

Rationale on Proposed 2025-2026 Budget

Adrienne Aiona, Budget Chair

Budget Committee: Adrienne Aiona, chair. Carolyn Buppert, Elizabeth Domike, Amber Nobe, Shelly Rosenberg, Audrey Zunkel-deCoursey.

The theme of the proposed budget this year is building organizational capacity and funding support systems. The budget is based on realistic fundraising revenue and balances the budget by drawing on our investment accounts. It prioritizes funding additional office manager hours and professional services to support the board and members with the administrative work of the organization.

The budget is presented as a single, consolidated organization instead of the Education and Regular Funds.

Notes on Expenses:

Notable new expenses:

- A.5: Increasing the hours of the office manager to 30 hours per week.
- A.7: Providing \$100 in benefits for the office manager each month.
- A.8: Increasing funds for professional services, including legal and financial.
- A.11: Adding funds for D&O insurance.
- B.3.b: Funds for a development consultant and donor event.

Other notes on expenses:

- C.1&2: This is the last year of PMP, the charges are based on the membership count from last year. Also note the reduced revenue in membership dues because LWV PDX will no longer be collecting the total dues amount, we will just receive our portion. This is a one-year discrepancy.
- C.6: This budget assumes a \$2000 subsidy for the Annual Membership Meeting and no subsidy for the Media Lunch.
- D.1: The Voter Service committee is recommending elimination of the printed Voters' Guide.
- E.1: The budget covers travel expenses for two delegates to National Convention.

One-time expenses:

- We expect the expenses for professional services to be higher this year because of consolidation.
- The development consultant is a one-year expense.
- This is the last year of PMP.

Notes on Revenue:

- 1: Membership dues are based on the LWV PDX estimated share of dues paid through LWVUS. This assumes we will receive \$17/member, which is our current net revenue for a membership.
- 2: Development revenue assumptions are based on realistic fundraising numbers considering past contributions, and grant revenue.
- 4: Event revenue assumes a \$2000 subsidy for the Annual Membership Meeting and no subsidy for the Media Lunch.

Notes on Reserves and Other Funds:

Revenue from reserves and other funds are used to balance the budget. These are larger draws than many past years. The budget increases fixed expenses (office manager, professional services, and insurance) by approximately \$25,000. There are also approximately \$20,000 in one-time expenses for PMP and the development consultant.