

Proposed Budget for FY2022-2023

Adrienne Aiona

Budget Committee: The Budget Committee is composed of a Chair and the Treasurer, elected by the membership. Other members of the Committee are appointed by the Board. Committee members for 2021-22: Jen Jacobs, Chair. Adrienne Aiona, Treasurer. Appointed members: Anne Davidson, and Margaret Noel. Invited participants: Debbie Kaye, Linda Mantel, and Marion McNamara.

Job Description: The Budget Committee meets typically between January and March to formulate a proposed budget for the next fiscal year. The Committee presents the proposed budget to the Board to recommend to the membership for approval at the Annual Membership Meeting.

Notes and References to the Proposed FY 2022-2023 Budget

The Budget Committee presents to the League of Women Voters of Portland the Proposed Budgets for Fiscal Year 2022-23. Members may discuss, debate, and amend the budget for the Regular Fund at the annual meeting. The Education Fund budget is provided for review and comment only, because it is related to the Regular Fund budget. The Education Fund budget will be adopted by the trustees at their next meeting.

The worksheets include information on 3 separate budgets for comparison purposes:

- The 2022-23 Proposed Budget for the Regular and Education Funds.
- The actual expenses and revenues 2021-22 through December 2021.
- Actual expenses and revenues for the 2020-21 budget cycle.

The overall budget is about \$20,000 higher than the previous year primarily due to increases in voter services activities, website and publicity investments. Voter service work will primarily be supported by grant funding.

Proposed dues remain at \$80 (or \$120 for household memberships). All member dues revenue will be allocated to the Regular Fund and no dues will be allocated to the Education Fund. This change means that 50% of dues will no longer be tax deductible.

Per Member Payments (PMP): We currently send \$32 to LWVUS and \$30.50 to LWVOR for each member, to support League advocacy and educational activities at the national and state levels. All LWVUS PMP will be paid from the Regular Fund. (Expenses line C1.) All LWVOR PMP will be paid from the Education Fund, because LWVOR is completely a 501(c)(3). (Expenses line C2.)

The following provides explanations for specific line items in the budget:

REVENUE:

1. Member Dues Based on: Based on: 196 regular, 48 household, 22 lifetime, 22 limited income, 5 students, and 10 new members.
2. Development:

- a. Cash Contributions from Members: Direct mail to members, local convention fundraising and other.
 - b. Cash Contributions from Non-members: Direct mail to non-members, Giving Tuesday and other.
 - c. Corporate Contributions: Business requests for all Voter Service activities including guides, debates, internet, and publicity.
 - d. Foundations/Grants: Contributions from family or corporate foundations. \$25,000 Saling, Rose E. Tucker, and Wyss anticipated.
 - e. Other Fundraisers: Income from other fundraising activities.
3. Interest: Checking & savings
 4. Events: Annual Membership Meeting, annual luncheon, etc. Pass through income from Local Convention and other event charges (lunches), see line C. 6. in Expenditures.

Reserves and Other Funds

1. Endowment Fund Distribution: Income from Endowment Fund Reserves.
2. Funds Carried Forward: \$25,000 Saling, received in spring '22 to carry forward for November '22 election. Additional money from cash reserves.
3. Sara Frewing Distribution: Sara Frewing fund draw to support VS activities. Including some of \$20,000 donated by the Wyss Foundation in Spring 2022.
4. Noble/Lemley Distribution
5. Education Fund Reserves/Repay Regular Fund Loan: Income from Education Fund Reserves to repay debt to Regular Fund.

Funds Retained for FY 23-24

1. Funds Retained for next FY: \$25,000 Saling, received in spring '23 to carry forward for November '23 election, May '24 Primary Election, and '23-'24 Community Education.

EXPENDITURES:

A. General Office Expenditures

1. Rent & Utilities: \$929/month for office located at 620 SW 5th.
2. Office Expense/Supplies: Based on prior year's expenditures for paper, envelopes...
3. Software licenses, Communications, & Website: Covers phone, software subscriptions, website domain name.
4. Postage and PO Box: Includes all committee mail.
5. Salaries (Gross): 50 weeks @ 20 hrs., paid \$25/hr.
6. Payroll Burden: About 9% of salary.
7. Bookkeeper Services Payroll: \$38/mo + incidentals = \$450.
8. Discretionary Fund/ Other: Funds for unexpected incidentals or one-time projects.
9. Government Fees and Taxes: Annual OR State Corp. Fee, State Charitable Activities Fees, etc...
10. Audit/Review of Books (½T): Financial review not proposed this FY.
11. Insurance Liability and Workers Comp Insurance.
12. Bank/ Payment fees/ Credit Card Fees: Service charges for credit card payments.
13. Equipment and computer support, maintenance and repair: Computer support services, other equipment maintenance and repair. \$2000 for website improvements for voters service, membership and action.
14. Equipment Purchase: For furniture and larger equipment.

B. Administration

1. President's Fund: Board gifts, special gifts to members, parking fees, travel and meeting expenses.
2. Board Expense: Expenses such as printing and assembling new board notebooks, travel, and parking fees.
3. Development Committee Expenses
 - a. Direct Mail/ solicitation expenses: Cost of printing direct mail solicitation letters.
 - b. Administration: Member appreciation event, training, organization memberships (NAO), and merchandise purchase.

C. Membership Activities and Member Engagement

1. Per Member Payment to LWVUS for 280 members: \$32*205 members, \$0 for 22 lifetime, \$16*48 household members, \$0*5 student members
2. Per Member Payment to LWVOR for 280 members: \$30.5*205 members, \$0 for 22 lifetime, \$15.25*48 household members, \$0*5 student members
3. Membership Committee: Membership Handbook and Directory, publicity, renewals, recruitment costs and new member event.
4. Voter: Cost to publish the Voter to mail to select members.
5. Program Planning/ Member Education/ Units: Materials for units, meetings & interest groups.
6. Events: Annual Membership Meeting, annual luncheon, etc. Media Lunch, Program Planning, Local Convention costs, mainly a pass-through line. See line #4 in the Revenue Budget.

D. Voter Service and Community Education

This budget section was rearranged to better align with the full range of our Voter Service and Community Education activities and expenses.

1. Printed Voters' Guide: Layout: \$2600; Translation: \$3200; Printing and Shipping \$6200.
2. Voter Education Recordings: Videos & podcasts forums and video voters' guide: General Election: \$8,550; School Bd/Special: \$4,950; County Comm.: \$604.
3. Voter Service: Volunteer expense reimbursements voter registration and speakers' bureau. Directory of Elected Officials printing.
4. Community Ed. Meeting Expenses: Record Community Ed meetings: 4-5 videos & podcasts \$2416 to \$3030. Room and equipment rentals in-person event \$700.
5. Study/Publication: Funds to reimburse committee research expenses, for first year of possible study.
6. Outreach/Publicity: Flyers: \$200; print & online media ads: \$7,200; radio ads: \$3,200, Google ads \$3,600 for 2 elections.

DELETE: Educational Events: Costs associated with special educational events and website posts.

E. Travel and Training Expenses

1. National Convention: No National Convention in 22/23.
2. State Council/Convention: Money to reimburse delegate expenses.
3. Workshops (registration & expenses): Training expenses: \$150 for LWVOR workshops (Education), \$2500 for diversity, equity and inclusion training (50/50 Ed./Reg.).

F. Position Support

1. Action Committee: To cover committee costs \$50, ballot measure statements \$800, Welcome Home Coalition dues \$100, publicity \$400.