

KENTUCKY DENTAL ASSOCIATION  
 2018 Revenue and Expenditure Budget  
 January 1, 2018 -  
 December 31, 2018

# ADDENDUM A

	Adopted Budget 2017	Year to Date 12/31/2016	Proposed Budget 2018
<b>REVENUES</b>			
KDA Dues	437,903.00	379,417.00	415,374.00
KDA Assessment	99,000.00	87,500.00	90,100.00
Annual Session	75,000.00	86,527.00	80,000.00
Interest Income	2,500.00	2,781.00	2,500.00
Rental Income-Lou Dental S	5,011.00	4,866.00	5,100.00
ADABEI (ADA)	25,000.00	21,557.00	25,000.00
KDA Insurance Services	30,000.00	24,000.00	12,500.00
Insurance for Members			12,500.00
ADA Dues Rebates	500.00	0.00	500.00
Non-Budgeted Revenue	3,000.00	1,055.00	3,000.00
Officite	6,000.00	3,183.00	4,000.00
Association Gloves		2,150.00	2,000.00
Womens Forum		(1,719.00)	1,050.00
Rental Income	62,400.00	62,400.00	62,400.00
<b>TOTAL REVENUES</b>	746,314.00	673,717.00	716,024.00
<b>Journal Fund Contribution</b>	9,156.00		19,706.00
	755,470.00	673,717.00	735,730.00

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	Adopted Budget 2017	Year to Date 12/31/2016	Proposed Budget 2018
<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	7,846.00	8,000.00
Gas, Electric & Water	25,400.00	21,827.00	24,000.00
Rent	84,630.00	84,629.00	84,630.00
Maintenance Expenses	20,000.00	21,492.00	23,000.00
Janitorial Expenses	5,000.00	4,428.00	5,000.00
<b>Total Utilities &amp; Maintenance</b>	142,530.00	140,222.00	144,630.00
Accounting & Audit Service	13,000.00	13,850.00	14,500.00
Attorney Fees	4,000.00	3,103.00	4,000.00
Insurance	13,000.00	12,720.00	13,500.00
Printing and Postage	3,000.00	1,483.00	3,000.00
Miscellaneous	2,500.00	348.00	2,500.00
<b>A. TOTAL</b>	178,030.00	171,726.00	182,130.00

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

General Administrative Expenses:			
Equipment Maint & Rent	12,000.00	7,632.00	10,000.00
Technological Support	10,000.00	4,377.00	10,000.00
Membership Dues & Subs	750.00	1,007.00	750.00
Support Staff Expenses	4,500.00	2,994.00	3,500.00
Office Supplies	5,000.00	3,217.00	5,000.00
Executive Board Expenses	2,000.00	1,599.00	2,000.00
President's Expenses	5,000.00	1,112.00	5,000.00
1st Vice President Expenses	3,000.00	1,952.00	3,000.00
ADA Delegates Expenses	35,000.00	32,274.00	45,000.00
Leadership Conference	4,500.00	0.00	0.00
KOHHC Membership	1,000.00	300.00	300.00
Ex. Dir. Discretionary Expenses	750.00	0.00	750.00
Auto Expenses	4,000.00	3,342.00	4,000.00
<b>Total General Administrative Expenses</b>	87,500.00	59,806.00	89,300.00

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<b>Council/Committee/Work Group</b>	<b>Adopted Budget 2017</b>	<b>Year to Date 12/31/2016</b>	<b>Proposed Budget 2018</b>
Council on Annual Session	0.00	0	500.00
Council on Govt Affaris	0.00	0.00	0.00
Long Range Planning Comm	0.00		0.00
New Dentist/Membership St	7,500.00	2,031.00	7,750.00
General Council Expenses	250.00		250.00
UK-UL KSDS Student Supp	1,000.00	985.00	1,300.00
<b>Total Council/Committee/Work Group</b>	8,750.00	3,016.00	9,800.00
<b>B. TOTAL</b>	96,250.00	62,822.00	99,100.00

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	Aopted Budget 2017	Year to Date 12/31/2016	Proposed Budget 2018
<b>C. Staff Compensation</b>			
Executive Directors Expense	12,000.00	20,123.00	12,000.00
Secretary - Treasurer Travel	5,000.00	0.00	2,000.00
Salaries-Staff	365,000.00	359,579.00	350,000.00
Staff Benefits	40,000.00	44,859.00	45,000.00
Retirement Plan Contribution	15,250.00	11,026.00	14,500.00
Payroll Taxes	33,990.00	26,954.00	25,000.00
<b>C. TOTAL</b>	<u>471,240.00</u>	<u>462,541.00</u>	<u>448,500.00</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	1,252.00	1,000.00
<b>E. TOTAL</b>		<u>1,252.00</u>	
<b>TOTAL EXPENSES</b>	751,520.00	698,341.00	735,730.00

# 2018 Proposed Journal Fund Budget

	Year to Date 12/31/2016	Proposed Budget 2018
<b>REVENUES</b>		
KDA Dues	18,213.00	21,400.00
Advertising	39,980.00	40,000.00
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<b>TOTAL REVENUES</b>	58,193.00	61,400.00

	Year to Date 12/31/2016	Proposed Budget 2018
<b>EXPENSES</b>		
Printing	36,755.00	41,700.00
Transfer to KDA Budget	34,884.00	19,700.00
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Total	71,639.00	61,400.00

# 2018 Proposed Legislative Fund Budget

	Year to Date 12/31/2016	Proposed Budget 2018
<b>REVENUES</b>		
KDA Dues	29,607.00	36,657.00
<b>TOTAL REVENUES</b>	29,607.00	36,657.00

	Year to Date 12/21/2016	Proposed Budget 2018
<b>EXPENSES</b>		
Lobbyist contract	60000	60,000.00
ADA Washington Leader	2,800.00	9,000.00
KDPAC Hosting	0.00	7,500.00 Govt Affrs & KDPAC
Total	62,800.00	76,500.00

## **2018 BUDGET NARRATIVE**

The revenue section lists the areas of revenues the Association anticipates for the fiscal year 2018.

**Dues** - reflects the dues income for all categories of membership. This reflects a \$0.00 dues increase for 2018.

**Annual Session** - reflects net 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 annual rental income received from the Louisville Dental Society.

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

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

**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.

**Officite** - endorsement income from Officite web page services.

## **2018 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.

**Rent**- debt reduction \mortgage paid to Kentucky Dental Foundation

**Accounting Services** - reflects cost of the Association's annual audit, accounting software 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.

**KOHC** – membership in Kentucky Oral Health Coalition



## **2018 BUDGET NARRATIVE**

**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.

## **2018 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.