

# **New York State** Dental Association

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2027 BUDGET



## 2027 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 \$662. \$84 of this goes to NYSDAPAC leaving a net \$578 to fund NYSDA operations.
- C.** Dues revenue estimate is based upon year-end 2025 membership census with a few adjustments. It includes a 2.5% decrease in overall dues and an expectation that we will recoup half of the lost members in 2025. As you recall, we lost a lot of members in 2025 due to serious problems and billing delays with the ADA Salesforce software. We are making new efforts to recruit those members back and the 2027 Budget assumes that half of them reinstate.
- D.** Some one-time items in 2025 cause a significant variance in certain categories:
- The Government Affairs Director left NYSDA in September 2025. Instead of hiring another employee our General Council and Lobbyist (Brown & Weinraub) took on the responsibilities and therefore more costs will show in these areas.
  - The Board of Trustees had hired Wilson Elser for an internal investigation. \$132k in legal fees were incurred in the year 2025. April 2025 was the final month so there are no more fees expected here.
  - Retirement plan fees and Retirement plan under payroll in 2025 were reduced by \$97k due to forfeitures related to former employees that left the association before being fully vested. \$75k offset the payroll “Retirement plan” and \$22k offset the professional services “Retirement plan fees”.
- 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 2027 draft includes a \$380,000 withdrawal from the reserve fund. We also budget \$150,000 in an estimated dividend from NYSDA Support Services. Bank interest is estimated at \$42,000.
- F.** The “Administration of Affiliates” revenue represents reimbursement for the time NYSDA staff spend doing the administration of other organizations. Of this amount \$98k is work for NYSSOMS and \$96k is work for NSS.

## **NOTES TO FINANCIAL STATEMENTS** *(CONTINUED)*

- G.** The 2027 Budget includes funding for in-person legislative advocacy events. \$30,000 is included in the Council on Government Affairs for this activity.
- H.** This budget includes an average three percent salary increase for NYSDA staff. Such increase results in an overall increased payroll cost of \$70k. Even with this increase, the decision to not hire another to fill the Gov't affairs director position results in a 2027 Budget with \$61,000 of lower payroll costs than the 2026 Budget. Readers will notice significant variances in the departments affected by this restructuring
- I.** The Board of Trustees have donated \$25k to the foundation in 2026 and agreed to place it in the budget for 2027 (recorded under Board of Trustees department).
- J.** The Board of Trustees have agreed to adding an AI component to the NYSDA website for an annual cost of approximately \$17k (April 2026 Board Meeting) and this is included in the Communications administrative department.
- K.** NYSDA House of Delegates (HOD): The 2027 HOD is contracted for Saratoga, NY. The 2026 HOD is contracted for Atlantic City, NJ while the 2025 meeting was held at the Long Island Marriott.
- L.** ADA House of Delegates (ADA HOD): To help provide cost perspective, please note that the 2027 ADA HOD meeting will be in Denver, CO. The 2026 ADA HOD meeting will be in Indianapolis, IN, while the 2025 ADA HOD meeting was held in Washington DC.
- M.** The Operating Summary noted at the end of the report 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 2027 Budget. It is now Board policy to fund significant fixed asset purchases from the Association's Occupancy/Building fund.

**OPERATING SUMMARY**  
**2027 BUDGET**

	2027	2026		2025
	<u>Budget</u>	<u>Budget</u>	Variance	<u>YTD Actual</u>
<b>REVENUES:</b>				
Dues	\$ 3,431,198	\$ 3,593,693	\$ (162,495)	\$ 3,215,257
Investment	572,000	530,000	42,000	450,787
Legal Protection Plan	85,000	95,000	(10,000)	79,274
Royalties	340,000	345,000	(5,000)	398,565
Publications	92,226	109,826	(17,600)	76,149
Administration of Affiliates	197,000	194,500	2,500	196,000
Grant Income	62,000	65,000	(3,000)	78,500
Installment Fee Income	-	30,000	(30,000)	-
ADA Reimb Dues Activity	57,000	57,000	-	51,420
Event Sponsorships	41,000	50,000	(9,000)	31,505
Other	5,150	5,150	-	4,700
<b>Total Revenues</b>	<u>4,882,574</u>	<u>5,075,169</u>	<u>(192,595)</u>	<u>4,582,157</u>
<b>EXPENSES:</b>				
Administrative	4,333,645	4,336,401	(2,756)	3,959,504
Councils	108,250	111,300	(3,050)	67,491
Special Committees	8,030	7,300	730	4,649
House and Board	509,852	483,274	26,578	540,292
Officers	133,500	135,500	(2,000)	107,964
ADA House/Campaign	214,025	198,150	15,875	201,809
<b>Total Expenses</b>	<u>5,307,302</u>	<u>5,271,925</u>	<u>35,377</u>	<u>4,881,709</u>
Net surplus (deficit) prior to recovery	<u>(424,728)</u>	<u>(196,756)</u>	<u>(227,972)</u>	<u>(299,552)</u>
Bad Debt Recovery	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net surplus (deficit) revenues over expenses	<u>\$ (424,728)</u>	<u>\$ (196,756)</u>	<u>\$ (227,972)</u>	<u>\$ (299,552)</u>
Non-cash expenses	42,280	44,475		
<b>Budget - Cash Deficit</b>	<u>\$ (382,448)</u>	<u>\$ (152,281)</u>		

**DUES  
2027 BUDGET**

	2027	2026		2025
	<u>Budget</u>	<u>Budget</u>	<u>Variance</u>	<u>YTD Actual</u>
New York County	\$ 502,291	\$ 537,333	\$ (35,042)	\$ 468,063
Second District	330,239	344,793	(14,554)	301,781
Third District	133,939	139,606	(5,667)	128,631
Fourth District	145,012	149,513	(4,501)	141,520
Fifth District	206,540	211,945	(5,405)	203,177
Sixth District	82,482	85,699	(3,217)	80,565
Seventh District	288,733	302,859	(14,126)	276,293
Eighth District	287,920	311,202	(23,282)	275,499
Ninth District	427,187	447,388	(20,201)	407,038
Nassau County	397,058	416,969	(19,911)	382,713
Queens County	250,784	236,708	14,076	205,720
Suffolk County	309,617	337,019	(27,402)	289,369
Bronx County	67,396	70,659	(3,263)	53,770
Student	-	-	-	-
Associate	2,000	2,000	-	1,118
<b>Total NYSDA Dues</b>	<u><u>\$ 3,431,198</u></u>	<u><u>\$ 3,593,693</u></u>	<u><u>\$ (162,495)</u></u>	<u><u>\$ 3,215,257</u></u>

**EXPENSES BY NATURAL CLASSIFICATION  
2027 BUDGET**

	2027	2026		2025
	Budget	Budget	Variance	YTD Actual
Payroll				
Compensation	\$ 1,992,474	\$ 2,070,849	\$ (78,375)	\$ 1,958,840
Retirement plan	322,196	334,936	(12,740)	238,297
Other Benefits	421,192	384,321	36,871	351,154
Payroll Taxes	147,181	154,620	(7,439)	138,896
Total Payroll	<u>2,883,043</u>	<u>2,944,726</u>	<u>(61,683)</u>	<u>2,687,187</u>
Travel-Related				
Lodging	275,277	271,659	3,618	233,636
Transportation	158,490	172,900	(14,410)	92,144
Meals	213,690	218,165	(4,475)	179,914
Rental & Catering	68,500	42,700	25,800	31,655
Other Travel-Related	17,300	22,700	(5,400)	-
Total Travel-Related	<u>733,257</u>	<u>728,124</u>	<u>5,133</u>	<u>537,349</u>
Professional Services				
Legal Fees	-	-	-	132,586
Audit Fees	25,000	48,000	(23,000)	25,400
Computer System Svs	44,100	44,099	1	39,483
Lobbying Fees	150,000	90,000	60,000	104,050
Retirement Plan Fees	54,495	47,891	6,604	28,929
Peer Asst Coordinator	45,000	45,000	-	45,000
Member Wellness Services	35,000	35,000	-	33,900
Other Professional Services	-	-	-	100
Total Professional Services	<u>353,595</u>	<u>309,990</u>	<u>43,605</u>	<u>409,448</u>
Other				
Occupancy	228,549	228,667	(118)	229,038
Office Equip & Supplies	245,831	216,385	29,446	220,272
Telephone	19,450	16,901	2,549	17,389
Postage & Delivery	59,236	58,202	1,034	45,552
Print Production	88,275	90,449	(2,174)	87,375
Legal Protection Plan Fees	20,000	30,000	(10,000)	7,948
Promotion	92,196	108,400	(16,204)	72,695
Honoraria	140,000	141,000	(1,000)	139,000
Contributions-Foundation	30,000	-	30,000	7,500
Contributions - Other	10,000	10,000	-	20,000
Taxes	63,700	60,200	3,500	83,455
Business Insurance	49,750	53,001	(3,251)	41,013
Credit Card Proc Fees	195,900	185,800	10,100	205,515
Other	94,520	90,130	4,390	70,973
Total Other	<u>1,337,407</u>	<u>1,289,135</u>	<u>48,272</u>	<u>1,247,725</u>
<b>TOTAL EXPENSES</b>	<u><u>\$ 5,307,302</u></u>	<u><u>\$ 5,271,975</u></u>	<u><u>\$ 35,327</u></u>	<u><u>\$ 4,881,709</u></u>

**EXPENSES BY DEPARTMENT  
2027 BUDGET**

	2027	2026	Variance	2025
	Budget	Budget		YTD Actual
<b>Administrative Departments</b>				
Executive Office	\$ 1,056,871	\$ 1,012,893	\$ 43,978	\$ 962,641
Legal Affairs	407,237	371,934	35,303	371,008
Legal-Dental Protection Plan	36,800	44,500	(7,700)	25,836
Membership Experience	876,424	822,206	54,218	775,923
Communications	310,136	289,257	20,879	213,569
Finance & Admin	352,253	333,444	18,809	328,698
Dental Affairs	219,124	215,245	3,879	202,404
Gov't Affairs	156,240	343,529	(187,289)	256,933
Dental Publications	485,400	471,517	13,883	441,964
Journal Editor	44,495	44,495	-	44,414
Education & NYSSOMS support	336,757	327,686	9,071	283,324
Foundation in-kind services	20,658	21,195	(537)	20,739
MLMIC Admin	31,250	38,500	(7,250)	32,051
General	-	-	-	-
Total Administrative Departments	<u>4,333,645</u>	<u>4,336,401</u>	<u>(2,756)</u>	<u>3,959,504</u>
<b>Councils</b>				
HOD Mtg - Current	750	750	-	-
HOD Mtg - Next	750	750	-	1,693
HOD Mtg - 2 years	1,700	1,700	-	-
Awards	4,550	4,550	-	1,031
Dental Benefit Prgms	5,825	5,550	275	3,542
Dental Health	6,825	5,550	1,275	5,236
Dental Practice	5,825	5,550	275	2,377
Education	6,825	5,550	1,275	5,166
Ethics	19,200	24,700	(5,500)	7,723
Gov't Affairs	30,350	32,050	(1,700)	27,408
Prof'l Liab Insurance	2,050	2,450	(400)	1,544
Nominations	50	50	-	-
Peer Review & QA	9,150	9,550	(400)	1,544
Membership & Communications	14,400	12,550	1,850	10,227
Total Councils	<u>108,250</u>	<u>111,300</u>	<u>(3,050)</u>	<u>67,491</u>
<b>Special Committees</b>				
Comp P/E Conf	8,030	7,300	730	4,649
Total Special Committees	<u>8,030</u>	<u>7,300</u>	<u>730</u>	<u>4,649</u>

**EXPENSES BY DEPARTMENT  
2027 BUDGET**

	2027	2026		2025
	Budget	Budget	Variance	Actual
House and Board				
House of Delegates	307,152	280,474	26,678	244,729
Board of Trustees	107,600	84,600	23,000	213,963
Audit Committee	25,400	48,400	(23,000)	25,641
Budget Committee	50	50	-	-
Committee on Substance Abuse & Well-Being	63,350	63,450	(100)	54,959
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	-	1,000
Total House and Board	<u>509,852</u>	<u>483,274</u>	<u>26,578</u>	<u>540,292</u>
Officers				
President	40,000	40,000	-	38,369
President-Elect	38,500	37,500	1,000	24,078
Vice President	20,200	21,000	(800)	15,000
Treasurer	17,400	18,600	(1,200)	15,517
Speaker	17,400	18,400	(1,000)	15,000
Total Officers	<u>133,500</u>	<u>135,500</u>	<u>(2,000)</u>	<u>107,964</u>
ADA House/Campaign				
House of Delegates	214,025	188,150	25,875	201,809
ADA women event	-	10,000	(10,000)	-
Total ADA House/Campaign	<u>214,025</u>	<u>198,150</u>	<u>15,875</u>	<u>201,809</u>
<b>TOTAL EXPENSES</b>	<u><u>\$ 5,307,302</u></u>	<u><u>\$ 5,271,925</u></u>	<u><u>\$ 35,377</u></u>	<u><u>\$ 4,881,709</u></u>

**CAPITAL OPERATING  
CASH FLOW  
2027 BUDGET**

**Net Income** (424,728)

Depreciation & Amortization:

Leasehold Improvements	6,249
Conference Room - A/V	4,415
Furn & Fixtures	4,452
Software	2,270
Computer Equipment	17,494
Other Equipment	<u>7,400</u>

Total 42,280

Less Capital Expenditures:

Furn & Fixtures	1,000
Computer Equipment	5,600
Computer Software	500
Other Office Equipment	<u>27,000</u>

Total Funded from Occupancy Fund 34,100

**Cashflow from Adding Back Non-Cash Activity** 42,280

**NET CASH FLOW** (382,448)