

KANSAS DENTAL BOARD

FY 2022 – FY 2025 BUDGET ANALYSIS

FIGURE 1
BUDGET OVERVIEW, FY 2022 – FY 2025

	Actual FY 2022	Agency FY 2023	Governor FY 2023	Agency FY 2024	Governor FY 2024	Agency FY 2025	Governor FY 2025
Operating Expenditures:							
State General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Funds	-	-	-	-	-	-	-
All Other Funds	412,339	425,688	425,688	560,000	560,000	565,000	565,000
<i>Subtotal</i>	<u>\$ 412,339</u>	<u>\$ 425,688</u>	<u>\$ 425,688</u>	<u>\$ 560,000</u>	<u>\$ 560,000</u>	<u>\$ 565,000</u>	<u>\$ 565,000</u>
Capital Improvements:							
State General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Funds	-	-	-	-	-	-	-
All Other Funds	-	-	-	-	-	-	-
<i>Subtotal</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL	<u>\$ 412,339</u>	<u>\$ 425,688</u>	<u>\$ 425,688</u>	<u>\$ 560,000</u>	<u>\$ 560,000</u>	<u>\$ 565,000</u>	<u>\$ 565,000</u>
Percentage Change:							
State General Fund	-- %	-- %	-- %	-- %	-- %	-- %	-- %
All Funds	8.2 %	3.2 %	3.2 %	31.6 %	31.6 %	0.9 %	0.9 %
FTE Positions	3.0	3.0	3.0	3.0	3.0	3.0	3.0

For purposes of this analysis, full-time equivalent (FTE) positions include non-FTE permanent unclassified positions but continue to exclude temporary employees. FTE positions reflect permanent state positions equating to a 40-hour work week.

The Kansas Dental Board was established in 1943 to enforce the Dental Practices Act, KSA 65-1420 to 65-1469. The Board licenses qualified candidates desiring to practice dentistry or dental hygiene in Kansas, administers examinations, and issues credentials to applicants according to licensure regulations. The Board also issues sedation permits to dentists and extended care permits to hygienists.

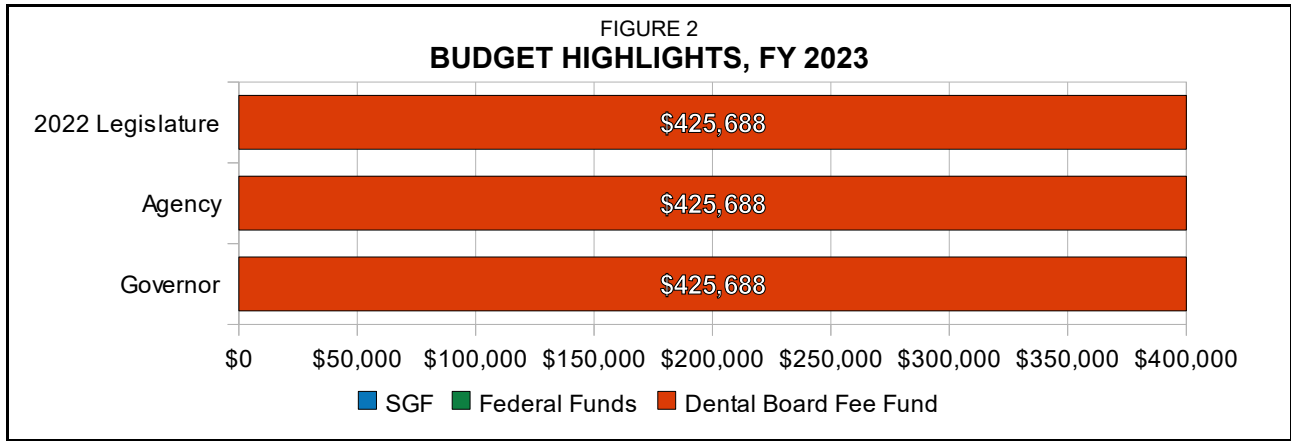
The Board conducts inspections of licensees to ensure compliance with sanitary and other regulations and investigates complaints of incompetence, negligence, illegal practice, and other violations of the Dental Practices Act. When warranted, administrative hearings are held, and the Board is empowered to suspend, restrict, or revoke the license of the practitioner.

In 1998, the Board was expanded from five to nine members, and it includes six dentists, two dental hygienists, and one member from the general public. Board members are appointed for four-year terms by the Governor, and of the six licensed dentist Board members, one must be appointed from each congressional district and two from the state at large.

In 2006, the Board began staggering the renewal of all licenses based on license numbers. Odd-numbered licenses renew in odd years, and even-numbered licenses renew in even years. Prior to 2006, dentists and hygienists renewed in alternating years. Previously, the Board collected more revenue in years when the dental licenses renewed because renewal fees for dentists are higher. The change has allowed the agency to operate with a more-consistent revenue stream.

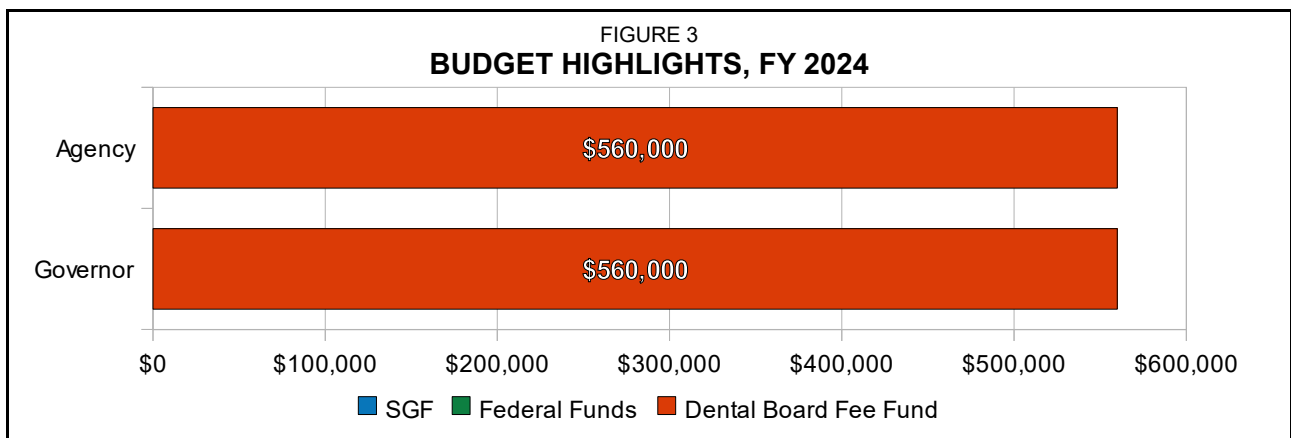
EXECUTIVE SUMMARY

The 2022 Legislature approved a budget of \$425,688, all from the Dental Board Fee Fund, in expenditures and 3.0 FTE positions for the Kansas Dental Board in FY 2023.



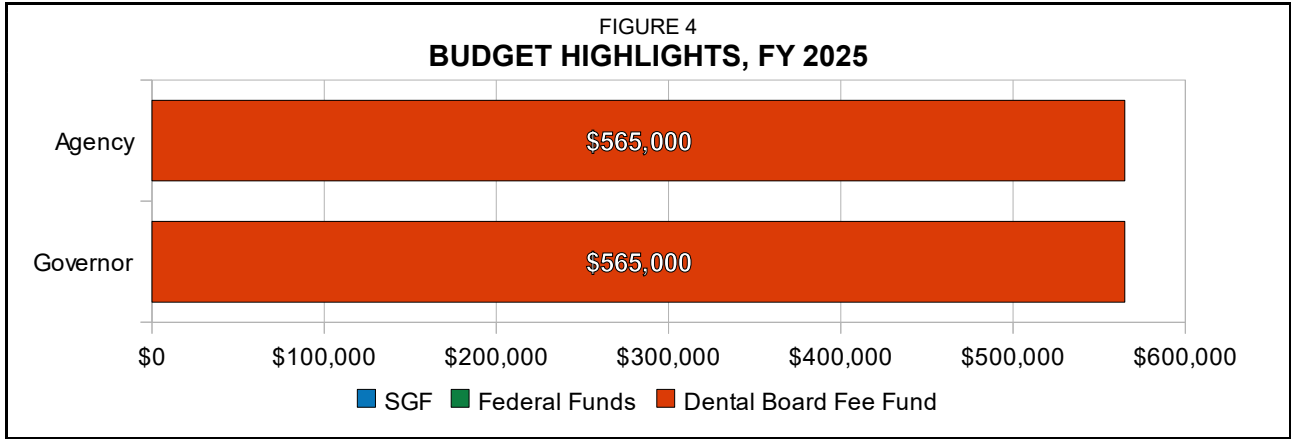
The **agency** submits a revised estimate of \$425,688, all from the Dental Board Fee Fund, in expenditures and 3.0 FTE positions in FY 2023. This is the same amount approved for FY 2023 by the 2022 Legislature. The agency increased contractual services by \$1,432 and decreased salaries and wages expenditures by the same amount. The decrease in salaries and wages was due to lower than anticipated employer contributions for fringe benefits, and the increase in contractual services includes several different types of contractual services, including OITS expenditures and some rental charges.

The **Governor** concurs with the agency's revised estimate in FY 2023.



The **agency** requests \$560,000, all from the Dental Board Fee Fund, in expenditures and 3.0 FTE positions for FY 2024. This is an increase of \$134,312, or 31.6 percent, above the FY 2023 revised estimate. The increase is attributable to a request to upgrade the agency's licensing system. The agency indicates that the existing system is on Microsoft Access and is no longer supported. The agency's request includes \$130,000 to migrate the existing system to a cloud-based licensing vendor. In addition to the system upgrade, the agency's request includes increases in salaries and wages expenditures totaling \$2,283, primarily attributable to increased employer contributions to group health insurance. Other, smaller adjustments, are also included in the agency's FY 2024 request.

The **Governor** concurs with the agency's FY 2024 request.



The **agency** requests \$565,000, all from the Dental Board Fee Fund, in expenditures and 3.0 FTE positions for FY 2025. This is an increase of \$5,000, or 0.9 percent, above the FY 2024 agency request. The increase is attributable to estimated costs for in-state travel, the State Building Capital Charge, paper and other stationery, and employer contributions for fringe benefits. The agency request also includes ongoing expenditures for the enhanced licensing system, which is also included in the agency's FY 2024 estimate.

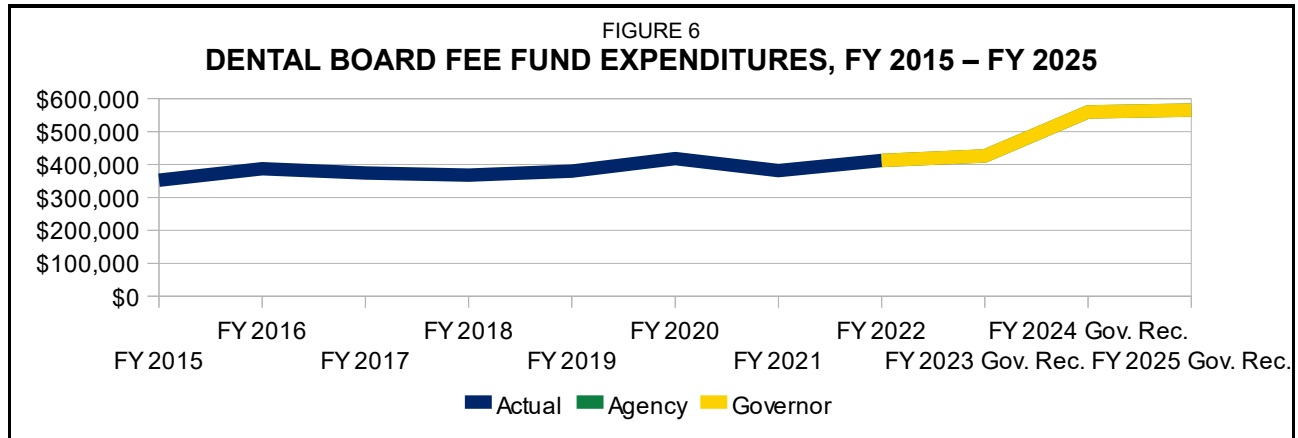
The **Governor** concurs with the agency's FY 2025 request.

EXPENDITURES AND FINANCING

FIGURE 5
BUDGET SUMMARY BY CATEGORY OF EXPENDITURE, FY 2022 – FY 2025

Category of Expenditure:	Actual FY 2022	Agency FY 2023	Governor FY 2023	Agency FY 2024	Governor FY 2024	Agency FY 2025	Governor FY 2025
Salaries and Wages	\$ 197,074	\$ 221,329	\$ 221,329	\$ 223,612	\$ 223,612	\$ 223,831	\$ 223,831
Contractual Services	210,039	204,359	204,359	336,388	336,388	340,169	340,169
Commodities	4,926	-	-	-	-	1,000	1,000
Capital Outlay	300	-	-	-	-	-	-
Debt Service Interest	-	-	-	-	-	-	-
Subtotal	\$ 412,339	\$ 425,688	\$ 425,688	\$ 560,000	\$ 560,000	\$ 565,000	\$ 565,000
Aid to Local Units	-	-	-	-	-	-	-
Other Assistance	-	-	-	-	-	-	-
Subtotal—Operating	\$ 412,339	\$ 425,688	\$ 425,688	\$ 560,000	\$ 560,000	\$ 565,000	\$ 565,000
Capital Improvements	-	-	-	-	-	-	-
Debt Service Principal	-	-	-	-	-	-	-
TOTAL	\$ 412,339	\$ 425,688	\$ 425,688	\$ 560,000	\$ 560,000	\$ 565,000	\$ 565,000
Financing:							
State General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Revenue Fund	412,339	425,688	425,688	560,000	560,000	565,000	565,000
Federal Funds	-	-	-	-	-	-	-
All Other Funds	-	-	-	-	-	-	-
TOTAL	\$ 412,339	\$ 425,688	\$ 425,688	\$ 560,000	\$ 560,000	\$ 565,000	\$ 565,000
FTE Positions	3.0	3.0	3.0	3.0	3.0	3.0	3.0

DENTAL BOARD FEE FUND



The Dental Board Fee Fund expenditures have remained relatively stable since FY 2014, with the lowest expenditures in FY 2015 at \$352,748, and the highest expenditures in FY 2020 at \$417,881.

The Dental Board receives most of its revenue from biennial registration fees. The 1995 Legislature passed legislation changing the Board's practice of annual licensing to biennial licensing. This change reduced the Board's mailing expenses and related costs.

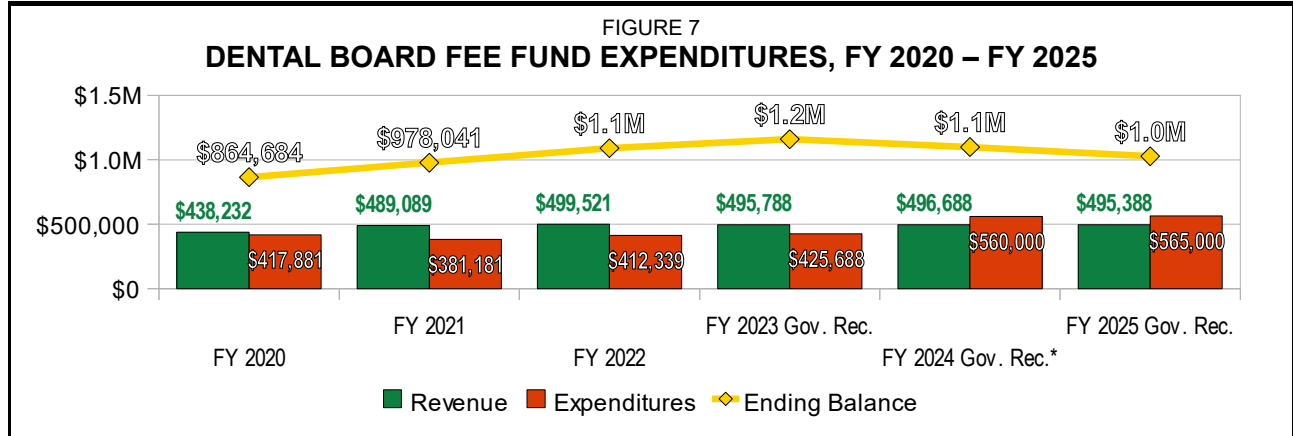
Starting in FY 2015, the biennial fee for dentists was reduced from \$300 to \$275, with a statutory maximum of \$325. The biennial fee for dental hygienists was reduced from \$150 to \$125, with a statutory maximum of \$160. These biennial fees will be effective FY 2015 through FY 2023. Projected savings to licensees from reduced fees is more than \$350,000. The agency's statutory fee limits were increased by the 2005 Legislature.

In FY 2011, the Special Litigation Reserve Fund was established to ensure adequate resources in the event of significant legal action against licensees. The agency periodically requests transfers from the Dental Board Fee Fund to the Special Litigation Reserve Fund to ensure necessary funding. The Board does not currently anticipate the need to make transfers into the Special Litigation Reserve Fund in FY 2023, FY 2024, or FY 2025.

KSA 75-3170a(a) provides that 90.0 percent of incoming revenues are retained by the agency and 10.0 percent are deposited into the State General Fund (SGF) up to a maximum of \$100,000 per fiscal year per fund. The table below summarizes estimated receipts and fund balances based upon the agency estimate and the Governor’s recommendation.

In past years, the Kansas Dental Board has provided transfers to the Board of Pharmacy to share in the funding of K-TRACS (the State’s prescription drug monitoring program). These included a transfer of \$14,109 in FY 2019 and a transfer of \$29,113 in FY 2020. The 2019 Legislature authorized a transfer of \$41,500, all from the Dental Board Fee Fund, to the Board of Pharmacy as part of a multi-agency plan to provide new funding for K-TRACS for FY 2020 and FY 2021. The 2020 Legislature deleted the \$41,500 transfer for FY 2021.

DENTAL BOARD FEE FUND



* For FY 2024, the lowest month ending balance for the Dental Board Fee Fund will occur in September, with a balance of \$1.0 million.

**FIGURE 8
LICENSURE FEES, FY 2023**

License	Current Fee	Statutory Limit	Authority
Examination fee for dental applicants	\$ 200	\$ 200	KSA 65-1447
Biennial license renewal fee for dentists	275	325	KSA 65-1447
Examination fee for dental hygienist applicants	100	100	KSA 65-1447
Biennial license renewal fee for dental hygienists	125	160	KSA 65-1447
Registration fee to operate a mobile dental facility or portable operation	350	500	KSA 65-1447

FY 2023 ANALYSIS

FIGURE 9
SUMMARY OF BUDGET REQUEST, FY 2023

	SGF	Special Revenue Funds	All Funds	FTE	
Legislative Approved:					
Amount Approved by 2022 Legislature	\$	-	\$ 425,688	\$ 425,688	3.0
1. No changes		-	-	-	--
<i>Subtotal—Legislative Approved</i>	<i>\$</i>	<i>-</i>	<i>\$ 425,688</i>	<i>\$ 425,688</i>	<i>3.0</i>
Agency Revised Estimate:					
2. No changes	\$	-	\$ -	\$ -	--
<i>Subtotal—Agency Revised Estimate</i>	<i>\$</i>	<i>-</i>	<i>\$ 425,688</i>	<i>\$ 425,688</i>	<i>3.0</i>
Governor's Recommendation:					
3. No changes	\$	-	\$ -	\$ -	--
TOTAL	\$	-	\$ 425,688	\$ 425,688	3.0

LEGISLATIVE APPROVED

Subsequent to the 2022 Session, no adjustments were made to the \$425,688 appropriated to the Kansas Dental Board for FY 2023.

1. **NO CHANGES.** There were no changes to the approved amount.

AGENCY ESTIMATE

The **agency** requests a revised estimate of \$425,688, all from the Dental Board Fee Fund, in expenditures and 3.0 FTE positions in FY 2023. This is the same amount approved for FY 2023 by the 2022 Legislature.

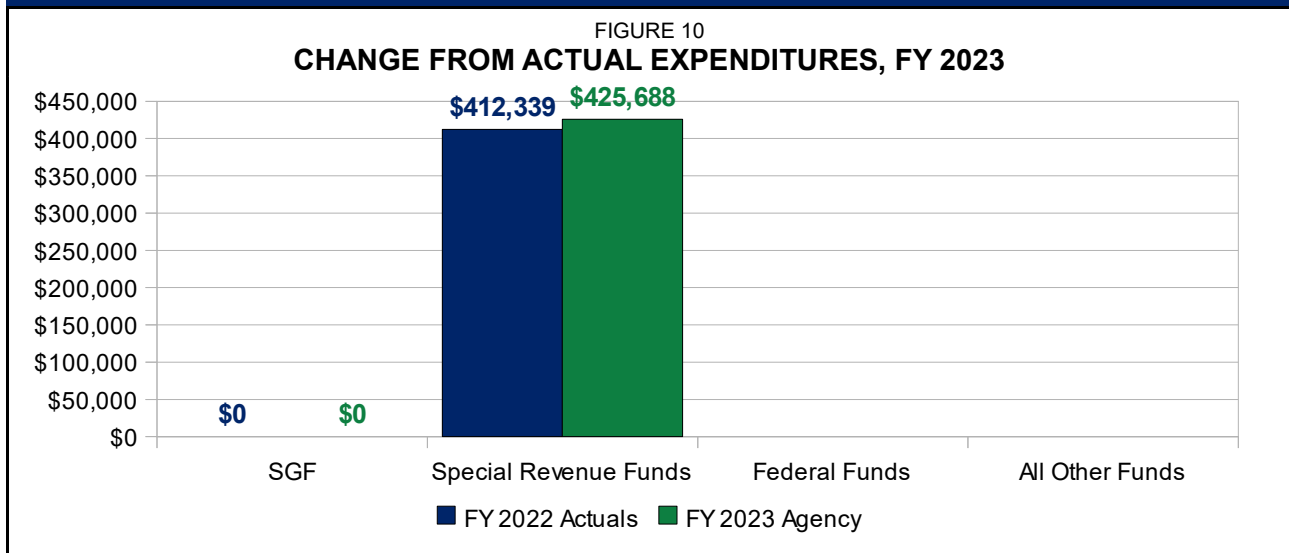
2. **NO CHANGES.** There were no changes to the approved amount. The agency increased contractual services by \$1,432 and decreased salaries and wages expenditures by the same amount. The decrease in salaries and wages was due to lower than anticipated employer contributions to fringe benefit, and the increase in contractual services includes several different types of contractual services, including OITS expenditures, in-state travel, and some rental charges.

GOVERNOR'S RECOMMENDATION

The **Governor** concurs with the agency's FY 2023 revised estimate.

3. **NO CHANGES.** The Governor recommends no changes to the agency's FY 2023 revised estimate.

FY 2023 CHANGE FROM ACTUAL EXPENDITURES



The **agency** estimates revised expenditures of \$425,688, all from the Dental Board Fee Fund, in FY 2023. This is an increase of \$13,349, or 3.2 percent, from FY 2022 to FY 2023. The increase is mainly attributable to the 5.0 percent salary increase approved by the 2022 Legislature.

FY 2024 ANALYSIS

FIGURE 11
SUMMARY OF BUDGET REQUEST, FY 2024

	SGF	Special Revenue Funds	All Funds	FTE
Agency Revised Estimate, FY 2023:	\$ -	\$ 425,688	\$ 425,688	3.0
Agency Request:				
1. Licensing System Upgrade	\$ -	\$ 130,000	\$ 130,000	--
2. Group Health and Hospitalization	-	3,163	3,163	--
3. All Other Adjustments	-	1,149	1,149	--
<i>Subtotal—Agency Request</i>	\$ -	\$ 560,000	\$ 560,000	3.0
Governor’s Recommendation:				
4. No changes	-	-	-	--
TOTAL	\$ -	\$ 560,000	\$ 560,000	3.0

AGENCY REQUEST

The **agency** requests \$560,000, all from the Dental Board Fee Fund, in expenditures and 3.0 FTE positions for FY 2024. This is an increase of \$134,312, or 31.6 percent, above the FY 2023 revised estimate. The increase is attributable to a request to upgrade the agency's professional licensing system. The agency indicates that the existing system is on Microsoft Access and is no longer supported. The agency's request includes expenditures to migrate the existing system to a cloud-based licensing vendor. In addition to the system upgrade, the agency is requesting an increase in salaries and wages expenditures to reflect increasing estimates for employer contributions to group health insurance.

The **agency** request includes the following adjustments:

1. **LICENSING SYSTEM UPDATE.** The agency's FY 2024 request includes \$130,000, all from special revenue funds, to upgrade the agency's licensing system for FY 2024.
2. **GROUP HEALTH AND HOSPITALIZATION.** The agency's FY 2024 request includes \$3,163, all from special revenue funds, for increased employer contributions for group health insurance for FY 2024.
3. **OTHER ADJUSTMENTS.** Other adjustments total \$1,149, all from special revenue funds. The agency is projecting an increase in the State Building Operating Charge, postage and communications, freight, and official hospitality. Partially offsetting these increases is a reduction in employer contributions for the Kansas Public Employees Retirement System (KPERs).

GOVERNOR’S RECOMMENDATION

The **Governor** concurs with the agency's FY 2024 request.

4. **NO CHANGES.** The Governor recommends no changes to the agency's FY 2024 request.

FY 2025 ANALYSIS

FIGURE 12
SUMMARY OF BUDGET REQUEST, FY 2025

	SGF		Special Revenue Funds	All Funds	FTE
Agency Request, FY 2024:	\$	-	\$ 560,000	\$ 560,000	3.0
Agency Request:					
1. Contractual Services	\$	-	\$ 3,781	\$ 3,781	--
2. Commodities		-	1,000	1,000	--
3. Salaries and Wages		-	219	219	--
<i>Subtotal—Agency Request</i>	\$	-	\$ 565,000	\$ 565,000	3.0
Governor’s Recommendation:					
4. No changes		-	-	-	--
TOTAL	\$	-	\$ 565,000	\$ 565,000	3.0

AGENCY REQUEST

The **agency** requests \$565,000, all from the Dental Board Fee Fund, in expenditures and 3.0 FTE positions for FY 2025. This is an increase of \$5,000, or 0.9 percent, above the FY 2024 agency estimate. The increase is attributable to estimated costs for in-state travel, the State Building Capital Charge, paper and other stationery, and fringe benefits. The agency request includes \$130,000 in ongoing expenditures for the enhanced licensing system.

The **agency** request includes the following adjustments:

1. **CONTRACTUAL SERVICES.** The agency requests an increase of \$3,781 above the FY 2024 agency request for contractual services. The increase is primarily attributable to in-state travel (\$2,000) and the State Building Capital Charge (\$1,000).
2. **COMMODITIES.** The agency requests an increase of \$1,000 above the FY 2024 agency request in commodities for stationery and other office supplies.
3. **SALARIES AND WAGES.** The agency requests an increase of \$219 in salaries and wages due to adjusted employer contributions for fringe benefits.

GOVERNOR’S RECOMMENDATION

The **Governor** concurs with the agency's FY 2025 request.

4. **NO CHANGES.** The Governor recommends no changes to the agency's FY 2025 request.

PROGRAM AND PERFORMANCE MEASURES OVERVIEW

FIGURE 13
EXPENDITURES AND FTE POSITIONS BY PROGRAM, FY 2022 – FY 2025

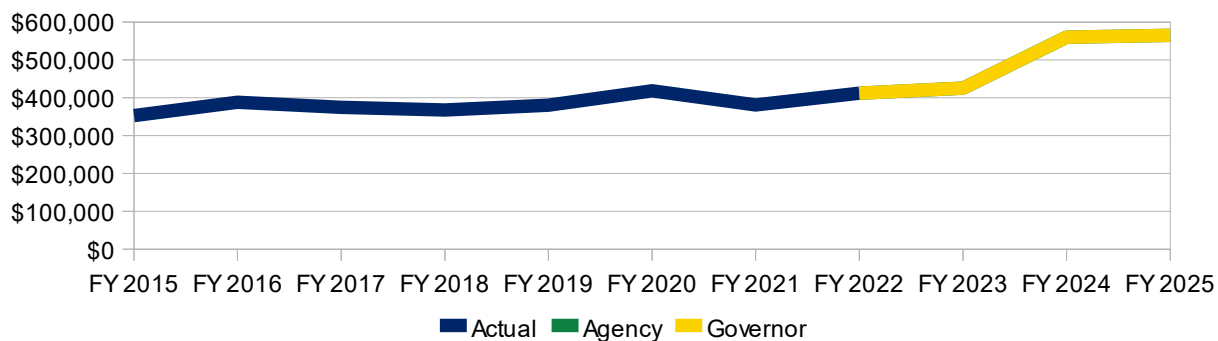
Programs	Actual FY 2022	Agency FY 2023	Governor FY 2023	Agency FY 2024	Governor FY 2024	Agency FY 2025	Governor FY 2025
Expenditures:							
Administration	\$ 412,339	\$ 425,688	\$ 425,688	\$ 560,000	\$ 560,000	\$ 565,000	\$ 565,000
FTE Positions:							
Administration	3.0	3.0	3.0	3.0	3.0	3.0	3.0

PERFORMANCE MEASURES

The 2016 Legislature passed HB 2739, which outlined a three-year process for state agencies to develop and implement a system of performance budgeting using outcome measures to evaluate program effectiveness.

ADMINISTRATION

FIGURE 14
ADMINISTRATION EXPENDITURES, FY 2015 – FY 2025



STATUTORY BASIS: • KSA 74-1404

- PROGRAM GOALS:**
- License qualified candidates desiring to practice dentistry or dental hygiene in Kansas.
 - Monitor compliance with sanitary and other regulations through routine sanitation inspections.
 - Ensure safe dental practices by investigating complaints of incompetence, negligence, and illegal practice and revoking or suspending the licenses of practitioners engaging in negligent or illegal practice.

The Administration program encompasses all aspects of the Kansas Dental Board's work. The Board licenses qualified candidates desiring to practice dentistry or dental hygiene in Kansas, administers examinations, and

issues credentials to applicants according to licensure regulations. The Board also issues sedation permits to dentists and extended care permits to hygienists.

FIGURE 15
ADMINISTRATION, PERFORMANCE MEASURES

	Actual FY 2021	Actual FY 2022	Actual 3-Year Avg.	Target FY 2023	Target FY 2024
Outcome Measure:					
1. Number of Sanitation Inspections for Doctors of Dental Surgery (DDS) (360 per year at \$100 through CY 19 and \$110 starting in CY 20)	303	360	322	360	360
2. Cost per sanitation inspection*	\$ 110	\$ 110	\$ 108	\$ 110	\$ 110
3. Average cost per license	\$ 53.00	\$ 53.00	\$ 53.00	\$ 52.00	\$ 52.00
4. Average cost of board sanitation corrections*	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
5. Average cost of board investigations for complaints of incompetence, negligence, and illegal practice*	\$ 70,325	\$ 88,250	\$ 68,717	\$ 88,250	\$ 88,250
Output Measure:					
6. Total number of dentists licensed*	2,298	2,275	2,287	2,300	2,300
7. Total number of hygienists licensed*	3,162	3,150	3,152	3,200	3,200
8. Number of complaints received	86	100	89	100	100
Financing	Actual FY 2021	Actual FY 2022		Governor FY 2023	Governor FY 2024
SGF	\$ -	\$ -		\$ -	\$ -
Federal Funds	-	-		-	-
All Other Funds	381,181	412,339		425,688	560,000
TOTAL	\$ 381,181	\$ 412,339		\$ 425,688	\$ 560,000
Percentage Change:					
SGF	--	--		--	--
All Funds	90.6 %	8.2 %		3.2 %	31.6 %
FTE Positions	3.0	3.0		3.0	3.0

*The Governors Office does not utilize this measure for evaluation purposes.