



**SFY2023 Budget Report from the Plumbers, Mechanical Professionals and Contractor
Licensing Board**

Pursuant to the requirements of Iowa Code 105.9

Submitted to the Iowa General Assembly

**Department of Inspections, Appeals and Licensing
December 28, 2023**

Gov. Kim Reynolds
Lt. Gov. Adam Gregg

Iowa Dept of Inspections, Appeals and Licensing

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Pursuant to Iowa Code section 105.9, the Iowa Plumbing and Mechanical Systems Board (PMSB) submits the following annual budget report to the Iowa Legislature. Iowa Code section 105.9 requires the board to demonstrate that revenues remain within 10% of expenditures over a period of at least three years.

SFY 2023 – Mid 2023 Renewal Cycle:

The PMSB had a very busy year with the 2023 renewal and the new alignment of state government. On May 1, the 2023 renewal opened and licensees could start renewing their licenses. Given that the 2023 renewal took place in FY23 and FY 24 both dates are reflected in the snapshot below.

On July 1, 2023 the PMSB moved to the Iowa Department of Inspections, Appeals and Licensing (DIAL). The PMSB is located in the new Division of Building and Construction, and new Bureau of Environmental Health and Contractor. The PMSB did not come to DIAL with a supervisor in place. Joseph Mullen is Division Administrator, and Kane Young became the Bureau Chief in September of 2023.

SFY2023 Licensee Data Snapshot

- License numbers as of June 30, 2023, midway through the 2023 renewal.
- Licenses have an expiration date of June 30, 2026.

Total Active Contractor License with Expiration of 2026	1008	
Total # of Master of Records (MORs)	1532	MOR-Plumbing: 752 MOR-Hydronics: 88 MOR-Mechanical: 389 MOR-HVAC/R: 303
Inactive Master/Active Journey (IM/AJ)	68	Plumbing: 38 Hydronics: 3 Mechanical: 9 HVAC/R: 18
Total # of Apprentices	938	
Total # of Hearth Systems	3	
Total # of Private College	0	

Total # of Disconnect/Reconnect	2	
Total # of HVAC Service Tech	132	
Total # of Med Gas	46	
Total # of Journey Licenses	4857	Plumbing: 2101 Hydronics: 475 Mechanical: 1195 HVAC/R: 945 Sheet Metal: 141
Total # of Master Licenses	3978	Plumbing: 1978 Hydronics: 206 Mechanical: 947 HVAC/R: 847
Total # of individuals that hold more than 1 license	2348	
Total # of applicants that received a discount in FY22	2559	Individuals: 2421 Contractors: 138

Partial SFY2024 Licensee Data Snapshot

- License numbers as of December 28, 2023, completely through the 2023 renewal.
- Licenses have an expiration date of June 30, 2026.

Total Active Contractor License with Expiration of 2026	1516	
Total Active Individual license with Expiration of 2026	9787	
Total # of Master of Records (MORs)	2232	MOR-Plumbing: 1105 MOR-Hydronics: 123 MOR-Mechanical: 574 MOR-HVAC/R: 430
Inactive Master/Active Journey (IM/AJ)	79	Plumbing: 44 Hydronics: 3 Mechanical: 13

		HVAC/R: 19
Total # of Apprentices	1558	
Total # of Hearth Systems	3	
Total # of Private College	0	
Total # of Disconnect/Reconnect	2	
Total # of HVAC Service Tech	164	
Total # of Med Gas	52	
Total # of Journey Licenses	5639	Plumbing: 2413 Hydronics: 541 Mechanical: 1338 HVAC/R: 5639 Sheet Metal:
Total # of Master Licenses	4908	Plumbing: 2483 Hydronics: 247 Mechanical: 1156 HVAC/R: 1022
Total # of individuals that hold more than 1 license	2735	
Total # of applicants that received a discount in FY22	2875	Individuals: 2875 Contractors: 273

SFY2023 expenditures and projected annual budget through SFY2025:

Expenditure Summary SFY 2022 & FY 2023			
<i>State Fiscal Year</i>	<i>Revenue (includes carryover, & licensing fees)</i>	<i>Expenditures</i>	<i>Balance</i>
2022	\$2,660,941	\$609,133	\$2,051,808
2023	\$3,901,900	\$1,144,562	\$2,757,337*
Projected Revenue and Expenditures SFY 2024 through 2025			

2024	No estimate available due to transition to DIAL		
2025	No estimate available due to transition to DIAL		

***This renewal period will need to generate the revenue to carry the board over the next 3 years.**

Summary:

- An AMANDA 7 upgrade took place in January 2023.
- A new licensing solution is in the works for all of the licensing programs at DIAL. PMSB will be in the AMANDA system until the transition to the new system. Once a vendor is chosen it is anticipated it will take about 18 months to make this transition.
- Both of these systems will have costs regarding hosting and maintenance, necessary upgrades, salary adjustments, and other expenses, highlights the importance of routinely reviewing and adjusting licensing fees and requirements.

PLUMBER/MECHANICAL CONTRACTOR LICENSING HISTORY

	FY20 Estimated Budget 7.1.19	Actual FY20 as of 9.30.20	FY20 % Spent (Actual/ Budget) #REF!	FY21 Estimated Budget 7.1.20	Actual FY21 as of 9.30.21	FY21 % Spent (Actual/ Budget) #REF!	FY22 Estimated Budget 7.1.21	Actual FY22 as of 9.31.22	FY22 % Spent (Actual/ Budget)	FY23 Estimated Budget 7.1.22	Actual FY23 as of 9.30.23	FY23 % Spent (Actual/ Budget)	FY24 Estimated Budget 7.1.23
REVENUES													
Prior FY Carryover of fees	1,146,873.00	#REF!	#REF!	888,864.00	#REF!	#REF!	2,379,617.00	2,464,406.80	104%	2,115,346.00	2,051,808.32	97%	-
GF Appropriation	-	-	-	-	-	-	-	-	-	-	-	-	-
Licensing Fees (new and renewal)	120,000.00	1,564,965.55	1304%	1,974,014.00	1,133,308.16	57%	120,000.00	196,535.16	164%	2,000,000.00	1,850,091.82	93%	-
Revenue Total	1,266,873.00	#REF!	#REF!	2,862,878.00	#REF!	#REF!	2,499,617.00	2,660,941.96	106%	4,115,346.00	3,901,900.14	95%	-
Class EXPENDITURES													
101 Personnel	354,069.00	276,268.64	78%	314,746.00	275,523.90	88%	376,311.00	300,910.23	80%	322,254.00	278,670.30	86%	306,231.00
202 In-State Travel	1,000.00		0%	1,000.00		0%	1,000.00	345.00	35%	1,000.00	203.00	20%	
203 State Vehicle Operation	300.00		0%	300.00		0%	300.00		0%	100.00	543.53	544%	
204 State Vehicle Depreciation	300.00		0%	300.00		0%	300.00		0%	100.00		0%	
205 Out-of-State Travel	1,000.00	448.15	45%	1,000.00	-	0%	1,000.00	-	0%	200.00		0%	
301 Office Supplies	2,500.00	3,178.02	127%	2,500.00	902.30	36%	2,500.00	1,497.62	60%	1,500.00	1,996.21	133%	
308 Other Supplies													
309 Printing and Binding	3,000.00		0%	1,500.00		0%	1,500.00		0%	500.00		0%	
311 Food													
312 Uniforms													
313 Postage	3,000.00	1,951.04	65%	3,000.00	3,723.09	124%	3,500.00	1,812.80	52%	2,000.00	2,561.30	128%	
401 Communications	6,000.00	4,557.94	76%	7,000.00	20,000.69	286%	17,000.00	15,739.61	93%	17,000.00	14,222.22	84%	
402 Rentals													
405 Professional & Scientific Services													
406 Outside Services	49,920.00	606.28	1%	75,064.00	144.27	0%	10,000.00	123.73	1%	500.00	642.43	128%	
407 Intra-State Transfers	562,020.00	322,098.77	57%	489,908.00	263,693.59	54%	749,180.00	151,130.49	20%	737,289.00	718,169.24	97%	
408 Advertising & Publicity													
409 Outside Repairs	1,000.00		0%	1,000.00		0%	100.00		0%	100.00		0%	
411 Attorney General Reimbursement													
414 Reimbursement to other Agencies	4,000.00	3,403.84	85%	1,095.00	991.60	91%	1,200.00	1,581.13	132%	2,500.00	1,293.97	52%	
416 ITD Reimbursements	8,000.00	4,808.58	60%	1,665.00	2,701.78	162%	1,600.00	3,263.69	204%	3,500.00	3,821.40	109%	
418 IT Outside Services	10,000.00		0%	10,000.00	72,358.44	724%	50,000.00	55,148.28	110%	50,000.00	49,442.69	99%	
432 Gov Transfer Attorney General	67,000.00	61,803.51	92%	67,000.00	67,113.01	100%	67,000.00	67,089.09	100%	67,000.00	67,023.30	100%	
434 Gov Transfer Other Agencies	1,500.00	3,741.73	249%	4,000.00	3,548.19	89%	4,000.00	843.63	21%	1,200.00	3,573.00	298%	
502 Office Equipment													
503 Equipment/Non-Inventory	100.00		0%	100.00		0%	1,006.00		0%	1,000.00		0%	
510 IT Equipment	12,000.00	3,582.14	30%	6,000.00	5,158.50	86%	12,000.00	9,383.34	78%	10,000.00	2,159.61	22%	
601 Claims	175,064.00		0%	1,870,320.00		0%	1,195,120.00		0%	2,896,103.00		0%	
602 Other Expenses & Obligations	100.00	109.50	110%	200.00		0%	200.00	120.00	60%				
701 Licenses													
705 Refund	5,000.00	313.18	6%	5,000.00		0%	4,800.00	145.00	3%	1,500.00	240.06	16%	
Expenditure Total	1,266,873.00	686,871.32	54%	2,862,698.00	715,859.36	25%	2,499,617.00	609,133.64	24%	4,115,346.00	1,144,562.26	28%	306,231.00
RECAP	FY20 Budget	FY20 TO DATE	FY20 %	FY21 Budget	FY21 TO DATE	FY21 %	FY22 Budget	FY22 TO DATE	FY22 %	FY23 Budget	FY23 TO DATE	FY23 %	FY24 Budget
Total Revenue	1,266,873.00	#REF!	#REF!	2,862,878.00	#REF!	#REF!	2,499,617.00	2,660,941.96	106%	4,115,346.00	3,901,900.14	95%	-
Total Expenditures	1,091,809.00	686,871.32	63%	992,378.00	715,859.36	72%	1,304,497.00	609,133.64	47%	1,219,243.00	1,144,562.26	94%	306,231.00
Balance	175,064.00	#REF!		1,870,500.00	#REF!		1,195,120.00	2,051,808.32		2,896,103.00	2,757,337.88		(306,231.00)
Approp Close Out &/or Appeal Boards													
Amount Carried Forward	175,064.00	#REF!	#REF!	1,870,500.00	#REF!	#REF!	1,195,120.00	2,051,808.32	172%	2,896,103.00	2,757,337.88	95%	(306,231.00)

These are the SFY 23 actuals but for SFY 24, we only budgeted the salary expenses because of the realignment. As DIAL did not have historical information, we thought it was okay for us not to enter the estimated expenses for other than salaries. We discussed this internally and also with DOM.

PLUMBER/MECHANICAL CONTRACTOR LICENSING HISTORY

	FY13 Estimated Budget	Actual FY13 as of 06.31.13	FY13 % Spent (Actual/ Budget)	FY14 Estimated Budget	Actual FY14 as of 06.31.14	FY14 % Spent (Actual/ Budget)	FY15 Estimated Budget	Actual FY15 as of 06.30.15	FY15 % Spent (Actual/ Budget)	FY16 Estimated Budget	Actual FY16 as of 9.30.16	FY16 % Spent (Actual/ Budget)	FY17 Estimated Budget	Actual FY17 as of 9.30.17	FY17 % Spent (Actual/ Budget)	FY18 Estimated Budget	Actual FY18 as of 9.30.18	FY18 % Spent (Actual/ Budget)	FY19 Estimated Budget	Actual FY19 as of 9.30.19	FY19 % Spent (Actual/ Budget)
REVENUES																					
Prior FY Carryover of fees	1,800,180.01	1,850,180.01	100%	1,065,827.76	1,065,827.76	100%	299,131.00	227,203.36	76%	1,672,449.00	1,776,665.35	106%	1,362,609.00	1,484,756.21	1020%	1,802,554.00	1,901,731.89	106%			
GF Appropriation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licensing Fees (new and renewal)	50,000.00	77,497.30	155%	80,000.00	115,076.92	144%	2,936,475.00	2,476,265.38	84%	177,461.00	287,200.37	162%	65,000.00	1,413,261.73	60%	60,000.00	149,735.62	250%			
Revenue Total	1,900,180.01	1,927,677.31	101%	1,145,827.76	1,180,904.68	103%	3,235,606.00	2,703,468.74	84%	1,849,910.00	2,063,865.72	112%	1,427,609.00	2,898,017.94	116%	1,862,554.00	2,051,467.51	110%			
EXPENDITURES																					
101 Personnel	647,847.00	635,792.00	98%	573,357.00	559,583.43	98%	552,075.00	497,441.22	90%	549,022.00	530,206.19	97%	633,253.00	471,688.81	95%	558,451.00	419,794.47	75%			
202 In-State Travel	13,500.00	9,257.24	69%	8,000.00	6,475.18	81%	7,000.00	3,774.48	54%	3,000.00	2,980.56	99%	1,600.00	401.06	25%	500.00	1,395.62	279%			
203 State Vehicle Operation	200.00	-	0%	200.00	-	0%	200.00	-	0%	200.00	92.04	46%	200.00	598.38	299%	400.00	108.90	27%			
204 State Vehicle Depreciation	200.00	-	0%	200.00	-	0%	200.00	-	0%	200.00	30.74	15%	200.00	410.31	205%	400.00	115.81	29%			
205 Out-of-State Travel	-	-	0%	2,000.00	-	0%	-	-	0%	1,000.00	-	0%	750.00	-	0%	1,000.00	-	0%			
301 Office Supplies	7,500.00	8,038.56	107%	7,500.00	6,968.76	93%	6,000.00	10,507.13	175%	10,000.00	9,476.23	95%	9,909.00	722.89	14%	5,000.00	1,803.87	36%			
308 Other Supplies	200.00	-	0%	-	-	0%	-	-	0%	-	-	0%	-	-	0%	-	-	0%			
309 Printing and Binding	5,000.00	2,694.75	54%	3,000.00	8,825.50	294%	3,500.00	3,825.25	109%	4,000.00	1,980.75	50%	4,000.00	2,355.72	79%	3,000.00	1,126.32	38%			
311 Food	200.00	-	0%	-	-	0%	-	-	0%	-	-	0%	-	-	0%	-	-	0%			
312 Uniforms	-	-	0%	200.00	-	0%	-	-	0%	-	-	0%	-	-	0%	-	-	0%			
313 Postage	25,000.00	12,560.37	50%	25,000.00	13,961.44	56%	15,000.00	20,403.31	136%	15,000.00	8,936.96	60%	15,000.00	4,249.00	35%	6,000.00	2,061.82	34%			
401 Communications	9,000.00	7,058.17	78%	8,000.00	6,280.29	79%	7,000.00	6,123.96	87%	7,000.00	5,281.06	75%	5,000.00	6,711.16	134%	6,000.00	6,013.37	100%			
402 Rentals	1,000.00	475.00	48%	1,000.00	-	0%	100.00	-	0%	-	-	0%	-	-	0%	-	-	0%			
405 Professional & Scientific Services	1,000.00	-	0%	-	-	0%	-	-	0%	-	-	0%	-	-	0%	-	-	0%			
406 Outside Services	110,000.00	4,383.08	4%	80,000.00	890.32	1%	5,000.00	7,030.78	141%	8,000.00	524.32	7%	5,000.00	17,435.46	349%	10,000.00	586.03	6%			
407 Intra-State Transfers	143,822.00	64,958.00	45%	303,036.00	239,027.00	79%	166,028.00	113,882.00	69%	352,707.00	150,329.92	43%	532,124.00	319,027.04	147%	335,831.00	361,401.97	106%			
408 Advertising & Publicity	1,000.00	-	0%	-	-	0%	-	-	0%	-	-	0%	-	-	0%	-	-	0%			
409 Outside Repairs	100.00	932.50	933%	407.00	366.00	90%	500.00	-	0%	500.00	3,167.44	633%	2,000.00	-	0%	500.00	58.50	12%			
411 Attorney General Reimbursement	-	-	0%	-	-	0%	-	-	0%	-	-	0%	-	-	0%	-	-	0%			
414 Reimbursement to other Agencies	4,500.00	4,598.90	102%	4,800.00	2,538.82	53%	8,000.00	4,761.95	60%	6,000.00	5,206.27	87%	6,000.00	1,568.13	26%	4,000.00	1,826.79	46%			
416 ITD Reimbursements	25,000.00	10,808.59	42%	4,800.00	16,381.47	343%	15,000.00	23,164.15	154%	3,000.00	19,683.99	656%	15,000.00	13,160.11	88%	12,000.00	5,570.70	46%			
418 IT Outside Services	150,000.00	19,118.85	13%	104,000.00	16,007.20	15%	216,000.00	50,000.00	23%	3,000.00	-	0%	3,000.00	65,976.47	236%	10,000.00	-	0%			
432 Gov Transfer Attorney General	67,416.00	67,495.89	100%	67,129.00	67,394.13	100%	67,363.00	67,434.92	100%	67,363.00	67,524.66	100%	67,363.00	67,306.93	100%	67,363.00	67,389.01	100%			
434 Gov Transfer Other Agencies	25,000.00	547.41	2%	500.00	1,445.30	289%	100.00	517.70	518%	100.00	166.00	166%	200.00	19.85	2%	500.00	297.75	60%			
502 Office Equipment	10,000.00	-	0%	15,000.00	-	0%	11,500.00	-	0%	-	7,006.20	0%	10.00	-	0%	-	-	0%			
503 Equipment/Non-Inventory	5,000.00	1,574.30	31%	1,000.00	59.50	6%	253.00	1,524.85	603%	2,000.00	790.00	40%	1,000.00	256.00	26%	245.00	375.25	153%			
510 IT Equipment	7,500.00	8,622.50	115%	104,576.00	3,263.79	3%	25,000.00	16,518.67	66%	10,000.00	11,957.24	120%	10,000.00	19,196.26	192%	9,285.00	11,133.88	120%			
601 Claims	-	-	0%	-	-	0%	2,114,615.00	-	0%	791,818.00	-	0%	100,000.00	-	0%	753,233.00	-	0%			
602 Other Expenses & Obligations	18,312.00	860.28	5%	1,000.00	716.57	72%	5,272.00	31,650.40	600%	1,000.00	998.97	100%	1,000.00	69.50	7%	70,488.00	-	0%			
701 Licenses	-	-	0%	-	-	0%	-	-	0%	-	-	0%	-	-	0%	-	-	0%			
705 Refund	5,000.00	2,273.16	45%	2,500.00	3,276.62	131%	10,000.00	32,478.62	325%	15,000.00	684.00	5%	15,000.00	5,132.97	10%	8,358.00	1,543.68	18%			
Expenditure Total	1,283,297.00	861,849.55	67%	1,317,205.00	953,701.32	72%	3,235,606.00	891,039.39	28%	1,849,910.00	827,023.54	45%	1,427,609.00	996,286.05	40%	1,862,554.00	882,603.74	47%			
RECAP	FY13 Budget	FY13 TO DATE	FY13 %	FY14 Budget	FY14 TO DATE	FY14 %	FY15 Budget	FY15 TO DATE	FY15 %	FY16 Budget	FY16 TO DATE	FY16 %	FY17 Budget	FY17 TO DATE	FY17 %	FY18 Budget	FY18 TO DATE	FY18 %	FY19 Budget	FY19 TO DATE	FY19 %
Total Revenue	1,900,180.01	1,927,677.31	101%	1,145,827.76	1,180,904.68	103%	3,235,606.00	2,703,468.74	84%	1,849,910.00	2,063,865.72	112%	1,427,609.00	2,898,017.94	116%	1,862,554.00	2,051,467.51	110%			
Total Expenditures	1,283,297.00	861,849.55	67%	1,317,205.00	953,701.32	72%	3,235,606.00	891,039.39	28%	1,849,910.00	827,023.54	45%	1,427,609.00	996,286.05	40%	1,862,554.00	882,603.74	47%			
Balance	616,883.01	1,065,827.76		(171,377.24)	227,203.36		2,114,615.00	1,812,429.35		791,818.00	1,236,842.18		100,000.00	1,901,731.89		753,233.00	1,168,863.77				
Approp Close Out &/or Appeal Boards																					
Amount Carried Forward	616,883.01	1,065,827.76		(171,377.24)	227,203.36		2,114,615.00	1,776,665.35	84%	791,818.00	1,236,842.18	156%	100,000.00	1,901,731.89	120%	753,233.00	1,168,863.77	155%			