

KENTUCKY DENTAL ASSOCIATION  
 2015 Revenue and Expenditure Budget  
 January 1, 2015 -  
 December 31, 2015

	Adopted Budget 2014	Year to Date 7/1/2013	Proposed Budget 2015
<b>REVENUES</b>			
KDA Dues	369,486.00	354,750.00	364,536.00
KDA Assessment	109,200.00	94,850.00	104,000.00
Annual Session	60,000.00	66,534.00	60,000.00
Interest Income	2,500.00	325.00	2,500.00
Rental Income-Lou Dental S	4,588.00	4,455.00	4,725.00
ICS/Frost Arnett	500.00	57.00	500.00
ADABEI (ADA)	35,000.00	11,884.00	30,000.00
KDA Insurance Services	50,000.00	25,000.00	50,000.00
ADA Dues Rebates	500.00	34.00	500.00
Label Sales	500.00	0.00	500.00
Non-Budgeted Revenue	2,000.00	641.00	3,000.00
Officite		4,756.00	6,000.00
Rental Income	55,000.00	35,564.00	55,000.00
<b>TOTAL REVENUES</b>	<b>689,274.00</b>	<b>598,850.00</b>	<b>681,261.00</b>
<b>Journal Fund Contribution</b>	<b>40,673.00</b>		<b>74,415.00</b>
<b>Gain on investment</b>		<b>845.00</b>	
	<b>729,947.00</b>	<b>599,695.00</b>	<b>755,676.00</b>

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<b>EXPENSES</b>			
<b>A. Fixed disbursements over which the House has no control but must have approval</b>			
Utilities & Maintenance:			
Telephone	7,500.00	3,604.00	7,500.00
Gas, Electric & Water	20,000.00	10,705.00	20,000.00
Rent	84,630.00	42,314.00	84,630.00
Maintenance Expenses	20,000.00	11,830.00	20,000.00
Janitorial Expenses	3,000.00	1,710.00	3,000.00
<b>Total Utilities &amp; Maintenance</b>	<u>135,130.00</u>	<u>70,163.00</u>	<u>135,130.00</u>
Accounting & Audit Service	12,500.00	12,675.00	13,000.00
Attorney Fees	4,000.00	16,796.00	4,000.00
Insurance	12,500.00	274.00	13,000.00
Printing and Postage	3,000.00	1,223.00	3,000.00
Miscellaneous	500.00	2,193.00	500.00
<b>A. TOTAL</b>	<u><u>167,630.00</u></u>	<u><u>103,324.00</u></u>	<u><u>168,630.00</u></u>

**B. Items Controlled by the House Of Delegates**

General Administrative Expenses:			
Equipment Maint & Rent	12,000.00	7,258.00	12,000.00
Technological Support	10,000.00	8,271.00	10,000.00
Membership Dues & Subs	750.00	144.00	750.00
Support Staff Expenses	4,500.00	1,847.00	4,500.00
Office Supplies	5,000.00	2,570.00	5,000.00
Executive Board Expenses	2,000.00	1,733.00	2,000.00
President's Expenses	5,000.00	3,988.00	5,000.00
1st Vice President Expenses	2,000.00	3,199.00	2,000.00
ADA Delegates Expenses	29,000.00	0.00	34,000.00
Leadership Conference	0.00	0.00	4,500.00
Ex. Dir. Discretionary Expenses	750.00	269.00	750.00
Auto Expenses	3,000.00	2,490.00	3,000.00
<b>Total General Administrative Expenses</b>	<u>74,000.00</u>	<u>31,769.00</u>	<u>83,500.00</u>

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<b>Council/Committee/Work Group</b>			
Council on Annual Session	0.00	0	0.00
Budget & Finance Committe	0.00	0.00	0.00
Long Range Planning Comm	0.00		0.00
Membership Steering Work	2,000.00	0.00	2,000.00
Work Group to Study Future	1,000.00		1,000.00
New Dentist Committee	3,000.00	1100.00	3,200.00
General Council Expenses	250.00		250.00
UK-UL KSDS Student Supp	1,000.00	1,100.00	1,000.00
<b>Total Council/Committee/Work</b>	7,250.00	2,200.00	7,450.00
<b>B. TOTAL</b>	81,250.00	33,969.00	90,950.00

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<b>C. Staff Compensation</b>			
Executive Directors Expense	12,000.00	865.00	12,000.00
Secretary - Treasurer Expense	5,000.00	0.00	5,000.00
Salaries-Staff	360,706.00	182,303.00	371,527.00
Staff Benefits	28,079.00	20,063.00	28,079.00
Retirement Plan Contributions	40,282.00	22,812.00	41,490.00
Retirement Benefit Logan S	1,000.00	950.00	0.00
Payroll Taxes	28,000.00	14,762.00	32,000.00
<b>C. TOTAL</b>	<u>475,067.00</u>	<u>241,755.00</u>	<u>490,096.00</u>
<b>D. Fund Contributions</b>			
Reserve Fund Expenses	0.00	0	0.00
Capital Expenditures	5,000.00		5,000.00
<b>D. TOTAL</b>	<u>5,000.00</u>		<u>5,000.00</u>
<b>E. Non-Budgeted Expenses</b>			
Investment Fees	1,000.00	439.00	1,000.00
<b>E. TOTAL</b>		<u>439.00</u>	
<b>TOTAL EXPENSES</b>	<u>729,947.00</u>	<u>379,487.00</u>	<u>755,676.00</u>

## **2015 BUDGET NARRATIVE**

The revenue section lists the areas of revenues the Association anticipates for the next fiscal year.

**Dues** - reflects the dues income for all categories of membership. This reflects a \$10.00 dues increase.

**Annual Session** - reflects revenue from all sources generated by the Annual Session. (Exhibit, Continuing Education fee courses and miscellaneous income).

**Interest Income** - reflects interest earned on Association investments.

**Rental Income-Louisville Dental Society** – reflects rental income received from the Louisville Dental Society.

**Frost Arnett Income** - reflects royalty income received from KDA endorsed collection services.

**ADABEI (Formerly Finco) (ADA) Royalties** - reflects royalty income received for credit card purchases and other endorsed products and services.

**KDAIS Income** - reflects royalty income received from Kentucky Dental Association Insurance Services Company.

**Professional Insurance Plans/Medical Protective Insurance Royalty Income** - reflects royalty income received from KDA endorsed insurance programs.

**ADA Dues Rebate** - reflects revenue received from ADA for timely processing of dues payment.

**Label Sales** - reflects income from sale of KDA Membership labels.

**Non-Budgeted Revenue** - reflects any revenues not classify under the listed revenue categories.

**Rental Income** – income from the rental of the first floor of the headquarters building.

## **2015 BUDGET NARRATIVE**

### **EXPENSES**

**A. Fixed disbursements over which the House has no control but must have annual approval.**

**Utilities and Maintenance** - reflects the cost of maintenance, janitorial, telephone, gas, electric and water for the operation of the KDA Executive Office.

**Accounting Services** - reflects cost of the Association's annual audit, computer support and related tax services.

**Attorney Fees** - reflects the cost of the Association's legal counsel.

**Insurance** - reflects cost of insurance on Association property and contents.

**Printing and Postage** - reflects cost of printing and postage not associated with Journal.

**Miscellaneous** - reflects cost of miscellaneous expenses not attributable to existing expense accounts.

**B. Items controlled by the House of Delegates**

**General Administrative Expenses:**

**Equipment Maintenance and Rental** - reflects cost of general maintenance and rental of office equipment.

**Membership Dues and Subscriptions**- reflects cost of various professional staff dues and subscriptions to publications.

**Technological Support** - reflects cost for the computer network, also maintenance for computers.

**Support Staff Expense** - reflects cost of continuing education, travel and miscellaneous expenses for KDA Staff.

**Office Supplies** - reflects cost of Executive Office supplies.

**2015 BUDGET NARRATIVE**

**ADA Health Fund Contribution** - reflects annual contribution to the ADA Health Fund.

**KY Dental Health Coalition** - reflects annual membership

**Executive Board Expense** - reflects cost of conducting Executive Board Meetings as necessary.

**Presidents Expense** - reflects expenses incurred by the President on behalf of the KDA.

**1<sup>st</sup> Vice-President's Expense** - reflects costs of the 1<sup>st</sup> First Vice-President to attend ADA sponsored conferences.

**KDA Leadership Conference**- reflects cost of KDA Leadership Conference.

**ADA Delegates Expenses** - reflects expenses for the Kentucky Delegates and Alternate Delegates to attend the ADA House of Delegates Meeting.

**Ex. Director Discretionary Expenses** - reflects expenses incurred by the Executive Director which do not fall under expense account.

**Auto Expense** - reflects cost of operating and maintaining the association automobile.

**Council and Work Group Meeting, Travel, Lodging, Telephone, Printing and Postage**

**Membership Steering Work Group** - monies for a membership survey.

**General Council Expense** - reflects expenses that occur during Council Day meetings.

**UK-UL-KSDS Student Support** - reflects cost of booth space during meeting. Also, monies are specified for KSDS support for flag football game, spring basketball tournament, Lunch n learns, fall retreat for new officers and student lobby day.

**2015- BUDGET NARRATIVE**

**C. Staff Compensation**

**Executive Directors Expense** - reflects expenses incurred by the Executive Director related to travel, meals and entertainment, including the ADA and 6<sup>th</sup> District meetings.

**Secretary-Treasurer Expense** - reflects expenses incurred by the Secretary-Treasurer related to travel, meals and entertainment, including the ADA and 6<sup>th</sup> District meetings.

**Salaries** - reflects salaries for KDA Staff.

**Staff Benefits** - reflects cost of employee health and other insurance programs.

**Retirement Plan Contributions** - reflects the Association's annual contribution to the employee program.

**Payroll Taxes** - reflects the Association's contribution to social security taxes and the cost of Kentucky and federal unemployment taxes.

**D. Fund Contributions**

**Reserve Fund Expense** – the contribution to the Reserve Fund.