
FISCAL TOPICS

Fiscal Services Division

October 25, 2019



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Dental Board Budget

The Board of Dental Examiners was created in 1882 and renamed the [Dental Board](#) in 2007. The nine-member board is composed of five practicing dentists, two practicing dental hygienists, and two members of the public. Board members are appointed by the Governor for three-year terms, with confirmation by the Senate. The Board is charged with the overall responsibility of regulating the professions of dentistry (DDS), dental hygiene (RDH), and dental assisting (RDA and QDA) in the State of Iowa. The Board's mission is to ensure that all Iowans receive professional, competent, and safe dental health care of the highest quality. The Board is empowered with the duty and responsibility of licensure discipline, which involves the investigation of complaints, review of evidence, initiation and prosecution of disciplinary proceedings, and imposition of licensee discipline. The Board is funded exclusively with licensure fees.

Fees and Administrative Costs

Iowa Code section [147.80](#) allows various State boards of health-related professions to establish, by administrative rule, fees based on the costs of sustaining the boards and the actual costs of regulatory activities. The boards are annually required to prepare estimated projections of revenues and expenses, then adjust their schedule of fees to cover projected expenses if necessary.

Iowa Code section [147.82](#) allows the boards and the Department of Public Health, Bureau of Professional Licensure to retain the fees collected as repayment receipts under Iowa Code section [8.2](#). Prior to FY 2006, the annual fees collected were allocated to the boards through authorization language included in the Health and Human Services Appropriations Act. In addition, a portion of the fees was deposited in the General Fund. This practice was phased out and the boards now retain all promulgated fees. Fines imposed by the Board are deposited in the General Fund.

For the Dental Board, generally, license and renewal fees cover a two-year period during which licensees may practice. The annual report for the Dental Board states that the last time fees were increased was in FY 2007. Utilizing data as reported to the LSA in the biennial [Fee Project](#), the most common fees (excluding the \$46 criminal background check fee) charged by the Board are:

- Application to practice dentistry, \$200 (renewal \$315).
- Application to practice dental hygiene, \$100 (renewal \$150).
- Registration as an RDA, \$40 (renewal \$75).
- Registration as a QDA, \$60 (renewal \$115).

Budget Reports

Carryforward funds are important to entities that do not receive a General Fund appropriation to cover expenses at the start of a fiscal year before revenue is received. In particular, these funds are necessary if that entity has a licensure period in which all licensees renew in the same time frame. Carryforward funds are also required for covering costs of larger ongoing projects, such as information technology updates, that take time to implement. The amount of carryforward balance as a percentage of total annual expenses will vary from board to board.

More Information

Dental Board Annual Reports:

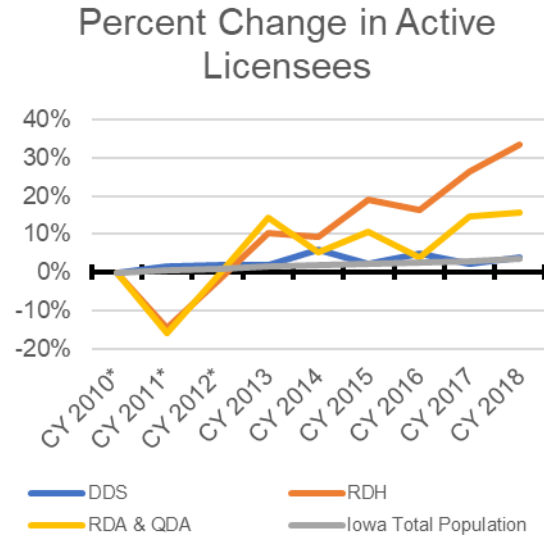
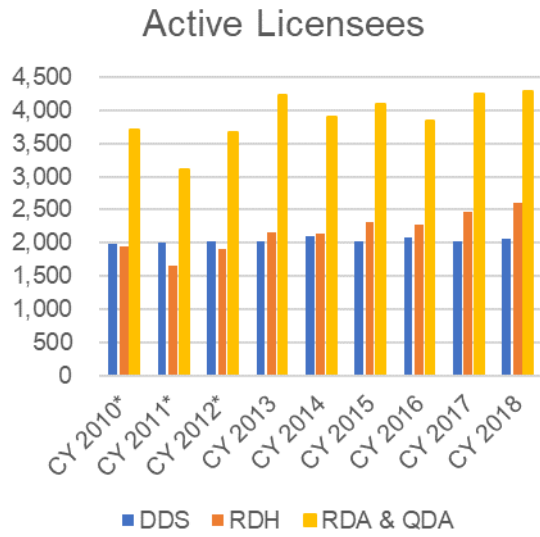
dentalboard.iowa.gov/about-board/annual-report

LSA Staff Contact: Kent Ohms (515.725.2200) kenneth.ohms@legis.iowa.gov

The following table presents the budget report for the Dental Board adjusted for the balance carryforward transactions to differentiate ongoing fee revenue from the carryforward balance. Staffing level data and information on active licensees are also included.

Dental Board Budget Report

	FY 2016	FY 2017	FY 2018	FY 2019	Estimated FY 2020
Beginning Balance	\$ 336,737	\$ 338,107	\$ 154,732	\$ 307,970	\$ 183,824
Receipts from Other Entities	\$ 0	\$ 0	\$ 5,915	\$ 13,476	\$ 12,295
Fees, Licenses & Permits	1,051,410	896,766	1,116,430	919,314	1,132,526
Annual Revenues	\$ 1,051,410	\$ 896,766	\$ 1,122,345	\$ 932,790	\$ 1,144,821
Total Resources	\$ 1,388,147	\$ 1,234,873	\$ 1,277,077	\$ 1,240,760	\$ 1,328,645
Personal Services	\$ 726,993	\$ 781,922	\$ 706,690	\$ 759,272	\$ 794,581
Travel & Subsistence	23,354	17,531	18,693	12,771	18,500
Supplies & Materials	30,276	33,520	18,939	19,546	23,500
Contractual Services and Transfers	235,515	197,266	163,270	209,873	332,250
Equipment & Repairs	19,561	37,003	45,894	39,359	22,100
Claims & Miscellaneous	13,740	12,899	15,621	14,615	137,714
Licenses, Permits, Refunds & Other	600	0	0	1,500	0
Total Expenses	\$ 1,050,040	\$ 1,080,142	\$ 969,107	\$ 1,056,936	\$ 1,328,645
Ending Balance	\$ 338,107	\$ 154,732	\$ 307,970	\$ 183,824	\$ 0
Ending Balance as Percent of Expenditures	32.2%	14.3%	31.8%	17.4%	0.0%
Total Full-Time Equivalent Positions	7.9	7.5	7.3	7.8	8.2



* NOTE: CY 2010 and 2011 registration data is obtained from the [Iowa Official Register](#) (Redbook). Data from 2013 onward is obtained from the Dental Board's annual reports. The 2012 data is an estimated average between the 2011 and 2013 data points to illustrate the trend.

1069825