The rate for the biennium is projected to decrease by nearly 3.2%. On the other hand, medical rate increases offset the PERS savings by a projected annual increase of nearly 11%.

5600 - Travel Costs

Travel costs are identified in two separate categories. In-State and Out-of-State travel. While projected Out-of-State travel costs remain relatively unchanged for 2007-2009, In-State travel costs are projected to increase by almost 41%. This is primarily due to increase federal mileage reimbursement rates because of gas price increases; and, a change in the profile of the Board, requiring three Board members distance travel to Board meetings instead of two.

6100 - General Office Expense

General office expense is made up of several expenses categories. While the total expense for this classification remains relatively unchanged, the two categories most impacted by 2007-2009 projections are other expense which projected the purchase of new computer equipment for 2005-2007 and for 2007-2009 the new computer equipment is budgeted under a different classification. The increase in the Boards liability insurance that is projected by the State's Risk Management Group is made up of property insurance, work comp insurance, and business liability insurance. The Board belongs to a risk pool made up of several smaller Boards and Agencies and the premium is determined by claim experience. For 2007-2009 the Board liability premiums are projected to increase by 50%.

6200 - Postage

This classification decreased by nearly 22%. The 2005 – 2007 biennium was over projected; the Board started using an outside resource to handle mass mailings saving time and providing a better service and result; and the Board went from 4 Newsletter mailing a year to 3, the only other large annual mailing for the Board is with its renewals and the Board staff in investigating implementation of an on-line renewal process.

6400 – Contracted Services

This classification has the largest percentage increase over the 2005-2007 biennium budget, 62%. The increase comes from the reclassification of the On Call Investigator from a staff position to a Contractor with a corresponding project biennium fee of \$40,000; this fee is actual down from the \$72,000 budgeted into the salary figures for the 2005-2007 budget. The other category showing a large increase is the Legal Counsel fees, up 20% over the last biennium. This category has been historically under budgeted, and although the Board Staff has taken on more accountability with the initial drafting and writing of Board Orders, the staff still has need for prudent usage of the Board AAG. The increase in legal fees is based on historic usage over the past three years; these numbers were provided by the Department of Justice. Lastly, \$2,400 has been projected as Other, this is for cost of temporary help that may be needed when the Board experiences its first audit of Board continuing education requirement for the renewal of the 2008 practice licenses.

6600 – Background Checks

This classification was inadvertently omitted from the 2005-2007 budget and has been reported as a variance during the entire 2005-2007 biennium. The \$24,000 projected for the 2007-2009 biennium is based on actual usage and trends. This expense is offset by the collection of the criminal background fees as part of the \$190 application fee booked into the income classifications above.

6800 – Computers & Accessories

This classification has increased, particularly in the category of hardware. It is DAS policy to replace each piece of computer equipment every four years. The Board currently has three computers and will purchase a laptop and a printer for staff shared usage in 2007. This will give the Board four computers and three printers for replacement consideration every four years. If the Board follows the DAS replacement policy the Board will be replacing three or four pieces of computer hardware each biennium cycle.

Total Expense

The total projected expense for 2007-2009 is up a total of 7.91%. This includes \$24,000 budgeted for background checks that was incurred but never recognized in the 2005-2007 biennium budget. If we backed the \$24,000 out of the 2007-2009 projected biennium budget, the true % rate increase for 2007-2009 over 2005-2007 would only be 5%.