

1 Resolution Submitted by the HDA Financial Program
2 Hawaii Dental Association 2023 Budget
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5 **Resolution #2022-10:** Adoption of the Hawaii Dental Association 2023 Budget
6

7 **Background:**

8 The HDA continues to work towards its mission of supporting and advocating for
9 Hawaii’s member dentists, and the protection and enhancement of dentistry. The HDA
10 Financial Program and leadership relied on the principles of fiscal responsibility and
11 prioritization of member and association needs, to guide the formation of its 2023 budget.
12

13 HDA programs, committees, and task forces have offered their projected revenue and
14 expenses to this budget. With the sale of the HDA building, building expenses and
15 related depreciation were removed and the expenses and related depreciation of rental
16 office space were calculated into the complete budget. The HDA building budget and
17 related depreciation are also included, both as a stand-alone and also calculated into the
18 complete budget.
19

20 **Whereas,** the HDA must enter the new year with a House-approved budget, and
21

22 **Whereas,** the revised HDA 2023 Budget proposes total revenue of \$845,350.00
23 \$896,620.00 and total expenses of \$1,052,445.00 \$1,006,955.00 inclusive exclusive of
24 the HDA building, and exclusive inclusive of \$54,550.00 \$1,000.00 in depreciation.
25

26 Therefore, be it
27

28 **Resolved,** that the revised HDA 2023 Budget with a deficit of \$207,095.00 \$110,335.00
29 inclusive exclusive of the HDA building, with and a total deficit of \$261,645.00
30 \$111,335.00 inclusive of depreciation, be adopted.
31

32 **Recommendation of the HOD Reference Task Force on the HDA 2023 Budget**

33 **Resolution #2022-10:** The HOD Reference Task Force recommends the Resolution
34 #2022-10 be adopted.
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36 **Action taken by the House:** The HDA HOD adopted the Resolution #2022-10 as
37 amended.

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Hawaii Dental Association												
2	2023 HDA BUDGET - HOD Approved												
3													
4								Jan - Apr 22	HOD Approved 2022 Budget	ORIGINAL DRAFT 2023 Budget	MODIFIED AFTER BLDG SALE		Comments
6								Revenues					
7								310 · MEMBERSHIP					
8								31100 · Member Dues					
9								31110 · Member dues	306,426.49	357,188.00	345,955.00	345,955.00	projecting 944 members
10								31120 · Member Dues-Installment fees	3,765.69	4,080.00	3,900.00	3,900.00	projecting 66 members on installment plans
11								Total 31100 · Member Dues	310,192.18	361,268.00	349,855.00	349,855.00	
12								31200 · Member Benefits					
13								31210 · Sale of discount movie tickets	213.00	500.00	300.00	300.00	
14								31220 · Sale of mailing lists-Members	0.00	400.00	200.00	200.00	
15								31230 · Royalties	45,721.42	52,500.00	55,200.00	55,200.00	TDIC, CareCredit, ADABEI
16								Total 31200 · Member Benefits	45,934.42	53,400.00	55,700.00	55,700.00	
17								31300 · Publication Sales					
18								31310 · Annual journal subscriptions	0.00	100.00	0.00	0.00	
19								31320 · Journal ad revenue	0.00	1,000.00	750.00	750.00	
20								31325 · Marketplace ads	5,014.67	4,000.00	6,000.00	6,000.00	
21								31350 · Sale of mailing lists-Non-mbrs	0.00	1,000.00	500.00	500.00	
22								Total 31300 · Publication Sales	5,014.67	6,100.00	7,250.00	7,250.00	
23								31600 · Membership Services					
24								31610 · Membership services	0.00	60,000.00	60,000.00	60,000.00	HNL Co admin
25								31620 · County Assistance Program Svcs	1,253.75	5,000.00	2,500.00	2,500.00	optional usage by counties
26								Total 31600 · Membership Services	1,253.75	65,000.00	62,500.00	62,500.00	
27								Total 310 · MEMBERSHIP	362,395.02	485,768.00	475,305.00	475,305.00	
28								320 · EDUCATION REVENUE					
29								32100 · Convention Revenue (HDAC/CE)					
30								32110 · HDAC/CE Registration revenue	225.00	43,750.00	149,925.00	149,925.00	estimating 75% of 2020 budget
31								32120 · HDAC/CE Exhibitor booth revenue	17,250.00	21,250.00	148,600.00	148,600.00	no change in booth prices
32								32130 · HDAC/CE Marketing revenue			0.00	0.00	pass-through sponsorships
33								32150 · HDAC/CE Hotel Commissions			0.00	0.00	unknown
34								Total 32100 · Convention Revenue (HDAC/CE)	17,475.00	65,000.00	298,525.00	298,525.00	
35								Total 320 · EDUCATION REVENUE	17,475.00	65,000.00	298,525.00	298,525.00	
36								330 · SUPPORT					
37								33100 · Grants & Contributions					
38								33110 · ADA SPA Committee grant	0.00	50,000.00	55,000.00	55,000.00	

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39								33120 · Contributions-HDAC Revenue	10,000.00	0.00	0.00	0.00		
40								33180 · Memoriam Contrib-No restriction	100.00	0.00	0.00	0.00		
41								Total 33100 · Grants & Contributions	10,100.00	50,000.00	55,000.00	55,000.00		
42								33300 · Sponsor Income						
43								33320 · YDG Meeting/Event Sponsor	0.00	15,000.00	15,000.00	15,000.00		
44								33340 · Membership Engagement Sponsor	1,415.98	0.00	0.00	0.00		
45								Total 33300 · Sponsor Income	1,415.98	15,000.00	15,000.00	15,000.00		
46								Total 330 · SUPPORT	11,515.98	65,000.00	70,000.00	70,000.00		
47								380 · OTHER INCOME						
48								38200 · Interest Income	11.22	40.00	20.00	51,290.00	Revision based on Bldg proceeds in CPB Savings earning 1.25% + current CDs maturing in 2023	
49								38300 · Dividend Income	1,068.78	1,020.00	1,500.00	1,500.00		
50								38400 · Holding gain/loss on investment	(8,432.13)	0.00	0.00	0.00		
51								Total 380 · OTHER INCOME	(7,352.13)	1,060.00	1,520.00	52,790.00		
52								Total Revenues	384,033.87	616,828.00	845,350.00	896,620.00		
54								Expense						
55								500 · PROGRAM EXPENSES						
56								51000 · Member Benefits						
57								51100 · Cost of discount movie ticket	204.00	500.00	300.00	300.00		
58								Total 51000 · Member Benefits	204.00	500.00	300.00	300.00		
59								53000 · Special Events						
60								53100 · HDAC/CE Expenses						
61								53110 · HDAC/CE Facil, set-up, equip	7,101.37	14,350.00	65,000.00	65,000.00	increase in costs (HCC, AV, F&B)	
62								53115 · HDAC/CE Food & beverage	339.75	360.00	2,000.00	2,000.00	vol & speaker meals. No life member lunch in 2023.	
63								53120 · HDAC/CE Event coordination fees	0.00	13,000.00	80,000.00	80,000.00	increase in EI costs.	
64								53130 · HDAC/CE Grants to speakers	3,000.00	10,000.00	27,200.00	27,200.00	Speaker rates for in person and virtual.	
65								53130 · HDAC/CE Hired outside services	0.00	0.00	9,200.00	9,200.00		
66								53150 · HDAC/CE Printing & design	818.34	800.00	13,000.00	13,000.00	Designer time for Reg kit & Program (digital). Some possible printing.	
67								53155 · HDAC/CE Promotion & gift items	359.44	340.00	15,000.00	15,000.00	possibly new items	
68								53160 · HDAC/CE Supplies & expense	35.56	3,000.00	7,000.00	7,000.00		

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69								Total 53100 · HDAC/CE Expenses	11,654.46	41,850.00	218,400.00	218,400.00		
70								53300 · Young Dentists Group (YDG) mtgs						
71								53315 · YDG-Meeting & food costs	0.00	24,800.00	29,800.00	29,800.00		
72								53360 · YDG-Supplies & expense	0.00	200.00	200.00	200.00		
73								Total 53300 · Young Dentists Group (YDG) mtgs	0.00	25,000.00	30,000.00	30,000.00	Half of YDG expenses covered by sponsorships (revenue)	
74								Total 53000 · Special Events	11,654.46	66,850.00	248,400.00	248,400.00		
75								53800 · Special Event Other Direct Exp						
76								53810 · Speaker Scouting	0.00	4,000.00	6,000.00	6,000.00		
77								53820 · ADA CERP expenses	950.00	900.00	950.00	950.00		
78								Total 53800 · Special Event Other Direct Exp	950.00	4,900.00	6,950.00	6,950.00		
79								54000 · Support Programs						
80								54200 · Endorsement Program	0.00	1,000.00	0.00	0.00		
81								54300 · Membership Engagement Program	2,870.58	6,000.00	12,000.00	12,000.00		
82								Total 54000 · Support Programs	2,870.58	7,000.00	12,000.00	12,000.00		
83								56000 · Contributions						
84								56100 · Contribution to HDA Foundation						
85								56110 · HDAF Bookkeeping Fees	0.00	2,500.00	3,000.00	3,000.00		
86								56150 · HDAF Office Supplies	419.18	5,500.00	10,000.00	10,000.00	Storage, Misc.	
87								56180 · HDAF Website	932.68	3,000.00	3,000.00	3,000.00		
88								Total 56100 · Contribution to HDA Foundation	1,351.86	11,000.00	16,000.00	16,000.00		
89								Total 56000 · Contributions	1,351.86	11,000.00	16,000.00	16,000.00		
90								Total 500 · PROGRAM EXPENSES	17,030.90	90,250.00	283,650.00	283,650.00		
91								600 · SUPPORT SERVICES						
92								60000 · LEADERSHIP						
93								60100 · Conferences & Travel						
94								60110 · ADA 14th District Caucus	0.00	38,000.00	40,000.00	40,000.00	7 delegation, 1 ED @ AZ	
95								60120 · ADA Annual Session and HOD	0.00	45,000.00	53,000.00	53,000.00	7 delegation, 1 ED @ FL	
96								60130 · ADA ED Mgmt Conference	0.00	3,700.00	4,000.00	4,000.00	1 ED @ CHI	
97								60140 · ADA President-elect Meeting	0.00	3,700.00	3,600.00	3,600.00	1 PE @ CHI	
98								60145 · ADA Conference on Membership	0.00	11,500.00	11,500.00	11,500.00	2 MEP, 1 HDA @ CHI	
99								60150 · ADA Dentist & Student Lobby Day	2,026.60	22,000.00	22,000.00	22,000.00	4 ATLS, 1 ED @ DC	
100								60160 · Western States Presidents Conf	0.00	12,000.00	12,500.00	12,500.00	Pres, PE, ED @ NV	

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101								60170 · Conference on New Dentists	0.00	3,500.00	4,300.00	4,300.00	1 YD @ FL
102								Total 60100 · Conferences & Travel	2,026.60	139,400.00	150,900.00	150,900.00	
103								60200 · Meeting Expenses					
104								60215 · Awards Task Force	0.00	7,000.00	8,000.00	8,000.00	
105								60220 · BOT meetings	0.00	2,000.00	8,000.00	8,000.00	In-person, virtual, mix.
106								60225 · House of Delegates (HOD) exp	250.00	11,000.00	17,000.00	17,000.00	
107								60230 · Miscellaneous meetings	1,363.94	3,050.00	3,000.00	3,000.00	In-person, virtual, mix.
108								Total 60200 · Meeting Expenses	1,613.94	23,050.00	36,000.00	36,000.00	
109								60300 · Outside Services					
110								60310 · Fee to lobbyist	33,750.00	45,000.00	45,000.00	45,000.00	
111								Total 60300 · Outside Services	33,750.00	45,000.00	45,000.00	45,000.00	
112								Total 60000 · LEADERSHIP	37,390.54	207,450.00	231,900.00	231,900.00	
113								Total 600 · SUPPORT SERVICES	37,390.54	207,450.00	231,900.00	231,900.00	
114								69000 · OPERATIONS					
115								60900 · Business Expenses					
116								60920 · Business Registration Fees	3.50	50.00	25.00	25.00	
117								Total 60900 · Business Expenses	3.50	50.00	25.00	25.00	
118								61000 · Payroll Expenses					
119								61100 · Salaries & Wages	64,841.12	196,800.00	209,000.00	209,000.00	
120								61200 · Payroll Taxes					
121								61210 · FICA & Medicare	4,960.35	15,100.00	17,730.00	17,730.00	
122								61220 · FUTA	76.52	130.00	130.00	130.00	
123								61230 · SUTA	644.63	1,400.00	1,600.00	1,600.00	
124								Total 61200 · Payroll Taxes	5,681.50	16,630.00	19,460.00	19,460.00	
125								61300 · Employee Benefits					
126								61310 · Medical Insurance	7,861.48	22,100.00	23,640.00	23,640.00	
127								61320 · Temporary Disability Insurance	256.49	800.00	820.00	820.00	
128								61330 · Workers compensation	250.00	800.00	820.00	820.00	
129								61340 · Staff Retirement Matching	1,556.32	5,900.00	6,300.00	6,300.00	
130								61360 · Leave compensation accrual	598.45	5,800.00	5,500.00	5,500.00	
131								61390 · Benefits-Other	0.00	500.00	500.00	500.00	
132								Total 61300 · Employee Benefits	10,522.74	35,900.00	37,580.00	37,580.00	
133								Total 61000 · Payroll Expenses	81,045.36	249,330.00	266,040.00	266,040.00	

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134								62100 · Computer & Internet expenses						
135								62110 · Internet & Office Technology	1,308.22	3,500.00	4,000.00	4,000.00		
136								62120 · IT Services	2,743.44	9,000.00	9,500.00	9,500.00		
137								Total 62100 · Computer & Internet expenses	4,051.66	12,500.00	13,500.00	13,500.00		
138								63400 · Dues & Subscriptions	1,365.66	2,500.00	3,000.00	3,000.00		
139								63500 · Fees						
140								63510 · Merchant Svc Fees (Credit Card)	4,619.20	11,500.00	17,900.00	17,900.00	Calculations of dues - ADA rebate + HDAC	
141								63520 · Bank fees	220.67	300.00	400.00	400.00	Audits, documention, high volume mos.	
142								Total 63500 · Fees	4,839.87	11,800.00	18,300.00	18,300.00		

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143								63700 · Insurance					
144								63710 · Business umbrella insurance	0.00	1,000.00	900.00	900.00	
145								63720 · Director & Officers insurance	0.00	3,000.00	2,900.00	2,900.00	
146								63730 · HDA General liability	500.00	8,000.00	1,400.00	1,400.00	Gen liab + Bond
147								63740 · Employment Practices Liab Ins	64.79	1,970.00	210.00	210.00	Proservice calculation
148								Total 63700 · Insurance	564.79	13,970.00	5,410.00	5,410.00	
149								64100 · Licenses & Certification	0.00	0.00	0.00	0.00	
150								65100 · Office equipment					
151								65110 · Equipment repairs & maint	0.00	1,000.00	1,000.00	1,000.00	
152								65120 · Office equipment leases & purch	1,094.89	3,000.00	3,000.00	3,000.00	
153								Total 65100 · Office equipment	1,094.89	4,000.00	4,000.00	4,000.00	
154								65200 · Office Supplies & expense					
155								65210 · Mailing & Postage	532.08	2,500.00	2,000.00	2,000.00	
156								65220 · Office supplies	339.57	2,000.00	1,200.00	1,200.00	
157								65230 · Phone & fax	423.55	0.00	720.00	720.00	HDA remote phones
158								65240 · Printing & copying	449.55	800.00	800.00	800.00	
159								65250 · Moving expenses		0.00	15,000.00	15,000.00	mo. storage, vendors, supplies
160								Total 65200 · Office Supplies & expense	1,744.75	5,300.00	19,720.00	19,720.00	
161								66300 · Professional fees					
162								66310 · SPA grant to HPPA	15,000.00	50,000.00	55,000.00	55,000.00	
163								66315 · Bookkeeping Fees	0.00	11,750.00	12,000.00	12,000.00	
164								66320 · Accounting Fees	0.00	9,500.00	9,750.00	9,750.00	
165								66325 · Audit fees	0.00	26,000.00	26,000.00	26,000.00	Audits & Bkkeeper time for audit
166								66330 · Legal Fees	1,061.76	5,000.00	5,000.00	5,000.00	
167								66340 · Payroll service fees	1,610.48	6,500.00	5,500.00	5,500.00	
168								66350 · Temporary Hires	0.00	500.00	250.00	250.00	
169								66390 · Professional fees-Other	0.00	100.00	100.00	100.00	
170								Total 66300 · Professional fees	17,672.24	109,350.00	113,600.00	113,600.00	
171								67100 · Taxes-Other					
172								67110 · HDA General excise tax	2,054.78	2,700.00	2,900.00	2,900.00	Formula based on revenue lines subject to GET
173								Total 67100 · Taxes-Other	2,054.78	2,700.00	2,900.00	2,900.00	
174								67300 · Staff Development	0.00	1,000.00	1,000.00	1,000.00	
175								Total 69000 · OPERATIONS	114,437.50	412,500.00	447,495.00	447,495.00	

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176								79000 · Expenses - Building					ORIGINAL BUDGET: Total building & depreciation impact on expense = \$142,700.
177								75100 · Office Rent				33,250.00	OFFER: 734 Sq Ft at Waterfront; Rent @\$2.00/sq ft + CAM @\$1.60/sq ft + GET, Approximately 3.3% increase each year.
178								75200 · Office parking				7,160.00	Rental of 3 stalls @\$190 + GET
179								73700 · Property Insurance	0.00	7,000.00	7,000.00	3,500.00	Commercial insurance (estimated at 1/2 of cost of property insurance)
180								76300 · Professional fees-Building					
181								76350 · Property management services	4,188.48	12,600.00	12,600.00	0.00	
182								Total 76300 · Professional fees-Building	4,188.48	12,600.00	12,600.00	0.00	
183								76500 · Repair & maintenance-Bulding					
184								76510 · Janitorial service	2,365.95	8,200.00	4,200.00	0.00	
185								76520 · Bldg & Equip-Maint & repairs	14,014.19	29,000.00	24,000.00	0.00	
186								Total 76500 · Repair & maintenance-Bulding	16,380.14	37,200.00	28,200.00	0.00	
187								77100 · Taxes Other-Building					
188								77120 · Real property tax	12,289.64	25,000.00	25,000.00	0.00	
189								Total 77100 · Taxes Other-Building	12,289.64	25,000.00	25,000.00	0.00	
190								78100 · Utilities-Building					
191								78110 · Electricity	4,671.06	24,000.00	15,000.00	0.00	
192								78120 · Water & Sewer	487.80	1,600.00	1,600.00	0.00	
193								Total 78100 · Utilities-Building	5,158.86	25,600.00	16,600.00	0.00	
194								Total 79000 · Expenses - Building	38,017.12	107,400.00	89,400.00	43,910.00	Total impact of renting office space = \$43,910
195								Total Expense	206,876.06	817,600.00	1,052,445.00	1,006,955.00	
196								Net Revenue Over (Under) Expenses-Prior to Non-cash	177,157.81	(200,772.00)	(207,095.00)	(110,335.00)	deficit (revenue less expenses)
197								NON-CASH TRANSACTIONS					
198								73000 · Non-cash Expenses					
199								73100 · Depreciation & amortization					
200								63100 · Depreciation-Office	412.64	1,250.00	1,250.00	1,000.00	
201								73120 · Depreciation-Building & improve	17,750.44	53,940.00	53,300.00	0.00	
202								Total 73100 · Depreciation & amortization	18,163.08	55,190.00	54,550.00	1,000.00	
203								Total 73000 · Non-cash Expenses	18,163.08	55,190.00	54,550.00	1,000.00	
204								Net Total Revenue Over (Under) Expenses	158,994.73	(255,962.00)	(261,645.00)	(111,335.00)	total deficit incl depreciation
205													

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206												150,310.00	Total positive change on budget due to building sale	