

SAMPLE LOCAL LEAGUE BUDGET FORM

	<u>Adopted Budget</u>	<u>Actual to</u>	<u>Proposed Budget</u>
<u>INCOME</u>			
A. Dues (__ household memberships @ \$____) (__ individual members @ \$____)	_____	_____	_____
B. Contributions	_____	_____	_____
1. Members	_____	_____	_____
2. Non-Members	_____	_____	_____
3. Businesses	_____	_____	_____
C. Publications	_____	_____	_____
D. Other	_____	_____	_____
E. From reserves	_____	_____	_____
F. From reserves deposited with EF	_____	_____	_____
TOTAL	\$_____	\$_____	\$_____

EXPENDITURES

A. <u>OPERATING COSTS</u>			
1. Maintenance of equipment	_____	_____	_____
2. General supplies	_____	_____	_____
3. Duplicating	_____	_____	_____
4. Postage	_____	_____	_____
5. Telephone	_____	_____	_____
6. Office expenses	_____	_____	_____
a. Rent	_____	_____	_____
b. Salaries	_____	_____	_____
c. Payroll taxes	_____	_____	_____
7. Bank charges	_____	_____	_____
8. Audit	_____	_____	_____
9. Capital expenditures	_____	_____	_____
Sub-total	\$_____	\$_____	\$_____
B. <u>BOARD AND ADMINISTRATIVE COMMITTEES</u>			
1. President	_____	_____	_____
2. Board tools and expenses	_____	_____	_____
3. Administrative Committees	_____	_____	_____
a. Finance	_____	_____	_____
b. Membership	_____	_____	_____
c. Unit Organization	_____	_____	_____
d. Public Relations	_____	_____	_____
e. Budget	_____	_____	_____
f. Nominating	_____	_____	_____
Sub-total	\$_____	\$_____	\$_____
C. <u>DELEGATES</u>			
1. National Convention	_____	_____	_____
2. State Convention/Council	_____	_____	_____
4. State Training	_____	_____	_____
5. Other Meetings	_____	_____	_____
6. Affiliations	_____	_____	_____
Sub-total	\$_____	\$_____	\$_____

D.	<u>FINANCIAL SUPPORT FOR THE LEAGUE</u>			
	1. National Per Member Payment			
	(____) household memberships @ 1 ½ PMP \$____)	_____	_____	_____
	(____) individual members @ \$____)	_____	_____	_____
	2. State Per Member Payment			
	(____) household memberships @ \$____)	_____	_____	_____
	3. ILO support (____ members @ \$____)	_____	_____	_____
	Sub-total	\$_____	\$_____	\$_____
E.	<u>BULLETIN</u>			
	1. Supplies	_____	_____	_____
	2. Postage	_____	_____	_____
	3. Other	_____	_____	_____
	Sub-total	\$_____	\$_____	\$_____
F.	<u>EDUCATIONAL ACTIVITIES</u>			
	1. Publications			
	a. Purchase and distribution	_____	_____	_____
	b. Production and distribution	_____	_____	_____
	2. Program committees			
	a. National	_____	_____	_____
	b. State	_____	_____	_____
	c. Local	_____	_____	_____
	3. Voters Service			
	a. <i>Facts for Voters</i>	_____	_____	_____
	b. Voter registration	_____	_____	_____
	c. Voters guide	_____	_____	_____
	d. Other	_____	_____	_____
	Sub-total	\$_____	\$_____	\$_____
G.	<u>POSITION SUPPORT</u>			
	1. Publications on League Positions			
	a. Purchase and distribution	_____	_____	_____
	b. Production and distribution	_____	_____	_____
	2. Action activities (lobbying)			
	a. National	_____	_____	_____
	b. State	_____	_____	_____
	c. ILO	_____	_____	_____
	d. Local	_____	_____	_____
	Sub-total	\$_____	\$_____	\$_____
	<u>GRAND TOTAL</u>	\$_____	\$_____	\$_____

THE LOCAL LEAGUE BUDGET ITEM BY ITEM

LWV of _____

Budget year _____ to _____

THE INCOME SIDE OF THE BUDGET

A. Dues (____ household memberships @ \$____)
(____ individual members @ \$____)

\$ _____
\$ _____

The membership figure shown here should be the realistic goal for the coming year. What is your membership count as of January 1st on which your per member payments are based? Can you anticipate a net gain in membership during the next fiscal year? Do the current dues cover per member payments (PMPs) plus bulletin costs?

B. Contributions

- 1. Members
- 2. Non-members (These are contributions from non-members individuals and from other organizations.)
- 3. Businesses

\$ _____
\$ _____
\$ _____

Contributions expected in services ("in kind") should be budgeted as cash contributions. Corresponding costs should be included on the expenditure side of the budget.

C. Publications

Income from sales of publications.

Publications funded through LWVNYS Education Foundation cannot be sold for profit. However, such publications can carry handling charges and overhead costs to cover all expenses of the League in producing and distributing the publication.

\$ _____

D. Other

The income from any public meetings or other League activities such as bulletin ads, speakers bureau, go-see trips, League luncheons, fund raising projects, bank interest, etc., should be included here. Income expected from payment of handling charges for tax-deductible publications should also be budgeted here.

\$ _____

E. From Reserves

Include here all funds accrued in the previous year's budget which will be spent during the current fiscal year (for capital expenditures, for delegates' expenses, and/or publications). This item includes money drawn from savings to balance the budget.

\$ _____

F. From reserves deposited with LWVNYS Education Foundation

Budget here for withdrawal of tax-deductible funds contributed during a previous fiscal year. (Tax deductible funds expected to be raised during the current fiscal year should appear as contributions under B.)

\$ _____

THE EXPENDITURE SIDE OF THE BUDGET

A. Operating Costs

The budget committee should take into account the actual operating costs from the previous year. To these should be added a fixed percentage to allow for inflation, as well as additional costs in areas of growth or special activity.

1. *Maintenance of equipment*

Does not include major purchase of equipment (a capital expenditure) but does include servicing, rental, replacement of parts, insurance.

\$ _____

2.	<i>General supplies</i> Includes stationary, envelopes, paper (except for the bulletin), and other office supplies other than permanent equipment. Board and administrative committee general supplies are accounted for under this item.	\$ _____
3.	<i>Duplicating</i> Cost of duplicating materials for board and members -does not include bulletin or large finance or voters service costs.	\$ _____
4.	<i>Postage</i> Postage costs for correspondence, notices of meetings, letters sent by committees and all other postage except bulletins, finance drive and other large mailings which can be charged to a specific item. Includes costs of bulk mail permits.	\$ _____
5.	<i>Telephone</i> All local and long distance telephone expenses incurred by League leaders on League business are listed here. Board members may be reimbursed for League expenses on home telephone bill; also monthly charges for League office phone.	\$ _____
6.	<i>Office expenses</i> Space rented for office or storage, salaries (full or part-time secretarial help) payroll taxes, including social security, unemployment insurance.	\$ _____
7.	<i>Bank charges</i> Since the League is a nonprofit organization, it may be possible to maintain a checking account with no charge. If such charges cannot be avoided, they should be budgeted as an operating cost.	\$ _____
8.	<i>Audit</i> If the League budget is a large one which warrants engaging an auditor's services, these expenses should be budgeted as an operating cost.	\$ _____
9.	<i>Capital expenditures</i> Includes the cost of permanent equipment such as files, typewriter, computer, facsimile machine or copier (whether for home or office) office furniture, etc. If you plan or use funds previously set aside for future purchase of equipment, add a line here "Accrued for new equipment."	\$ _____
B.	Board and administrative committees	
1.	<u><i>President</i></u> This should be a realistic allowance for expenses involving official League business (travel, fees, meals when attending non-League meetings, supplies, parking, secretarial services, reimbursement for babysitting). Some Leagues budget a fixed monthly allowance for the president to cover small outside-of-office expenses.	\$ _____
2.	<i>Board tools and expenses</i> Provide for the expenses of officers and board members, other than the president. Include purchase of duplicate state and national president's mailings, <i>In League</i> and other organizational tools for the board. Cost of meeting room for board should also be included under this item.	\$ _____
3.	<i>Administrative Committees</i>	
a.	Finance Cost of committee meetings and materials, letters to contributors, free publications to contributors, and any other costs related to the finance drive and the cultivation of contributors' interest. Postage for large mailing should be assigned here.	\$ _____
	Gross expenses for special finance projects, such as calendar	

sale, should be budgeted here and may have individual lines.

b. **Membership**

Cost of committee publications, card files, membership teas, orientation meetings, kits for new members, publications for prospective and new members, newspaper ads, or any other expense incurred in encouraging people to join and in orienting them as members.

\$ _____

c. **Unit Organization** (in areas where applicable)

Basic expenses for training unit chairs and discussion leaders; organizing new units, maintaining established units, costs of unit council.

\$ _____

d. **Public Relations**

Cost of committee publications; cost of publicity for news-papers, radio, and TV regarding League activities, meetings (pictures, entertaining press at meetings); cost of speakers' bureau, free publications to libraries, schools, media, and League awards.

\$ _____

e. **Budget**

Cost of information for committee members, materials for presenting budget to board and members.

\$ _____

f. **Nominating**

Committee cost involving attendance at League functions, cost of gathering names from members.

\$ _____

C. **Delegates**

- 1. National Convention
- 2. State Convention/Council
- 3. Legislative Conference
- 4. State Training
- 5. Other Meetings
- 6. Affiliations

\$ _____
\$ _____
\$ _____
\$ _____
\$ _____
\$ _____

Should include a fair estimate of delegate expenses to these meetings (travel, hotels, meals, registration fees). (That part of delegate expenses expected to be paid by delegates should be budgeted under income as a member contribution.) In a year of no convention, part of the expense for the following year can be budgeted here as "Accrued for convention 19__." Include cost of League representative at local meetings of value to League activity and cost of belonging to community groups.

D. **Financial Support for the League**

- 1. National Per Member Payment (____ household memberships @ \$____)
(____ individual members @ \$____)
- 2. State Per Member Payment (____ household memberships @ \$____)
(____ individual members @ \$____)
- 3. ILO Support (____ members @ \$____)

\$ _____
\$ _____
\$ _____
\$ _____
\$ _____

Per member payments are based on the number of members as of January 1. Money sent to the state and national Leagues supports such services as state and national *Voters*; state and national board meetings; staff and offices; program study materials (all program chosen by local League delegates at conventions); leadership, voter service and action publications; leadership training institutes; lobbying activities; and developing new Leagues.

E. **Bulletin**

- 1. Supplies
- 2. Postage
- 3. Printing
- 4. Other

\$ _____
\$ _____
\$ _____
\$ _____

Include all expenses of regular local League bulletin such as supplies, printing and mailing costs.

\$ _____

F. **Educational activities**

Include here only those areas of League activity

which are purely educational and do not present a position which the League has taken.

\$ _____
\$ _____

- 1. *Publications*
 - a. Purchase and distribution
 - b. Production and distribution

Publications such as *Know Your Community* may be budgeted here, as well as program publications which present an impartial viewpoint. In addition, Leagues may budget here for purchase of educational publications they wish to distribute to the community and the LWV membership.

2. *Program Committees*

Committee plans involving impartial study and impartial community activities may be budgeted here. Expenses of litigation involving enforcement of existing laws and the monitoring of existing laws should be budgeted here. In addition, the cost of committee research may be budgeted in this section if arrangement is made to distribute such material to the public as well as to League members.

- a. National
- b. State
- c. Local

\$ _____
\$ _____
\$ _____

3. *Voter Service*

It is possible to fund an entire voter service budget through an education fund with tax-deductible money raised by a local League. Therefore, the budget committee should work closely with the voter service committee anticipate and list as accurately and completely as possible each activity for the coming year.

- a. *Facts for Voters*
- b. Voter registration
- c. Voters guide
- d. Other

\$ _____
\$ _____
\$ _____
\$ _____

G. Position support

Expenses of all League activities involving action on League positions should be budgeted in this section. Activity involved with changing laws or creating new laws should be budgeted in this section. Activities in support of League positions are not eligible for tax-deductible funds.

- 1. *Publications on League positions*
 - a. **Purchase and distribution**
Should include purchase and distribution costs of state, national or other publications which support a League program position.
 - b. **Production and distribution**

Should include costs of producing and distributing local publications dealing with League positions. Flyers urging a yes or no vote on ballot proposals as well as local "Calls to Action," etc. should be budgeted here.

\$ _____
\$ _____

2. *Action activities*

Action activities include expenses of travel to state legislature (including Legislative Conference), entertainment for officials, letter campaigns, petition campaigns, newspaper ads or public relations related to lobbying for a position, public meetings and rallies.

- a. National
- b. State
- c. ILO
- d. Local

\$ _____
\$ _____
\$ _____
\$ _____