

To: Local League Members
From: Nancy Rosenthal, Chair, LWVNYS Budget Committee
LWVNYS Board
Date: May 6, 2016
Re: Passage of 2016-17 LWVNYS Budget and Council Meeting

Enclosed please find information about the upcoming LWVNYS Council Meeting to be held on June 24, 2016 in Albany. Members representing local Leagues may attend in person or vote by proxy. Local Leagues are entitled to the number of delegates based on their membership numbers as of Jan. 31, 2016. The only required piece of business this year is passage of the budget. Below is some general information about the budget to help your review and vote.

The Budget Committee is technically only responsible for creating the LWV budget. Because of the interrelationship between the LWV and its Education Foundation (EF), however, the Committee has, in the past, recommended both budgets to the board for consideration. At its March meeting the Board considered the LWV budget and recommended it for action at the state Council. It also approved the EF budget, which doesn't need member approval.

You will notice that the income this year on the PMP revenue line is higher than we budgeted at Convention, and this is because local Leagues stepped up to a request made at Convention and afterwards that local Leagues pay as much of their PMP out of their regular local accounts as they comfortably can and only use their grants management funds if truly necessary. The reason for the request is that when a local League uses its grants management money for PMP, that money stays on the EF side, and the state League was struggling to maintain cash flow on the League side where it is harder to raise outside revenue. The state League is grateful for this outstanding cooperation in resolving the cash flow problem and reminds Leagues that we do not mean to discourage all use of grants management money for PMP. It remains a permitted use when you need it. No PMP increase is presented in the 2016-17 budget.

As a reminder, we have 2 organizations, League being a 501c4 and the EF being a 501c3 (which can accept tax deductible contributions so does receive more donations). One of the biggest issues is always how to get the money from the EF to the LWV as the League has most of the expenses, including all salaries. There are a number of "transfers" between the EF and LWV. The EF reimburses the League for actual expenses that are education related or EF administration related, both including salaries (LWV Accounts 4125 and 4126). Another information piece – the building is owned by the EF so all expenses related to the building, eg, garbage, security and utilities, are paid by the EF and therefore in the EF budget.

The organ donation grant, account 4140, is money that we will receive in the League based on actual expenses. Local Leagues who participate in this program receive a quantity of the Voter Guides for free, as well as other brochures, banners, etc, and stipend money based on how much they participate. The grant provides funding for printing and shipping of voter guides, training for local Leagues on organ donation process, some salary expenses and stipends for local Leagues to encourage their participation. During next fiscal year, the League could receive over \$25,000 on this project, much of which will go to the local Leagues who participate.

The proposed budget is balanced. If you have questions, please contact Laura at the state office.

League of Women Voters of NYS Proposed 2016-17 Budget

	<u>15-16 Budget</u>	Jul '15 - Apr 16	Proposed 2016- 17 Budget
Income			
4000 · Member Support			
4000-1 · PMP Income	49,167.00	56,699.00	\$52,416.00
4002-1 · Member Support-MAL	1,940.00	520.00	\$ 1,555.00
4010-1 · Spec Gifts From Local Leagues	2,200.00	0.00	2,500.00
4016-1 · Board Contributions		500.00	1,000.00
4018-1 · Member Contributions	5,000.00	35,164.16	5,000.00
4025-1 · Community/Corporate Donations		0.00	
4026 · In Kind Donations	5,000.00	0.00	3,000.00
4030-1 · Revenue Share- Travel Concepts		150.00	
4140 · Organ Donation Grant Vouchered	25,046.00	13,155.50	28,596.00
4150 · Direct Mail Income			
4151-1 · Direct Mail- Feb mailing	15,000.00	15,116.90	15,000.00
4154-1 · D/M- Action Fund-June mailing	<u>6,200.00</u>	<u>6,356.75</u>	<u>6,200.00</u>
Total 4150 · Direct Mail Income	<u>21,200.00</u>	<u>21,473.65</u>	<u>21,200.00</u>
Total 4000 · Member Support	109,553.00	127,662.31	115,267.00
4110 · Development			
4111 · Election Night Reporting	<u>4,500.00</u>	<u>2,460.00</u>	<u>9,000.00</u>
Total 4110 · Development	4,500.00	2,460.00	9,000.00
4120 · Projects/Programs			
4125 · Program Reimbursement	75,272.00	64,525.22	75,345.00
4126 · EF Admin. Reimbursement	<u>68,832.00</u>	<u>45,881.86</u>	<u>69,760.00</u>
Total 4120 · Projects/Programs	144,104.00	110,407.08	145,105.00
4123 · Voter Services	1,000.00	1,203.00	1,000.00
4130 · Advocacy			
4130-2 · Legislative agendas		0.00	
Total 4130 · Advocacy		0.00	
4300 · State Meetings			
4300-1 · State Convention Income		0.00	22,000.00
4310-1 · Advocacy Day	750.00	90.00	1,125.00
4320 · Regional Trainings	<u>2,500.00</u>	<u>630.00</u>	<u>0.00</u>
Total 4300 · State Meetings	3,250.00	720.00	23,125.00
4400 · Publication Sales Income	2,100.00	2,273.32	2,500.00

4500 · Product Sales	2,500.00	1,151.76	2,500.00
4600 · Other Income			
4691-1 · Speaker Fees	200.00	0.00	
4600 · Other Income - Other		<u>750.00</u>	
Total 4600 · Other Income	<u>200.00</u>	<u>750.00</u>	<u>0.00</u>
Total Income	267,207.00	246,627.47	298,497.00
Cost of Goods Sold			
5550-1 · Cost of Goods Sold	<u>3,000.00</u>		3,000.00
Total COGS	<u>3,000.00</u>		
Gross Profit	264,207.00	246,627.47	295,497.00
Expense			
5000-1 · PMP National	504.00	508.00	470.00
5020-1 · Mal Unit Support	96.00	30.00	78.00
5120 · Projects/Programs Expenses			
5121-2 · Stipends Organ Donation Grant	5,000.00	1,600.00	9,500.00
5123 · Voter Services	<u>3,000.00</u>	<u>2,182.83</u>	<u>5,500.00</u>
Total 5120 · Projects/Programs Expenses	8,000.00	3,782.83	15,000.00
5130 · Advocacy Expenses			
5131 · Salsa	1,400.00	1,050.00	1,400.00
5132 · Legislative Agenda brochures	3,000.00	74.67	3,000.00
5133-1 · Lobby Reports	<u>100.00</u>	<u>175.00</u>	<u>100.00</u>
Total 5130 · Advocacy Expenses	4,500.00	1,299.67	4,500.00
5163 · Development Expenses-			
5115 · Sustainers Plaque			100.00
5163-1 · Revenue Share-Elec. Night Rep.	<u>2,970.00</u>	1,655.00	<u>5,940.00</u>
5163 Development Exps other		<u>200.00</u>	
Total 5163 · Development Expenses-	2,970.00	1,855.00	6,040.00
5200-2 · Administrative Expenses			
5220 · Professional Fees			
5221-1 · Audit	<u>4,950.00</u>	<u>4,831.00</u>	<u>5,500.00</u>
Total 5220 · Professional Fees	4,950.00	4,831.00	5,500.00
5230 · Technology			
5230-1 · Repairs & Maintenance- Equip.		2,489.00	1,000.00
5230-2 · Website Hosting	180.00	159.50	204.00
5230-3 · Website Maintenance	8,300.00	5,180.00	8,500.00
5230-4 · Software		21.59	250.00
5230-7 · E-mail Subscription	778.00	905.51	1,232.00
5230-8 · Little Green Light(GiftWorks)	<u>828.00</u>	<u>690.00</u>	<u>414.00</u>

Total 5230 - Technology	10,086.00	9,445.60	11,600.00
5240 - Supplies			
5240-1 - General Office	3,000.00	1,943.32	3,200.00
5240-2 - Copying	2,000.00	-635.14	3,000.00
5240-6 - Printing	<u>2,500.00</u>	1,200.00	<u>2,500.00</u>
5240 Supplies other		<u>13.26</u>	
Total 5240 - Supplies	7,500.00	2,521.44	8,700.00
5250 - Postage			
5250-1 - General	<u>4,000.00</u>	<u>4,057.07</u>	<u>5,250.00</u>
Total 5250 - Postage	4,000.00	4,057.07	5,250.00
5261 - Telephone			
5261-1 - General	3,016.00	2,096.60	2,500.00
5294-2 - Internet	<u>912.00</u>	<u>764.90</u>	<u>153.00</u>
Total 5261 - Telephone	3,928.00	2,861.50	2,653.00
5265 - Travel	1,000.00	1,056.84	500.00
5266 - Facilities/Lodging/Meals	9,900.00	5,751.00	21,000.00
5269 - Dues, Fee & Subscriptions	510.00	1,714.42	3,690.00
5270 - Insurance			
5270-1 - Worker's Compensation	700.00	1,052.06	1,100.00
5271-1 - Directors & Officers	500.00	212.50	212.00
5282-1 - General Liability Insurance	<u>1,960.00</u>	<u>3,602.22</u>	<u>1,700.00</u>
Total 5270 - Insurance	3,160.00	4,866.78	3,012.00
5291-1 - Depreciation Expense			
5296-1 - Checking Account	100.00		
5298-1 - Master Card/ VISA/PayPal	<u>500.00</u>	<u>305.39</u>	<u>500.00</u>
Total 5200-2 - Administrative Expenses	45,634.00	37,411.04	62,405.00
5200 - Payroll Related Expenses			
5200-1 - Salaries- General Admin.	162,672.00	122,606.25	170,378.00
5202-1 - Employee Benefits			
5209-1 - Employee Pension Expense	4,881.00	7,370.10	3,408.00
5215-1 - Disability Insurance		67.76	
5217-1 - Federal Unemployment		175.20	
5218-1 - NYS Unemployment		5.89	
5202-1 - Employee Benefits - Other	<u>16,270.00</u>	<u>10,937.18</u>	<u>17,038.00</u>
Total 5202-1 - Employee Benefits	21,151.00	18,556.13	
5216-1 - Health/Dental Insurance	5,460.00	3,630.00	5,460.00
5200 - Payroll Related Expenses - Other	<u>1,220.00</u>	<u>1,030.60</u>	<u>1,220.00</u>
Total 5200 - Payroll Related Expenses	190,503.00	145,822.98	197,504.00

5280-1 - Rent Expense	6,000.00	5,000.00	6,000.00
5300 - Meetings			
5301-1 - State Convention		0.00	2,000.00
5302-1 - National Convention	<u>4,000.00</u>	<u>1,260.84</u>	<u>0.00</u>
Total 5300 - Meetings	4,000.00	1,260.84	2,000.00
5400 - Publications Expense	2,000.00	186.67	1,000.00
5500 - Products Expense	500.00	832.75	500.00
66900 - Reconciliation Discrepancies	<u> </u>	<u>0.50</u>	<u> </u>
Total Expense	<u>264,707.00</u>	<u>197,990.28</u>	<u>295,497.00</u>
Net Income	<u><u>-500.00</u></u>	<u><u>48,637.19</u></u>	<u><u>0.00</u></u>

**League of Women Voters of NYS
Balance Sheet
April 30, 2015 vs April 30, 2016**

	<u>Apr 30,</u> <u>16</u>	<u>Apr 30,</u> <u>15</u>
ASSETS		
Current Assets		
Checking/Savings		
1010-1 · LWVNYS Checking Account	34,116.70	38,000.69
Total Checking/Savings	34,116.70	38,000.69
Accounts Receivable		
1200-1 · Accounts Receivable	21,854.25	5,649.73
Total Accounts Receivable	21,854.25	5,649.73
Other Current Assets		
1300-1 · Inventory- Pubs & Products	4,221.55	5,141.78
1600-1 · Prepaid Expense	1,356.11	3,829.13
Total Other Current Assets	5,577.66	8,970.91
Total Current Assets	61,548.61	52,621.33
Fixed Assets		
1410-1 · Property, Plant, Equipment	22,462.52	22,462.52
1425-1 · Software	657.13	657.13
1430-1 · Furnishings	1,000.00	1,000.00
1510-1 · Accum. Depr.- Equipment	23,589.25	23,162.25
Total Fixed Assets	530.40	957.40
TOTAL ASSETS	<u>62,079.01</u>	<u>53,578.73</u>
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000-1 · Accounts Payable	-33.88	6,136.92
Total Accounts Payable	-33.88	6,136.92
Credit Cards		
1901 · Business Card Bank of America	2,456.29	564.28
Total Credit Cards	2,456.29	564.28
Other Current Liabilities		
2200 · Sales Tax Payable	-257.57	10.26
2225-1 · Accrued Liabilities	10,253.88	7,674.32

2400-1 - Deferred Revenue		
EF Def Rev Int. per Contract	0.00	5.45
2400-1 - Deferred Revenue - Other	0.00	<u>23,850.94</u>
Total 2400-1 - Deferred Revenue	<u>0.00</u>	<u>23,856.39</u>
Total Other Current Liabilities	<u>9,996.31</u>	<u>31,540.97</u>
Total Current Liabilities	<u>12,418.72</u>	<u>38,242.17</u>
Total Liabilities	12,418.72	38,242.17
Equity		
3200-1 - Retained Earnings	1,023.10	3,532.60
Net Income	<u>48,637.19</u>	<u>11,803.96</u>
Total Equity	<u>49,660.29</u>	<u>15,336.56</u>
TOTAL LIABILITIES & EQUITY	<u><u>62,079.01</u></u>	<u><u>53,578.73</u></u>

LEAGUE OF WOMEN VOTERS OF NEW YORK STATE

DESCRIPTION OF BUDGET CATEGORIES, 2016-2017

INCOME

MEMBER SUPPORT

- 4000-1 Per Member Payments from local Leagues, based upon reported membership on January 31st of previous year
- 4002-1 Membership dues from NYS Members-at-Large, including members of MAL units
- 4010-1 Special gifts from local Leagues often in memory or honor of League members
- 4016-1 Gifts from Board members
- 4018-1 Member Contributions – unsolicited contributions
- 4025-1 Community/Corporate Donations – general donations from community or corporate foundations
- 4026 In-Kind Donations – Services provided to LWVNYS at no cost, eg, printing by CSEA or NYS Bar Association (expenses of same amount are included in appropriate expense account)
- 4030-1 Revenue Share – Travel Concepts – rebate from Travel Concepts, Inc, for members traveling on their trips.
- 4140 Organ Donation Grant Vouchered – Amount reimbursed to LWV based on contract with NY Alliance for Dontions
- 4151-1 Direct mail appeal, mailed in February (LWV members only)
- 4154-1 Action Fund letter sent in June, asking for funds to support advocacy efforts

DEVELOPMENT

- 4111 Election Night Reporting -Payment for local League participation with election night reporting for AP; funds are received and a portion passed on to local Leagues for their participation (2/3 to local Leagues; 1/3 to LWVNYS)

PROJECTS/PROGRAMS

- 4123 Voter Services –Voter Guide and other Voter Services sales to local Leagues
- 4125 Program Reimbursement from Ed. Foundation – reimbursement for expenses incurred by LWV for educational programs, including personnel, copying, phone, postage, etc.
- 4126 EF Administrative Reimbursement – Reimbursement for expenses related to administration of the Education Foundation, such as development and fundraising activities and building issues.

ADVOCACY

- 4130-2 Legislative Agendas – revenue from sales of Legislative Agenda booklets

STATE MEETINGS

- 4300-1 State Convention Income - Income from LWVNYS Convention.

- 4310 Advocacy Day - Income from Lobby Day registrations
- 4320 Regional Training Workshops - Income from Regional Training Workshops registrations

PUBLICATIONS/PRODUCTS

- 4400 Publication Sales – income from sales of publications, eg, Welcome to the LWV, Citizen Lobbyist, Voter.
- 4500 Product Sales – income from sales of t-shirts, mugs, pins, etc.

OTHER INCOME

- 4691-1 Speaker fees are generated by state board member or off board specialist appearances

EXPENSES

GENERAL EXPENSE

- 5000-1 PMP National – PMP paid to LWVUS for MAL members (and MAL Unit members)
- 5020-1 State support for MAL Units (\$200 for 1st year and 2nd year, if requested) and rebates to MAL Units for membership dues.

PROJECTS/PROGRAMS

- 5121-2 Stipends Organ Donation Grant – Stipends to local Leagues for participation in organ donation grant.
- 5123 Voter Services – Expenses for creation, printing and postage of Voter Guides

ADVOCACY

- 5131 Salsa – License fees for maintaining Salsa Action Alert program.
- 5132 Legislative Agenda Brochure – Creation, printing and postage for Legislative Agenda Brochure
- 5133-1 Lobby Reports –Fee for submission of Bimonthly Lobby Reports & Semi-Annual Client Reports to NYS

DEVELOPMENT

- 5115 Sustainer Plaques – cost of engraving plates for Sustainer Plaque
- 5163-1 Election night reporting expenses are the share of income from the AP that is paid to the local Leagues for their participation (2/3 to Local Leagues and 1/3 to LWVNYS)

PROFESSIONAL FEES

- 5221-1 Audit -Expenses associated with the outside independent yearly audit of the League's books

TECHNOLOGY

- 5230-1 Repairs & Equipment –expenses for hardware maintenance and repairs
- 5230-2 Website hosting – Fee required to host website on internet and search engine annual fee.
- 5230-3 Website Maintenance – Expenses for webmaster to update, change or redesign website.
- 5230-4 Software – Expense for possible new software, eg, new Quickbooks programs.
- 5230-7 Email Subscription – monthly fee for Constant Contact license and office email system
- 5230-8 Little Green Light – Expenses for database system

SUPPLIES

- 5240-1 Supplies include stationery, water, pens, paper, staples, coffee, etc.
- 5240-2 Copying – copies on office copier, maintained by classes (projects) and renter's usage
- 5240-6 Printing – printing of direct mail appeal and other outside printing services (printing of Voter Guides was included in this account this year)

POSTAGE

- 5250 Postage includes general postage for League business (postage for specific projects are charged to those projects)

TELEPHONE

- 5261-1 Telephone expenses include local, long distance and fax line.
- 5294-2 Internet – monthly fee for internet connection

TRAVEL

- 5265-2 Travel and transportation includes staff and board travel (travel for specific projects are charged to those projects)

MEALS/LODGING

- 5266 Facilities/Lodging/Meals – includes expenses for Board meetings (split with EF), Lobby Day and Regional Training Workshops

DUES, FEES AND SUBSCRIPTIONS

- 5269 Dues, Fees and Subscriptions include payments to professional association memberships and subscriptions.

INSURANCE

- 5270-1 Workers' Comp Insurance
- 5271-1.1 Insurance – Directors and Officers insurance indemnifies Board members and staff (shared with LWVNYC)
- 5282-1 Insurance – General Liability Insurance includes coverage of the League (local and state) events (shared with LWVNYC).

MISCELLANEOUS EXPENSES

- 5296-6 Credit Card expenses
- 5296-1 Checking Account expenses
- 5298-1 Master Card/Visa processing expenses

PAYROLL RELATED EXPENSES

- 5200-1 Gross Salaries of Executive Director, Part-time Finance Administrator, Fulltime Director of Program and Policy, Part time Communication and Development Coordinator, and Part-Time Office Manager
- 5202-1 Employee benefits includes pension, FICA expense, Medicare expense, dental insurance, disability insurance, federal unemployment, NYS unemployment, workers compensation, etc. (employer portion only)
- 5216-1 Health Insurance - expenses associated with employee health insurance premiums or medical buyout

for FT employees who decline health insurance

5200 Payroll Related Exps – Other – Expenses for payroll service

RENT

5280-1 Rent - LWVNYs rents office space from the EF for \$500 per month

MEETINGS

5301-1 State Convention Expenses

5302-1 National Convention/Council - Expenses associates with sending Board members to National Convention

PUBLICATIONS/PRODUCTS

5400 Publications Expenses – costs to purchase or create publications

5500 Products Expense – costs to purchase products to sell on website and at conventions, eg, mugs, t-shirts, banners.



The League of Women Voters of New York State
62 Grand Street, Albany, New York 12207
Phone: 518-465-4162 Fax: 518-465-0812
www.lwvny.org E-Mail: lwvny@lwvny.org

**THE LEAGUE
OF WOMEN VOTERS**
of New York State

NOTICE of MEETING

Council will be held on June 24, 2016 at 2:00 p.m. at the office of the League of Women Voters of New York State, 62 Grand Street, Albany, for the purpose of voting on the Budget for the years 2016-2017 and such other business as may properly come before the meeting.

You may attend in person or by proxy.

LEAGUE ACCEPTANCE OF BUDGET

From the League of Women Voters of _____

Based on your membership as of Jan. 31, 2016, your League is entitled to _____ proxy votes for this Council Meeting. If you do not attend in person, Dare Thompson, President of the LWVNYS, will act as your proxy holder to vote on your behalf at the Council meeting on June 24, 2016 as directed below.

Submitted by: _____

Title: _____

Date: _____

Please check one:

_____ YES, we accept the 2016-2017 budget.

_____ NO, we do not accept the 2016-2017 budget.

Comments:

Council will be held June 24, 2016.

All responses **MUST** be received at the state League office no later than **June 24, 2016.**

Any responses received after this date will **NOT** be counted.

Return to state League office no later than June 24, 2016
LWVNYS, 62 Grand Street, Albany, New York 12207
Telephone: 518-465-4162 *Fax: 518-465-0812 lwvny@lwvny.org

DIRECTION TO THE BOARD

This is an opportunity for local Leagues to direct the State League Board to take action or consider an issue.

Submitted by LWV _____

Individual Preparing Form: _____

Address: _____

Telephone #: _____

Council will be held **June 24, 2016**.

All responses **MUST** be received at the state League office no later than **June 24, 2016**. Any responses received after this date will NOT be counted.

Return to state League office no later than June 24, 2016

LWVNYS

62 Grand Street, Albany, New York 12207

Telephone: 518-465-4162 *Fax: 518-465-0812E-mail: lwny@lwny.org