

# KANSAS DENTAL BOARD

## FY 2024 – FY 2027 BUDGET SUMMARY

**FIG. 1 BUDGET SUMMARY, FY 2024 – FY 2026**

	Actual FY 2024	Agency FY 2025	Legislative Budget Committee FY 2025	Agency FY 2026	Legislative Budget Committee FY 2026
<b>EXPENDITURES:</b>					
<b>State Operations*</b>	\$ 568,553	\$ 587,967	\$ 587,967	\$ 544,000	\$ 544,000
Salaries and Wages	233,293	246,605	246,605	249,948	249,948
Contractual Services	332,093	341,362	341,362	294,052	294,052
Commodities	2,307	-	-	-	-
Capital Outlay	860	-	-	-	-
<b>State Aid and Assistance</b>	\$ -	\$ -	\$ -	\$ -	\$ -
Aid to Local Units	-	-	-	-	-
Other Assistance	-	-	-	-	-
<b>Capital Budget and Debt</b>	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Improvements	-	-	-	-	-
Debt Service Principal	-	-	-	-	-
Debt Service Interest	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 568,553</b>	<b>\$ 587,967</b>	<b>\$ 587,967</b>	<b>\$ 544,000</b>	<b>\$ 544,000</b>
<b>FINANCING:</b>					
State General Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Dental Board Fee Fund	568,553	587,967	587,967	544,000	544,000
All Other Funds	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 568,553</b>	<b>\$ 587,967</b>	<b>\$ 587,967</b>	<b>\$ 544,000</b>	<b>\$ 544,000</b>
<b>PERCENTAGE CHANGE:</b>					
State General Fund	-- %	-- %	-- %	-- %	-- %
All Funds	34.3 %	3.4 %	-- %	(7.5) %	-- %
FTE Positions	3.0	3.0	3.0	3.0	3.0

\* Note: Expenditures for debt service interest are reflected under "Capital Budget and Debt."

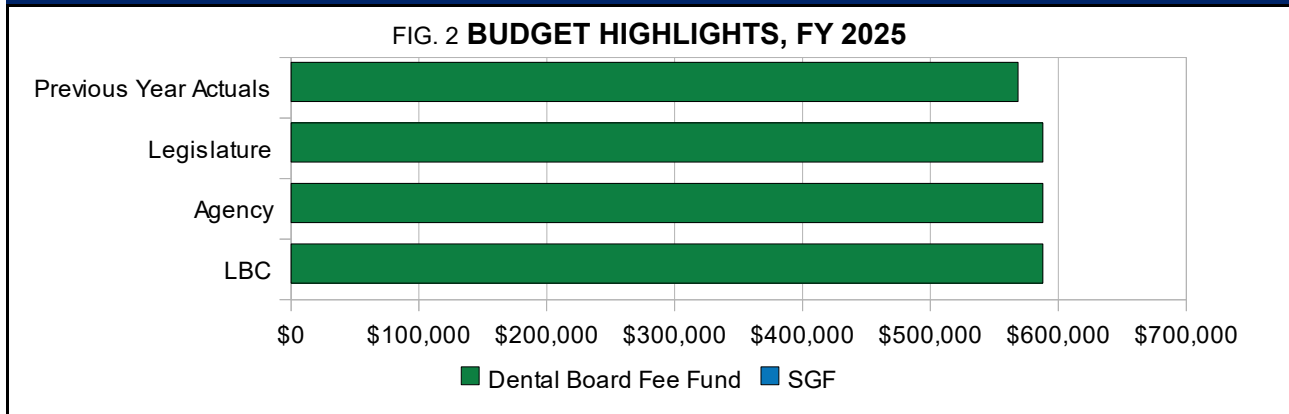
### AGENCY OVERVIEW

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 the 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.

The stated mission of the Board is to protect the public health, safety, and welfare through licensure, regulation, inspection, investigation, and professional enforcement of the dental and dental hygiene professions.

# FY 2025 ANALYSIS



\* Note: Includes SGF reappropriations.

**FIG. 3 BUDGET COMPARISON, FY 2025**

Fund	2024 Actuals	2025 Approved*	2025 Agency	Agency Change from Previous-Year Actuals	Agency Change from Approved*
SGF	\$ -	\$ -	\$ -	- %	- %
All Other Funds	568,553	587,967	587,967	19,414 3.4	- --
<b>TOTAL</b>	<b>\$ 568,553</b>	<b>\$ 587,967</b>	<b>\$ 587,967</b>	<b>\$ 19,414 3.4 %</b>	<b>\$ - -- %</b>

\* Note: Includes SGF reappropriations.

## BUDGET ANALYSIS

**FIG. 4 SUMMARY OF BUDGET REQUEST, FY 2025**

	Agency			Legislative Budget Committee		
	SGF	All Funds	FTE	SGF	All Funds	FTE
<b>Approved, FY 2025</b>	<b>\$ -</b>	<b>\$ 587,967</b>	<b>3.0</b>	<b>\$ -</b>	<b>\$ 587,967</b>	<b>3.0</b>
2024 SB 28 & HB 2551	-	587,967	3.0	-	587,967	3.0
1. SGF Reappropriation	-	-	-	-	-	-
<b>Supplemental Requests</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
2. No Supplemental Requests	-	-	-	-	-	-
<b>Other Changes</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
3. No Other Changes	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 587,967</b>	<b>3.0</b>	<b>\$ -</b>	<b>\$ 587,967</b>	<b>3.0</b>

### 1. SGF REAPPROPRIATION

The agency did not have any SGF funds reappropriated from FY 2024 into FY 2025.

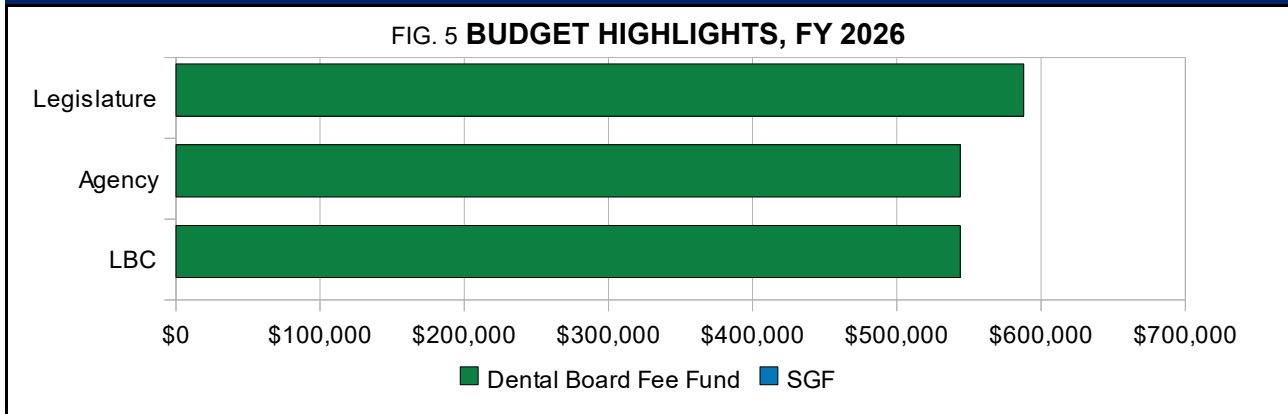
### 2. SUPPLEMENTAL REQUESTS

The agency's revised request did not include any supplemental requests in FY 2025.

### 3. OTHER CHANGES

No other changes in FY 2025.

# FY 2026 ANALYSIS



\* Note: Reflects legislative-approved expenditures for FY 2025, excluding reappropriations.

**FIG. 6 BUDGET HIGHLIGHT CHANGES, FY 2026**

Fund	2025 Agency	2025 Approved*	2026 Agency	Agency Change from Previous-Year Agency	Agency Change from Approved*
SGF	\$ -	\$ -	\$ -	\$ -	\$ -
All Other Funds	587,967	587,967	544,000	(43,967)	(43,967)
<b>TOTAL</b>	<b>\$ 587,967</b>	<b>\$ 587,967</b>	<b>\$ 544,000</b>	<b>\$ (43,967)</b>	<b>\$ (43,967)</b>

\* Note: Reflects legislative-approved expenditures for FY 2025, excluding reappropriations.

## BUDGET ANALYSIS

**FIG. 7 SUMMARY OF BUDGET REQUEST, FY 2026**

	Agency			Legislative Budget Committee		
	SGF	All Funds	FTE	SGF	All Funds	FTE
<b>Approved, FY 2025</b>	\$ -	\$ 587,967	3.0	\$ -	\$ 587,967	3.0
2024 SB 28 & HB 2551	-	587,967	3.0	-	587,967	3.0
<b>Enhancement Requests</b>	\$ -	\$ -	-	\$ -	\$ -	-
1. No Enhancement Requests	-	-	-	-	-	-
<b>Other Changes</b>	\$ -	\$ (43,967)	-	\$ -	\$ (43,967)	-
2. Computer Programming	-	(42,600)	-	-	(42,600)	-
3. Intergovernmental	-	(4,000)	-	-	(4,000)	-
Communication Services	-	-	-	-	-	-
4. Dues and Subscriptions	-	1,431	-	-	1,431	-
5. All Other Adjustments	-	1,202	-	-	1,202	-
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 544,000</b>	<b>3.0</b>	<b>\$ -</b>	<b>\$ 544,000</b>	<b>3.0</b>

### 1. ENHANCEMENT REQUESTS

The agency's request did not include any enhancement requests for FY 2026.

### 2. COMPUTER PROGRAMMING

The agency deleted \$42,600 for computer programming expenses associated with services outside of the Office of Information Technology Services (OITS) for FY 2026. This decrease is due to increased expenditures from FY 2025 that are no longer required in future fiscal years due to 2023 SB 66 and the licensing database modernization project. The agency is continuously working with OITS to move into future phases of this project.

- **Agency:** Delete \$42,600, all from the Dental Board Fee Fund, for decreased computer programming expenses for FY 2026.
- **LBC:** No changes.

### **3. INTERGOVERNMENTAL COMMUNICATION SERVICES**

The agency deleted \$4,000 for intergovernmental communication services, an operating charge, that reimburses the OITS for monthly recurring services for FY 2026.

- **Agency:** Delete \$4,000, all from the Dental Board Fee Fund, for decreased intergovernmental communication service expenditures for FY 2026.
- **LBC:** No changes.

### **4. DUES AND SUBSCRIPTIONS**

The agency added \$1,431 for increased dues and subscriptions, including a fee for the American Dental Association and payment to retain law licensure for the agency's Executive Director.

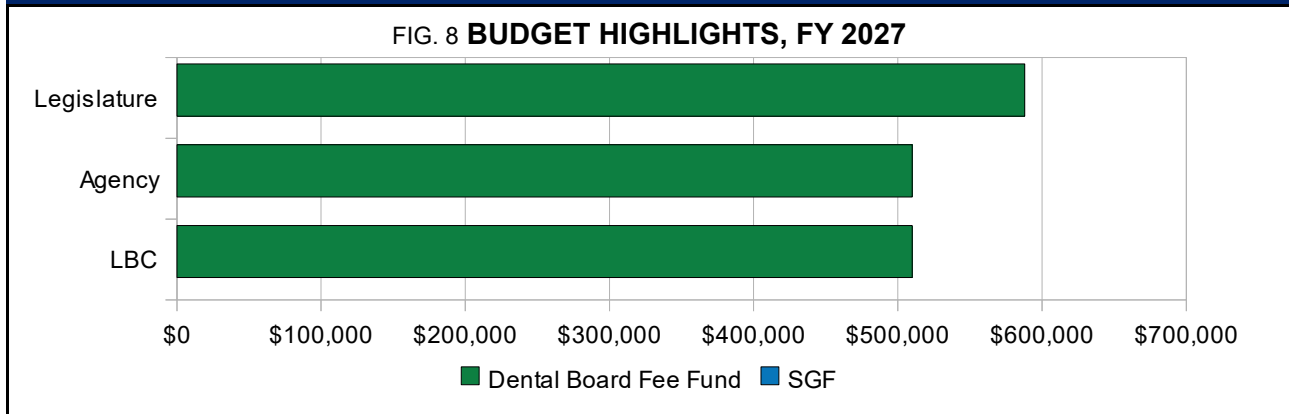
- **Agency:** Add \$1,431, all from the Dental Board Fee Fund, for increased dues and subscription service expenses for FY 2026.
- **LBC:** No changes.

### **5. ALL OTHER ADJUSTMENTS**

The agency added \$1,202 for increased operating charges and vehicle mileage costs for FY 2026.

- **Agency:** Add \$1,202, all from the Dental Board Fee Fund, for increased expenditures associated with operating charges and vehicle mileage for FY 2026.
- **LBC:** No changes.

# FY 2027 ANALYSIS



\* Note: Reflects legislative approved expenditures for FY 2025, excluding reappropriations.

**FIG. 9 BUDGET HIGHLIGHT CHANGES, FY 2027**

Fund	2026 Agency	2025 Approved*	2027 Agency	Agency Change from Previous Year Agency		Agency Change from Approved*	
SGF	\$ -	\$ -	\$ -	\$ -	-- %	\$ -	-- %
All Other Funds	544,000	587,967	510,000	(34,000)	(6.3)	(77,967)	(13.3)
<b>TOTAL</b>	<b>\$ 544,000</b>	<b>\$ 587,967</b>	<b>\$ 510,000</b>	<b>\$ (34,000)</b>	<b>(6.3)%</b>	<b>\$ (77,967)</b>	<b>(13.3)%</b>

\* Note: Reflects legislative-approved expenditures for FY 2025, excluding reappropriations.

## BUDGET ANALYSIS

**FIG. 10 SUMMARY OF BUDGET REQUEST, FY 2027**

	Agency			Legislative Budget Committee		
	SGF	All Funds	FTE	SGF	All Funds	FTE
<b>Approved, FY 2025</b>	\$ -	\$ 587,967	3.0	\$ -	\$ 587,967	3.0
2024 SB 28 & HB 2551	-	587,967	3.0	-	587,967	3.0
<b>Enhancement Requests</b>	\$ -	\$ -	-	\$ -	\$ -	-
1. No Enhancement Requests	-	-	-	-	-	-
<b>Other Changes</b>	\$ -	\$ (77,967)	-	\$ -	\$ (77,967)	-
2. Computer Programming	-	(72,600)	-	-	(72,600)	-
3. State Buildings Capital Charge	-	(6,000)	-	-	(6,000)	-
4. All Other Adjustments	-	633	-	-	633	-
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 510,000</b>	<b>3.0</b>	<b>\$ -</b>	<b>\$ 510,000</b>	<b>3.0</b>

### 1. ENHANCEMENT REQUEST

The agency's request did not include any enhancement requests for FY 2027.

### 2. COMPUTER PROGRAMMING

The agency deleted \$72,600 for decreased computer programming expenses associated with services outside of the OITS for FY 2027. This decrease is due to increased expenditures from FY 2025 that are no longer required in future fiscal years due to 2023 SB 66 and the licensing database modernization project. The agency is continuously working with OITS to move into future phases of this project.

- **Agency:** Delete \$72,600, all from the Dental Board Fee Fund, for decreased expenses associated with computer programming for FY 2027.
- **LBC:** No changes.

### 3. STATE BUILDINGS CAPITAL CHARGE

The agency deleted \$6,000 for a decrease in state buildings capital charge for FY 2027. This expense relates to a portion of rental payment for capital improvements and other costs of state-owned buildings not allowed under other funds.

- **Agency:** Delete \$6,000, all from the Dental Board Fee Fund, for decreased state buildings capital charge expenditures for FY 2027.
- **LBC:** No changes.

### 4. ALL OTHER ADJUSTMENTS

The agency added \$633 for increased dues and subscription expenses, including a fee for the American Dental Association, and payment to retain law licensure for the agency's Executive Director.

- **Agency:** Add \$633, all from the Dental Board Fee Fund, for increased expenditures associated with dues and subscriptions for FY 2027.
- **LBC:** No changes.

## REFERENCE TABLES

**FIG. 11 10-YEAR EXPENDITURE HISTORY, FY 2017 – FY 2026**

Fiscal Year	SGF	Change	All Funds	Change	FTE	CPI-U Change**
FY 2017	\$	-	\$	374,518	(3.5) %	3.0
FY 2018		-		368,083	(1.7)	3.0
FY 2019		-		380,511	3.4	3.0
FY 2020		-		418,211	9.9	3.0
FY 2021		-		381,181	(8.9)	3.0
FY 2022		-		412,399	8.2	3.0
FY 2023		-		423,236	2.6	3.0
FY 2024		-		568,553	34.3	3.0
FY 2025 Agency		-		587,967	3.4	3.0
FY 2026 Agency		-		544,000	(7.5)	3.0
10-Yr. Chg. (FY 2017– 2026)	\$	-	\$	169,482	45.3 %	-
3-Yr. Avg. (FY 2022– 2024)*		-		468,063	--	3.0

\* Note: Reflects three most recent years of actuals data.

\*\* Note: Consumer Price Index – All Urban Consumers estimate for FY 2025 and FY 2026 is from the Consensus Revenue Estimating Group.

## SPECIAL REVENUE FUND OVERVIEW

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.

	Actual FY 2023	Actual FY 2024	Agency FY 2025	Agency FY 2026	Agency FY 2027
Beginning Balance*	\$ 1,112,506	\$ 1,318,776	\$ 1,259,284	\$ 1,222,692	\$ 1,232,467
Revenue	492,729	509,061	551,375	553,775	558,400
Transfers In	-	-	-	-	-
<b>Funds Available</b>	<b>\$ 1,605,235</b>	<b>\$ 1,827,837</b>	<b>\$ 1,810,659</b>	<b>\$ 1,776,467</b>	<b>\$ 1,790,867</b>
Expenditures	\$ 423,236	\$ 568,553	\$ 587,967	\$ 544,000	\$ 510,000
Expenditures–Off-Budget	-	-	-	-	-
Transfers Out	-	-	-	-	-
<b>Ending Balance</b>	<b>\$ 1,181,999</b>	<b>\$ 1,259,284</b>	<b>\$ 1,222,692</b>	<b>\$ 1,232,467</b>	<b>\$ 1,280,867</b>

\* Note: The FY 2024 ending balance may not match the FY 2024 beginning balance due to timing with encumbrances.

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

\* Note: The authority for these fees is found in KSA 65-1447.

\*\* Note: These fees were changed within the last two fiscal years.