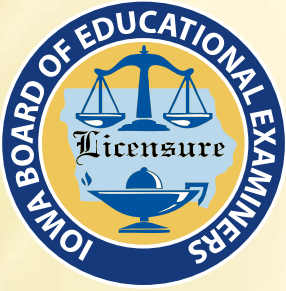



# FY 15 Fees Report



December 29, 2015



State of Iowa  
Iowa Board of Educational Examiners  
Grimes State Office Building  
400 E. 14<sup>th</sup> Street  
Des Moines, IA 50319-0146

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## **MISSION**

The mission of the Iowa Board of Educational Examiners is to establish and enforce rigorous standards for Iowa educational practitioners to effectively address the needs of students.

## **BELIEFS STATEMENTS**

We Believe:

- that an effective licensure system is efficient, innovative, and responsive to needs of students and educators.
- in collaboration with other organizations to improve professional development and preparation programs.
- that education is a profession.
- that establishing ethical standards protects students and practitioners.

Adopted: June 2001

Reviewed: June 20, 2014

Revised: August 13, 2010

## **PRINCIPLES FOR THE BOARD OF EDUCATIONAL EXAMINERS BUDGETING PROCESS**

### **Identify a vision and knowledge of the service needs:**

1. Identify the vision of what the BoEE should be.
2. Identify the service and the capital needs of the BoEE.

### **Policies, Goals, Priorities, and Resource Utilizations plans:**

3. Identify fiscal and economic policies and goals to meet the vision and needs of the BoEE.
4. Identify the service and capital policies and goals to meet the vision and needs of the BoEE.
5. Identify strategies for managing the BoEE's fiscal process.

### **Prepare and adopt a fiscal budget that integrates vision, policy, and goals with strategies that are consistent with the current fee structure.**

6. Develop and implement a process that prepares a revenue and expenditure plan that is based on the vision, policy and goals of the Board.
7. Establish a yearly plan and multiple year plan for forecasting anticipated revenues.

### **Monitor and control the utilization of resources in meeting the Board's goals.**

8. Monitor and control the utilization of resources (expenditures) monthly and make budget adjustments quarterly.
9. When possible identify external factors that may impact the utilization of resources.
10. Make adjustments to the goals if budget adjustments cannot meet the anticipated revenues.

## ASSUMPTIONS

**The Board of Educational Examiners' budget was built on the following assumptions since the Board does not receive an appropriation from the Legislature:**

1. The budget was built on the assumption that approximately \$588,284 would be deposited to the General Fund.
2. The budget was built on the assumption that 27,367 applications would be processed during FY 2015.
3. 2004 and 2005 legislation changed the revenue stream for the Board. Since that legislation, the Board has taken a conservative position in estimating revenues since prior to 2004 expenditures exceeded revenues.
4. The budget would also include the assessment of \$42,000 in late fees.
5. The Board would **not** have to increase licensing fees to educators for at least 4 to 7 years from FY 2006. **The Board is currently in year 10 without a fee increase.**
6. Since the Board **does not receive an appropriation**, the Board needs a cash carryover to pay its bills at the start of a new fiscal year and end of the current fiscal year. It is the Board's opinion that the BoEE is in an adequate financial position with a minimum of \$540,000 of cash reserves. This amount of cash reserves allows the BoEE to have cash on hand that can pay for three months of average expenditures (\$178,716 per month in FY 2015). The largest expenditure each year for the BoEE is for personal services (staff), which accounts for 74% of the BoEE's annual budget. Background check costs account for 15% of annual BoEE expenditures, leaving 11% of the budget to pay for non-personnel and non-background check related expenses.
7. Since the Board is fee based, the Board must immediately transfer a minimum of \$100,000 of cash reserves at the end of one fiscal year (June) to the start of the next fiscal year (July) in order to have enough cash on hand to pay payroll expenses. The remaining cash reserves are transferred to the new fiscal year in August.
8. Since the Board **does not receive an appropriation**, a carryover (cash balance) of at least \$540,000 is needed to ensure that the operations of the Board are not jeopardized should a catastrophic reduction in license applications occur.
9. By having a carryover balance of at least \$540,000, the Board has ample time to anticipate the best course of action when faced with unexpected changes in the licensure budgeting process.
10. Technology has increased the effective and efficient use of resources; however, continued development of the online application / processing system needs continued funding. The new online licensing system will result in an increased cost of approximately \$94,000 to operate annually. The Board anticipates that this \$94,000 increase will eventually be offset by a reduction of one support staff position and the elimination of paper credential mailings.

## FINDINGS

1. **The General Fund received a deposit of \$587,182** from the Board of Educational Examiners in FY 2015. (Exhibit 6)
2. During the 2015 Session of the 86th General Assembly, House File 658 was passed and signed by the Governor. Section 52 of HF 658 required the BoEE to “transfer \$600,000 to the department of education.” Moneys transferred to the department of education were then appropriated “for purposes of continuing the career planning required under section 279.61.” The appropriated funds paid for one year of the I Have a Plan Iowa career planning software.
3. Enhancements in the technology infrastructure have allowed the application processing time to be significantly reduced.
  - a. New graduates from Iowa teacher preparation institutions will receive their license within two business days of being recommended by the teacher preparation institution if there is no “hit” at the DCI or FBI for the criminal background check or the following registries: child abuse registry, dependent adult abuse registry, or the sex offender registry.
  - b. An online renewal application is completed and the license is received by the teacher or administrator within one week of submission, if there is no “hit” on the Iowa Courts Online system, child abuse registry, dependent adult abuse registry, or the sex offender registry and if no renewal units audit is required.
  - c. The above activities account for approximately 25% of the Board’s processing activity.
  - d. The BoEE has been working with Frontline Technologies to create a new licensing system that will eliminate paper applications and has launched the new system. The first two applications (out-of-state teachers, and athletic coaching authorizations) have been released with more applications in the development pipeline.
4. During FY 2015, the Board processed 1,038 applications above the budget projection. This is the third year in a row that the numbers of applications processed have exceeded the projected budget number. The additional 1,038 licenses generated approximately \$40,084 over the anticipated revenue.
5. Late Fees were \$4,295 below the projection.
6. During the FY 2006 legislative session, legislation was passed requiring the Board to check the sex offender registry, child abuse registry, and the dependent adult abuse registry when renewing a license. The cost for accessing those files with the DCI was absorbed by the Board.
7. 3,658 renewals were completed online and 287 duplicate licenses were issued online.
8. The addition of the live scan fingerprint equipment has reduced the turnaround time from 4 to 16 weeks to less than one week.
9. The Board has taken the appropriate action to back up all documents under its jurisdiction.
10. Exhibit 8 is the budget for FY 2015 and FY 2016. Please note that the FY 2016 budget was completed prior to the passage of HF 648 and does not include the \$600,000 appropriation.

## RECOMMENDATIONS

1. Maintaining an adequate carryover is essential to the financial stability of the agency. Without an adequate carryover, the Board will not be able to pay its bills at the beginning of the new fiscal year; and, if the projected revenue falls below expectations, the Board will not be able to carry out its responsibilities at the end of the fiscal year.
2. The Board needs continued flexibility in meeting national trends in alternative and non-traditional preparation programs. An example of this flexibility is the Board has initiated a portfolio assessment process that required employing two additional staff to meet this need. Without the additional staff and the assessment process, the Board will not be able to provide the services necessary to meet the increased demand from non-traditional applicants and therefore out-of-state applicants will not be able to use non-traditional preparation or experience in seeking an Iowa license.
3. FY 2016 will be the twelfth year in a row the Board of Educational Examiners has not received an appropriation; therefore, any short-term changes may adversely impact the ability of the agency to perform its essential function. The agency has seen the number of applications processed in a year as low as 23,142 and as high as 29,262. This would represent a variance of approximately 6,120 licenses issued in a fiscal year which would represent a change in revenue of approximately \$379,530. Concern exists that the number of transactions processed by the BoEE will decrease based on market factors outside the control of the BoEE.
4. Continue updating current technology to be more responsive to customer needs and strengthen the system as a communication tool in processing licenses. The annual cost for the new comprehensive licensing system is currently \$94,000.
5. The \$600,000 appropriation made as part of HF 658 has placed the Board in a position where it is requesting to increase fees or keep a larger percentage of licensure fees. Table 1 is a projection for BoEE revenues and expenditures through FY 2020. The projections indicate that the BoEE will deplete all cash reserves within two years and have a negative cash reserve balance of \$1,160,690.90 by the end of FY 2020 if revenues do not increase and expenditures continue to increase at average rates.



**Table 1**

	<b>*Projected Expenditures (with no large one-time expenditures, appropriations, or current expenditure reductions)</b>	<b>Projected Revenues (with no changes to BoEE fees or % of licensure fees retained)</b>	<b>Projected Revenues less Projected Expenditures</b>	<b>Estimated Starting BoEE Cash Reserves</b>	<b>Estimated Ending Cash Reserves</b>
<b>FY 2016</b>	\$2,254,621.13	\$2,151,843.00	\$(102,778.13)	\$ 570,693.41	\$467,915.28
<b>FY 2017</b>	\$2,370,283.20	\$2,151,843.00	\$(218,440.20)	\$467,915.28	\$249,475.08
<b>FY 2018</b>	\$2,491,878.73	\$2,151,843.00	\$(340,035.73)	\$249,475.08	\$(90,560.65)
<b>FY 2019</b>	\$2,619,712.10	\$2,151,843.00	\$(467,869.10)	\$(90,560.65)	\$(558,429.75)
<b>FY 2020</b>	\$2,754,103.34	\$2,151,843.00	\$(602,260.34)	\$(558,429.75)	\$(1,160,690.09)

\*Based on a 5.13% average expenditure increase per year starting with FY15 expenditures of \$2,144,603 (which excludes the FY15 \$600,000 appropriation for I Have a Plan Iowa Software)

6. The Board increased background check fees by \$10 (\$65 to \$75) for all first time applicants and \$1 (\$0 to \$1) for all renewal applicants to offset increasing annual background check expenses in order to avoid a reduction in services.
7. Develop an orientation and a class for teachers and administrators that will address ethics and licensure issues.
8. The Board's current financial status will not permit the Board to take on additional responsibilities; such as, but not limited to, the development of other courses to be used as a remediation tool in administering professional practice decisions.
9. The Board's current financial status will cause a reduction in services, specifically an increase in the amount of time it will take the Board to process an application, if revenues are not increased.

# EXHIBIT 1: HISTORY – NUMBER OF LICENSES ISSUED BY TYPE

History - Number of Licenses Issued by Type																				
Lic. code	Type of License	FY15	FY14	FY13	FY12	FY11	FY10	FY09	FY08	FY07	FY06	FY05	FY04	FY03	FY02	FY01	FY00	FY99	FY98	
20,21	Duplicate License	471	475	546	579	563	592	626	575	632	377	545	612	532	NA	NA	NA	NA	NA	
	Master Educator	3136	3382	3635	2,994	2,910	2,647	3,285	2203	2,208	1,886	1,912	2,690	1,959	1,775	1,437	1,281	1,431	1,239	
	Administrator	1064	1209	834	806	802	955	1,266	728	396	460	593	1,008	1,280	708	597	559	585	585	
25,26,45	Professional Service	236	189	162	73	81	53	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	
77	Standard	4703	5,007	5,723	5,881	6,081	6,504	6,959	7871	7,238	5,539	6,717	7,157	7,857	6,656	6,624	6,738	7,835	7,460	
15,16	Background Checks	5450	5554	5721	6,275	5,937	5,681	6,016	5420	5,961	5,948	6,244	7,046	6,368	NA	NA	NA	NA	NA	
10,11	Initial	3458	3441	3831	3,806	3,774	3,514	3,965	3841	3,918	4,014	4,508	4,173	4,135	4,059	4,858	5,831	4,353	4,124	
12	Extended Initial Teacher Lic	340	282	252	231	220	198	221	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	
90	Coaching Authorization	3365	3076	3142	3,315	3,151	2,840	2,715	2480	2,670	2,332	2,348	2,166	2,218	2,274	1,918	2,185	1,847	1,920	
40	Substitute	1383	1497	1344	1,450	1,414	1,400	1,506	1361	1,253	1,048	1,310	1,540	1,126	1,299	1,345	1,513	1,787	2,318	
94	Substitute Authorization	915	746	868	751	748	936	601	981	1,665	751	722	644	377	0	0	0	0	0	
13,31,38,48	Endorsements	1777	1731	1838	1,915	2,121	2,228	1,820	2060	1,734	1,689	1,916	3,440	1,628	NA	NA	NA	NA	NA	
	Evaluation Fee	1397	1454	1512	1,553	1,434	1,107	1,090	954	975	1,034	-	0	107	NA	NA	NA	NA	NA	
	Exchange License T or A	1010	1149	1058	958	976	885	911	857	934	935	109	115	107	221	319	295	344	390	
14	Out-of-Country	27	13	11	24	29	26	26	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	
92	BTW Authorization	171	164	144	143	142	134	130	114	92	87	93	93	92	76	36	1	0	0	
29,30,46	Class A License	2111	2129	1341	528	532	592	180	176	195	322	598	678	723	680	840	576	681	579	
35	Class B License	1208	1101	1139	1,087	1,172	955	983	1054	650	718	673	743	717	963	967	629	703	620	
36,37	Class E License	305	288	306	392	383	337	275	252	239	267	238	273	207	193	200	266	271	236	
33	Class G License	24	17	15	23	19	13	12	12	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	
91	Coaching Authorization Ext.	63	82	117	149	156	173	185	155	169	183	260	289	266	195	226	98	4	0	
41,42,43,44	Evaluator	7	18	26	19	14	27	40	195	219	244	973	918	1,345	250	575	140	110	133	
24	Initial Adm Lic	35	36	106	131	63	104	72	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	
50,55	Extended Initial Adm Lic	0	0	0	-	1	2	13	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	
	Career & Tech	22	27	22	17	19	10	21	18	5	31	NA	NA	NA	NA	NA	NA	NA	NA	
	Paraeducator	860	914	717	691	754	986	894	599	601	638	808	1195	558	206	48	1	0	0	
93	Para adding areas con	117	87	98	172	152	226	174	100	171	72	NA	NA	NA	NA	NA	NA	NA	NA	
78,79	Orientation & Mobility	2	1	0	4	-	2	6	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	
80-89	SPR	214	191	386	295	196	152	98	193	285	47	36	30	41	58	65	100	74	117	
34	Teacher Intern	25	15	16	20	13	14	17	15	9	10	-	NA	NA	NA	NA	NA	NA	NA	
76	Initial Prof Service	32	46	42	46	39	15	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	
PSL - Class A	PSL - Class A	11	14	10	6	5	1	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	
	PSL - Class B	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	
	IPREP - Portfolio Review	4	2	3	1	4	3	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	
95,96,97	SBO	164	26	18	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	
52,56	Native Language Authorization	7	3	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	
53, 54	SAM	23	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	
60,65,70,75	Post-Secondary	NA	NA	NA	NA	NA	NA	NA	0	15	-	5	34	95	134	182	208	276	146	
45	AEA Administrator	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	2	8	5	9	8	2	7	4	
39	Class C License	NA	NA	NA	NA	NA	233	538	544	449	455	47	32	59	99	163	297	138	115	
51,61,71	Class D License	NA	NA	NA	NA	NA	1	-	6	14	4	1	0	0	1	1	1	0	0	
47	iJAG Authorization	28	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	
49	Activities Admin. Authorization	17	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	
	*TOTAL	28732	28812	29262	28060	27968	27871	28630	27344	26748	23143	24414	27838	25434	19856	20409	20721	20446	19986	
*Total Does Not Include Background Checks																				

\*Total Does Not Include Background Checks



# EXHIBIT 2: FY 14 – ACTUAL NUMBER OF LICENSES ISSUED PER MONTH BY TYPE

FY 2015 Actual Number of Transactions Processed per Month													
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Total Issued
Duplicate Lic - Online	32	41	20	20	16	9	32	12	26	25	32	22	287
Late Fees - online	23	21	8	5	3	7	7	8	7	9	9	7	117
Master Ed - Online	127	139	95	83	78	77	105	72	82	78	108	140	1,184
Prof Adm - Online	19	10	15	14	10	19	19	6	18	9	20	20	179
Prof Service License	5	8	5	2	3	8	7	6	4	8	9	6	71
Standard Lic - Online	270	252	154	147	154	154	210	154	160	144	201	224	2,224
Background	259	382	374	533	214	712	171	589	369	395	495	411	4,904
Background in Office	113	127	90	51	41	58	66	0	0	0	0	0	546
Initial Teacher lic	192	254	287	422	103	633	174	429	201	218	367	178	3,458
Extended Initial	16	31	20	34	21	36	41	45	35	17	24	20	340
Standard License	259	419	217	171	133	145	138	158	168	146	181	344	2,479
Master Ed	180	195	190	140	96	161	164	152	158	150	167	199	1,952
Professional Adm	125	75	79	73	54	58	75	61	51	53	73	108	885
Coach Authorization	315	501	267	316	225	198	225	269	334	261	205	249	3,365
Substitute License	123	207	151	147	93	80	119	106	88	87	73	109	1,383
Substitute Auth	57	107	114	82	67	63	80	79	72	74	47	73	915
Endorsement	204	288	108	116	54	121	132	134	82	82	211	245	1,777
Duplicate Lic	31	29	14	18	5	11	15	11	18	17	5	10	184
Tx Evaluation	196	180	89	97	53	68	63	107	127	120	122	175	1,397
Late Payment	117	191	100	346	124	84	61	88	83	82	65	49	1,390
Out-of-state T or A	150	125	68	76	41	65	58	74	84	75	71	123	1,010
Out-of-country	1	0	2	8	0	1	1	1	4	5	2	2	27
BTW Driving Instr	13	10	3	5	13	28	11	22	17	18	20	11	171
Class A	266	89	119	126	78	103	124	94	129	169	313	501	2,111
Class B	255	306	105	142	41	29	24	15	28	38	60	165	1,208
Class E	37	54	25	30	10	8	4	9	17	19	36	56	305
Class G	1	3	5	2	2	0	0	0	1	2	4	4	24
Coach Auth Extend	7	14	5	8	4	4	4	3	4	6	2	2	63
Evaluator (New)	0	6	0	0	0	0	0	0	0	0	1	0	7
Initial Admin Lic	0	11	11	1	0	0	0	4	2	0	1	5	35
Extended Initial Adm	0	0	0	0	0	0	0	0	0	0	0	0	0
Career & Tech	3	2	4	1	2	2	2	1	0	2	1	2	22
Paraeducator	143	114	72	42	59	110	43	36	29	57	56	99	860
Para Add Con	15	28	3	3	5	9	4	3	1	7	18	21	117
Orientation & Mobility	0	0	0	0	0	0	0	1	0	0	0	1	2
SPR	18	28	15	15	6	11	14	24	18	19	22	24	214
Teacher Intern Lic	7	6	1	2	0	0	0	0	0	0	4	5	25
Initial Prof Service	2	11	1	0	0	0	0	4	1	2	4	7	32
Professional Service	21	13	19	9	11	6	14	8	8	11	16	29	165
PSL - Class A	2	0	0	1	0	0	0	1	0	2	1	4	11
PSL - Class B	0	0	0	0	0	0	0	0	0	0	0	0	0
IPREP-Portfolio Review	1	0	0	0	0	0	0	0	1	2	0	0	4
SBO	0	2	6	4	9	12	11	22	25	20	24	29	164
Native Language Authorization	0	1	1	0	0	0	0	0	1	0	2	2	7
SAM	2	4	1	8	6	0	1	0	0	0	0	1	23
IJAG Authorization	0	1	6	3	0	1	1	0	6	2	1	7	28
Activities Admin. Auth.							3	7	3	1	1	2	17
Over Payment	5	4	4	5	3	2	1	2	0	4	0	0	30
Total # Licenses Issued	3,095	3,564	2,297	2,368	1,452	2,230	1,918	1,717	2,003	1,946	2,505	3,224	28,732
													Total Issued

# EXHIBIT 3: TOTAL LICENSES ISSUED BY MONTH

Total Number of Licenses Issued by Month													
	July	August	September	October	November	December	January	February	March	April	May	June	Total number of Licenses Issued
*FY 2016 Projected Running Total	2,677	3,083	2,288	2,223	1,654	1,735	1,882	2,029	2,250	1,913	2,280	2,923	26,938
	2,677	5,761	8,049	10,272	11,926	13,661	15,543	17,572	19,822	21,735	24,015	26,938	
*Average of FY04 through FY15													
FY 2015 Actual Running Total	3,095	3,564	2,297	2,368	1,452	2,230	1,918	1,717	2,003	1,946	2,505	3,224	28,319
	3,095	6,659	8,956	11,324	12,776	15,006	16,924	18,641	20,644	22,590	25,095	28,319	
FY 2014 Actual Running Total	2,968	3,852	2,120	2,232	1,571	1,964	2,092	2,040	2,099	1,984	2,576	3,314	28,812
	2,968	6,820	8,940	11,172	12,743	14,707	16,799	18,839	20,938	22,922	25,498	28,812	
FY 2013 Actual Running Total	2,744	3,375	1,978	2,488	1,849	1,920	2,231	2,068	2,246	2,188	2,956	3,219	29,262
	2,744	6,119	8,097	10,585	12,434	14,354	16,585	18,653	20,899	23,087	26,043	29,262	
FY 2012 Actual Running Total	2,490	3,087	2,475	2,041	1,849	2,005	1,985	2,259	2,141	1,951	2,920	2,857	28,060
	2,490	5,577	8,052	10,093	11,942	13,947	15,932	18,191	20,332	22,283	25,203	28,060	
FY 2011 Actual Running Total	2,812	2,923	2,294	2,149	1,857	2,051	1,996	2,050	2,299	2,055	2,189	3,293	27,968
	2,812	5,735	8,029	10,178	12,035	14,086	16,082	18,132	20,431	22,486	24,675	27,968	
FY 2010 Actual Running Total	2,804	2,899	2,626	2,210	1,842	1,944	1,843	2,321	2,158	2,037	2,211	2,976	27,871
	2,804	5,703	8,329	10,539	12,381	14,325	16,168	18,489	20,647	22,684	24,895	27,871	
FY 2009 Actual Running Total	2,902	3,413	2,644	2,547	1,779	1,726	1,979	2,221	2,393	1,844	2,259	2,923	28,630
	2,902	6,315	8,959	11,506	13,285	15,011	16,990	19,211	21,604	23,448	25,707	28,630	
FY 2008 Actual Running Total	1,895	2,580	2,592	2,199	1,795	1,161	1,733	2,384	1,792	1,748	1,883	2,242	27,344
	1,895	4,475	7,067	9,266	11,061	12,222	13,955	16,339	18,131	19,879	21,762	24,004	
FY 2007 Actual Running Total	2,008	2,788	2,503	2,302	1,538	1,486	1,654	2,300	2,028	1,680	1,736	2,910	26,747
	2,008	4,796	7,299	9,601	11,139	12,625	14,279	16,579	18,607	20,287	22,023	24,933	
FY 2006 Actual Running Total	1,722	2,259	2,005	2,062	1,452	1,469	1,744	1,820	2,299	1,683	1,851	2,776	23,142
	1,722	3,981	5,986	8,048	9,500	10,969	12,713	14,533	16,832	18,515	20,366	23,142	
FY 2005 Running Total	2,547	3,394	1,631	1,916	1,423	1,324	1,579	1,567	2,640	1,753	2,130	2,511	24,415
	2,547	5,941	7,572	9,488	10,911	12,235	13,814	15,381	18,021	19,774	21,904	24,415	
FY 2004 Running Total	4,142	2,867	2,293	2,164	1,443	1,541	1,825	1,600	2,906	2,082	2,141	2,834	27,838
	4,142	7,009	9,302	11,466	12,909	14,450	16,275	17,875	20,781	22,863	25,004	27,838	

# EXHIBIT 4: FY 2015- BALANCE SHEET / CASH FLOW CHART

FY 15 Balance Sheet / Cash Flow Chart

	July 14	Aug 14	Sept 14	Oct 14	Nov 14	Dec 14	Jan 15	Feb 15	Mar 15	Apr 15	May 15	Jun 15	Total
<b>Receipts</b>													
Brought Fwd from 14	100,000.00	1,076,209.26	-	-	-	-	-	-	-	-	-	-	1,176,209
Carry Fwd to 15	-	-	-	-	-	-	-	-	-	-	-	-	(570,663)
234 Gov Transfer in Other Agcy	-	-	63.75	180,516.50	60,340.50	130,049.25	117,003.75	125,124.50	124,909.25	119,934.00	148,560.25	207,000.00	1,775,259
401 License Fees	182,151.25	224,507.25	136,162.50	39,728.00	16,708.00	50,668.00	16,250.00	37,382.00	24,835.00	26,975.00	34,567.00	29,848.00	363,491
704 DOI Check Fee	24,258.00	32,768.00	29,698.00	-	-	-	-	-	-	-	-	-	2,138,088
<b>BOEE Total Receipts</b>	206,409.25	257,275.25	186,862.25	200,244.50	107,200.25	186,657.25	133,253.75	162,486.50	149,544.25	146,909.00	183,127.25	237,858.00	2,138,088
<b>Expenditures</b>													
401 License Fees (GenFund)	60,179.75	74,254.75	46,053.75	53,140.50	28,842.75	45,028.75	38,561.25	41,419.50	41,285.75	36,655.00	49,146.75	68,610.00	687,182
101 Personal Services	68,313.68	117,136.94	192,754.77	101,882.80	116,397.55	116,332.53	120,501.39	120,470.60	186,831.87	121,544.42	102,583.76	180,666.25	1,546,417
202 In-State Travel	134.25	134.35	1,821.45	2,103.43	1,688.24	303.81	2,437.55	2,616.40	578.38	2,875.61	2,757.06	2,907.07	20,358
203 Assigned Vehicle	20.01	302.51	243.48	482.12	707.19	175.81	245.73	66.44	415.29	1,772.49	166.66	(617.50)	4,016
204 Vehicle Depreciation	-	-	390.00	390.00	390.00	390.00	390.00	390.00	390.00	390.00	390.00	720.00	4,320
205 Out-of-State Travel	-	-	-	2,630.10	1,391.16	256.09	-	-	-	-	1,427.20	3,338.43	9,343
301 Office Supplies	5,000.00	157.81	397.40	477.58	72.71	167.12	11.11	328.80	338.30	-	637.01	(217.87)	7,370
309 Printing & Binding	-	1,332.00	2,524.04	1,186.18	1,304.00	56.00	331.40	2,541.10	2,153.00	2,478.00	536.35	4,367.70	22,810
313 Postage	-	3,732.21	4,255.43	3,640.45	3,421.81	2,137.51	2,617.70	2,883.61	2,441.64	2,669.13	2,596.81	7,224.56	37,530
401 Communications	471.39	1,161.41	1,194.74	641.61	1,089.35	1,124.65	1,108.97	1,124.82	1,102.18	1,118.16	1,166.88	2,892.74	14,470
402 Rentals	1,410.00	309.78	75.00	-	328.37	56.41	-	-	-	-	500.00	-	2,680
405 Professional Services	-	100.00	120.00	652.70	6,182.08	176.29	648.66	671.26	-	705.03	812.29	370.56	10,439
406 Outside Services	-	380.76	1,914.82	2,297.70	2,246.78	451.00	1,787.64	25.00	1,986.74	346.21	1,409.85	33.47	12,890
407 Intra-State Transfers	1,229.02	-	-	-	-	-	-	-	-	-	-	600,000.00	600,000
408 Advertising	162.88	-	-	137.14	-	-	93.61	-	-	-	-	55.01	1,284
409 Outside Repairs/Services	-	346.26	1,013.26	346.26	346.26	1,013.26	346.26	343.26	1,010.26	343.26	343.26	167.28	705
414 Other Agency Reimb	-	2,188.32	3,477.28	6,052.48	(4,268.13)	2,430.58	2,212.68	1,882.52	2,344.21	2,447.63	2,610.19	6,287.54	6,805
418 ITE Reimbursement	-	-	-	-	-	-	200.00	-	-	-	-	-	27,638
432 Gov Trif Attorney Gen	-	3,333.33	3,334.36	3,333.33	3,333.33	4,917.76	3,333.33	3,598.41	3,333.33	3,389.72	3,689.28	6,790.07	300
433 Gov Trif Auditor	-	-	-	-	-	60.14	-	116.46	-	-	41.72	222.54	477
434 Gov Trif Other Agencies	-	-	48,581.00	27,020.74	6,019.19	42,968.00	48,146.00	20,765.49	24,764.00	20,338.52	27,262.14	53,363.28	316,281
502 Office Equipment	-	-	-	-	-	-	-	-	-	-	600.00	-	900
503 Equipment Non-Inventry	17,821.00	10,208.00	181.00	-	-	840.00	2,532.78	3,236.87	2,456.02	-	3,813.06	3,312.27	44,403
510 IT Equipment & Software	-	-	701.88	714.38	440.91	863.44	-	899.22	-	394.49	418.32	1,536.20	6,049
602 SWICAP/Other Expense	94,562.33	141,181.68	262,949.99	158,456.00	141,035.80	174,766.62	186,918.77	161,970.29	233,088.22	160,926.91	154,010.62	874,703.12	2,744,803
<b>Total Expenditures</b>	111,819.92	116,123.57	(94,121.49)	41,795.50	(33,899.30)	11,900.63	(63,665.02)	519.21	(63,553.97)	(14,017.91)	29,116.63	(637,645.12)	1,208,388.53
<b>Excess (Deficiency) of Revenue over Expenditures</b>	100,000.00	211,816.92	1,404,149.75	1,310,092.01	1,351,877.51	1,318,041.96	1,320,942.59	1,276,277.57	1,193,236.81	1,179,221.90	1,170,221.90	1,208,388.53	670,693.41
<b>Beginning Cash Balance</b>	211,816.92	1,404,149.75	1,310,092.01	1,351,877.51	1,318,041.96	1,320,942.59	1,276,277.57	1,276,277.57	1,193,236.81	1,179,221.90	1,170,221.90	1,208,388.53	670,693.41
<b>Ending Cash Balance</b>	-	-	-	-	-	-	-	-	-	-	-	-	-



# EXHIBIT 5: OBLIGATIONS VS. BUDGET REPORT

Obligations vs. Budget Report Budget Fiscal Year: 2015					
	Total Obligations FY-To-Date	SY 15 Spending Plan	Budget Balance	Percent of Budget Received /Spent	
<b>Resources:</b>					
Balance Forward	\$ 570,693	\$ 1,176,209			
Receipts					
234 Gov Transfer in Other Agcy	\$ 338		\$ 338.00	NA	102%
401 Fees, Lic. & Permits	\$ 1,775,259	\$ 1,735,513	\$ 39,746.00		101%
704 Other	\$ 363,491	\$ 360,000	\$ 3,491.00		
<b>Total Resources:</b>	<b>\$ 2,709,781</b>	<b>\$ 3,271,722</b>	<b>\$ (561,941)</b>		<b>83%</b>
<b>Expenditures:</b>					
101 Personal Services	\$ 1,548,417	\$ 1,533,123	\$ (15,294)		101%
202 In-State Travel	\$ 20,358	\$ 25,000	\$ 4,642		81%
203 Assigned Vehicle	\$ 4,016	\$ 5,000	\$ 984		80%
204 Vehicle Depreciation	\$ 4,320	\$ 4,000	\$ (320)		108%
205 Out-of-State Travel	\$ 9,343	\$ 20,000	\$ 10,657		47%
301 Office supplies	\$ 7,370	\$ 12,000	\$ 4,630		61%
309 Printing & Binding	\$ 22,810	\$ 15,000	\$ (7,810)		152%
313 Postage	\$ 37,530	\$ 38,000	\$ 470		99%
401 ION/Communications	\$ 14,470	\$ 15,000	\$ 530		96%
402 Rentals	\$ 2,680	\$ 3,500	\$ 820		77%
405 Professional Services	\$ 10,439	\$ 26,000	\$ 15,561		40%
406 Outside Services	\$ 12,860	\$ 5,000	\$ (7,860)		257%
407 Trans to Other agency	\$ 600,000	\$ -	\$ (600,000)	#DIV/0!	
408 Advertising	\$ 1,284	\$ 3,000	\$ 1,716		43%
409 Outside Repairs/Ser	\$ 705	\$ 4,000	\$ 3,295		18%
414 Other Agency Reimb	\$ 6,805	\$ 12,000	\$ 5,195		57%
416 ITD Reimbursement	\$ 27,636	\$ 22,000	\$ (5,636)		126%
418 IT Contracted services	\$ 200	\$ 100,000	\$ 99,800		0%
432 Gov Transfer AG	\$ 42,241	\$ 41,000	\$ (1,241)		103%
433 Gov Transfer Auditor	\$ 477	\$ 8,000	\$ 7,523		6%
434 Gov Trans Other Agency	\$ 319,291	\$ 360,000	\$ 40,709		89%
502 Equipment Inventory	\$ 900	\$ 3,100	\$ 2,200		29%
503 Equipment Non-Inven	\$ -	\$ 19,000	\$ 19,000		0%
510 IT Equipment	\$ 44,403	\$ 60,000	\$ 15,597		74%
602 SWICAP	\$ 6,049	\$ 20,000	\$ 13,951		30%
705 Refunds (not included in Expenditure Subtotal)	\$ 9,752	\$ 8,000	\$ (1,752)		122%
<b>Expenditure Subtotal</b>	<b>\$ 2,744,603</b>	<b>\$ 2,353,723</b>	<b>\$ (390,880)</b>		<b>117%</b>
<b>Carryover</b>	<b>\$ (605,515)</b>	<b>\$ 312,483</b>	<b>NA</b>		<b>NA</b>

# EXHIBIT 6: PROJECTED AGENCY REVENUE AND EXPENDITURES - GROSS

## Forecast with General Fund Dollars

Projected Revenue and Expenditures With General Fund Dollars											
	Projected FY2016	Actual FY2015	Actual FY2014	Actual FY2013	Actual FY2012	Actual FY2011	Actual FY2010	Actual FY2009	Actual FY2008	Actual FY2007	
<b>Resources:</b>											
Balance Forward	\$ 570,664	\$ 1,176,209	\$ 1,156,232	\$ 1,047,213	\$ 923,038	\$ 865,118	\$ 465,147	\$ 966,099	\$ 751,218	\$ 186,871	
Appropriations											
Receipts											
Gov Transfer in Other Agency		338									
# Fees, Lic. & Permits*	\$ 2,382,440.50	\$ 2,362,440.50	\$ 2,376,318	\$ 2,394,796	\$ 2,273,149	\$ 2,261,510	\$ 2,219,966	\$ 2,330,805	\$ 2,186,116	\$ 2,066,686	
Other	\$ 393,491.00	\$ 393,491.00	\$ 394,479	\$ 366,286	\$ 365,000	\$ 373,742	\$ 369,189	\$ 315,462	\$ 278,178	\$ 308,963	
Total Resources:	\$ 3,346,626	\$ 3,902,479	\$ 3,897,026	\$ 3,807,295	\$ 3,591,247	\$ 3,330,388	\$ 3,044,303	\$ 3,645,367	\$ 3,214,512	\$ 2,591,620	
<b>Expenditures:</b>											
General Office**	\$ 1,916,578	\$ 1,825,312	\$ 1,833,419	\$ 1,765,263	\$ 1,831,145	\$ 1,550,106	\$ 1,518,807	\$ 1,598,423	\$ 1,457,824	\$ 1,103,643	
DCI/FBI Blford checks	\$ 310,027	\$ 319,291	\$ 297,852	\$ 280,911	\$ 347,620	\$ 294,463	\$ 277,854	\$ 247,658	\$ 213,824	\$ 214,339	
Inter State Transfers***	\$ 112,833	\$ 800,000						\$ 754,000			
General Fund 25%	\$ 560,610	\$ 587,182	\$ 589,546	\$ 564,889	\$ 565,268	\$ 562,780	\$ 552,528	\$ 580,139	\$ 543,965	\$ 522,420	
Expenditure Subtotal	\$ 2,900,048	\$ 3,331,785	\$ 2,720,817	\$ 2,651,063	\$ 2,544,034	\$ 2,407,329	\$ 2,349,187	\$ 3,180,220	\$ 2,215,413	\$ 1,840,402	
Revenue minus Expenditures	\$ 366,577	\$ 570,694	\$ 1,176,209	\$ 1,156,232	\$ 1,047,214	\$ 923,037	\$ 695,116	\$ 465,145	\$ 999,099	\$ 751,218	
Carryover	\$ 366,577.01	\$ 570,693.76	\$ 1,176,209.14	\$ 1,156,232.02	\$ 1,047,213.78	\$ 923,037.49	\$ 695,116.01	\$ 465,145.28	\$ 999,099.08	\$ 751,218.11	
Total to General Fund	\$ 590,610.13	\$ 597,182.00	\$ 595,546.00	\$ 584,889.00	\$ 565,268.08	\$ 562,780.06	\$ 552,526.00	\$ 580,139.30	\$ 543,965.00	\$ 522,420.00	

\* Includes 25% General Fund revenue based on a typical licensure fee of \$85

\*\* Assumes 5.0% annual increase in General Office expenditures

\*\*\* Assumes an average appropriation of \$112,833 from BoEE cash reserves

# Assumes 27,000 licenses issued each year

# EXHIBIT 7: PROJECTED AGENCY REVENUE AND EXPENDITURES - NET

## Forecast without General Fund Dollars

Projected Agency Revenue and Expenditures Forecast without General Fund Dollars															
	Projected FY 2016	Actual FY 2015	Actual FY 2014	Actual FY 2013	Actual FY 2012	Actual FY 2011	Actual FY 2010	Actual FY 2009	Actual FY 2008	Actual FY 2007	Actual FY 2006	Actual FY 2005	Actual FY 2004	Actual FY 2003	Actual FY 2002
<b>Resources:</b>															
Balance Forward	\$ 570,693	\$ 1,175,208	\$ 1,156,232	\$ 1,047,213	\$ 923,038	\$ 695,116	\$ (128,492)	\$ 720,321	\$ 751,218	\$ 166,971	\$ 6,533	\$ 0	\$ 34,116	\$ 50,273	\$ 93,336
Appropriations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,974	\$ 41,688	\$ 42,975
Reversions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Trf Other State Gov	\$ 339	\$ 339	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees, Lic. & Permits	\$ 1,764,853	\$ 1,775,259	\$ 1,786,772	\$ 1,799,907	\$ 1,707,881	\$ 1,695,750	\$ 1,667,440	\$ 1,750,669	\$ 1,641,152	\$ 1,573,266	\$ 1,367,517	\$ 606,530	\$ 594,965	\$ 567,778	\$ 521,239
Other	\$ 363,491	\$ 363,491	\$ 364,476	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 308,963	\$ 304,913	\$ 254,944	\$ 251,694	\$ 230,206	\$ 218,718
<b>Total Resources:</b>	<b>\$ 2,699,037</b>	<b>\$ 3,315,256</b>	<b>\$ 3,307,480</b>	<b>\$ 2,847,120</b>	<b>\$ 2,630,920</b>	<b>\$ 2,393,866</b>	<b>\$ 1,538,948</b>	<b>\$ 2,471,568</b>	<b>\$ 2,392,369</b>	<b>\$ 2,062,200</b>	<b>\$ 1,672,430</b>	<b>\$ 861,574</b>	<b>\$ 867,533</b>	<b>\$ 840,586</b>	<b>\$ 782,932</b>
<b>Expenditures:</b>															
General Office	\$ 2,058,974	\$ 2,425,312	\$ 1,833,419	\$ 1,165,263	\$ 1,631,145	\$ 1,550,105	\$ 1,516,807	\$ 2,352,423	\$ 1,457,624	\$ 1,103,643	\$ 1,204,206	\$ 616,220	\$ 648,004	\$ 591,434	\$ 556,843
DCU/FBI Bldg checks	\$ 360,000	\$ 319,291	\$ 297,852	\$ 290,911	\$ 347,520	\$ 294,463	\$ 277,854	\$ 247,658	\$ 213,814	\$ 214,339	\$ 213,726	\$ 238,821	\$ 273,544	\$ 275,409	\$ 269,152
<b>Expenditure subtotal</b>	<b>\$ 2,418,974</b>	<b>\$ 2,744,603</b>	<b>\$ 2,131,271</b>	<b>\$ 2,056,174</b>	<b>\$ 1,978,665</b>	<b>\$ 1,844,569</b>	<b>\$ 1,794,661</b>	<b>\$ 2,600,081</b>	<b>\$ 1,671,438</b>	<b>\$ 1,317,982</b>	<b>\$ 1,417,932</b>	<b>\$ 855,041</b>	<b>\$ 921,548</b>	<b>\$ 866,843</b>	<b>\$ 825,995</b>
<b>Resources minus Expenditures =</b>	<b>\$ 280,062</b>	<b>\$ 570,653</b>	<b>\$ 1,176,208</b>	<b>\$ 790,946</b>	<b>\$ 652,255</b>	<b>\$ 549,296</b>	<b>\$ (257,713)</b>	<b>\$ (128,513)</b>	<b>\$ 720,921</b>	<b>\$ 751,218</b>	<b>\$ 254,498</b>	<b>\$ 6,533</b>	<b>\$ (34,116)</b>	<b>\$ (16,157)</b>	<b>\$ (43,063)</b>
<b>Carry Forward</b>	<b>\$ 280,062</b>	<b>\$ 570,653</b>	<b>\$ 1,176,208</b>	<b>\$ 790,946</b>	<b>\$ 652,255</b>	<b>\$ 549,296</b>	<b>\$ (257,713)</b>	<b>\$ (128,513)</b>	<b>\$ 720,921</b>	<b>\$ 751,218</b>	<b>\$ 186,971</b>	<b>\$ 6,533</b>	<b>\$ 0</b>	<b>\$ 34,116</b>	<b>\$ 50,273</b>
<b>FTE Positions</b>															
FTE Classified	16.25	16.25	16.25	16.25	16.00	16.00	16.00	16.00	14.00	12.00	12.00	7.00	7.00	7.00	8.00
FTE Used	16.25	16.25	16.25	16.25	16.00	15.00	15.00	15.00	15.00	12.00	12.00	6.73	6.73	6.53	6.36

The number of FTE's does not include the number of part time or contracted employees for the Live Scan (Fingerprint) program.



**EXHIBIT 8: FY 16 BUDGET & FY 15 BUDGETS**

Licensure Fees Total 0001-9397		SFY 16 Spending Plan Board of Education Examiners Appropriation Unit # 0154	SFY 15 Spending Plan Board of Education Examiners Appropriation Unit # 0154
Revenue			
Appropriation		-	-
Brought FWD 15		1,082,900	1,176,322
501 Fees		1,764,853	1,735,513
704 Misc Receipts		360,000	360,000
Total Funds Available		3,207,753	3,271,835
Expenditures			
	FTE's	16.25	16.25
101 Personal Services		1,559,225	1,482,067
101 SERIP/SLIP		10,349	51,056
202 In-State Travel		25,000	25,000
203 Assigned Vehicle		5,000	5,000
204 Vehicle Depreciation		4,000	4,000
205 Out-of-State Travel		20,000	20,000
301 Office supplies		12,000	12,000
309 Printing & Binding		15,000	15,000
313 Postage		38,000	38,000
401 ICN/Communications		15,000	15,000
402 Rentals		3,500	3,500
405 Professional Services		26,000	26,000
406 Outside Services		5,000	5,000
407 Trans to Other agency		-	-
408 Advertising		3,000	3,000
409 Outside Repairs/Ser		4,000	4,000
414 Other Agency Reimb		12,000	12,000
416 ITD Reimbursement		22,000	22,000
417 Workers Compensation		-	-
418 IT Contracted services		36,000	100,000
432 Gov Transfer AG		41,000	41,000
433 Gov Transfer Auditor		8,000	8,000
434 Gov Trans Other Agency		360,000	360,000
501 Equipment		2,500	2,500
502 Office Equipment		100,000	16,500
503 Equipment Non-Inven		3,100	3,100
510 IT Equipment		60,000	60,000
602 SWICAP		20,000	20,000
705 Refunds		9,300	8,000
Total Expenditures		2,418,974	2,361,723
Estimated Carry Forward 15 (E7-E39)		788,779	910,112