



The League of Women Voters of New York State
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THE LEAGUE OF WOMEN VOTERS *of New York State*

2022 LWVNYS Council June 7, 2022 on Zoom

NOTICE of MEETING

Council will be held on June 7, 2022 at 7:00 pm by the Zoom/video and audio program for the purpose of voting on the Budget for the years 2022-2023 and such other business as may properly come before the meeting.

You may attend in person on zoom or by proxy.

See attached instructions for participating in and reporting to the Council meeting. See attached chart as to how many delegates or votes your local League is entitled to for Council meeting and Budget vote. Your delegates may attend in person or you can complete the proxy form and return your local League's vote on the budget. Those attending in person will be allowed to ask questions about the proposed budget and vote during the Council meeting.

See information below for the proposed 2022-2023 LWVNYS Budget.

The full Council Kit with reports from each of the appropriate state Board members, Issue Specialists and Committee chairs will be emailed in early May.

To: Local Leagues
From Judy Weinstein, Chair, LWVNYS Budget Committee
April 22, 2022

Thank you to the Budget Committee: Marian Bott (LWV of NYC), Steve Muller (LWV of Rensselaer), George Calvi (LWV of Rivertowns), Lori Robinson (LWVNYS Treasurer), Jane Colvin (LWVNYS Board Member), and ex officio members Judie Gorenstein (LWVNYS President) and Laura Ladd Bierman (LWVNYS Executive Director).

There are two budgets for the coming fiscal year included in this report: The LWVNYS (League) and the Education Foundation (EF). As required by our by-laws, the EF budget was approved by the Board of Directors at their March meeting and is attached for informational purposes only. The attached LWVNYS budget must be approved by the membership at the Council meeting on June 7, 2022.

Both budgets are included for clarity. The EF reimburses the League for actual expenses that are education related or EF administration related.

The two biggest changes in the League budget from this current year to next year's proposed budget is the significant increase in salaries and benefits, and the income and expenses (in many different accounts in budget) related to state Convention which is only held every other year and will be held in 2023.

During the past year, the EF received a grant to pay for the salary of an additional employee, the Organizer position. The EF also received a large donation of \$1 million dollars with no restrictions (except that 60% must be invested in a new Endowment Fund), but the donor expressed desires that staff salaries should be strengthened and staffing increased, as well as additional support should be provided for local Leagues, especially in their voter services work. This is important to remember when reviewing next year's budget. We have included keeping that new staffer, Organizer, even though the grant ends, and we have significantly increased salaries for both the Deputy Director and Executive Director, which we found were substantially lower than others in similar positions in nonprofits in Albany.

These decisions have increased greatly the salaries and benefits lines of the League budget when compared to previous years. This has then had the impact of increasing the amount of funds taken from the Reserve Account (Investments) of the EF as the EF reimburses the League for any educational related expenses, including salaries. In the EF Budget, it is projected that \$121,000 will be needed from the Reserve Account to balance the budgets. The Budget Committee did not make this decision lightly. It was agreed that with the wishes of the donor of the large gift and the need to increase salaries to be competitive in hiring, that we would recommend this large withdrawal as a one-time event. If additional resources are not developed during the coming year, next year's Budget Committee will need to reexamine the increases.

But, the good news is that the EF has just received a \$75,000 grant for the coming year which will pay for much of this increase in salaries and other expenses. Additional grant funds are being sought to avoid the large withdrawal of our invested funds.

As mentioned above, the delegates at LWVNYS Council will need to consider and approve the proposed League Budget. See the proposed budget and the EF budget on the next pages followed by an explanation of each of the accounts in the budget.

League of Women Voters of NYS

Proposed 2022-23 Budget

	Actual 2020- 2021	2021-2022 Budget	Projected 2021-22 Yearend	Proposed 2022-23 Budget
Income				
4000 · Member Support				
4000-1 · PMP Income	62,068.74	66,632.00	66,632.00	\$ 60,458.95
4002-1 · Member Support-MAL	1,856.96	4,795.00	4,000.00	3,600.00
4010-1 · Spec Gifts From Local Leagues	2,117.93	2,000.00	2,200.00	2,000.00
4016-1 · Board Contributions	945.00	1,500.00	0.00	1,000.00
4018-1 · Member Contributions	20,676.15	14,000.00	22,950.00	25,000.00
4025-1 · Community/Corporate Donations	88.53	0.00	5.00	0.00
4026 · In Kind Donations	40.00	1,000.00	40.00	100.00
4150 · Direct Mail Income				
4151-1 · Direct Mail- Feb mailing	10,141.75	14,000.00	10,000.00	16,000.00
4154-1 · AF-June mailing	6,885.00	5,000.00	8,000.00	8,000.00
Total 4150 · Direct Mail Income	17,026.75	19,000.00	18,000.00	24,000.00
Total 4000 · Member Support	104,820.06	108,927.00	113,827.00	116,158.95
4110 · Development				
4111 · Election Night Reporting	7,875.02	2,000.00	2,670.00	2,800.00
Total 4110 · Development	7,875.02	2,000.00	2,670.00	2,800.00
4120 · Projects/Programs				
4125 · Program Reimbursement	96,299.43		148,528.00	
4126 · EF Admin. Reimbursement	74,902.00		82,350.00	
4127 Grant Income	2,000.00		8,000.00	0.00
Total 4120 · Projects/Programs	173,201.43	180,766.00	238,878.00	266,389.23
4123 · Voter Services	751.00	2,500.00	4,200.00	5,000.00
4130 · Advocacy				
4130-2 · Legislative agendas		50.00	51.55	100.00
Total 4130 · Advocacy		50.00	51.55	100.00
4300 · State Meetings				
4300-1 · State Convention Income	12,806.75	0.00		25,000.00
4310-1 · Advocacy Day		1,500.00	1,500.00	1,500.00
Regional Meetings		2,000.00	3,000.00	0.00
Total 4300 · State Meetings	12,806.75	3,500.00	4,500.00	26,500.00
4400 · Publication Sales Income				
4485-1 · Misc Publications Sales				
4400 · Publication Sales Income - Other				
Total 4400 · Publication Sales Income	841.55	3,000.00	2,000.00	2,000.00
4500 · Product Sales	1,922.69	5,000.00	3,500.00	2,500.00
4600 · Other Income				
4600-1 · Interest Income	14.29	10.00	15.00	15.00
4690-1 · Miscellaneous Income	500			

4691-1 · Speaker Fees				
Total 4600 · Other Income	514.29	10.00	15.00	15.00
Total Income	302,732.79	305,753.00	369,641.55	421,463.18
Gross Profit				
Expense				
5000-1 · PMP National	1,208.00	1,232.00	1,232.00	928.00
5020-1 · Mal Unit Support	10	485.00	225.00	434.00
5120 · Projects/Programs Expenses				
5123 · Voter Services	68.55	4,000.00	15,500.00	5,500.00
5120 Project/Programs Exps - Other	3,000.00		230.50	
Total 5120 · Projects/Programs Expenses	3,068.55	4,000.00	15,730.50	5,500.00
5130 · Advocacy Expenses				
5132 · Legislative Agenda brochures	126.33	100.00	188.75	150.00
Lobby Reference Guides	129.38	0.00	64.74	125.00
5133-1 · Lobby Reports		100.00	100.00	200.00
Total 5130 · Advocacy Expenses	255.71	200.00	353.49	475.00
5163 · Development Expenses-				
5115 Sustainer Plaque	108.81			
5163-1 · Revenue Share-Elec. Night Rep.	6,945.00	1,760.00	2,400.00	2,500.00
Total 5163 · Development Expenses-	7,053.81	1,760.00	2,400.00	2,500.00
5200-2 · Administrative Expenses				
5220 · Professional Fees				
5221-1 · Audit	2,950.00	3,000.00	3,850.00	10,000.00
Other Prof Fees (Consultant DB)	3,818.75		24,000.00	12,000.00
Total 5220 · Professional Fees	6,768.75	3,000.00	27,850.00	22,000.00
5230 · Technology				
5230-1 · Repairs & Maintenance- Equip.	1,540.21	1,000.00	1,990.00	2,000.00
5230-2 · Website Hosting	774.55	320.00	216.68	250.00
5230-3 · Website Maintenance	5,180.00	6,000.00	3,000.00	5,000.00
5230-4 · Software	50	0.00	0.00	
5230-7 · Microsoft Outlook license	834.26	900.00	842.40	842.40
5230-8 · Little Green Light		0.00		
5230-91 · Zoom	384.87	600.00	293.89	600.00
Total 5230 · Technology	8,763.89	8,820.00	6,342.97	8,692.40
5240 · Supplies				
5240-1 · General Office	625.45	2,000.00	1,200.00	1,000.00
5240-2 · Copying	276.97	1,000.00	150.00	150.00
5240-6 · Printing	1,649.20	2,500.00	2,000.00	2,000.00
Total 5240 · Supplies	2,551.62	5,500.00	3,350.00	3,150.00
5250 · Postage				
5250-1 · General	3,327.15		1,750.00	1,500.00
Total 5250 · Postage	3,327.15	2,000.00	1,750.00	1,500.00
5261 · Telephone				
5261-1 · General	982.59			
5294-2 · Internet	914.71			

Total 5261 · Telephone	1,897.30	3,000.00	0.00	0.00
5265 · Travel		1,000.00	90.00	100.00
5266 · Facilities/Lodging/Meals		2,000.00	624.76	2,000.00
5269 · Dues, Fee & Subscriptions	903.45	350.00	400.00	300.00
5270 · Insurance				
5271-1 · Directors & Officers	308	308.00	333.00	340.00
5282-1 · General Liability Insurance	2,175.45	2,200.00	2,500.00	2,600.00
Total 5270 · Insurance	2,483.45	2,508.00	2,833.00	2,940.00
5291-1 · Depreciation Exp	476.00			
5295-1 · Misc General Expenses				
5296-1 · Checking Account	10.00			
5296-5 · Misc Expenses				
5296-6 · Credit Card Expenses	507.81	850.00		
5298-1 · Master Card/ VISA/PayPal	518.33		718.00	850.00
5299-1 · Interest Expense	95.04			
Total 5200-2 · Administrative Expenses	28,302.79	29,028.00	43,958.73	41,532.40
5200 · Payroll Related Expenses				
5200-1 · Salaries- General Admin.	201,605.16	\$217,490.00		\$278,400.00
5202-1 · Employee Benefits				
5209-1 · Employee Pension Expense	2,542.03	2,797.00		\$8,313.00
5215-1 · Disability Insurance	1,008.07			1,989.00
5219-1 · Workers Compensation	461.7	462.00	371.80	994.50
5202-1 · Employee Benefits - Other	16,945.04	\$16,637.00		\$21,297.60
Total 5202-1 · Employee Benefits	20,956.84	19,896.00		32,594.10
5216-1 · Health/Dental Insurance	8,890.79	\$14,758.00		\$23,395.68
5200 · Payroll Related Expenses - Other	1,285.00	1,404.00		1,404.00
Total 5200 · Payroll Related Expenses	232,737.79	253,548.00	301,679.78	335,793.78
5280-1 · Rent Expense	6,000.00	6,000.00	24,250.00	28,800.00
5300 · Meetings				
5301-1 · State Convention	4,803.51	0.00	0.00	2,000.00
5302-1 · National Convention	600	4,000.00	4,000.00	0.00
5310-1 · Lobby Day- Expenses		1,000.00	1,500.00	1,500.00
Regional Meetings		1,500.00	3,000.00	0.00
Total 5300 · Meetings	5,403.51	6,500.00	8,500.00	3,500.00
5400 · Publications Expense	4,545.68	1,000.00	3,000.00	1,000.00
5500 · Products Expense	3,613.95	2,000.00	0.00	1,000.00
66900 · Reconciliation Discrepancies	0.05			
Total Expense	292,199.84	305,753.00	401,329.50	421,463.18
Net Income	10,532.95	0.00	-31,687.95	0.00

LEAGUE OF WOMEN VOTERS OF NEW YORK STATE

DESCRIPTION OF BUDGET CATEGORIES, 2022-2023

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
- 4016-1 Gifts from Board members
- 4018-1 Gifts from members
- 4025-1 Community/Corporate Donations – gifts from community foundations or corporate foundations
- 4026 In Kind Donations usually for printing of documents and brochures
- 4151-1 Direct mail appeal, mailed in February
- 4154-1 Action Fund letter sent in June, asking for funds to support specifically 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
- 4119 Miscellaneous Fundraisers – events that raised money for League but vary year to year

PROJECTS/PROGRAMS

- 4125 Program Reimbursement from EF – Reimbursement from EF for educational programs that will be operated by League
- 4126 Administrative Reimbursement from EF – Reimbursement from EF for administrative expenses of the EF, eg, salaries and building expenses related to maintaining the office building.

VOTER SERVICES

- 4123 Voter Services Income – sales of Voter Guides

STATE MEETINGS

- 4300-1 State Convention Income
- 4310-1 Advocacy Training Workshop – Inc received for registrations of attendees at advocacy training workshop
- 4320 Regional Trainings – Income received for registrations of attendees at regional training workshops

PUBLICATIONS/PRODUCTS

- 4400 Publication Sales – income from sales of publications.
- 4500 Product Sales – income from sales of t-shirts, mugs, pins, etc on website or at conventions.

EXPENSES

GENERAL EXPENSE

- 5000-1 PMP National – PMP paid to LWVUS for NYS MAL members
- 5020-1 State support for MAL Units; all dues payments for MAL unit members go directly to the state and small rebate goes to MAL Units.

PROJECTS/PROGRAMS

5123 Voter Services – Expenses for creation, printing and postage of Voter Guides and other voter service activities.

ADVOCACY

5132 Legislative Agenda Brochure – Creation, printing and postage for Legislative Agenda Brochure

5133-1 Lobby Reports – fee paid to NYS for reporting on LWVNYS lobbying activities

DEVELOPMENT EXPENSES

5115 Sustainer Plaque – Expense to engrave sustainer plaque honoring local or state League leaders.

5163-1 Revenue Share – 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

PROFESSIONAL FEES

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

TECHNOLOGY

5230-1 Repairs & Maintenance -Equipment - computer and other equipment repairs

5230-2 Website hosting – Fee required to host website on internet.

5230-3 Website Maintenance – Expenses for webmaster to update website.

5230-4 Software – Expense for possible new software.

5230-5 General Maintenance – Costs for services on computer hardware in office.

5230-7 Email Subscription – monthly fee for web based program for communication with members.

5230-8 Little Green Light – subscription for database program

5230-9 Zoom – subscription for Zoom license

SUPPLIES

5240 Supplies include office and building supplies, copying and printing (Accounts 5240-1, 5240-2 and 5240-6).

POSTAGE

5250 Postage includes general postage for League business

TELEPHONE

5261 Telephone expenses include local, long distance and fax line (paid out of EF now)

5294-2 Internet – charge for maintaining internet connection (paid out of EF now)

TRAVEL

5265 Travel and transportation includes staff and board travel

FACILITIES/MEALS/LODGING

5266 Expenses for board meetings and hotel and food at state Convention.

DUES, FEES AND SUBSCRIPTIONS

5269 Dues, Fees and Subscriptions include tax return payments, professional association memberships, license fee and subscriptions

INSURANCE

5271-1 Directors and Officers insurance indemnifies Board members and staff

5282-1 General Liability Insurance includes coverage of the League events including local Leagues.

MISCELLANEOUS EXPENSES

5291-1 Depreciation Expenses

5298-1 Master Card/Visa/Paypal expenses

PAYROLL RELATED EXPENSES

5200-1 Salaries of Executive Director, Deputy Director, Organizer, Finance Administrator, Internal Auditor (PT)

5202-1 Employee benefits includes pension, FICA expense, Medicare expense, disability insurance, federal unemployment, NYS unemployment, workers compensation, etc.

5216-1 Expenses associated with employee health insurance premiums and buyout

5200 Payroll Related Expenses – Other – expenses for payroll service

RENT

5280-1 Rent paid to new offices at The Blake Annex (assumes building owned by EF and former office will sell)

MEETINGS

5301-1 State Convention Expenses – current year convention costs are mostly in specific accounts for the purpose, eg, printing, postage, etc.

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

5310-1 Lobby Day – expenses for annual Advocacy Training/Lobby Day

PUBLICATIONS/PRODUCTS

5400 Publications Expenses – printing cost for League publications

5500 Products - Expenses associated with purchasing products such as t-shirts, mugs, banners, etc.

League of Women Voters of NYS Education Foundation

2022-23 Budget

Approved by LWVNYSEF Board March 25, 2022

	Actual 2020- 2021	2021-2022 Budget	Projected 2021- 22 Year End	Proposed 2022-23 Budget
Ordinary Income/Expense				
Income				
4000 · Support Income				
4010-1 · LL Contributions	4,006.25	500.00	2,525.00	2,500.00
4018-1 · Member Contributions	72,085.97	60,000.00	1,079,260.00	70,000.00
4020-1 · Board Donations	118,727.50	30,000.00	55,050.00	50,000.00
4025-1 · Community/Corporate Donations	409.82	20,000.00	11,700.00	20,000.00
Total 4000 · Support Income	195,229.54	110,500.00	1,148,535.00	142,500.00
4100 · Grant Income	113,393.22	30,845.00	65,000.00	
4110 · Income- Development				
4119-1 · UN Event				
4180-1 · Fundraiser/Event				
Total 4110 · Income- Development		0.00		
4150 · Direct Mail Income				
4151-1 · Feb Direct Mail (LWV)		500.00	500.00	500.00
4157-1 · Fall Direct Mail (EF)	55,968.59	32,000.00	26,339.00	30,000.00
Total 4150 · Direct Mail Income	55,968.59	32,500.00	26,839.00	30,500.00
4200 · Other Income				
1010-21 · Interest	328.22	500.00	26.00	100.00
4280-1 · Rent from LWVNYS	6,000.00	6,000.00	1,500.00	0.00
4285-1 · Rent from Outside Sources		0.00		0.00
4290 · Bibby Endowment Year End Income	8,000.00	8,000.00	8,000.00	8,000.00
4291 · Centennial Year End Income	1,400.00	1,500.00	1,500.00	1,500.00
RNS Year End Income				30,000.00
6420-1 · LWVNYS Sustainers Plaque		200.00		200.00
4200 · Other Income - Other	3,750.00	3,500.00	0.00	0.00
Total 4200 · Other Income	19,478.22	19,700.00	11,000.00	39,800.00
Total Income	384,069.57	193,545.00	1,251,374.00	212,800.00
Expense				
5120 · Programs/Projects				
5125 · Program reimbursement to LWVNYS	96,299.43	180,766.00	148,528.00	
5126 · EF Admin. Reimburse to LWV	74,902.00		82,350.00	
5190-1 · Grant- Special Projects	18,654.64	5,000.00	3,500.00	
5120 · Programs/Projects - Other	200			
Total 5120 · Programs/Projects	190,056.07	185,766.00	234,378.00	266,389.23
5150 · Development/Projects				
5110 · Development Expenses	3,571.67	2,828.00	3,026.52	3,000.00
5117 · UN Event				

Total 5150 · Development/Projects	3,571.67	2,828.00	3,026.52	3,000.00
5157 · Direct Mail Expenses				
5157-2 · Printing	2,408.60	2,500.00	2,395.54	2,400.00
5157-3 · Postage	802.7	900.00	745.50	800.00
Total 5157 · Direct Mail Expenses	3,211.30	3,400.00	3,141.04	3,200.00
5200-2 · General Administrative				
5221-1 · Professional Fees-Legal & Acctg	2,950.00	3,000.00	3,850.00	10,000.00
5230-1 · Equipment Repair & Maintenance	4,885.80	5,000.00	2,117.00	2,124.00
5235-1 · Equipment Expenses	2,531.05	1,600.00	3,503.61	3,822.12
5240-1 · Supplies	326.93	250.00	350.00	350.00
5250-1 · Postage	1,273.62	1,500.00	1,154.64	1,120.00
5260-1 · Printing and Design Expenses	3,525.74	2,500.00	0.00	0.00
5265-1 · Travel/Transportation		1,000.00	0.00	0.00
5266-1 · Meals/Lodging		29,000.00	28,900.00	30,300.00
5271-1 · Directs & Officers Insurance	308.5	243.00	333.00	340.00
5281-1 · Building Maintenance				
5281-12 · Building Repairs and Upkeep	17,737.09	500.00	13,709.80	0.00
5281-1 · Building Maintenance - Other	2,258.70	2,732.00	1,500.00	0.00
Total 5281-1 · Building Maintenance	19,995.79	3,232.00	15,209.80	0.00
5282-1 · Building Insurance	2,025.40	1,555.00	3,363.00	1,000.00
5284-1 · Building Utilities	4,563.87	3,930.00	3,923.00	0.00
5294-1 · Dues, Fees, Subscriptions	12,859.59	12,462.00	11,251.00	10,166.00
Total 5200-2 · General Administrative	55,246.29	65,272.00	73,955.05	59,222.12
5296 · Bank Charges				
5279-1 · B. Bibby Interest- Rochester	4,000.00	4,000.00	4,000.00	4,000.00
5296-1 · Checking Account				
5298-1 · Master Card/ Visa/PayPal	544.57		700.00	700.00
5641-1 · Credit Card Charges	1,649.49	1,500.00	1,000.00	1,000.00
5296 · Bank Charges - Other	110.47			
Total 5296 · Bank Charges	6,304.53	5,500.00	5,700.00	5,700.00
Depreciation Expense				
Total Expense	258,389.86	262,766.00	320,200.61	337,511.35
Net Ordinary Income	125,679.71	-69,221.00	931,173.39	-124,711.35
Other Income/Expense				
Other Income				
4000-1 · Local PMP GRANTS MANAGEMENT	5,857.34	3,507.00	3,507.00	\$3,182.05
4161-0 · Use of Cash Reserves		65,614.00		121,529.30
Use of Grant Carryovers			56,404.00	
4300-1 · Admin Fee-GRANTS MANAGEMENT		100.00	50.00	
Total Other Income	5,857.34	69,221.00	59,961.00	124,711.35
Net Other Income	131,537.05	69,221.00	56,404.00	0.00
Net Income		0.00	991,134.39	0.00