

Resolution No.	30	Appendix No. A	New <input checked="" type="checkbox"/>
Title:	2026 Budget		
Submitted By:	Board of Trustees		
Date Submitted:	May 6, 2025	Reference Committee <input checked="" type="checkbox"/>	Direct to House <input type="checkbox"/>

Appendix A:

New York State Dental Association 2026 Budget

New York State Dental Association

2026 BUDGET

New York State Dental Association

2026 BUDGET NOTES

- A.** This budget is strictly for NYSDA's General Fund, which reflects the general operations of the Association. They do not include other Board-segregated funds or other affiliated companies. The financial operations of affiliated companies such as NSS, the Foundation, PAC, etc, are addressed directly by their respective Boards. Most of the financial results of these affiliates are reported to the House each year in the consolidated audit report.
- B.** Dues revenue is based upon the current Full Active rate of \$643. \$84 of this goes to NYSDAPAC leaving a net \$559 to fund NYSDA operations.
- C.** Dues revenue estimate is based upon 2024 membership year-end member census. Those totals are then reduced by 2.5% for most categories to develop a 2026 revenue estimate.
- D.** Some one-time items in 2024 cause a significant variance in certain categories:
- The executive director was terminated by the Board in September 2024 resulting in severance compensation of \$450k
 - The Board of Trustees hired law firm to conduct a review of the termination of the executive director. \$76k in legal fees were spent on this in 2024, with a like amount or higher spent in 2025.
 - Retirement plan fees in 2024 were reduced by \$40k due to forfeitures related to former employees that left the association before being fully vested.
- E.** The investment income line includes our annual withdrawal of funds from the reserve fund, the dividend from NSS and interest generated in our bank accounts. The 2026 draft includes a \$330,000 withdrawal from the reserve fund. We also budget \$150,000 in an estimated dividend from NYSDA Support Services. Bank interest is estimated at \$50,000.
- F.** The 2026 Budget for the Journal currently includes two (2) hard copy issues that will be printed and mailed.
- G.** The "Administration of Affiliates" revenue represents reimbursement for the time NYSDA staff spend doing the administration of other organizations. Of this amount \$95.5k is work for NYSSOMS and \$96k is work for NSS.
- H.** This budget includes an average three percent salary increase for NYSDA staff. Such increase results in an overall increased payroll cost of \$73k. Even with this increase, recent staff restructuring results in a 2026 Budget with \$300,000 of lower payroll costs than the 2025 Budget. Readers will notice significant variances in the departments affected by this restructuring.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

- I.* The 2026 Budget includes funding for in-person legislative advocacy events. \$24,000 is included in the Council on Government Affairs for this activity.
- J.* NYSDA House of Delegates (HOD): The 2026 HOD is contracted for Atlantic City, NJ. The 2025 HOD is contracted for the Long Island Marriott while the 2024 meeting was held at the Turning Stone Resort near Utica.
- K.* ADA House of Delegates (ADA HOD): To help provide cost perspective, please note that the 2026 ADA HOD meeting will be in Indianapolis, IN. The 2025 ADA HOD meeting will be in Washington DC, while the 2024 ADA HOD meeting was held in New Orleans.
- L.* The Operating Summary noted in the next page illustrates the impact of the Association's capital budget activity. The net cash flow from such capital items is shown on the last schedule and is added to the bottom of the Operating Summary to reflect the net cash flow impact of the 2026 Budget. It is now Board policy to fund significant fixed asset purchases from the Association's Occupancy/Building fund.

New York State Dental Association

OPERATING SUMMARY 2026 BUDGET

	2026	2025		2024
	Budget	Budget	Variance	YTD Actual
REVENUES:				
Dues	\$ 3,477,102	\$ 3,660,630	\$ (183,528)	\$ 3,373,978
Investment	530,000	475,000	55,000	493,679
Legal Protection Plan	95,000	105,000	(10,000)	88,605
Royalties	345,000	380,000	(35,000)	339,045
Publications	109,826	141,228	(31,402)	92,393
Administration of Affiliates	194,500	191,500	3,000	191,000
Grant Income	65,000	50,000	15,000	62,928
Installment Fee Income	30,000	30,000	-	30,720
ADA Reimb Dues Activity	57,000	60,000	(3,000)	55,904
Event Sponsorships	50,000	68,000	(18,000)	32,000
Other	5,150	3,000	2,150	4,642
Total Revenues	4,958,578	5,164,358	(205,780)	4,764,894
EXPENSES:				
Administrative	4,336,401	4,653,123	(316,722)	4,810,076
Councils	111,300	102,288	9,012	52,032
Special Committees	7,300	2,000	5,300	2,799
House and Board	483,274	499,501	(16,227)	428,932
Officers	135,500	125,100	10,400	112,264
ADA House/Campaign	198,150	241,325	(43,175)	208,660
Total Expenses	5,271,925	5,623,337	(351,412)	5,614,763
Net surplus (deficit) prior to recovery	(313,347)	(458,979)	145,632	(849,869)
Bad Debt Recovery	-	-	-	-
Net surplus (deficit) revenues over expenses	\$ (313,347)	\$ (458,979)	\$ 145,632	\$ (849,869)
Non-cash expenses	44,475	57,526		
Budget - Cash Deficit	\$ (268,872)	\$ (401,453)		

New York State
Dental Association

DUES
2026 BUDGET

	2026	2025		2024
	Actual	Budget	Variance	YTD Actual
New York County	\$ 519,911	\$ 535,702	\$ (15,791)	\$ 497,887
Second District	333,653	333,956	(303)	307,997
Third District	135,058	138,998	(3,940)	135,561
Fourth District	144,675	158,452	(13,777)	145,520
Fifth District	205,076	224,304	(19,228)	203,963
Sixth District	82,901	90,505	(7,604)	82,204
Seventh District	292,933	307,764	(14,831)	288,251
Eighth District	301,113	331,103	(29,990)	299,232
Ninth District	432,873	470,548	(37,675)	425,152
Nassau County	403,470	434,942	(31,472)	394,850
Queens County	228,999	241,605	(12,606)	219,791
Suffolk County	326,071	330,629	(4,558)	314,265
Bronx County	68,369	60,122	8,247	56,788
Student	-	-	-	-
Associate	2,000	2,000	-	2,517
Total NYSDA Dues	<u>\$ 3,477,102</u>	<u>\$ 3,660,630</u>	<u>\$ (183,528)</u>	<u>\$ 3,373,978</u>

**EXPENSES BY NATURAL CLASSIFICATION
2026 BUDGET**

	2026	2025		2024
	Budget	Budget	Variance	YTD Actual
Payroll				
Compensation	\$ 2,070,849	\$ 2,287,689	\$ (216,840)	\$ 2,683,451
Retirement plan	334,936	369,830	(34,894)	345,103
Other Benefits	384,321	420,805	(36,484)	351,336
Payroll Taxes	154,620	167,402	(12,782)	177,137
Total Payroll	2,944,726	3,245,726	(301,000)	3,557,027
Travel-Related				
Lodging	271,659	305,056	(33,397)	253,534
Transportation	172,900	177,049	(4,149)	119,506
Meals	218,165	241,326	(23,161)	174,817
Rental & Catering	42,700	51,700	(9,000)	34,439
Other Travel-Related	22,700	17,599	5,101	2,675
Total Travel-Related	728,124	792,730	(64,606)	584,971
Professional Services				
Legal Fees	-	-	-	76,291
Audit Fees	48,000	48,000	-	41,310
Computer System Svs	44,099	44,000	99	41,569
Lobbying Fees	90,000	95,000	(5,000)	90,050
Retirement Plan Fees	47,891	42,000	5,891	6,807
Peer Asst Coordinator	45,000	48,000	(3,000)	45,000
Member Wellness Services	35,000	25,000	10,000	-
Other Professional Services	-	-	-	14,008
Total Professional Services	309,990	302,000	7,990	315,035
Other				
Occupancy	228,667	229,867	(1,200)	225,282
Office Equip & Supplies	216,385	246,709	(30,324)	196,217
Telephone	16,901	16,850	51	16,079
Postage & Delivery	58,202	63,947	(5,745)	38,950
Print Production	90,449	106,730	(16,281)	71,412
Legal Protection Plan Fees	30,000	30,000	-	22,430
Promotion	108,400	66,498	41,902	76,320
Honoraria	141,000	136,000	5,000	151,088
Contributions-Foundation	-	-	-	2,500
Contributions - Other	10,000	1,500	8,500	20,288
Taxes	60,200	44,700	15,500	57,336
Business Insurance	53,001	53,676	(675)	48,010
Credit Card Proc Fees	185,800	189,500	(3,700)	153,218
Other	90,130	96,904	(6,774)	78,600
Total Other	1,289,135	1,282,881	6,254	1,157,730
TOTAL EXPENSES	\$ 5,271,975	\$ 5,623,337	\$ (351,362)	\$ 5,614,763

**EXPENSES BY DEPARTMENT
2026 BUDGET**

	2026 Budget	2025 Budget	Variance	2024 YTD Actual
Administrative Departments				
Executive Office	\$ 1,012,893	\$ 996,848	\$ 16,045	\$ 1,525,950
Legal Affairs	371,934	364,750	7,184	348,772
Legal-Dental Protection Plan	44,500	43,600	900	33,590
Membership Experience	822,206	1,177,221	(355,015)	838,741
Communications	289,257	-	289,257	-
Finance & Admin	333,444	635,360	(301,916)	708,020
Dental Affairs	215,245	346,757	(131,512)	261,073
Gov't Affairs	343,529	336,285	7,244	300,592
Dental Publications	471,517	448,393	23,124	424,154
Journal Editor	44,495	44,900	(405)	55,396
Education & NYSSOMS support	327,686	208,208	119,478	256,364
Foundation in-kind services	21,195	21,801	(606)	20,427
MLMIC Admin	38,500	29,000	9,500	36,997
General	-	-	-	-
Total Administrative Departments:	4,336,401	4,653,123	(316,722)	4,810,076
Councils				
HOD Mtg - Current	750	1,400	(650)	-
HOD Mtg - Next	750	1,400	(650)	-
HOD Mtg - 2 years	1,700	1,400	300	77
Awards	4,550	4,550	-	3,872
Dental Benefit Prgms	5,550	5,150	400	3,341
Dental Health	5,550	5,200	350	63
Dental Practice	5,550	5,150	400	(270)
Education	5,550	5,150	400	3,453
Ethics	24,700	24,496	204	8,894
Gov't Affairs	32,050	24,050	8,000	29,465
Prof'l Liab Insurance	2,450	2,546	(96)	2,206
Nominations	50	50	-	-
Peer Review & QA	9,550	9,196	354	2,206
Membership & Communications	12,550	12,550	-	(1,275)
Total Councils	111,300	102,288	9,012	52,032
Special Committees				
Comp P/E Conf	7,300	2,000	5,300	2,799
Total Special Committees	7,300	2,000	5,300	2,799

**EXPENSES BY DEPARTMENT
2026 BUDGET**

	2026	2025		2024
	Budget	Budget	Variance	Actual
House and Board				
House of Delegates	280,474	308,845	(28,371)	247,359
Board of Trustees	84,600	70,456	14,144	83,950
Audit Committee	48,400	48,400	-	41,310
Budget Committee	50	50	-	-
Committee on Substance Abuse & Well-Being	63,450	65,450	(2,000)	54,486
Investment Committee	50	50	-	-
Compensation Committee	50	50	-	-
IT Technology Task Force	50	50	-	-
Strategic Planning Committee	50	50	-	-
Dental Medicaid	50	50	-	-
Diversity Equity Inclusion Committee	6,050	6,050	-	1,827
Total House and Board	483,274	499,501	(16,227)	428,932
Officers				
President	40,000	40,000	-	36,123
President-Elect	37,500	28,900	8,600	29,692
Vice President	21,000	19,200	1,800	16,449
Treasurer	18,600	18,600	-	15,000
Speaker	18,400	18,400	-	15,000
Total Officers	135,500	125,100	10,400	112,264
ADA House/Campaign				
House of Delegates	188,150	241,325	(53,175)	208,660
ADA women event	10,000	-	10,000	-
Total ADA House/Campaign	198,150	241,325	(43,175)	208,660
TOTAL EXPENSES	\$ 5,271,925	\$ 5,623,337	\$ (351,412)	\$ 5,614,763

**CAPITAL OPERATING
CASH FLOW
2026 BUDGET**

Net Income **(313,347)**

Depreciation & Amortization:

Leasehold Improvements	11,666	
Conference Room - A/V	4,617	
Furn & Fixtures	4,550	
Software	1,901	
Computer Equipment	18,200	
Other Equipment	<u>3,541</u>	
Total		44,475

Less Capital Expenditures:

Furn & Fixtures	7,000	
Computer Equipment	10,000	
Computer Software	1,500	
Other Office Equipment	<u>6,000</u>	
Total Funded from Occupancy Fund	<u>24,500</u>	

Cashflow from Adding Back Non-Cash Activity **44,475**

NET CASH FLOW **(268,872)**