



MEMORANDUM

REVISED

DATE	April 23, 2021-May 12, 2021
TO	Members of the Dental Board of California
FROM	Steve Long, Budget and Contract Analyst Dental Board of California
SUBJECT	Agenda Item 8: Budget Report

Background:

FY 2020-21 Expenditures

The State Dentistry Fund’s appropriation is consistent with the 2021-22 Governor’s Budget. The expenditures in this report are based upon the budget report released by the Department of Consumer Affairs (DCA) in April 2021. This report reflects actual expenditures from July 1, 2020 to February 28, 2021. The Dental Board (Board) spent roughly \$10 million or 56% of its total Dentistry Fund appropriation for FY 2020-21. Of that amount, approximately \$5.1 million of the expenditures were for Personnel Services and \$4.9 million were for Operating Expense & Equipment (OE&E) for this time period.

FY 2020-21 Expenditures		
Fund Title	Appropriation	Total Expenditures July 1, 2020-February 28, 2021
Dentistry Fund	\$17,686,000	\$9,985,000

Expenditure Projection:

Attachment 1 displays year-to-date expenditures for the State Dentistry Fund.

Analysis of Fund Condition:

Attachment 1A displays an analysis of the State Dentistry Fund’s condition.

Analysis of Fund Condition:

Attachment 2 displays an analysis of the State Dental Assistant Fund’s condition.

Action Requested:

No action requested.

Attachment 1

Department of Consumer Affairs

Expenditure Projection Report

Dental Board of California

Fiscal Month: 8

Fiscal Year: 2020 - 2021

PERSONNEL SERVICES

Fiscal Code and Line Item	PY Budget	PY FM13	Budget	YTD	Projections to Year End	Balance
5100 PERMANENT POSITIONS	\$6,239,000	\$4,450,743	\$5,928,000	\$3,131,955	\$4,932,703	\$995,297
5100 TEMPORARY POSITIONS	\$284,000	\$65,235	\$284,000	\$47,862	\$71,793	\$212,207
5105-5108 PER DIEM, OVERTIME, & LUMP SUM	\$130,000	\$74,746	\$130,000	\$114,782	\$167,811	-\$37,811
5150 STAFF BENEFITS	\$3,770,000	\$2,935,111	\$3,367,000	\$1,834,164	\$2,896,300	\$470,700
5170 SALARY SAVINGS	\$0	\$1,166	\$0	\$0	\$0	\$0
PERSONNEL SERVICES	\$10,423,000	\$7,527,001	\$9,709,000	\$5,128,763	\$8,068,607	\$1,640,393

OPERATING EXPENSES & EQUIPMENT

Fiscal Code and Line Item	PY Budget	PY FM13	Budget	YTD	Projections to Year End	Balance
5301 GENERAL EXPENSE	\$167,000	\$153,433	\$172,000	\$76,107	\$115,454	\$56,546
5302 PRINTING	\$77,000	\$159,557	\$79,000	\$66,704	\$169,850	-\$90,850
5304 COMMUNICATIONS	\$47,000	\$35,388	\$49,000	\$25,343	\$38,015	\$10,985
5306 POSTAGE	\$71,000	\$505	\$72,000	\$18,568	\$18,705	\$53,295
5308 INSURANCE	\$2,000	\$8,452	\$2,000	\$8,426	\$8,513	-\$6,513
53202-204 IN STATE TRAVEL	\$156,000	\$110,292	\$159,000	\$3,809	\$5,713	\$153,287
53206-208 OUT OF STATE TRAVEL	\$0	\$1,496	\$0	\$0	\$0	\$0
5322 TRAINING	\$11,000	\$7,876	\$12,000	\$10,372	\$16,645	-\$4,645
5324 FACILITIES	\$563,000	\$653,009	\$827,000	\$431,211	\$653,098	\$173,902
5326 UTILITIES	\$1,000	\$0	\$1,000	\$0	\$0	\$1,000
53402-53403 C/P SERVICES (INTERNAL)	\$2,555,000	\$1,412,180	\$2,564,000	\$1,432,895	\$2,154,382	\$409,618
53404-53405 C/P SERVICES (EXTERNAL)	\$914,000	\$1,027,038	\$869,000	\$388,940	\$742,127	\$126,873
5342 DEPARTMENT PRORATA	\$3,213,000	\$3,122,317	\$2,955,000	\$2,292,000	\$2,955,000	\$0
5342 DEPARTMENTAL SERVICES	\$74,000	\$177,486	\$74,000	\$74,584	\$170,867	-\$96,867
5344 CONSOLIDATED DATA CENTERS	\$24,000	\$36,190	\$28,000	\$9,657	\$14,485	\$13,515
5346 INFORMATION TECHNOLOGY	\$32,000	\$1,010	\$32,000	\$1,336	\$2,005	\$29,995
5362-5368 EQUIPMENT	\$61,000	\$50,730	\$77,000	\$7,634	\$69,000	\$8,000
5390 OTHER ITEMS OF EXPENSE	\$5,000	\$43,546	\$5,000	\$8,653	\$15,783	-\$10,783
54 SPECIAL ITEMS OF EXPENSE	\$0	\$6,738	\$0	\$0	\$0	\$0
OPERATING EXPENSES & EQUIPMENT	\$7,973,000	\$7,007,244	\$7,977,000	\$4,856,238	\$7,149,640	\$827,360

OVERALL TOTALS	\$18,396,000	\$14,534,244	\$17,686,000	\$9,985,000	\$15,218,247	\$2,467,753
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13.95%

Attachment 1A

State Dentistry Fund (Dollars in Thousands) Fund Condition based on Governor's Budget	PY 2019-20	CY 2020-21	BY 2021-22
BEGINNING BALANCE	\$ 11,280	\$ 14,318	\$ 8,126
Prior Year Adjustment	\$ 111	\$ -	\$ -
Adjusted Beginning Balance	\$ 11,391	\$ 14,318	\$ 8,126
REVENUES, TRANSFERS AND OTHER ADJUSTMENTS			
Revenues			
4129200 - Other regulatory fees	\$173	\$195	\$197
4129400 - Other regulatory licenses and permits	\$2,495	\$2,826	\$2,827
4127400 - Renewal fees	\$13,119	\$14,774	\$14,848
4121200 - Delinquent fees	\$182	\$277	\$277
4143500 - Miscellaneous services to the public	\$12	\$48	\$48
4140000 - Sales of documents	\$0	\$0	\$0
4163000 - Income from surplus money investments	\$246	\$153	\$117
4150500 - Interest from interfund loans	\$0	\$0	\$0
4171400 - Escheat of unclaimed checks and warrants	\$15	\$15	\$15
4172500 - Miscellaneous revenues	\$2	\$2	\$2
4173500 - Settlements and Judgements	\$0	\$7	\$0
Totals, Revenues	\$16,244	\$18,297	\$18,331
General Fund Transfers and Other Adjustments	\$0	-\$5,984	\$0
TOTALS, REVENUES, TRANSFERS AND OTHER ADJUSTMENTS	\$16,244	\$12,313	\$18,331
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
	PY 2019-20	CY 2020-21	BY 2021-22
Expenditures:			
1111 Program Expenditures (State Operations)	\$12,159	\$17,404	\$18,486
8880 Financial Information System for California (State Operations)	-\$2	\$0	
9892 Supplemental Pension Payments (State Operations)	\$318	\$318	\$318
9900 Statewide Pro Rata	\$842	\$783	\$1,149
TOTALS, EXPENDITURES AND EXPENDITURE ADJUSTMENTS	\$13,317	\$18,505	\$19,953
FUND BALANCE			
Reserve for economic uncertainties	\$14,318	\$8,126	\$6,504
Months in Reserve	9.3	4.9	3.8

Attachment 2

State Dental Assistant Fund (Dollars in Thousands) Fund Condition based on Governor's Budget	PY 2019-20	CY 2020-21	BY 2021-22
BEGINNING BALANCE	\$ 2,238	\$ 2,915	\$ 2,759
Prior Year Adjustment	\$ 20	\$ -	\$ -
Adjusted Beginning Balance	\$ 2,258	\$ 2,915	\$ 2,759
 REVENUES, TRANSFERS AND OTHER ADJUSTMENTS			
Revenues			
4129200 - Other regulatory fees	\$31	\$0	\$0
4129400 - Other regulatory licenses and permits	\$506	\$0	\$0
4127400 - Renewal fees	\$1,834	\$0	\$0
4121200 - Delinquent fees	\$98	\$0	\$0
4143500 - Miscellaneous services to the public	\$11	\$0	\$0
4140000 - Sales of documents	\$0	\$0	\$0
4163000 - Income from surplus money investments	\$54	\$0	\$0
4150500 - Interest from interfund loans	\$0	\$0	\$0
4171400 - Escheat of unclaimed checks and warrants	\$1	\$0	\$0
4172500 - Miscellaneous revenues	\$1	\$0	\$0
4173500 - Settlements and Judgements	\$0	\$0	\$0
Totals, Revenues	\$2,536	\$0	\$0
General Fund Transfers and Other Adjustments	\$0	\$0	\$0
TOTALS, REVENUES, TRANSFERS AND OTHER ADJUSTMENTS	\$2,536	\$0	\$0
 EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
1111 Program Expenditures (State Operations)	\$1,698	\$0	\$0
8880 Financial Information System for California (State Operations)	\$0	\$0	\$0
9892 Supplemental Pension Payments (State Operations)	\$33	\$33	\$33
9900 Statewide Pro Rata	\$148	\$123	\$0
TOTALS, EXPENDITURES AND EXPENDITURE ADJUSTMENTS	\$1,879	\$156	\$33
 FUND BALANCE			
Reserve for economic uncertainties	\$2,915	\$2,759	\$2,726