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SHOWING IT LIKE IT IS:
THE REAL PICTURE OF STATE LEAGUE INCOME AND EXPENSES

League of Women Voters of the U.S.
1730 M Street, N.W.
Washington, D.C. 20036

January, 1977

SELECTED BIBLIOGRAPHY ***

The Art of Budget Building, 1973, 20 pp., #268, 60¢.

Local League Budget Item by Item, #150, free.

Ledger-de-Main for Local League Treasurers, 1974, 36 pp., #248, \$1.25.

Dollars and Sense: The Art of Raising Money, 1976, 12 pp., #494, 75¢.

Guidelines for State and Local League Use of Tax-Deductible Money, 1976, EF, #361, 15¢.

*** These publications available from LWVUS Publication/Sales Department.

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1730 M Street, N.W.
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Organization Division
Money Brief #2 - State Leagues
February 1977

STATE LEAGUE TREASURER: MANAGER AND CONSULTANT

Introduction

Money Brief #1, Showing It Like It Is: The REAL Picture of State League Income and Expenses, was sent out to all state League presidents last month. It was designed to assist state boards as they formulate or finalize state League budgets. As a companion piece, this Money Brief #2 will be of interest to: the state board in utilizing the unique resources available through the treasurer; the state nominating committee, who must seek a person qualified and willing to take on this key position; prospective candidates for state treasurer who will want to know a bit more about the responsibilities and satisfactions of the job.

The treasurer's job is two-fold: 1) member of the state board management team (upon which she/he serves as primary financial expert); and 2) counterpart to local League treasurers throughout the state. First, the state treasurer's job as it pertains to the state League.

MEMBER OF THE STATE LEAGUE MANAGEMENT TEAM

Financial Consultant

The board, the nominating committee, and the current or prospective treasurer should keep in mind that beyond the management responsibilities of accepting and disbursing funds, seeing that the organization's books are maintained properly and taking an active part in budget committee deliberations--the treasurer is the chief financial consultant to the state League. What this means is that the treasurer at each state board meeting should provide more information than a brief recitation of income and expense figures. The LWVUS publication for treasurers, Ledger-de-Main, (Pub. #248, \$1.25 each) outlines in detail the various forms, filing deadlines, ledgers, and journals with which every League treasurer must be familiar. But the state treasurer's job is considerably broader and more creative than the bookkeeping aspects inherent in the position.

The American Heritage Dictionary of the English Language defines a consultant as "a person who gives expert or professional advice". Obviously, as keeper of the organization's monies, the treasurer is the person in the position to advise the state board on how and when to most effectively utilize the League's financial resources to get the League job done.

For example, at each meeting the treasurer should briefly apprise the state board on cash flow: how well income is coming in and how well the League is able to meet its expenses. In other words, if midway through the fiscal year the state League has received less than the normal support amount anticipated from its local Leagues (based on budget projections and previous years' experience), the entire board will want to discuss what, if any, steps need to be taken to rectify or alleviate the situation. In order to make the right decision the board will also need to know from its financial consultant, the treasurer, how expenses are running. If these, too, are lower than in past years, the board may be able to await additional local League payments with little discomfort. On the other hand, if expenses are high, the board will want to discuss

with the treasurer ways to meet the crisis and plan steps to maintain fiscal viability. Perhaps a reminder notice to local Leagues requesting prompt payment is all that is needed. Or perhaps there are funding possibilities on the horizon which the treasurer as member of the finance and/or development committee can point out.

The treasurer is also in a position to suggest ways for the board to amend the budget or shift expense priorities if that appears necessary. If, say, \$50 was budgeted for a state program publication that now is on the back-burner because of lack of a writer, the treasurer should be able to point out this fact to the board. Perhaps that \$50 allocation could be better utilized to cover a more immediate area of state League concern. Or, maybe certain bills can be deferred until additional revenues are forthcoming. If the situation is critical enough, the treasurer may recommend for the board's consideration a withdrawal from reserves to meet obligations. The treasurer plays a vital role in state board money management. Approached imaginatively this officer can be to the League what a comptroller is to a profit-making concern--an expert consultant enabling the managers to get the most mileage out of finite dollars.

Gaining Expertise

An expert needs knowledge and experience. To be a financial consultant, an effective state League treasurer will want to take these steps:

- Become familiar with the tools of the trade. This is done by referring to and analyzing the records and books of past treasurers, as well as the internal how-to's designed to make the job easier, such as the LWVUS publications on the treasurer's functions, budget-making, fund raising, guidelines for the use of tax-deductible money, etc. (refer to bibliography on the last page). Also refer to available state publications in this area and keep abreast of League money trends in other states by looking over the reports prepared by other state League treasurers.
- Keep on top of federal rules and regulations applicable to the League. It is vitally important to meet all filing deadlines for information and/or payments required by law. For example, on items like IRS Form 990--failure to file can lead to a League's being required to pay hefty penalties. (Note: federally required forms are listed and explained in Ledger-de-Main, (Pub. #248).
- Keep on top of your state's rules and regulations as these apply to the League. Some state campaign finance laws, for instance, preclude political action campaigns by corporations. In states where such legislation has been enacted and where the state League is incorporated, the treasurer will need to know exactly what steps the state League must take to be able to engage in action. In other states, the state government has established certain mandatory accounting and financial disclosure requirements for all organizations wishing to solicit funds within that state's borders. Where such regulations exist, the treasurer must assist the League in complying with them in order for the state League to seek those much-needed outside dollars.
- Share all pertinent information with the board. The effective treasurer does not merely gather and keep financial information, but shares it with the board in order that the best, most informed decisions can be made.

- Finally, an effective treasurer is not only familiar with the details of the job, but keeps accurate up-to-date records and books, including information to substantiate non-cash contributions and members' out-of-pocket expenses.

A few words about external forces affecting the job

Current/prospective state League board members should be aware that external factors--e.g., more exacting governmental reporting requirements--are making the treasurer's job a good deal more complicated than has been the case in the past. As noted, many states have enacted campaign finance laws that require preparation of complicated report forms by incorporated groups wishing to engage in lobbying activities. Also, many state Leagues are participating increasingly in grants and contracts, most of which have their own, separate accounting requirements established by the grantor and agreed to by the grantee. It is probable that regulations will continue to become more detailed and complex and that state Leagues will find it more, not less, attractive to receive outside funds. All this means that the state League Treasurer should have access to professional consultation services, as needed. Very simply, (and especially in state Leagues with large budgets), unless the current treasurer or prospective candidate is a trained accountant/bookkeeper, she/he may have some difficulty in keeping up with the myriad reports, forms, and separate accounts that the state League now has to file and keep in order to do business.

In short, the state board should be sure to include in its budget provision for professional accounting services, if and when they are needed. Likewise, the state League treasurer should utilize those services when an outside opinion is needed or when a major, or unfamiliar, financial operation is required, such as the preparation of a complete financial statement, that must be submitted for review of and approval by a state commission on charitable solicitations.

If there is a League member or a League friend willing and able to perform these consulting services for the organization without cost, so much the better! But if this sort of "gratis" professional assistance doesn't exist, the state League should be prepared to assist its treasurer by setting aside the needed sums for such services. It is important to remember that these types of consulting services are no longer a luxury but a necessity. The LWVUS, for example, has steadily had to increase the amounts needed for legal and financial advice simply because these matters have become continually more complex. *Furthermore, because state government-mandated requirements impinging upon state League operations vary so greatly, it is not possible to provide one general manual of directions applicable to every state League and to every situation.*

THE OTHER PART OF THE JOB--COUNTERPART TO LOCAL LEAGUE TREASURERS

If financial matters are complex for the state League, just imagine the plight of a local League treasurer new to the job, and panicked at the thought of having to rely totally upon her/his own resources! Because of breadth and depth of knowledge and experience, the state League treasurer is in an excellent position to directly aid local League treasurers.

For state treasurers--how can you help?

- When post board reports are prepared for local Leagues, the state treasurer will want to do more than just report on the state League's financial condition. Other

topics that should be included are reminders of upcoming treasurer's deadlines--e.g., for state and national annual reports; PMP/pledge payments due to state and national; IRS forms; insurance forms; state government reports; etc. Needless to say, tips on how to fill out the forms are usually well received by local League treasurers!

- Actively encourage communication with local League treasurers, and let them know you are available for advice and consultation. This can be done through the state League bulletin, through the post board reports, and through personal contact. As patterns of concern emerge, share them and your advice with the other local Leagues, some of whom have probably not yet gotten around to contacting you directly.
- Be available for field service. State treasurers should be ready as needed to assist in the state League's servicing of local Leagues. Appropriate efforts could include regional training sessions specifically geared to money matters; how-to workshops at state conventions or council; money-matters sessions to be incorporated with any type of state training for local Leagues; one-to-one visits with small groups of local League treasurers with very specific problems; or whatever combination of these that best respond to needs. And Field Service efforts need not be limited strictly to local League treasurers. All members of local League boards can also be brought along to understand the realities of handling money and the advantages of a well-done treasurer's job. At the very least, they should be encouraged to assist and be supportive of their treasurer, while drawing upon the information at her/his command.

The Personal Satisfaction Quotient

The state League treasurer plays a pivotal management role that affects not only the decisions and actions of the state board, but those of local Leagues as well. There are few jobs in the League that so directly impinge upon everything else that is happening now or in the future.

Best of all, the state treasurership is a manageable job. With the understanding and cooperation of state board colleagues, the treasurer can usually take care of financial matters without being tied to an everyday routine. Of course, this becomes even easier when professional bookkeeping and accounting services are available. Equally important, helping local Leagues does not require heavy additional work, since most of the materials and advice to be shared derive directly from doing the state treasurer's job itself. There is no doubt that persons wishing to exercise their talents, their creativity and their judgement will find the role of state treasurer uniquely rewarding, and the personal satisfaction quotient unusually high.

MEMO TO BOARD
FROM MCMAHAN

LWV-T Balance Sheet May 31, 1988-Final

Please change 05-TEF Reimbursement from -5883.77 to -6982.78
Please change 06-Unreimbursed Exp, Administrative to 3060.11

I entered one figure wrong in March in the wrong account.

If you did not make the entry in LWV-TEF Balance Sheet May 31, 1988-Final, an asterick by J4 Loan, Republic First Midland should be entered, and an explanation at the bottom of the page stating that the loan was reduced from \$67,000 to \$63,000 during fiscal year 1987-1988 and the computer program cannot show it as an expense.

Joann has made the corrections on the balance sheets that will be sent to local League presidents.

OTHER LWVUS SOURCES TO CONSULT

The Art of Budget Building, #268, 60¢.

In League: Guidelines for League Boards, #275, \$2.00.

Local League Budget Item by Item, #150, free.

Local League Budget Form, #220, free.

Ledger-De-Main for Local League Treasurers, #248, \$1.25.

Dollars and Sense: The Art of Raising Money, #494, 75¢.

Guidelines for State and Local League Use of Tax Deductible Money, #361, 15¢.

F&I FINANCING PART 1

The purpose of this FACTS AND ISSUES is to give every member an opportunity to look at how the League of Women Voters, at its various levels and as a whole, is funded and how those funds are spent. Additionally, members are being asked for their ideas and comments as to whether present funding mechanisms are the most equitable and efficient means of meeting League needs.

The F&I had its genesis in the responses to a survey of PMP/Pledge patterns sent to local Leagues last fall and in background materials subsequently assembled for the 1975/76 Budget Committee. The findings were an eye-opener for committee members and members of the national board. The survey showed widespread dissatisfaction with the system as presently constituted but provided no clear direction about how to improve it. The committee materials on local, state and national income and expenditures revealed a curious combination of diversity and sameness on how each level of the League receives and disburses its funds. The words and numbers in this two-part F&I are a distillation of what the board and committee found. They are supplemented by a capsule financial history of the League to supply an extra dollop of perspective for today's situation.

Although each League is being sent four questions related to the F&I, responses are not intended to lead directly to member agreement as to how the dues/pledge/PMP system should be modified. The process is more like a preferential primary in which constituents have a chance to weigh and discuss new candidates as well as incumbents. Final decisions, if any, will be made by delegates to the national convention in May. The February 1 deadline for comments will also give Leagues a chance to recommend bylaw changes which could implement their findings.

Beyond its implications for convention, this undertaking should increase member awareness of the fiscal facts of League life. It can serve as a springboard for continuing discussions and probings into how to fund League work and activities adequately. Although Leagues have made enormous strides in cultivating and harvesting new sources of income, the dollars in our bank accounts still don't match our needs or what we know can be accomplished.

Dollars are not the cornerstone of League achievements, but all too often they can make the difference between a job well done or a job not done at all. A local League president summed up the relationship this way: "Our strength lies in the energy, competence and dedication of all League members. But our ability to produce sustained and effective public education and action programs depends to a large extent on

our level of financial support. In short, money matters. And the facts of life dictate that it matters a great deal."

History

From its beginning in 1920, the League has struggled with the question of how and from where the money to support the organization would be raised. The first national bylaws barely mentioned finance. Each delegate to national convention was required to pay a \$50 participation fee, and the national board was charged with developing a budget, for convention approval, which authorized "travelling and other necessary expenses of the board of directors."

Two years later, the bylaws were expanded to include "quotas" for each state League with a minimum set at \$100. They weren't enough, and delegates to the 1924 convention were asked to adopt a general finance plan for funding "budgets . . . adequate to feed a living, growing movement." The report to convention noted: "There has been a lack of unity between national, state and local methods and, in most cases, an absence of any systematic financial plan. We shall never solve our financial problems until we make money-raising part of the regular program of the League."

The General Finance Plan, followed until 1930, was the foundation for so-called "unified" or "integrated" finance. Its slogan, "every member a money raiser." Monies were to be raised and collected by local Leagues with assistance from state and national in the form of campaign instructions and literature, speakers and field service. Each state was to pay a share of the national budget, and national had a lien on 50¢ of every dollar raised until the quota was met. Monies over the quota stayed at the local or state levels.

In its first decade, the League relied heavily on the generosity and dedication of a small group of individuals, national board members and presidents, who contributed substantial amounts from their own pockets and persuaded others to help support the organization. Their efforts met 69 percent of the costs of administering the LWVUS and, in times of fiscal emergencies, board members pledged their personal securities as collateral on "tiding-over" loans. It couldn't last and it didn't.

The 1928 convention established an Auxiliary Income Fund "to provide the National LWV with invested capital, the income of which shall be applicable to the annual budget of the national League, or to projects in addition to the budget." An additional purpose of the Fund was "to provide collateral on which to borrow." Four years later convention delegates requested that a stable income base via an every-member dues plan be developed for consideration at the next convention.

facts & issues



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Accordingly a \$1 per member national dues proposal was brought forward at the 1934 convention—and voted down. Those in favor argued that it would provide a firm source of income and that similar plans had already proved effective for other organizations. The cons argued that dues would result in a drop in membership, be burdensome to small Leagues and too complicated to handle, and finally, that the League wasn't like other organizations.

The Auxiliary Income Fund didn't fare too well, either. Throughout the thirties the national board resorted to loans from the Auxiliary Income Fund as needed. By 1937, they amounted to some \$39,000 of the Fund's holdings of about \$105,000, and it was apparent that the national board was unable to repay the money. After 1937 no additional loans were negotiated from the Fund. The Fund remained in the bylaws until the 1960 convention when it was dissolved and the balance transferred to the League's Reserve Fund.

In the thirties, efforts were also made to broaden the base of organizational support through improved state and local League fundraising. This was the era of the "Expansion Campaigns" in which 17 local and state Leagues served as prototypes in conducting finance drives. These led to the formal adoption of "integrated financing" by the 1940 convention, which not only encouraged state and local League fundraising but also directly led to increases in state pledges. In 1946, "Integrated Finance" became part of the bylaws in Article XIV, Sec. 2, which still stands: "*Financial Support*: Financial responsibility for the work of the LWVUS shall be assumed annually by the local Leagues."

As a partial consequence of the "member support" bylaw, local League finance drives grew in the early fifties. This was the same period in which the League: added a number of state and local Leagues, particularly in the Rocky Mountain States; enlarged its scope of activities; provided more services requested by members; created the National VOTER; increased publications and the number of board and staff members. The fifties also saw increasingly heavy withdrawals from reserves.

To respond to the vanishing reserve problem, the 1958 convention moved that the League establish an educational, tax-deductible arm. About a year later, the IRS officially declared the LWVEF an educational 501(c)3 organization, capable of receiving donations allowable as deductions from the taxable income of the contributor.

Growth, however, cost money, and delegates to the 1962 convention found that in the 1952-62 period national expenditures had risen only 2¢ a member, from \$1.80 to \$1.82. Delegates directed the national board to plan more realistically for needs and to ask for higher pledge support. The following year, council approved a Five Year Plan which did result in a \$35,000 increase in pledges to national.

In 1968, the convention approved plans for a national finance drive, with proceeds to be shared at all levels, to mark the League's 50th Anniversary. The drive officially ended in 1971. After campaign expenses, operating costs, etc., some \$2,400,000 went to local and state Leagues, and national had about \$1,200,000 to strengthen LWVUS and LWVEF reserve funds.

The 50th Anniversary involved every level of the League, and one of its spin-offs, in addition to the funds raised, was to make the League—local, state and national—more familiar with and confident about the need for and the ways to raise money. Nationally, the influx of tax-deductible contributions led to restructuring the Education Fund so that its activities could be more efficiently coordinated with those of the LWVUS.

In 1971, an expanded budget committee was appointed to serve as a Long-Range Finance Planning Committee and to apply its recommendations to the 1972-73 budget. What the committee came up with was a dues package to support every level of the League—a minimum of \$15 was recommended, to be split 3 ways: \$7 to the local League, \$4 to the state, and \$4 to national. Collections were to be made at the local level. If adopted, state and local pledges were to be reduced. Convention '72 delegates voted the proposal down and, instead, amended the bylaws to provide that each local League would make a direct, per member payment (PMP) to the LWVUS, the amount to be determined by each convention.

Leagues could raise their PMP as they wished—from dues or from community fundraising. To assist them and the states in meeting their fiscal needs, the LWVUS instituted a number of programs including regional finance workshops for state and local Leagues led by trained teams of member experts; and the publication of finance-related aids—e.g., a new standard gross budget form; *The Art of Budget Building*; and *Ledger-de-Main: A Handbook for Local League Treasurers*. In addition, leadership training workshops for state boards contain a special finance fundraising component.

Since 1968, the League's ability to deal with financing problems has improved considerably, and at the 1974 convention, delegates were in a mood to examine the strengths and weaknesses of the current system. They were particularly concerned about revenue shortages resulting from some state and local Leagues' inability to meet pledge levels or their PMP obligations. The budget committee was directed to explore the situation and report back to council in 1975. As part of the process, local and state Leagues were surveyed, and their responses expressed both dissatisfaction with and confusion about League funding and a desire to take another look. What follows, is that look.

What comes in . . .

As the financial history of the 55 years that the League of Women Voters has been in existence indicates, the "how to" side of providing adequate fiscal resources for all levels of the organization has been a constant source of concern, frustration and, not surprisingly, proposals for change.

There are two dominant and often conflicting strains: preserving the fiscal autonomy of local Leagues and constructing an equitable system, i.e. one which embraces an "ability to pay" and/or "fair share" concept. If each local League existed independently, these two concepts would coexist in relative harmony. However, the fact is that the League is one nationwide organization with each level—local, state and national—reinforcing and supplementing the other. Although the bylaws state that members must join a recognized local League, each individual also becomes a member of the League of Women Voters of the U. S. and of the state League . . . three levels of participation and three levels of responsibility.

Interlocking activities are carried out at each level; members and leaders are serviced by local, state and national Leagues; and virtually everything that is done involves dollars and cents. It's no secret that financing discussions, in the present and the past, usually boil down to conflicting beliefs as to just how the League pie should be sliced to meet local, state and national needs.

Local income

The keystone of local fiscal autonomy is control over the amount of dues levied on members in the community. In

1974, the average dues nationwide was \$11.67. But average means just that, and there are wide variations within each state. For example, in California members may pay \$20.00 or \$10.00, depending on where they live. In Kentucky, the range is from \$5.00 to \$15.00 and in Minnesota from \$5.00 to \$18.00. Only one state, Alaska, has uniform local dues.

As the State League Profile Chart (see chart 3) indicates, ability to pay does not seem to be a major factor governing the level of local League dues. A comparison of the seven lowest per capita income states with the seven highest shows that the average dues levels are not too dissimilar.

Lowest Per Capita Income			Highest Per Capita Income		
Rank	State	Ave. Dues	Rank	State	Ave. Dues
(50)	Mississippi	\$ 8.13	(1)	Connecticut	\$ 9.85
(49)	New Mexico	12.33	(2)	Alaska	15.00
(48)	Alabama	12.28	(3)	New Jersey	12.88
(47)	South Carolina	11.00	(4)	Delaware	11.67
(46)	Louisiana	10.23	(5)	Illinois	12.42
(45)	Arkansas	9.21	(6)	Nevada	10.83
(44)	West Virginia	12.00	(7)	New York	12.23

The number of members in a local League does seem to bear more of a relationship to dues levels. It costs a local League more to service and coordinate 400 members than 40 and, as a general rule, costs are higher in larger metropolitan areas than in rural ones. However, state League costs are relatively higher where local Leagues are few and far apart.

Dues By Size of League and Region				
Region	Members 0-75	Members 76-200	Members 201-400	Members Over 400
New England	(106) \$ 9.45	(84) \$11.05	(15) \$11.97	—
Mid Atlantic	(117) 11.81	(133) 13.22	(15) 14.10	(5) \$12.48
Southern	(74) 9.94	(48) 12.11	(16) 13.34	(4) 13.63
Southwest	(28) 10.70	(18) 11.56	(5) 11.80	(3) 13.33
North Central	(232) 10.67	(126) 12.13	(27) 13.61	(7) 13.61
Rocky Mountain	(30) 10.48	(7) 10.86	(5) 13.40	(1) 16.00
West Coast	(45) 12.58	(55) 14.13	(21) 14.74	(6) 15.17

(number in parentheses indicate number of Leagues reporting in each category)

The wide range of local League dues levels opens up the question as to whether those Leagues at the lowest end of the spectrum are adequately fulfilling their obligations to their members and to the total organization.

Obviously, Leagues' perceptions of what that responsibility entails vary. Leagues also seem to hold very different ideas about what share of the organization's activity should be borne by the individual member. The judgment may be related to the League's image of its role and value to the community—the level and degree of activity it undertakes in carrying out League program or citizen information goals. It also may relate to conscious or unconscious assessments of what the traffic will bear—assessments that boil down to what some members believe the League is worth. And, for some Leagues, responsibility begins and ends at home—state and national concerns just aren't part of their universe, or they fail to make the connection between state and national programs and community concerns.

Although the dues debate has occupied center stage of financial discussions for so these many years, the fact is that, in 1974, dues accounted for only one-third of local League

income. As Chart 1 indicates, 35 percent stemmed from contributions and 33 percent from other sources. It's clear that the membership, as a whole, is not bearing the major share of League funding. This raises the question of whether it should and, if not, who should and how and by whom is the balance to be raised.

In 1974, local Leagues received a total of \$1.7 million dollars from member (\$400,000) and nonmember (\$1.3 million) contributions—asking individuals, businesses and unions to show their support of the work of the organization. While the majority of Leagues still have the equivalent of an annual finance drive to solicit contributions, many are conducting their fundraising efforts on a year round basis. Since external giving patterns do not always conform to the League calendar, boards are developing funding programs which tap contributors at the time of the year that's best for them.

In addition, local Leagues have turned to raising money from other sources, and it is this category which represents the most dramatic change in income patterns since 1972. In 1974, income almost doubled the 1972 figure (see Chart 2). These funds came from publication sales, monies from grants and projects, the selling of League services and, to a lesser extent, monies from special fundraising projects such as auctions, rummage or calendar sales. Altogether, they account for one-third of local League income.

While local monies are raised to benefit the League as a whole, the responsibility and usually the work of raising it falls primarily on those members of the board and finance committees who assume the chore of extending a League's fiscal net beyond the dues income boundaries.

There is another source of support that does not appear in most League budgets. It is the in-kind and out-of-pocket contributions that many League leaders make to the organization—money for postage, for gas, for materials, for telephone calls, for babysitting and a host of other items. Being a League leader can be an expensive proposition, one that often cuts short or curtails an individual's active career in the League.

Giving, of oneself and of one's resources, is part and parcel of the ground rules for most volunteer organizations. However, that doesn't obviate an organization's responsibility periodically to evaluate and weigh where disproportionate burdens are falling. A cadre of Lady Bountifuls and/or martyrs does not make for a healthy or effective organization.

State income

At the state level, there is a marked change in sources of income. Chart 1 shows that, in 1974, local Leagues supplied 65 percent of all state income, averaging \$6.66 per member. Again, however, averages don't tell the whole story, and there are tremendous variances from state to state. For instance, in 1974 three states—Alaska, Wyoming and Vermont—got less than 30 percent of their income from local Leagues while four states—Illinois*, New York, Alabama and Oregon—got over 85 percent from locals.

State Leagues also vary in the methods they use to determine support from local and provisional Leagues. The Profile shows that, of those reporting, the methods of determining support are evenly divided. One-fourth use a uniform statewide PMP, one-fourth use a formula with a statewide PMP factor included, one-fourth use a formula based on "ability to pay" factors and the remainder use no set pattern or formula.

The weakest source of income for the states is fundraising—an average of eight percent. Again there are wide variations

*Figure for 1973

from state to state, not only in dollars raised, but in the relationship of contributions to the total income picture. Seven states, for example, got less than one percent of their income from contributions (California, Colorado, Iowa, Missouri, New York, North Dakota, Tennessee) and four (Alabama, Kentucky, Nevada and West Virginia) reported zero income from this source. Two states, Alaska and Wyoming, obtained more than half their income from contributions.

Diversity is also the name of the game in the "other" income category which forms the remaining 27 percent of the pie. Arizona, Missouri and Nevada earned more than half of their funds via this route while it accounted for less than 10 percent of the funds collected by Delaware, Illinois*, North Carolina and South Dakota. The "other" umbrella includes a variety of items, e.g., income from ABC-TV reporting; sale of products such as calendars, pins or bumper stickers; special project money; and income from publication sales.

National income

The national income picture, Chart 1, is drawn from the gross incomes of both the LWVUS and LWVEF. In 1974-75, 41 percent of income, \$909,168, stemmed from Leagues via the PMP (two-thirds) and pledge (one-third) systems.

That wasn't always the case. The adoption of PMPs by the 1972 convention took all levels of the League by surprise. Local Leagues were not sufficiently geared up for the new process of sending \$4.00 per member to the LWVUS, and many state Leagues had banked on getting a fixed amount from the organizational dues package proposed by the national board. As the following tables indicate, the result was a substantial gap in League support.

Year	Number of State Leagues Not Accepting Suggested Pledge	
1972-73	31	net deficit of \$151,300
1973-74	22	net deficit of 67,667
1974-75	14	net deficit of 36,024
1975-76	13	net deficit of 16,925

PMP Collections			
Year	Deficit	PMP Rate	Average Paid
1972-73	\$42,556	\$4.00	\$3.64
1973-74	56,707	4.00	3.85
1974-75	20,883	4.25	4.14

Pledge and PMP collections have improved markedly—from a shortfall of \$193,856 in '72-73 to \$56,907 in '74-75. During that three year period, state pledges were held at the 1972 formula levels and were updated and raised in 1975-76. Before the institution of the PMP, League membership had peaked around 155,000 members. As of January 1, 1975, the figure reported by local Leagues was 140,000. While the total decrease in membership cannot be attributed to the PMP, this per capita levy has certainly encouraged weeding out inaccurate membership lists.

Fundraising accounts for 21 percent of national income. This includes general contributions, operating costs for major grants, and overhead income from grants and restricted projects, which fund a variety of program-related activities. Other sources, which total 15 percent, include publication sales, income from dividends and interest, and the administrative costs associated with the LWVEF's

*Figure for 1973

handling of tax-deductible monies raised for specific state and local League projects. Nineteen percent of income is from charges for space and services used by the Education Fund and the Overseas Education Fund.

The short term reserve figure, four percent, is a relatively new item. It resulted from a series of belt-tightening procedures and the deferment of planned activities that occurred after delegates to the 1974 convention lowered the proposed PMP from \$4.75 to \$4.25. The board was able to underspend in FY 1974-75 and apply the savings to the 1975-76 budget.

... Must go out Local expenses

The biggest surprise in analyzing figures from annual reports came in adding up the amount of money being spent by local Leagues. In 1972, local Leagues were spending an average of \$19.70 a member; in 1974 the figure had jumped to \$32.55. And two-thirds of the monies collected at the local level were being spent where they were raised—at the local level. As Chart 1 shows, funds sent to states accounted for 22 percent of expenditures, and the PMP another 12 percent. In dollars per member, local Leagues retained \$21.44 and forwarded \$7.06 to the state and \$4.05* to national. For every dollar raised through dues, local Leagues are collecting two more to meet their community, state and national responsibilities. Apparently, the 65 percent increase in local League expenditures did not lower their operating reserves. Local League cash balances stood at \$1,905,088 in 1972 and \$1,903,055 in 1974—a drop of about one-tenth of one percent.

State expenses

State expenditures in 1974 averaged out to \$9.89 a member with \$8.13 being spent in the state and \$1.76 going to meet pledges to national. State expenditures, see Chart 2, showed a steady increase in the 1972-74 period. The general administrative category includes expenses for the president, board, delegates, legislative costs, operating costs, salaries, public relations, fees, capital expenditures and net costs of conventions or councils and accounted for half the total spent in 1974 compared to 56 percent in 1972.

Services to Leagues, which include the costs of travel to Leagues, conferences, free organization materials and net cost of any state or national publications, showed the largest percentage increase: 17 percent or \$242,128 in 1974 and 10 percent or \$123,961 in 1972.

State pledge payments to national showed a percentage decline during the three year period while "Other Expenditures," which include costs of special fundraising projects, showed an increase.

National expenses

For the LWVUS and LWVEF, expenditures per member came to \$15.41 and in FY 1974-75 amounted to \$2,232,634; the comparable figures for 1972-73 were \$2,021,364 or \$13.01 a

*The difference between this amount and the \$4.14 shown in the preceding PMP Collection Chart is due to the fact that throughout this F&I, local and state League data has been collected from annual reports which conform to a calendar year (Jan. 1-Dec. 31) while LWVUS and LWVEF figures are from budgets and treasurer's reports computed on the League's April 1-March 31 fiscal year.

member. Sixteen percent of costs stemmed from direct services to Leagues and members which, in Charts 1 and 2, include organization and field service, the National VOTER, League mailings, maintenance of the LWVEF banking operation and the state and local government department. Twenty-four percent went to meet the expenses of the board and to cover the administrative and management functions of the office—i.e., purchase of supplies, maintenance of files and account books, processing publication orders, staffing a switchboard and a mail and mimeo room. An equal amount was spent on lobbying and legislative activities, public relations and editorial services and on developing program-related materials, conferences and fundraising. Not included is the \$88,000 paid to local and state Leagues that participated in restricted grant projects administered by the national office in FY 1974-75 or the more than \$50,000 in direct contributions, materials and field service that went to Leagues involved in ERA ratification efforts.

Responding to and servicing the diverse program and organizational needs of a 140,000 member organization is a full-time job and needs full-time attention. About 46 percent of the national expenses go toward rent and the salaries and fringe benefits of 73 employees. That averages out to one budgeted employee per 1,918 members.

The preceding facts and figures represent averages only, and as we've seen, averages do not always conform to reality. The State Profile Chart does present a pretty clear picture of how states are faring in comparison with each other. It was patently impractical to draw a similar profile for local Leagues. However, a quick study of your local League's budget and treasurer's report will provide an accurate base for discovering how your League raises and spends its funds. From the data in this publication you'll be able to make some overall comparisons with the general nationwide picture and to draw some conclusions about your funding efforts and those of the state Leagues.

What's happening outside the League

The problem of raising money is certainly not unique to the League of Women Voters. It's one that every volunteer organization wrestles with. On chart 4, we've assembled information from five other organizations which have local and/or state as well as national levels of operation. In reviewing the information you will notice many similarities and quite a few differences.

Four have as many or more members than the League; all charge higher dues than the local League average; and more dollars per member flow into their national offices. Three organizations have special member categories: i.e. corporate; life member; senior citizen; limited income and national membership only. Two regularly solicit members for additional contributions. The services and support given to state or local branches varies considerably while each of the five national offices are supported almost entirely from member dues and/or contributions.

Leagues have, from time to time, established special member categories. The most common ones have been for students and senior citizens but so far, League experience has been that the demand for them is quite small. Others have tried establishing special rates for those they felt were unable to pay the full dues amount. They, too, have met with limited success. As a result, most Leagues have chosen to deal with each situation individually, either by "paying" for volunteer office time or services rendered by the member or by having

other members act as sponsors. Since the admission of men as full voting members, some Leagues have been experimenting with a family category.

The linkage between money and members seems to be an obvious one: the more members the more dues income a League has to fund its activities. Not so. As the State Profile Chart shows, in 31 states the average dues level is less than local Leagues' assessments for state and national support. Thus many Leagues, primarily those with low dues, are subsidizing their entire membership via their fundraising efforts.

Suggested ways to alleviate the cost per member squeeze include:

- raising the local dues level to at least cover the League's fiscal obligations to the total organization;
- establishing special membership categories—i.e. corporate, life, sustaining—at rates higher than local dues;
- setting up alternate entry points so that individuals can join the League at the national or state level, thus relieving local Leagues of fiscal and servicing responsibilities.

Where do we go from here?

For better or worse, the current method of funding the League, at all levels, is a hodgepodge. Call it what you will, the PMP is actually a form of national dues although local Leagues may raise the money any way they wish. Local League support for states is computed via PMP assessments, fair share formulas, and a variety of other mechanisms. Local dues run the gamut from \$5.00 to \$20.00, and there are literally hundreds of Leagues which, on the basis of dues collected, lose money every time they recruit a new member.

There are state and local Leagues that meet their organizational responsibilities with 100 percent performance on pledges or PMPs. Others do not. There are Leagues that put the burden of support on the community and others that turn to members for the lion's share of their financial resources. While the line of fiscal responsibility is spelled out clearly in the national bylaws, there are no sanctions for failure to meet that responsibility or even guidelines as to what the minimum level of that responsibility should be.

Given its size and geographical spread, the League is a remarkably unified organization. While at times our structure may appear cumbersome, it has resulted in a body of women and men who act on the unbeatable basis of knowledge and commitment. However, League spheres of activity often seem to be fragmented. There's action at the local, state and national level—action on a wide range of program issues. Local projects, state projects and national projects. Community education and voter service programs. It's hard to get a grasp on the total range of operations; hard to stand back from one's own program or organizational interests and focus on the total picture.

Every level of the League has needs and they vary. A local League may be keeping records for 42 or 342 members; a state, for 500 or 13,000; and national, for 140,000. A publication can have a print run of 50, 500, or 50,000.

A city council can be meeting on important zoning ordinances on the same day the state legislature is about to vote on ERA and, in Washington, the House is about to consider amendments that would gut the Clean Air Act. Somewhere, someone in the League is doing something about each item on the day's agenda. Without adequate resources, no level of the League can meet the diverse demands of its members and its program goals.

Though we have 15,000 fewer members than were re-

ported in 1972, we have raised more money, increased our political effectiveness, improved publications and increased activities. Leagues are on the move, meeting controversy head on and achieving goals which run the gamut from challenging zoning ordinances to tax reform; serving as catalysts for resolving hot community issues; involving the member and involving the community; disseminating more and better election information. Local, state and national Leagues are targeting priorities and putting more money and effort into areas where they can have the biggest impact.

While increased activities cost more money, they also increase the League's visibility in the community—make more people aware of and willing to help support the organization's work and goals. And they also increase member satisfaction, giving each the feeling that her or his volunteer time and effort has been well spent.

Central to all League activities is the need for coordination and communication. While the geographical limits of a League's jurisdiction may be small, the need for duplicating and office equipment and supplies exists. The size of a League's membership often affects the level of sophistication required to carry out the communication effort. Publications which used to be prepared primarily on mimeo machines are now taking on a more professional look. We are no longer publishing materials just for ourselves; local Leagues, alone, took in over a quarter of a million dollars in 1974 from pub sales.

While many Leagues rely on members to carry out office functions, others are hiring part-time help to do the job so that the member's time can be used for committee or board work, special activities, or participation in monitoring or lobbying efforts. Leagues have hired full- or part-time staff to send dues notices, collect dues, keep the membership lists updated, and do work involved in record keeping and reporting, so that more volunteer time can go into programs for membership growth and retention.

There is no doubt that installing a special phone for the League, in a home or an office, is a big help in improving community and member relations. Many valuable contacts have been missed and potential members lost for lack of a listed phone number.

The need for an office operation at the state level also varies, depending on the number of members to be served and the size of program. Many states hire a secretary or typist on an hourly basis, others need to rent office space, buy equipment and hire full-time employees. Postage, travel and telephone costs become an important expense item at this level, as the location of board members and the number of Leagues to be served broadens considerably. The same is true at the national level where, for example, board members come from 15 states, the membership totals over 140,000 and the number of Leagues served totals 1,400.

New methods and procedures, such as using concurrence and establishing program and organizational priorities, are helping Leagues make more efficient use of their time. This streamlining, however, has not relieved the states or national of their responsibility to keep program items current and to prepare member and committee materials. For example, Leagues in a particular river basin area may be working feverishly on a flood plain project, Leagues in another section of the country may be actively implementing welfare goals, and still others may be pushing for reform of campaign financing laws. Each issue can be a top priority for that particular geographical area, and the involved members expect prompt and complete information relating to their particular needs.

Organizational services are another important function of

the state and national Leagues and include special workshops in finance and leadership training, action techniques, free distribution of memos and publications to every League, field service trips to assist local or state Leagues with their special problems. It's the phase of League activity that has the widest ripple effect in communicating new ideas, information and techniques.

It all takes money. In 1974, Leagues at the local, state or national level spent \$44.98 per member in their respective communities. Obviously, no dues system could realistically maintain this level of operation. However, as it now stands, member dues meet less than a third of the organization's expenses. Is this enough? Or should the member's responsibility be increased—for example, to at least 50 percent? Should each member have the same level of responsibility?

To focus on the local League dues level does not, of course, cover the total range of League financing options. But it is a good entry point into the more complicated question of how League members and leaders think about money, the money they must raise to support their organization's activities. For many people, it's not a favorite subject. Individuals who feel no qualms about bracing a city council for more funds for mass transit shrink from asking a community leader for a sizable League contribution. At annual meetings, councils and conventions, money matters are dealt with as expeditiously as possible. There's an aura of discomfort when there's a disagreement on a budget item or a challenge of a pledge reduction. League leaders don't like to be in the position of asking members for more money and, to complete the chain, nonsalaried members are often reluctant to ask their salaried spouses for additional funds for the League.

It's a syndrome that starts at the grass roots and branches up through state and national. And, it's not confined to the League. While there are exceptions, the record of women's organizations and colleges demonstrates that both year-to-year fundraising and/or building sufficient endowment reserves is a never ending struggle. The four years during which the national office has been building its fundraising capabilities have not been a bed of roses for the board and staff members involved. It was and is hard to get a foot in the door of corporations and foundations who have not had a prior working relationship with the League. And in many instances solicitations have been met with politeness tinged with sexism—i.e., "You ladies are doing a fine job but . . ." The "but" was usually followed by a demurrer that indicated they just weren't used to taking women's organizations seriously.

However, with persistence, a solid record of accomplishment, and well-thought-out proposals, initial resistances have been overcome. There's no doubt that the growing acceptance of the women's movement, both by organizations and by individuals, has helped our cause. And, perhaps, having men as full voting members will make a difference in our fundraising efforts. But for now, the old second class syndrome is still around—we just have to try harder.

In the final analysis, funding the League is a matter of every member's making a down-to-earth assessment of what this organization is really worth, to the individual member and to the communities (local, state or national) served by the League. Additionally, the question of the amount of funding is directly related to the system under which the funds are collected. Is the system equitable? Does it (or should it) take into account the special characteristics of each level of the League? Is it efficient? Does it truly reflect the real needs of local, state and national levels? Does it allow for long range planning—a time span over and above the current fiscal year? Does it adequately reflect differences in geographical resources?

Following are some of the options drawn from the local and state League response to the PMP/Pledge survey. For each there is a brief description and, to supplement the criteria in the preceding paragraph, some points to consider in weighing each choice.

Per Member Payments A uniform flat rate per member, determined by dividing the amount of income needed (after all other sources have been accounted for) by the total membership. The amount of PMP could be tied to budget acceptance at a convention or council meeting, or it could be determined in separate vote prior to budget adoption, as national by-laws now provide. PMPs could also be the basis of local and/or state member support levels, replacing dues and pledges.

Points to consider:

- ☐ Provides a set amount of income per year (two years under national bylaws).
- ☐ Spreads League responsibility evenly, if fully paid.
- ☐ Lacks fair-share, ability to pay factors.

[Some Leagues suggested establishing tax-deductible PMPs, on the grounds that their fiscal problems would be eased if they had the option of meeting the PMP obligation to the national level with tax-deductible funds solicited for the LWVEF from individuals, corporations or other businesses. Attractive as the idea seems on the face of it, such a procedure would not comply with IRS regulations. The LWVUS is the member organization, and because it and local and state Leagues lobby for specific legislation, their dues or other member-based assessments are not deductible.

The establishment of the state and local grant program within the LWVEF does allow those local and state Leagues that are not able to take tax-deductible money to solicit funds for educational and voters service projects. Hundreds of Leagues are now finding new sources of "soft" money in their communities to fund projects formerly paid for by non-deductible monies.]

Pledges Traditionally, pledges have been based on formulas aimed at assessing a League's ability to pay. Some of the more common formula factors are: area per capita income, size and/or age of League, area cost of living index, size of League budget. According to the formula elements, Leagues are assigned a pro-rated assessment, which is applied to income needed. Leagues accept or modify the requested amounts prior to budget adoption.

Points to consider:

- ☐ Attempts to factor in ability-to-pay considerations.
- ☐ Is set annually, subject to convention changes.
- ☐ Contributes to uncertain budgeting at recipient level.
- ☐ Sets up "fairness" problem between Leagues who accept and meet proposed pledge and those who don't.

Organizational Dues A minimum dues amount is established by the national convention, with fixed amounts of the total earmarked for each level of the League. Dues could be made uniform, or a minimum rate could be established for local and state League shares, with each able to request a higher amount via pledges or other methods. Would be collected locally, with obligations being met fully by members or by combination of members plus contributions.

Points to consider:

- ☐ Provides for a set amount of income for two-year period

for each level of the League.

- ☐ Would spread member/League responsibility evenly.
- ☐ Would strengthen principle of organizational interrelationship.
- ☐ Would provide a single method or base of League financing while providing for flexibility according to need.
- ☐ Could increase dues amount for members.

National Dues There would be one uniform dues for all individuals joining the League. Dues would be sent directly to the national office, which would then rebate to local and state Leagues amounts determined by convention. Individuals who joined in areas where there was no local League would be categorized as state and national members-at-large.

Points to consider:

- ☐ Spreads member responsibility evenly.
- ☐ Relieves local and state Leagues of bookkeeping and dues collection chores.
- ☐ Entails increased cost at national level, which might be offset by income from new category of national members-at-large.
- ☐ Could facilitate nationwide membership drives.
- ☐ Could increase dues amount for members.

Special Assessments A particular local, state or national project is costed out, and the total amount is then pro-rated on a per-member basis. Membership would give approval through the appropriate body—local League annual meeting, state conventions or councils, national conventions or councils. Approval of the proposed assessment would make member payment a member responsibility. (A variation would be a voluntary special fund request, such as the every-member ERA solicitation conducted by national.)

Points to consider:

- ☐ Provides mechanism for meeting "one-shot" needs, e.g., office equipment or special legislative effort.
- ☐ Could weaken budget planning process.
- ☐ Would increase members' role in meeting specific League needs.

This is not a comprehensive list, nor does it do more than hint at the permutations and combinations that might be worked out. It does summarize the most commonly mentioned suggestions from the PMP/Pledge survey; it could trigger other suggestions from your League.

If you opt for a mixed system, think through the question of compatibility: how will the components of your mix fit with one another? For example, organizational dues could be supplemented by a modified pledge system, but it wouldn't mix with the PMP. Keep in mind, also, that none of the above systems will meet the total income requirements of the League—local, state and national will still have to seek out contributions and develop other sources of income. Finally, League interrelationships are a crucial part of the equation. Each level of the League, though it functions separately, is essential to make the other a successful and effective organization.

Though we may speak on behalf of a League of 30 members at a city council meeting, we carry the prestige of thousands and the credibility of 55 years of solid performance and experience. Our paths may be different, but our goals are the same. Our degree of success depends to a great extent on the amount of money we have to work with. We can stand still, slide backwards or move ahead, depending on our degree of commitment. The choice is ours. ☐

About F&INANCING, Part II

Four charts make up Part II:

1 *The Pie Charts* summarize total League income and expenditures for 1974—where money came from and how it was spent.

2 *The Summary of Local, Provisional, State and National League Income and Expenditures 1972, '73, '74* provides supplementary information which includes average amounts per member and shows the funding patterns of the past three years. These figures are the basis for establishing the national averages, and **all information contained in them came directly from your Annual Reports** to the national League. Local and state League figures are based on the calendar year (January 1-December 31), while the national

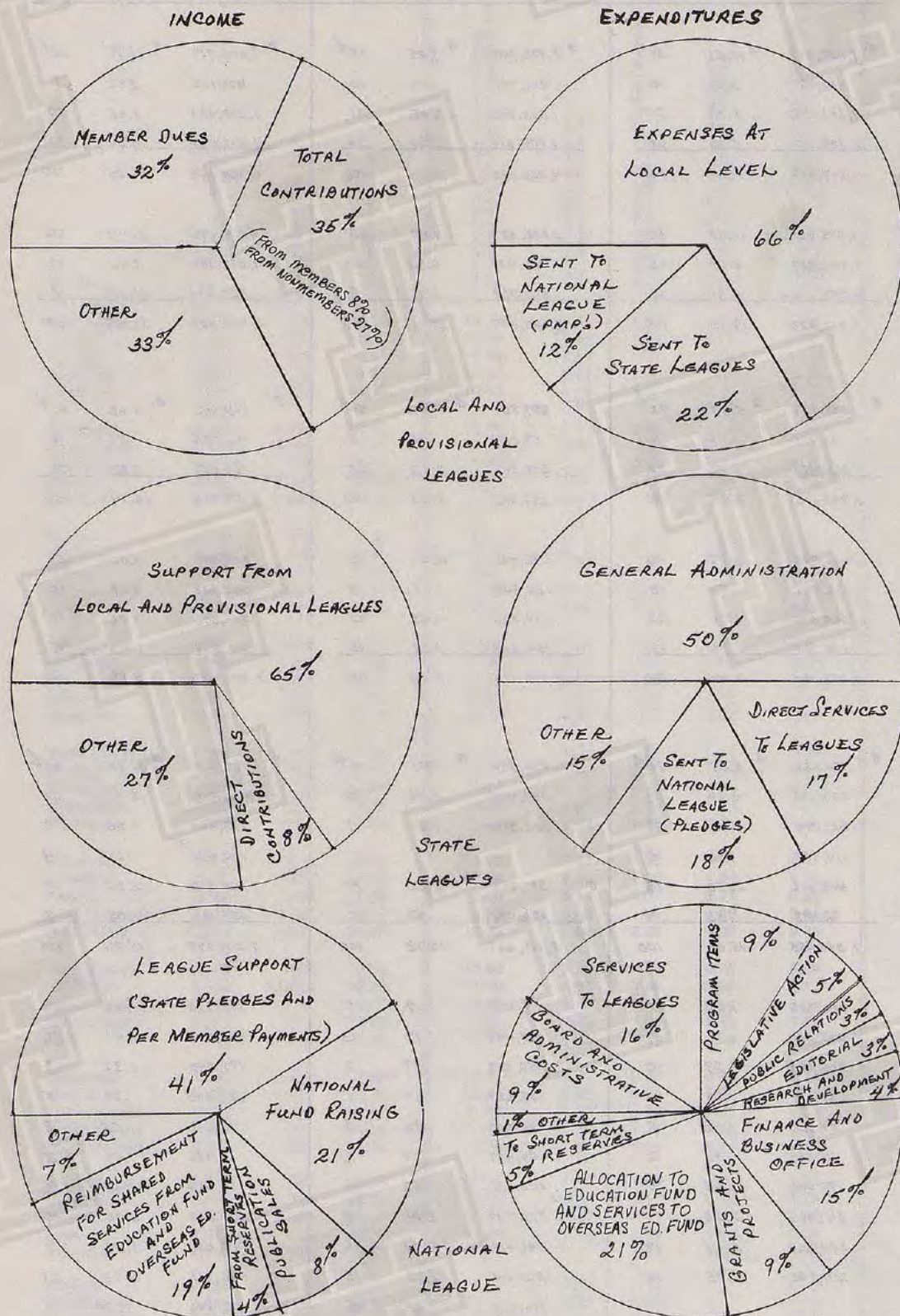
League figures are based on the fiscal year (FY 1974 would be April 1, 1974-March 31, 1975).

3 *The Profile of State Leagues* gives basic facts about each state, including per capita income, size of membership and its growth or decline, average dues, methods of determining local League support and the listing of average amounts per member received and spent for support of the state and national Leagues.

4 *Dues Structures of and Member Relationships to Selected Volunteer Organizations* shows the current dues amounts charged by some other volunteer organizations, how the money is funneled to the different organizational levels, and what members as well as leaders receive for their dues dollars.

F&INANCING PART 2

1 Summary of Total Income and Expenditures



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League of Women Voters
of the United States
1730 M Street, N.W.,
Washington, D. C. 20036

2 Summary of Local, Provisional, State and National League Income and Expenditures 1972, '73, '74

	1972			1973			1974		
	AMOUNT REPORTED	AVERAGE PER MEMBER	% OF TOTAL	AMOUNT REPORTED	AVERAGE PER MEMBER	% OF TOTAL	AMOUNT REPORTED	AVERAGE PER MEMBER	% OF TOTAL
LOCAL AND PROVISIONAL LEAGUES									
INCOME:									
MEMBER DUES	\$ 1,632,376	\$ 10.51	39%	\$ 1,503,750	\$ 9.35	35%	\$ 1,604,719	\$ 11.08	32%
MEMBER CONTRIBUTIONS	419,967	2.70	10	421,187	2.76	10	408,165	2.82	9
NON-MEMBER CONTRIBUTIONS	1,321,138	8.50	31	1,302,040	8.52	31	1,310,487	9.05	27
OTHER	834,377	5.37	20	1,009,313	6.61	24	1,636,684	11.30	33
TOTAL INCOME	4,207,908	27.08	100	4,236,290	27.74	100	4,960,055	34.25	100
EXPENDITURES:									
RETAINED AT LOCAL LEVEL	1,675,935	10.78	55	2,606,337	17.07	63	3,104,646	21.44	66
SENT TO STATE LEAGUES	1,026,829	6.61	33	966,431	6.33	23	1,022,788	7.06	22
SENT TO NATIONAL LEAGUE (PMP)	359,156	2.31	12	567,739	3.71	13	587,294	4.05	12
TOTAL EXPENDITURES	3,061,920	19.70	100	4,140,557	27.11	100	4,714,728	32.55	100
STATE LEAGUES									
INCOME:									
LOCAL LEAGUE SUPPORT	\$ 888,957	\$ 5.59	72%	\$ 887,769	\$ 5.81	70%	\$ 964,092	\$ 6.66	65%
DIRECT CONTRIBUTIONS	71,789	.46	6	59,057	.39	5	116,754	.81	8
OTHER INCOME	266,420	1.72	22	310,387	2.03	25	409,147	2.82	27
TOTAL INCOME	1,207,166	7.77	100	1,257,213	8.23	100	1,489,993	10.29	100
EXPENDITURES:									
GENERAL ADMINISTRATION	666,520	4.29	56	642,948	4.21	52	724,548	5.00	50
SERVICES TO LEAGUES	123,961	.80	10	164,948	1.08	13	242,128	1.67	17
SENT TO NATIONAL LEAGUE (PLEDGES)	265,876	1.71	22	264,026	1.73	22	254,506	1.76	18
OTHER	136,763	.88	12	154,262	1.01	13	211,549	1.46	15
TOTAL EXPENDITURES	1,193,120	7.68	100	1,226,184	8.03	100	1,432,731	9.89	100
NATIONAL LEAGUE									
INCOME									
LEAGUE SUPPORT (PLEDGES, PMP)	\$ 790,521	\$ 5.09	34%	\$ 872,296	\$ 5.71	41%	\$ 909,168	\$ 6.28	41%
FUND RAISING	670,688	4.44	29	577,495	3.78	28	456,308	3.15	21
PUBLICATION SALES	242,314	1.56	10	163,916	1.01	7	173,343	1.20	8
FROM RESERVES / SHORT TERM RESERVES	117,928	.76	5				100,000*	.69	4
REIMBURSEMENTS	419,616	2.70	18	381,889	2.50	18	414,208	2.86	19
OTHER	82,418	.53	4	126,071	.83	6	157,198	1.08	7
TOTAL INCOME	2,343,485	15.08	100	2,111,667	13.83	100	2,210,225	15.26	100
EXPENDITURES:									
BOARD & ADMINISTRATIVE COSTS	186,726	1.20	9	181,320	1.19	8	199,320	1.38	9
SERVICES TO LEAGUES	277,506	1.79	14	289,448	1.87	13	348,536	2.41	16
PROGRAM ITEMS	205,955	1.33	10	150,537	.99	7	197,850	1.37	9
LEGISLATIVE ACTION	81,398	.53	4	102,639	.67	5	121,453	.84	5
PUBLIC RELATIONS	67,539	.43	3	70,611	.46	3	79,540	.56	3
EDITORIAL	46,553	.30	2	44,499	.29	2	58,730	.40	3
RESEARCH & DEVELOPMENT	98,006	.63	5	102,115	.67	5	89,614	.62	4
FINANCE & BUSINESS OFFICE	341,966	2.20	17	326,737	2.14	15	332,865	2.30	15
GRANTS & PROJECTS	384,364	2.47	19	341,413	2.24	16	194,681	1.34	9
ALLOCATION TO END FUND & OEF	271,840	1.75	14	393,406	2.58	18	466,711	3.22	21
TO SHORT TERM RESERVES				100,000	.65	5	109,500	.75	5
OTHER	59,011	.38	3	57,011	.39	3	33,834	.23	1
TOTAL EXPENDITURES	2,021,364	13.01	100	2,161,736	14.16	100	2,232,634	15.41	100
Membership as of 1 January	153,391			152,704			144,838		

1. ANNUAL TREASURERS' REPORTS - 1972, 1973, 1974

3 Profile of State Leagues

STATE	Per Capita State Income 1973	Statewide Membership 1-1-75	Local League Dues Averages 1-1-75	Total Amount of Local League Support Per Member Sent to State and National Leagues (Includes \$4.25 PMP)	Average Per Member Support Sent to State Leagues 1974-75 Fiscal Year	Average Per Member Support Pledged by State Leagues to LWS 1974-75 Fiscal Year	Average Per Member of Local League Support Retained by State Leagues 1974-75 Fiscal Year	Total Average Per Member of Local and State League Support Sent to National League 1974-75 Fiscal Year (Includes PMP)	Methods of Determining Local League Support to State League. P = PMP, M = Formula With Statewide PMP Figure, F = Formula, N = No Set Formula.	Amount of Local League Support Pledged to State League, 1974-75 Compared to 1973-74. I = Increased D = Decreased	Number of Years Since 1972 That State Membership Total Increased. (3 is Maximum)	Number of Years Since 1972-73 That State League Accepted Suggested Pledge to National League. (3 is Maximum)
Alabama	3,871	700	12.28	13.72	9.47	1.70	7.77	5.95	P	I	1	3
Alaska	5,933	403	15.00	15.34	11.09	1.58	9.51	5.83	M	I	0	3
Arizona	4,692	915	14.00	8.86	4.61	1.07	3.54	5.32	P	D	1	1
Arkansas	3,952	736	9.21	14.07	9.82	2.00	7.82	6.25	P	D	1	3
California	5,521	13,813	14.40	10.83	6.58	2.57	4.01	6.82	P	I	1	2
Colorado	5,029	2,449	12.82	10.66	6.41	2.08	4.33	6.33	P	I	3	2
Connecticut	5,938	6,199	9.85	9.91	5.66	2.50	3.16	6.75	F	I	0	2
Delaware	5,778	450	11.67	9.99	5.74	2.53	3.21	6.78	M	I	0	3
Florida	4,923	3,949	14.50	13.15	8.90	2.11	6.79	6.36	P	I	2	3
Georgia	4,395	2,491	10.50	12.90	8.65	1.77	6.88	6.02	F	I	3	1
Hawaii	5,541	309	9.83	9.01	4.76	2.16	2.60	6.41	F	I	0	3
Idaho	4,413	503	11.56	14.99	10.74	1.61	9.13	5.86	M	I	2	1
Illinois	5,770	8,787	12.42	13.04	8.79	1.75	7.04	6.00	M	I	0	0
Indiana	4,987	2,691	11.01	13.98	9.73	2.43	7.30	6.68	M	D	1	3
Iowa	5,273	2,304	10.25	12.68	8.43	2.27	6.16	6.52	N	I	1	2
Kansas	5,304	1,405	10.75	15.09	10.84	2.42	8.42	6.67	M	I	1	3
Kentucky	4,033	1,044	7.83	11.66	7.41	1.89	5.52	6.14	N	I	1	1
Louisiana	3,931	1,081	10.23	10.00	5.75	2.03	3.72	6.28	P	I	1	3
Maine	4,082	583	9.25	10.66	6.41	2.06	4.35	6.31	P	D	1	3
Maryland	5,489	3,796	11.16	8.90	4.65	2.20	2.45	6.45	N	I	2	1
Massachusetts	5,253	11,139	11.34	12.57	8.32	2.65	5.67	6.90	P	I	0	3
Michigan	5,551	3,932	12.17	14.85	10.60	2.63	7.97	6.88	P	D	0	3
Minnesota	5,137	4,586	10.98	14.72	10.47	2.46	8.01	6.71	F	I	0	2
Mississippi	3,556	307	8.13	8.22	3.97	1.64	2.33	5.89	N	I	2	3
Missouri	4,841	2,555	12.82	13.31	9.06	2.43	6.63	6.68	M	D	0	3
Montana	4,682	417	8.58	11.82	7.57	.92	6.65	5.17	N	D	1	1
Nebraska	5,271	805	10.42	10.94	6.69	1.85	4.84	6.10	N	I	1	2
Nevada	5,745	302	10.83	9.39	5.14	1.37	3.77	5.62	N	D	1	1
New Hampshire	4,694	1,083	8.14	9.70	5.45	.89	4.56	5.14	M	D	0	0
New Jersey	5,845	8,677	12.88	12.33	8.08	2.08	6.00	6.33	F	I	0	1
New Mexico	3,853	708	12.33	12.52	8.27	1.39	6.88	5.64	I	D	1	2
New York	5,705	13,213	12.23	11.16	6.91	1.86	5.05	6.11	F	I	0	0
North Carolina	4,282	1,896	12.53	12.56	8.31	1.91	6.40	6.16	N	I	1	2
North Dakota	5,695	271	8.50	15.64	11.39	1.86	9.53	6.11	F	I	0	3
Ohio	5,076	7,751	11.05	10.65	6.40	2.38	4.02	6.63	P	I	0	3
Oklahoma	4,340	1,103	9.80	15.17	10.92	2.09	8.83	6.34	F	I	1	2
Oregon	4,833	2,107	12.26	13.20	8.95	2.30	6.65	6.55	N	D	0	3
Pennsylvania	4,993	6,748	13.41	11.31	7.06	1.78	5.28	6.03	M	I	0	0
Rhode Island	4,841	942	8.69	11.55	7.30	2.35	4.95	6.60	M	D	1	3
South Carolina	3,832	872	11.00	9.28	5.03	1.45	3.58	5.70	F	D	2	3
South Dakota	4,713	358	8.14	12.74	8.49	1.49	7.00	5.74	F	D	1	3
Tennessee	4,095	1,314	10.82	12.84	8.59	2.41	6.18	6.66	P	D	1	3
Texas	4,571	3,846	11.01	12.14	7.89	2.20	5.69	6.45	N	I	1	3
Utah	4,072	514	8.29	10.98	6.73	1.69	5.04	5.94	I	I	1	1
Vermont	4,054	693	8.27	10.35	6.10	2.18	3.92	6.43	M	I	0	1
Virginia	4,886	2,750	11.20	8.54	4.29	2.13	2.16	6.38	P	I	1	2
Washington	5,154	2,584	13.34	10.27	6.02	1.83	4.19	6.08	I	I	0	0
West Virginia	3,961	657	12.00	11.66	7.41	1.69	5.72	5.94	M	I	1	3
Wisconsin	4,750	2,984	11.26	12.08	7.83	2.22	5.61	6.47	M	I	2	3
Wyoming	4,695	319	10.50	11.71	7.46	1.59	5.87	5.84	F	I	0	3
Average Per Member		11.67		11.87	7.62	1.97	5.65	6.22				

4 Dues Structures of and Member Relationships to Selected Volunteer Organizations

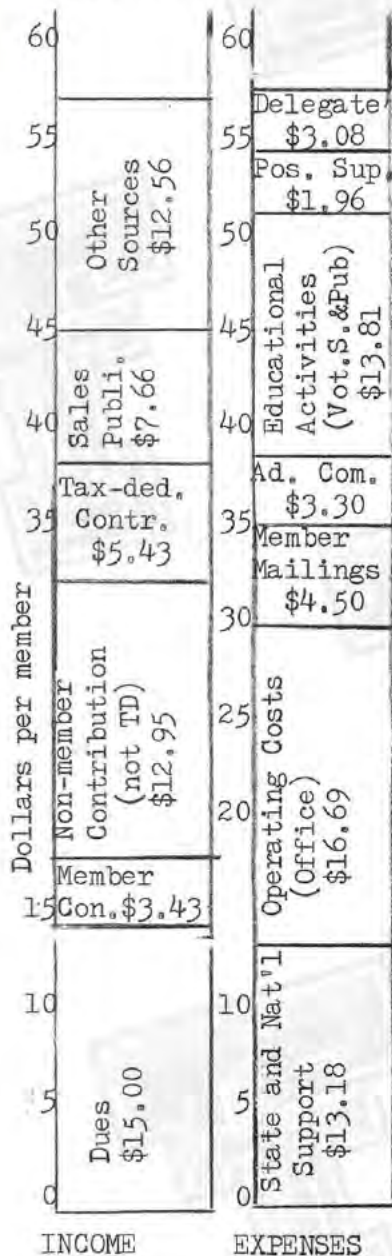
	A.A.U.W.	A.C.L.U.	B.P.W.	Common Cause	N.O.W.
DUES YEARLY	\$15 to \$30 average. Variable	\$15	\$18 average. Variable	\$15	\$15 mostly. Variable
KEPT BY NATIONAL	\$8.50 (July 1, '75)	All 1st yr. dues, if recruited at nat'l level. 60% to affiliates on renewals.	\$9, \$1.50 earmarked for ERA.	\$15	\$10
OTHER DIVISIONS OF DUES	None.	Affiliates get all 1st yr. dues, if member recruited locally. 40% to nat'l. on renewals.	Pledge to state. \$4 average from local.	"Refund" to phase 4 states \$1 per member. (proven political effectiveness.)	Some state orgs. receive \$2 from local chapter.
SPECIAL MEMBER CATEGORIES	Members at large, \$8.50 (all dues to nat'l). Corporate members \$25 a year.	"Limited income" members, \$6. Life members, \$1,000.			Senior citizen, \$5. Nat'l member only, \$10
WHERE DUES ARE COLLECTED	Locally, except for members at large.	Nationally or by "affiliate."	Locally	Nationally	Locally. Also nationally for national level.
DUES DECIDED BY—	Locally at local level. National board for nat'l level. Approved by convention.	National budget audit committee.	Locally at local level. National bd. for nat'l level. Reviewed by members.	National board.	Convention
PROPORTION OF NAT'L BUDGET SUPPORTED BY DUES & MEMBER CONTRIBUTIONS.	Virtually all	Almost all "hard" money	100%	96/97%	Almost all
OTHER NAT'L SOLICITATION OF MEMBERS	None	Direct mail twice yearly	None	Average member gives \$21.80 annually inc. dues. Direct mail, twice yearly.	None. (Tax deductible legal defense & ed. fund solicit.)
NATIONAL BUDGET	\$1,250,000	About \$2 million	\$1,000,000	\$6.5 million	Under a million
NUMBER OF MEMBERS	188,000	275,000	170,000	327,000	70,000 (10% men)
ORGANIZATIONAL DIVISIONS	1819 chapters. National, "Branches," M.A.L.'s.	49 state, 7 national affiliates. National, Affiliates	3,751 "clubs." National, State, District, Local Clubs.	26 states, 300 congressional districts. National, State, Congressional District.	National Regional, Some States, Local.
EVERY MEMBER RECEIVES	A.A.U.W. journal (7 issues inc. 5 mags & 2 newspapers) book discounts, special insurance, hospitalization rates, group travel benefits, membership in int'l org. M.A.L.'s receive above privileges.	"Civil Liberties" journal, (4 issues), publications—many free on request (Rights of women, Rights of prisoners etc.)	"National Business Woman" (10 issues), action conferences (53 states covered in 3 yrs.), skill shops (small reg. fee for on-site expenses), group travel rates, access to "talent bank" service, nat'l leg. conference in D.C.	"Report from Washington" (10 issues), issue alerts as appropriate, annual report, issue referendum, ballot for election of board members.	"Do it now" (bi-monthly), task force services—rape (lobbying, crisis centers, working with social service groups), housing (compliance, etc.) Regional conferences.
SELECTED MEMBERS RECEIVE	Branch officers receive special organizational publications. Field service—local branch leadership development. Underwriting of selected convention expenses.	Board members of "affiliates" receive special field help in program, fund raising, member recruitment & retention. First hand participation in decision making for org. Meet with nat'l. bd. every 3 months.	Clubs receive: incentive awards, organization kits, program aids. States receive: expansion kits, incentive awards, national level staff member at convention. Special projects and problems field service.	"Activist" members receive: "Insider" newsletter—organizationally oriented. Field services: professional cadre sent out to give expert help in accounting, data processing, litigation, etc. Specialized "How to" manuals.	Organizational materials to local officers. Pres. travels almost full time. P.R., press kits, chapter coordination mailings.
MEMBER "INPUT" INTO ORGANIZATION.	Biennial convention. Program, policy, finance proposed by board, passed by membership. "Grass roots" members on program comm.	Biennial convention. Chiefly information. Member decision making through affiliate bd. members' meeting with nationals every 3 months.	All decisions regarding policy, financial admin., program made by nat'l boards. Membership reviews and adopts through biennial convention.	Through election of board members only. There are 4 "open" board meetings a year. Referendum on issues sent to all members.	Committees for everything open to all members. National conference every 15-18 months; resolutions can be brought up from floor.
OVERALL RELATIONSHIP OF MEMBER TO ORGANIZATION AS SEEN BY STAFF MEMBER CONSULTED.	Organization wants members who come to meetings, abide by principles of org., support it financially. Past worry about "active" v. "inactive" member resolved by realization that each has her own value and that today's inactive member may become active at some future time.	Organization recognizes 2 existing member types "active", "inactive". Would like more members involved in action on program, lobbying, etc.	Organization recognizes value of both "chief" and "Indian" members. <i>Indian</i> ideally observes organization's principles, carries out assigned tasks, keeps informed, passes the word. <i>Chief</i> involves other members, achieves good programming, recognizes achievements of others, makes sure that members run the club.	In contributing financially member is considered to be doing part in total effort. Self-fulfillment of member not stressed. Organization geared toward tactics for action rather than education. Leadership fluid (no elected officers in field units) with activist members being about 10%, but different people according to issues in forefront.	Organization emphasizes commitment of every member to goal of action to bring women into mainstream of society now as full & equal partners with men. High percentage of active, vocal members. Very democratic.

League of Women Voters of Houston

SUPPLEMENT

HOW DOES THE LEAGUE OF WOMEN VOTERS OF HOUSTON FINANCE ITSELF

1974-1975 Fiscal Year
Dollars Received and
Spent Per Member



The accompanying national Facts and Issues explains the methods in general. Here's how we operate specifically:

Our \$15 membership dues provide about $\frac{1}{4}$ of our gross income. Member contributions increase that amount to almost $\frac{1}{3}$. Please note that the dues we pay barely cover our required share of the support of the state and national organizations. They do not stretch to cover operation of the office or our own local activities. Question: Should our membership dues be raised to cover the complete cost of funding all three levels of LWV, to about \$55 per member? Or do we continue to seek outside funding?

Non-member contributions (both tax-deductible and non-tax-deductible) amount to another $\frac{1}{3}$ of Houston's gross income. Historically, the outside funding of the LWV-H has been in the form of a finance drive directed toward the business community which results in non-tax-deductible contributions. In recent years, LWV-H has sought and received larger contributions from the business community which can only be used for specific projects. Such monies are usually tax-deductible, are funneled through the LWV-Texas Education Fund, and may be used only for educational and Voter Service-type projects. (As a lobby group, LWV-H as it stands cannot receive tax-deductible monies; LWV-Texas Education Fund, because it is set up to fund nonpartisan projects, can.)

The remaining $\frac{1}{3}$ of our income comes from such sources as sale of publications, Election Central, Voter Registration, and others. For instance, this past year LWV-H has been successful in negotiating a grant through an agency of the federal government. Sales of publications have resulted in a small but significant source of income for us. Some publications are provided to the community at or below cost as a community service. We have, for a number of years, received money for registering voters and for participating in Election Central. This year we are being paid, in addition, to conduct an election for the Harris County Hospital District. Questions: Should LWV-H be more aggressive in seeking contributions from the business community or is the present level of funding from this source adequate? Should the League try to make money on its publications or continue to provide them at a minimal cost in order to achieve as wide a distribution as possible? Are there other community services that would result in funding for LWV-H?

WHERE DO YOU, THE LOCAL MEMBER, FIT IN?

Well, of course, you contribute your dues--no little contribution. And you give generously both in terms of additional money when you pay your dues, and in terms of baby-sitting costs, time, expertise, and so forth, bless you. About 200 members gave of their time election night to report for Election Central. However, very few members participate in helping us solicit funds from non-Leaguers. The burden of fund raising tends to fall on the shoulders of a dedicated finance chairman and perhaps one or two others. The LWV-H board does help the finance chairman make calls on local businesses. Program chairmen, who have projects they want funded, are asked to work with the finance chairman to seek the necessary money. Some of the units have responded with unit fund raising projects which net about \$60 to \$70 each. Questions: Should funding be the sole responsibility of the finance chairman? Should funding be the responsibility of the board? Or should funding be the responsibility of each and every member, above and beyond her/his dues?

FOR WHOM DOES THE LWV-US AND LWV-TEXAS SOLICIT MONEY? DOES THE LOCAL LEAGUE BENEFIT?

The LWV-US has a Research and Development Office, set up specifically to raise money, which solicits from: 1) past and present League members who have supported the League in previous finance drives, members of the national board, and known League friends; 2) Names on mailing lists secured from organizations with objectives and interests similar to ours; 3) wealthy potential contributors with whom some personal link can be established; 4) bequests and deferred giving programs; 5) foundations; 6) corporations; especially those who have indicated a preference for giving at the national level; 7) unions; 8) government grants; if the grant requirements and the League needs mesh easily. The LWV-TEXAS has a development chairman, whose responsibility it is to raise money. This is a rather new board position and as yet, has not been able to raise a lot of funds. For the year, 1974, LWV-T received about 3/4 of its gross income from the local leagues in the form of support. The other 1/4 came from sale of publications, some contributions, etc. Questions: Should the state and local Leagues adopt all the procedures used by national for fund-raising--coordinating them closely between the three levels of League? Would this mean some kind of new organizational set-up to implement such coordination and cooperation?

HOW DO THE EDUCATION FUNDS OF THE LWV-US AND LWV-TEXAS WORK?

The League of Women Voters of the United States Education Fund was created to handle tax-deductible contributions, for which the League is not eligible, and to do all the national League's program research and voter service work. It was hoped that the tax-deductible contributions would provide all the necessary monies needed to operate the Fund, including the cost of shared services. This has never happened, and in 1974-75 the LWV-US had to underwrite the Fund by about \$400,000. The Texas Education Fund simply acts as a repository for local and state monies received for use in tax-deductible funded projects. Question: Should the Education Fund of the LWV-US be self supporting? Are we willing to cut program research and voter service if the funds are not found?

COMMENTARY

It is apparent that at all three levels of League, we subsist on limited sources of financial support. At no level have we developed totally effective tactics which overcome these limitations. We achieve remarkable success in all areas of League in spite of seemingly insurmountable obstacles--except in the area of funding ourselves. Financing the League is not a glamorous problem. It will not win us headlines. But the future life of the League of Women Voters of Houston, the League of Women Voters of Texas, and the League of Women Voters of the United States rests in the solution of this problem.



memorandum

TO: State League Presidents
FROM: Ann Viner, Organization Chairman
RE: Announcing.....a New Budget-Planning Help for State Leagues

I'm pleased to call your attention to this money-brief. It is specifically designed to assist State Leagues as they gear up for budget formulation and refinement. Entitled, Showing It Like It Is: The REAL Picture of State League Income and Expenses, this tool is the product of teamwork between board and staff -- in this case, involving the time and talents of Yvonne Spies, national treasurer, and Rita Wasmuth, Organization staff person.

We have included suggestions within the text on how to use this brief, and urge you to set aside a portion of an upcoming board meeting to use the material to its fullest possible degree.

We wish you all success in your deliberations and invite you to contact us if further information or assistance would be helpful to you.

[illegible]

SHOWING IT LIKE IT IS:

THE REAL PICTURE OF STATE LEAGUE INCOME AND EXPENSES

League of Women Voters of the U.S.
1730 M Street, N.W.
Washington, D.C. 20036

January, 1977

SHOWING IT LIKE IT IS: THE REAL PICTURE OF STATE LEAGUE INCOME AND EXPENSES

INTRODUCTION:

This is the first in a new series of several money-oriented briefs that will be developed to help state Leagues examine their income and expense patterns, utilize their monies to the fullest extent possible, and enhance their fund-raising capabilities. Membership data and other organizational trends will also be highlighted as appropriate, since these bear upon the League's overall financial posture. Additionally, recent state memoranda and board briefs, plus discussions with several states illuminate the need to consider how the elimination of state pledges to national (after the 1978 national convention) may affect state League budget and funding plans. Therefore, this matter is also touched upon further. State boards will want to discuss together the wide-ranging concerns covered in this news sheet and the others to come.

HOW TO USE THIS TOOL:

This brief is based upon the information provided to us by each of you via the annual treasurer's reports for the recent four year period, 1972-75. Because it contains a good deal of specific information about the actual income and expense patterns of state Leagues, we hope that each state board will refer to it extensively in its budget planning for the coming League year. Six copies have been provided for the use of each state board. IF ADDITIONAL COPIES ARE NEEDED, PLEASE FEEL FREE TO PHOTOCOPY. To make best use of these materials, boards should try to schedule a special discussion period within a future board meeting, using the information here as a starting point for their deliberations.

In order to give the board time to review this information before the discussion period, be sure to include this material with the pre-board briefing package customarily sent out prior to the meeting. Every board member should receive a copy but above all, be sure that the president, (and, if known, the president's successor,) the treasurer, the budget chairman, and the finance chairman have a set for future reference.

As a special service, we are including six copies of a separate, individualized profile of each state League that analyzes, in detail and over a four year period, a) how much money has been spent on what, b) how much income has been raised and from what sources, and c) what total income and total expenses have amounted to. Since the text of the brief paints broad, "average" trends, the specific state profile will be especially useful to the board in comparing its own money patterns with the general financial picture established by state Leagues as a whole. Again, please remember that these profiles are based upon information provided by state League treasurers in their Annual Reports.

A discussion leader will be needed; most appropriately this will be the president, budget chairman, or treasurer. The latter can recap briefly in 10 minutes or so the main points outlined in the brief. Then the board should consider how its state profile compares with the general trends. Finally, the group should grapple with the questions provided at the conclusion of the text. By following this process the board should be able to decide if monies expended in the recent past have really reflected that state's needs. Even more important, if the group has had ample opportunity to discuss the implications of past budgetary decisions, income, expense and membership patterns, it should be able to provide the direction needed by the budget committee as it prepares to design and/or finalize a document that will best serve that particular state League.

STATE LEAGUE INCOME PATTERNS

° Local League Support

An examination of state League income patterns confirms the fact that local League support (via per member payments, pledges and assessments to the state League) is by far and away the primary source of income for a majority of states. Local League support comprised 67% of total state League income in 1975. Records also show that the average amount of support per member has been on the increase, partly because of the generally higher cost of doing anything in an inflationary economy, and also because the League as a whole has declined in members.

To compensate for these increased costs, the average amount of local League support to state Leagues increased by about 70¢ per member in 1975 alone, to an average of \$8.23, again figured on a per member basis. (N.B., the \$8.23 figure includes the national support amount that is later drawn off via state League pledges. Details are provided in the State League Expense Patterns Section that follows.)

° Direct Contributions to State Leagues

Obviously, there are limits to the amount of support for other levels of League operation that can be asked of local Leagues. Direct contributions are another important potential revenue source, but current data indicate that most state Leagues still have far to go in tapping this source. Over the past four years, states have received direct contributions averaging less than 70¢ per member. This small amount represented 6% of total state League income in 1972, 5% in 1973, 8% in 1974, and 6% in 1975.

° Other Income

Other income, including the sale of publications and League services via grants and/or contracts, has occupied the second most prominent revenue rank for state Leagues, and for the most part, this source has been on the rise during the same period:

STATE LEAGUE INCOME)	1972	1973	1974	1975
RECEIVED FROM OTHER)	\$2.19	\$2.14	\$3.30	\$3.25
SOURCES, FIGURED ON)				
A PER MEMBER BASIS)				

In calendar year 1975, other sources accounted for 27% of total League income. Clearly, if states need to reduce income dependence upon local League support, that will most likely be achieved by beefing up efforts in the other possible revenue accruing areas--Direct Contributions and Other Sources.

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In analyzing "where the money goes" one is struck immediately by the fact that General Administration has claimed 50% or more of the average state League's income. On the annual treasurer's report, General Administration includes the expenses for the president, board, delegates, costs involved in legislative activities, public relations, audit and legal fees, capital expenditures, etc. States with a much higher percentage of total income going to General Administration may find that their higher costs can be traced to failure to apportion a proper share of the expenses incurred for supplies, telephone charges, postal charges, etc. to the appropriate budgeted categories such as services to Leagues, program items, and so on.

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States at the other end of the spectrum (i.e., those whose general administrative costs don't even approach the average figure) probably rely heavily on expenses contributed by board members, such as supplies, postage, mileage, parking and telephone, and these items are not accounted for in the treasurer's report. In other instances, allocations have been posted to appropriate categories, which has the effect of putting general administration expenses into their proper perspective. In 1975, 56% of the average state League's income was funnelled into general administration. Again, for the purposes of comparison, this amounts to about \$6.49 per member.

° Services to Leagues

Interestingly enough (especially when viewed in the light of the organization's membership decline), Services to Leagues has remained a consistently low expense item. Part of the reason for the low amount may be traceable to the practice of lumping, under the General Administration Category, the expenses for supplies, postage, mileage and parking, and phone charges actually used to service local Leagues. Be that as it may, Services to Leagues constituted an average of 10% of state League expenses in 1972, 13% in 1973, 16% in 1974, and 14% in 1975. Treasurer's Reports show that the average amount spent by all state Leagues in 1975 on Services to Leagues amounted to about \$1.75 on a per member basis.

NATIONAL SUPPORT

Over the 4 year period, support to national via state League pledges has constituted about 20-21% of the average state League's expenses. On the other hand, there are high and low extremes--several states have regularly paid almost 30% of their total expenses toward national support, while others have spent 10% or less of their overall totals in this expense category. Analyses tend to indicate that there is a major reason that this variance exists. Briefly stated, those states paying a relatively low percentage of their income toward national support usually have more total income available because they have raised well above average amounts through direct contributions and from other sources. Therefore, with more money on hand, a smaller percentage of these states' total income is needed to meet the national support expense.

On the average, state Leagues have pledged the following amounts to national: (Note: does not include per member payment.)

<u>1972</u>	<u>1973</u>	<u>1974</u>	<u>1975</u>
\$1.88	\$1.93	\$2.16	\$2.49

° Other Expenses

The "other expenses" category is a bit less susceptible to analysis in that it covers those expenditures not reported under the general administration, services to Leagues, national support, or fixed and allocated categories. Probably because of variations in reporting systems by state treasurers, "other expenses" have ranged in 1975 from 45¢ to over \$6.00, figured on a per member basis. For the most part, though, this has been a rather consistent expenditure over the period. Figured per member, the average state League spent the following on "other expenses":

<u>1972</u>	<u>1973</u>	<u>1974</u>	<u>1975</u>
\$1.24	\$1.09	\$1.67	\$1.05

° Fixed and Allocated Expenses

Fixed and allocated expenses are not incurred by all state Leagues, since these expenses relate to office and staff support. Those whose F & A spending is at the lower end of the spectrum tend to have only part-time staff help, share space with another League, or have short office hours. In contrast, state Leagues with higher F & A expenditures may also share space with another, or other, League(s)--but they tend to have larger staffs, longer office hours, and consequently, larger operating expenses. During the years 1973, 1974, 1975, 11 state Leagues expended no funds on fixed and allocated. In 1975, the lowest amount spent on F & A among the remaining 39 state Leagues with some type of office and/or staff arrangement was 45¢--the highest amount reported was \$7.26 (both figured on a per member basis). State League averages per member for the 3 years are:

1973	1974	1975
\$3.50	\$3.27	\$4.29

THE BIG PICTURE--TOTAL INCOME vs. TOTAL EXPENSES

Over the 4 years, total state League income has consistently risen. Remember, this includes the grand total of local League support plus contributions, plus other income. Figured on a per member basis, average total income for all state Leagues has been:

1972	1973	1974	1975
\$9.16	\$9.41	\$11.74	\$12.26

As might be expected, total expenses, too, have shown an increase during the same time frame. Fortunately, average total state League income has continued to exceed (albeit slightly) total expenditures. Total per member expenses (which include general administration, services to Leagues, national support, and other expenses) came to:

1972	1973	1974	1975
\$8.69	\$9.13	\$11.44	\$11.60

Analyses of individual cases do reveal some interesting patterns--as well as some that are cause for concern. For example, only 5 out of the 50 state Leagues spent less than they took in in each of the 4 years. While 5 state Leagues consistently spent more than they took in in 3 of the 4 years, no state League followed this trend for 4 out of 4 years.

THE MEMBERSHIP QUOTIENT

The final piece in the money puzzle is members. More exactly, what has been the impact on state League income and expenses of the general decline in League membership? Since 1972, the League has suffered a net loss of 14,141 members--an average of 283 members for each of the 50 state Leagues.

However, eight states actually enjoyed a net membership increase over the period:

Colorado	+145	Kentucky	+74
Florida	+109	South Carolina	+64
Georgia	+240	Utah	+23
Idaho	+ 5	West Virginia	+52

States at the other end of the spectrum (i.e., those whose general administrative costs don't even approach the average figure) probably rely heavily on expenses contributed by board members, such as supplies, postage, mileage, parking and telephone, and these items are not accounted for in the treasurer's report. In other instances, allocations have been posted to appropriate categories, which has the effect of putting general administration expenses into their proper perspective. In 1975, 56% of the average state League's income was funnelled into general administration. Again, for the purposes of comparison, this amounts to about \$6.49 per member.

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Idaho	+ 5	West Virginia	+52

But heaviest membership losses occurred in:

Illinois	-1,155	Ohio	-1,582
Massachusetts	-1,454	Michigan	- 764
New Jersey	-1,095	Minnesota	- 698
New York	-2,349	Connecticut	- 548

Apparently, the League is experiencing organizational changes that are being felt by the nation as a whole. More to the point, U.S. Dept. of Commerce analyses establish that over the past decade and for the next several decades to come, population and economic power have tended and will continue to shift from the older, more developed Northeast, Mid-East, and Great Lakes Regions to the nation's so-called "sunbelt" (i.e., the Southeast, Southwest, Rocky Mountains, and to a lesser degree, Far West Regions).

Realizing that the League's membership patterns are largely following the national pattern, there are several possible and important interpretations of this data. First and perhaps most obviously, the people/money shift is likely to be a boon to sunbelt state Leagues who can look forward to starting new Leagues in areas of burgeoning population density. These same states will also likely see great potential for expanded member-at-large programs, particularly in those areas where population is not yet great enough to support a full-fledged local League. By the same token, state Leagues located in the regions where population drain is being felt may want to take more aggressive steps to help local Leagues attract new members, while retaining and involving those already on the roles. These state Leagues may also want to look into the feasibility of beefing up their numbers of state MALs, especially in rural and under-populated areas. In any case, the all important membership factor may require a shift in state League budget priorities in order to grapple with the incontrovertible facts--no organization can exist without members; and membership growth/retention is essential for the League to realize its goals as well as its potential.

Regardless of the number of members in a state, each state League must expend funds. Money is needed to act at the state level and to service local Leagues. The income lost from the more than 14,000 member decline since 1972 would have made a substantial impact upon average state League income and expenses: (N.B. -as before all figures reported for the sake of discussion on a per member standard):

<u>Average Total State League Income</u>	<u>1972</u>	<u>Would have been - 1972</u>	<u>As it is - 1975</u>
(includes local League support, direct contributions, and other income)	\$9.16	\$10.54	\$12.26
<u>Average Total State League Expenses</u>			
(includes General Administration, Services to Leagues, National Support, and other expenses)	\$8.69	\$ 8.43	\$11.60

What the above table clearly shows is that more members would have lessened the income amount needed per member. For example, in terms of local League support to states, 14,000+ members would have meant a support figure of \$7.08, as opposed to the 1975 "real" figure of \$8.23.

IN CONCLUSION

This brief is designed to help each state League examine the realities of its own financial situation--both with regard to the recent past as well as for the coming fiscal year and fiscal 1978-1979 which will see the inception of the new national support structure and phase-out of state League pledges. There is much food for thought provided by the facts and figures just outlined. But, beyond mulling over these realities, state boards are urged to deal realistically with the hard questions that follow.

Hard Questions for Hard Decisions

- 1) Is the current amount of support requested from local Leagues adequate to carry out the state League's function?
 - in Action?
 - in Services to Leagues?
 - in Voters Service/Citizen Information?
 - in Public Relations?
 - in Fundraising?
- 2) If there is an exceptionally high degree of dependence upon local League support, or if additional funds beyond local support are required, what specific ways could the state League follow to raise the money needed?
- 3) Do preliminary budget plans identify activities or projects that could be paid for with tax deductible money, if it were available?
- 4) Recognizing the important relationship between members and financial stability, has the state allocated enough money to membership development/retention?
- 5) Do preliminary budget plans reflect the board's priorities?
- 6) Is enough money allocated to assure state League operational efficiency--
 - telephone expenses?
 - board members' expenses?
 - board tools such as National Board Report, Duplicate Presidents Mailings, League Action Service subscriptions?
 - state board attendance (with expenses covered by the League) at regional, state and national meetings/conferences/conventions?
 - paid staff assistance?
- 7) Realizing that unrealistically low local League dues levels often result in a local League's being unable (and sometimes unwilling) to meet support obligations to other levels of the organization, what concrete steps have been or can be taken to encourage local Leagues to set dues adequate to cover their support responsibilities?
- 8) How will the state League deal with the 1978 changeover by local Leagues to straight PMPs in support of national? More exactly, the national PMP figure will surely be set higher in 1978 to compensate for the phase-out of state League pledges. How will the state prepare local Leagues for this fact? And what system will the state League follow to receive adequate support from local Leagues?

LEAGUE OF WOMEN VOTERS OF TEXAS

TREASURER'S ANNUAL REPORT

March 31, 1971

<u>EXPENDITURES</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>UNEXPEND. BALANCE</u>
General Administration			
1. President	500.00	454.03	45.97
2. Board Tools & Expenses			
a. Tools			
1. League Publications	375.00	153.22	221.78
2. Non-League Publications	75.00	66.83	8.17
b. Expenses	4,500.00	5,096.89	(596.89)
3. Administrative Committees			
a. Public Relations	75.00	61.12	13.88
b. Budget	200.00	173.02	26.98
c. Nominating	200.00	148.01	51.99
d. Others	25.00	125.68	(100.68)
e. Off-Board	100.00	75.24	24.76
4. Operating Costs			
a. Equipment Upkeep	175.00	305.62	(130.62)
b. Office Supplies	1,200.00	839.40	360.60
c. Postage	1,200.00	815.16	384.84
d. Telephone	200.00	426.90	(226.90)
e. Insurance	0	0	0
f. Audit	100.00	86.66	13.34
g. Office Expense			
1. Rent & Janitor	1,800.00	1,775.48	24.52
2. Salaries	9,500.00	9,500.00	0
3. Taxes	456.00	454.72	1.28
h. Transfer of state office	200.00	210.50	(10.50)
Capital Expenditures			
New Equipment	75.00	1,578.40	(1,503.40)
Delegates, Travel & Affiliations			
1. National Council, Convention	900.00	1,129.59	(229.59)
2. Other Meetings	500.00	117.46	382.54
Services to Local Leagues			
1. Organization			
a. Local Leagues	1,500.00	1,426.83	73.17
b. New Leagues	400.00	232.24	167.76
c. Consultant Training	300.00	28.99	271.01
2. Publications Free to L.L.	600.00	550.00	50.00
3. State Workshops	0	0	0
4. Staff Advisor			
a. Salary	1,300.00	1,288.50	11.50
b. Expenses	1,000.00	802.86	197.14
c. Taxes	62.50	59.98	2.52
5. Visits To Local Leagues	700.00	69.60	630.40
State VOTER	1,800.00	1,611.04	188.96

Program			
a. State Research & Development	500.00	496.94	3.06
b. State Legislative Action	500.00	466.32	33.68
c. National Legislative Action	100.00	67.12	32.88
d. Legislative Office	675.00	1,147.86	(472.86)

Community Service			
a. Voters Service	100.00	123.76	(23.76)
b. Educational Activities	100.00	22.12	77.88

National Services	14,070.00	14,070.00	0
Election Night Reporting	0	193.12	(193.12)
Total Budgeted Expenditures	\$46,063.50	\$46,251.21	\$(187.71)

Expenditures Not Budgeted	
State Convention	\$1,469.13
Receipts	150.45
	<u>\$1,318.68</u>

TOTAL EXPENDITURES	\$47,569.89
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INCOME	BUDGET	ACTUAL	UNEXPEND. BALANCE
Local & Prov. League Support	36,593.50	35,105.25	1,488.25
Members-At-Large	70.00	20.00	50.00
Interest	300.00	(177.00)	(123.00)
State Publications	4,500.00	5,553.83	(1,053.83)
Briefcase Income	100.00	4.90	95.10
Election Night Reporting	1,900.00	2,040.00	(140.00)
T.E.F.	600.00	0	600.00
Reserves	2,000.00	0	2,000.00
Donations	0	371.93	(371.93)
Refunds	0	152.54	(152.54)
Sale of Equipment	0	80.00	(80.00)
Legislative Office	0	94.37	(94.37)
Total Budgeted Income	\$46,063.50	\$43,599.82	\$2,463.68

Income not Budgeted	
Prepaid Pledges 71-72	<u>3,713.00</u>
	\$47,312.82

	ASSETS	
Cash on Deposit 3-31-71	\$4,813.19	
Reserve Fund	4,935.24	
Memorial Fund	<u>1,084.81</u>	
		10,833.24
Fixed Assets--Furniture, Fixtures & Equip.		<u>2,000.00</u>
		12,833.24

	BANK STATEMENT	
Cash on Deposit 3/31/71	\$8,573.95	
Outstanding Checks		3,760.76
Cash on Hand 3/31/71		\$ 4,813.19

LWV of Texas
October 1974

RETURN TO:

Mrs. I. A. Neman
[REDACTED]

DEADLINE: November 15, 1974

LWV of _____ By: _____
(Name) (Portfolio)

1975-76 STATE BUDGET SUGGESTIONS

1. After reviewing present 14 month 1974-75 state budget, list and explain any suggestion, general or specific, which would be helpful to state budget committee.
2. How could the presentation of the state budget prior to and at convention be more helpful towards understanding the state League budget.
3. Did your League meet the amount requested for state and national support, which was based on the new support formula. If your answer is no, what factors were involved in your decision?
4. Any suggestions for improving local League support formula?
5. Would you favor a bylaw provision relating to local League support of the state budget? If so, state suggested general provision.
6. A portion of the state budget qualifies for TEF funding. Would your League like to use tax-deductible monies as a portion of its support to the state budget? What percentage of your total amount could you fund with tax deductible money?
7. Any new suggestions for improving or increasing the income of the state League?

Kindly print or type your answers. Use the reverse side or additional sheets where needed.

		A 1-1-75	B 1974-75	C 300 pmp + 18%	D 300 pmp + 17%	E 300 pmp + 16%	F Income D-3
		No	PLEGDED				
		Mem					
Abilene							
Amarillo							
Austin		301	1746.00	1839.67	1787.63	1735.60	5203.73
Bay Area							
Baytown		52	498.00	554.38	536.97	514.56	2241.00
Beaumont		90	878.50	695.61	671.96	648.32	2364.50
Brazos Co.		55	601.50	748.03	722.30	696.58	2572.38
Brazosport							
Brownsville		36	350.00	277.65	268.22	258.80	942.50
Corpus Christi		124	918.00	1060.14	1021.91	983.68	3823.00
Dallas		513	4118.00	4078.26	3937.19	3796.12	14102.00
Deer Park							
Denton		73	883.00	720.66	692.79	664.92	2787.00
Edinburg-McAllen		36	546.00	392.76	376.94	361.12	1582.00
El Paso		95	1263.00	956.63	919.31	882.00	3731.25
Gainesville (Prov)							
Galveston		148	1200.00	1557.46	1495.60	1433.75	6185.91
Garland		38	350.00	337.29	324.88	312.48	1240.50
Harlingen							
Houston		612	4800.00	6328.52	6078.93	5829.35	24958.46
Hunt Co. (UAL)							
Huntsville (Prov)							
Irving		109	1000.00	1224.48	1174.62	1124.78	4986.01
Lamar Co. (Prov)		69	497.00	567.05	547.04	527.04	2020.25
Lubbock		122	957.00	910.14	879.91	849.68	3023.00
Midland		37	500.00	545.72	524.89	504.08	2081.75
Montgomery Co							
Odessa							
Orange Area LL		38	350.00	221.01	215.06	209.12	594.50
Pasadena							
Pearland		44	350.00	332.34	321.21	310.08	1113.00
Plainview-Hale Co. (UAL)							
Pharm Prov.							
Richardson							
San Antonio							
San Marcos		62	384.00	484.44	467.86	451.28	1658.00
Sherman		78	608.00	709.38	682.97	656.56	2646.00
So. Jefferson Co.							
Tarrant Co.		156	1850.00	1992.16	1907.48	1822.81	8467.58
Tyler		47	406.00	460.14	442.41	424.68	1773.00
Victoria							
Waco		98	585.00	619.26	601.19	583.12	1807.01
Wichita Falls		46	426.00	525.09	503.58	482.08	2150.50
Total		3139	26065.00	28143.27	27102.85	26063.59	104034.83

24 LR

LL

LL

UAL

Total Income Less Nat PMR

Pledged
1974-75

(2)

No	Mem	PMR @ 3.02	18%*	3+18%	3+17%	3+16%	
Abilene	49	147	177.96	324.96	315.07	305.19	300.00
Adrian							
Alton	301*	903					
Alvin							
Bay Area	98	294	604.71	898.71	865.11	831.52	775.00
Baylor	22*	156					
Baylor	90*	270					
Baylor Co.	55*	285					
Brazosport							
Brownsville	36*	108					
Corpus Christi	124*	372					
Dallas	513*	1539					
Darwin							
Denton	73*	219					
Edinburg-McAllen	36*	108					
El Paso	95*	285					
Galveston (Prov)	22	66	178.73	244.73	234.80	224.87	200.00
Galveston	148*	444					
Garland	38*	114					
Harlingen	18	54	111.51	165.51	159.82	153.13	350.00
Houston	612*	1836					
Hunt Co. (UAL)							
Huntsville (Prov)							
Irving	109*	327					
Levy Co. (Prov)		219					
Lubbock	122*	366					
Midland	57*	171					
Montgomery Co							
Odessa	32	96	182.27	278.27	268.15	258.02	350.00
Orange Area	38*	114					
Pasadena	27	81	144.77	225.77	217.72	209.68	350.00
Pearland	44*	132					
Plainview-Tale-Co. (U)							
Richardson	51	153	383.75	536.75	515.43	494.11	355.00
San Antonio	168	504	1215.12	1719.12	1651.61	1584.11	1200.00
San Marcos	63*	189					
Sherman	78*	234					
San Jefferson Co.							
Tarrant Co.	156*	468					
Tyler	47*	141					
Victoria	51	153	276.73	429.73	414.32	398.99	500.00
Waco	98*	294					
Wichita Falls	26*	78					
Total			3275.55	4828.55	4641.57	4459.62	4380.00

* From F5F 1975-76

1970-75 83 + 16% Aug. Pledge 1975-76

	PLEDGED				
Abilene	300.00	305.19*	305.00		
Amarillo	600.00		600.00*		
Austin	1746.00	1735.60	1736.00		
Bay Area	775.00	831.52*	830.00		
Baytown (c)	498.00	514.56	515.00		
Beaumont (b)	873.50	648.32	645.00		
Brazos Co. (b)	601.50	696.58	695.00		
X Brazosport	515.00		602.00 515		
Brownsville	350.00	258.80	300.00		
Corpus Christi	918.00	983.68	985.00		
Dallas	4118.00	3796.12	3795.00		
Deer Park	350.00		350.00		
Denton	883.00	664.92	665.00		
Edinburg-McAllen	546.00	361.12	360.00		
El Paso	1263.00	882.00	885.00		
Gainesville (Prov)	200.00	224.81*	300.00		
Galveston	1200.00	1433.75	1435.00		
Garland	350.00	312.48	315.00		
Harlingen (a)	350.00	153.13*	300.00		
Houston	4800.00	5829.35	5830.00		
Hunt Co. (UAL)					
Huntsville (Prov)	200.00		300.00		
Irving	1000.00	1124.78	1125.00		
Lamar Co. (Prov) (a)	497.00	527.04	525.00		
Lubbock	957.00	849.68	850.00		
Midland	500.00	504.08	505.00		
X Montgomery Co (a)	523.00		523		
Odessa	350.00	258.02*	300.00		
Orange Area	350.00	209.12	300.00		
Pasadena (a)	350.00	209.68*	300.00		
Pearland	350.00	310.08	310.00		
Plainview-Hale Co. (UAL)					
Richardson	355.00	494.11*	495.00		
San Antonio	1200.00	1584.11*	1585.00		
San Marcos	384.00	451.28	450.00		
Sherman	608.00	656.56	655.00		
So. Jefferson Co.					
Tarrant Co.	1850.00	1822.81	1820.00		
Tyler	406.00	424.68	425.00		
Victoria	500.00	398.99*	400.00		
Waco	585.00	583.12	585.00		
Wichita Falls	426.00	482.08	485.00		
Total	32628.00	30522.21	32211.00		

33,299.

MAR 5 1975

LEAGUE OF WOMEN VOTERS OF DALLAS



6200 MAPLE, DALLAS, TEXAS 75235

themo: Bud. Comm

March 3, 1975

To: State Board

From: Dallas LWV

Re: Financial support formula 1975-76

A previous memo alerted the state board to the Dallas budgeted amount for 1975-76 *is* based on a 16% of previous years earnings.

At our March board meeting, the new formula based on an 18 % formula was discussed. *(a \$283 amount over \$690)*

The board decision was as follows:

The previously adopted ^{local} budget will be submitted to the membership. This includes the figure of \$3795 as our total state support. *(16%)* Our proposed budget is based on raising \$10,000 in non member and \$1700 in member contributions plus an increase in our dues from \$10. to \$15 a year. The board agreed that if the dues increase is voted in by the membership and our goal of \$10,000 is exceeded, any overage in non-member contributions would be allocated to the state league up to the amount of \$283...the difference between at 16 and 18 % formula. If the dues increase is not voted by the membership and remain at \$10 a year, ~~any~~ increase would not be allocated to the state board from the finance campaign.

We hope there will be time for discussion at convention of the time frame used by leagues in the budget making - annual meeting process. It may be that local leagues must have their annual meetings in April or May in order to wait for state board decision on amounts requested from local leagues.

We are sorry we are not able to meet the state request totally for probably the first time in our history but our proposed budget this year is too close to the bone to be expanded without additional non-member contributions over and above what we actually recieved last year.

Sincerely,

Diana

Diana Clark, and the Dallas Board

Just as delegates to national convention must vote on an increase in PMP, we wonder if state delegates must vote on a state PMP and/ or percentage increase. We will probably raise this question at convent. if you do not.

PROLOGUE TO A NEW ERA
A COMPREHENSIVE BUDGET FOR 1975-76
PROPOSED FOR LEAGUE OF WOMEN VOTERS OF TEXAS

The 1975-76 Proposed Budget envisions innovations and changes that will occur when a new administration takes office. Proceeding from all of the good features of the past several budgets, we have made further suggestions for effecting good management of our responsibilities in organization, program study, and action commitments. The committee and the board have unanimously concluded that one important problem will be better solved by planning for a centralized location of the state office.

The proposed budget for next year is only 55% or \$4,534 higher than the current year's budget minus the outside grants from Texas Committee for the Humanities and LWVUS Education Fund; excluding LWV-Texas Education Fund monies from both budgets, the proposed budget is actually \$6,616, or 8.6% lower. The serious problem of inflation and rapidly escalating costs in some areas was, to some extent, overcome by attempting to maintain our projected expenses and income at the same level for the ensuing 12 months as they were for the past 14 months; we feel this 17% difference allows us, generally, to cope with the rising costs in almost every category.

In the same manner, we have projected support from local Leagues on the same level as 1974-75; as soon as the supporting information is available, each League will know what its expected commitment will be in terms of the Financial Support Formula under which we are still operating. Meanwhile, we have deep concern for the diminishing sources of other League income; serious consideration must be given for the further impetus toward statewide fund-raising or otherwise we must find some creative ways of raising the money for our operations.

We are aware of some of the inequities which appear to exist in certain situations, but it seemed that the state League's priorities (totally, as an organization) resided in the direction of (1) planning for a more effective and centrally located state office, (2) maintaining our services to local Leagues as much as possible, and (3) meeting our commitments to support action necessities.

We welcome any comments you may have either prior to or at Convention regarding this proposed budget, and we will be happy to answer whatever questions you may have. We encourage serious attention and study to this proposal and we enlist your cooperation in our efforts to plan judiciously, effectively, and realistically for the next year.

State Budget Committee

Betty Anderson
Jo Coker
Barbara Glickman
Helen Hunter
Dot Rosenzweig
Anna Stock
Veta Winick
Jeannette Naman, chairperson

1975-76 PROPOSED BUDGET
of the
LEAGUE OF WOMEN VOTERS OF TEXAS

INCOME

A. Support from Local League		\$ 32352.
B. Member-at-Large Dues		750.
C. Sales		
1. Publications	\$ 7600.	
2. Voters Guides	8000.	
3. DPM Subscriptions	1500.	
4. Standing Order Subscriptions	2240.	
5. Miscellaneous	<u>300.</u>	19640.
D. Interest on Savings		530.
E. Grants - LWV-TEF		15925.
F. Non-Deductible Contributions		
1. Members (including non-cash)	500.	
2. Non-Members	<u>8500.</u>	9000.
G. Anticipated Cash Reserves		5485.
H. Council Fees		2000.
I. LWV-TEF Reimbursement		<u>720.</u>
TOTAL INCOME.		\$ 86402.

EXPENDITURES

A. State Office Operating Costs			
1. Equipment Maintenance		650.	
2. General Supplies		1500.	
3. Postage		2100.	
4. Telephone		1015.	
5. Insurance & Bonding		165.	
6. Office Expense			
a. Rent & Utilities	3060.		
b. Salaries	11175.		
c. Payroll Tax	<u>840.</u>	15075.	
7. Bank Charges		25.	
8. Audit & Tax Reports		300.	
9. New Equipment (including accrual)		500.	
10. Moving Expense (including accrual)		830.	
11. Supplemental Executive Expense			
a. Travel Expense for president	900.		
b. Per diem expense for "	300		
c. Board members assistance	<u>180</u>	<u>1380.</u>	23540.
B. Board & Administrative Costs			
1. President			
a. Secretarial Assistance	840.		
b. Telephone	300.		
c. External representation	<u>350.</u>	1490.	
2. Treasurer		160.	
3. Board			
a. Tools & Materials	500.		
b. State Board Meetings	6500.		
c. Administration	235.		
d. State Board Training	<u>1000.</u>	8235.	

4. Administrative Committees			
a. Finance	\$	300.	
b. Membership & Units		40.	
c. Public Relations		175.	
d. Budget		300.	
e. Nominating		<u>200.</u>	<u>1015.</u>
			10900.
C. <u>Services to Local Leagues</u>			
1. <u>Organization</u>			
a. Current Local Leagues	2375.		
b. New Leagues	525.		
c. State Board Visits	150.		
d. Workshops & Conferences	250.		
e. Members-at-large	100.		
f. Units-at-Large	<u>220.</u>	3620.	
2. Presidents Mailings		875.	
3. Local Program Supervision		<u>25.</u>	4520.
D. <u>Delegates & Travel</u>			
1. State Council, 1976		2000.	
2. National Convention, 1976		<u>1400.</u>	3400.
E. <u>National Services</u>			
1. Support		9225.	
2. Members-at-large PMP		<u>212.</u>	9437.
F. <u>VOTER</u>			2500.
G. <u>Publications</u>			
1. Publication Costs		2610.	
2. Voter Guides Costs		5000.	
3. DPM Subscriptions Costs		1500.	
4. Standing Order Costs		<u>2240.</u>	11350.
H. <u>Educational Activities</u>			
1. LWV-TEF Grant Proposals			
a. Program Committees	1125.		
b. Voters Service	1000.		
c. Leg. Research Material	500.		
d. Non-League Workshops	300.		
e. League Wkshops&Conferences	<u>13000.</u>	15925.	
2. LWV-T non-fundable			
a. Voters Service	200.		
b. Affiliations	100.		
c. Publications & Subscriptions	<u>100.</u>	<u>400.</u>	16325.
I. <u>Position Support Activities</u>			
1. Program Supervision		50.	
2. Campaign Expense		1000.	
3. State Program Action			
a. Texas Const. Revision	500.		
b. Human Resources	100.		
c. Mod. State Government	75.		
d. Environmental Quality			
(1) Air & Water	600.		
(2) Land Use & Solid Waste	500.		
(3) Energy	200.		
e. Voting Rights	250.		
f. Financing State Govt.	125.		
g. State/Local Relations	25.	2375.	
4. National Program Action			
a. International Relations	25.		
b. Representative Govt.	50.		
c. Campaign Financing	<u>25.</u>	100.	
5. Legislative Action			
a. Legislative Office	755.		
b. Director's Expense	<u>150.</u>	<u>905.</u>	4430.

TOTAL EXPENDITURES. \$ 86402.

LEAGUE OF WOMEN VOTERS OF TEXAS
EXPLANATORY KEY TO 1975 - 76 PROPOSED BUDGET

<u>INCOME</u>	<u>74/75 BUDGETED</u>	<u>UNE-ITEM SPECIFICS</u>	<u>75/76 PROPOSED</u>
A. Support from Local Leagues (Amount requested from local Leagues in compliance with continuing use of Financial Support Formula.)	\$ 32352.		\$ 32352.
B. Member-at-Large Dues (Based on 50 MAL's at \$15. each.)	1050.		750.
C. Sales (formerly "Publications")	19480.		19640.
1. Publications (income derived from state publications, including those already on hand.)		7600.	
2. Voters Guides (Anticipate two VG's of approx. 200,000 sold each time.)		8000.	
3. DPM Subscriptions (Anticipate 100 at \$15 each; offset by Expenditures G.3.)		1500.	
4. Standing Order Subscriptions (State office estimate, offset by Expenditures G.4.)		2240.	
5. Miscellaneous (Christian Science Monitor renewals, League signs, etc.)		300.	
D. Interest on Savings (Anticipated interest on invested funds.)	550.		530.
E. Grants - LWV-TEF (Amount to be requested for Expenditures, H.1.)	4775.		15925.
Other Grants--not projected for renewal next year, TCH	20000.		-0-
LWVUS-EF Revenue Sharing	2400.		-0-
F. Non-Deductible Contributions	6536.		9000.
1. Members (including non-cash for expenses incurred, as well as special solicitation to MAL's and others)		500.	
2. Non-Members (Goal for statewide fund-raising effort.)		8500.	
G. Anticipated Cash Reserves (formerly "Unspecified") (Projection of unspent cash at end of current year, including accrued funds budgeted in 74-75.)	5700.		5485.
H. Council Fees (formerly "Convention/Council")			2000.
[Council 1974]	2000.		
[Convention 1975]	3500.		
Registration fees, etc. offset by Expenditures, D.1.)			

I. LWV-TEF Reimbursement	-0-	720.
(Projected amount chargeable for use of state office by TEF.)		
[Election Night Reporting] - no such project anticipated 75/76	2325.	-0-
[Legislative Projects] - no such project anticipated 75/76	1600.	-0-
[From Invested Reserves] no funds anticipated from this source	<u>2000.</u>	<u>-0-</u>
TOTAL INCOME	\$104268.	\$86402.

EXPENDITURES

A. State Office Operating Costs

1. Equipment Maintenance	655.	650.
(Cost of maintaining and servicing office equipment.)		
2. General Supplies	1400.	1500.
(Cost of supplies to operate state office; reflects probable increased costs and ordering new stationery.)		
3. Postage	1750.	2100.
(Mailing costs not chargeable to other categories; reflects probable postage increase.)		
4. Telephone	852.	1015.
(Includes 2 instruments, 2 lines, in new state office plus long-distance charges applicable to SO only.)		
5. Insurance & Bonding	148.	165.
(Estimate of new costs when office moves.)		
6. Office Expense		
a. Rent & Utilities	2304.	3060.
(Based on 650 sq. ft. at 40¢/sq.ft. less portion charged to Legis. Office for 30 days--see I.5.a.; present office is approx. 550 sq.ft.; anticipated needs include add'l. space for TEF, campaigns, legislative office, and expanding work-load.)		
b. Salaries		
(1) Executive Secretary	7056.	6000.
(Based on \$500/mo. when office relocates.)		
(2) Assistant Secretary	5440.	4800.
(Based on \$400/mo. when office relocates.)		
(3) Part-time help	300.	375.
(Anticipated 150 hrs. at \$2.50/hr.)		
c. Payroll Taxes	960.	840.
(Based on 7.5% of total salaries, including social security and unemployment taxes.)		
7. Bank Charges	15.	25.
(Cost of new check books when accounts are transferred to new location.)		
8. Audit & Tax Reports	300.	300.
(Cost of auditing year-end accounting and preparing necessary tax returns.)		
9. New Equipment (including accrual)	200.	500.
(Adds add'l. \$300 to present \$200 accrual for purchase of much-needed typewriter.)		

10. Moving Expense (including accrual)	300.	830.
(Adds add'l. \$300 to current \$300 accrual for moving office plus \$230 estimated for phone installation expense.)		
11. Supplemental Executive Expense		
a. Travel Expense for President	-0-	900.
(Cost of president traveling periodically to state office not located in her hometown.)		
b. Per diem expense for President	-0-	300.
(Per diem allocation for such periodic trips; does not include overnight accomodations, which hopefully will be provided by office-suite arrangement.)		
c. Board Member Assistance	-0-	180.
(Expenses of nearby board member going to state office to assist in president's absence.)		
sub-total - A	21680.	23540.
B. <u>Board & Administrative Costs</u>		
1. President	585.	
a. Secretarial Assistance (including payroll tax)		840.
(Part-time secretary in president's hometown.)		
b. Telephone		300.
(Cost of phone and long-distance calls to state office by president.)		
c. External Representation		350.
(Incidental expenses incurred in representing LWV-T.)		
2. Treasurer	-0-	160.
(Postage, supplies and telephone costs incurred by treasurer; removed from office operating costs.)		
3. Board	500.	500.
a. Tools and Materials	500.	500.
(Guidelines for new board members and DPM's for 19; president receives one "free".)		
b. State Board Meetings	6600.	6500.
(Cost of travel, lodging, meals, partial babysitting for 20 members for 4 quarterly meetings.)		
c. Administration	235.	235.
(Cost of inter-board communication not budgeted under other portfolios.)		
d. State Board Training	-0-	1000.
(Cost of training new state board, with national assuming part of overall expense.)		
4. Administrative Committees		
a. Finance	500.	300.
(Expenses incurred in seeking statewide funding; reduced by necessities of overall situation.)		
b. Membership & Units	45.	40.
(Cost of coordinating MAL services and supervising UAL's)		
c. Public Relations	175.	175.00
(Cost of promotions, press releases, PR workshop and training.)		
d. Budget	200.	300.
(Expense of committee meetings and communications for budget preparation.)		
e. Nominating	250.	200.
(Committee expense for correspondence, phone calls, meetings, and chairman's attendance at Council.)		
sub-total - B	9090.	10900.

C. Services to Local Leagues

1. Organization

a. Current Local Leagues	\$ 2000.	\$ 2375.
(Training local boards and coordinating activities during year.)		
b. New Leagues	750.	525.
(Organizing new Leagues and servicing provisionals.)		
c. State Board Visits	300.	150.
(Board member visits, when invited or necessary for other than program portfolio expenses.)		
d. Workshops & Conferences	500.	250.
(Partial expenses for inter-League workshops or conferences on organizational concerns.)		
e. Members-at-Large (MAL's)	100.	100.
(Services to MAL's, including mailings and publications sent to those not in a Unit-at-Large.)		
f. Units-at-Large (UAL's)	300.	220.
(Services to UAL's, including mailings, publications, and other unit expense.)		
2. Presidents' Mailings	675.	875.
(Material sent to all presidents' reflects additional money for including postage costs.)		
3. Local Program (MOVED FROM present year B.4.f.)	25.	25.
(Communicating with local Leagues regarding their local program items.)		

sub-total - C

4650.

4520.

D. Delegates and Travel

1. State Council, 1976	2000.	2000.
(Expense of holding Council; offset by registration fees, see Income H.1.)		
2. National Convention, 1976	1125.	1400.
(Expense of 3 delegates; reflects expected increased costs, since location is New York City.)		
[State Convention]	3500.	-0-
(No convention to be held in '76.)		
[National Council]	800.	-0-
(No Council to be held in '76.)		

sub-total - D

7425.

3400.

E. National Services

1. Support	9027.	9225.
(Tentatively suggested amount from national Budget Committee; subject to approval by Council '75.)		
2. Members-at-Large PMP	297.	212.
(Based on 50 MAL's at \$4.25 each.)		

sub-total - E

9324

9437.

F. VOTER

	2070	2500.
(Printing and mailing 5-6 issues, depending upon editor, printing costs, etc.)		

G. <u>Publications</u>	10714.	
1. Publication Costs		2610.
(Producing state publications in state office and outside, where necessary.)		
2. Voter Guides		5000.
(Producing 2 VG's, including preparation, printing, and mailing.)		
3. DPM Subscriptions		1500.
(Producing and mailing 100 at \$15 each; offset by Income C.3.)		
4. Standing Orders		2240.
(Producing and mailing to local Leagues; offset by Income C.4.)		
Sub-Total - G.	10714.	11350.
H. <u>Educational Activities</u>		
1. LWV-TEF Grant Proposals (see Income E.)		
a. Program Committees	1125.	1125.
(Research material for study and evaluation items.)		
b. Voters Service	2000.	1000.
(Media campaign project proposed; no Voter Key to be produced next year.)		
c. Legislative Research Material	1350.	500.
(Subscription service and research material needed for legislative office.)		
d. Non-League Workshops	300.	300.
(Participation in governmental or citizen workshops not sponsored by LWV.)		
e. League Workshops & Conferences	-0-	13000.
(Proposed workshops in TCR, VR, EQ;)1) to encourage candidates for delegates to citizens constitutional convention - \$1000 suggested; 2) regional registration and election law workshops involving voters and local election officials to disseminate information on laws, procedures, and monitoring techniques-- \$2000 suggested; 3) conference in conjunction with Institute for Environmental Studies OR conference on Conflicts between Environmentalists and the Disadvantaged--\$1000 suggested.)		
2. LWV-Texas non-fundable	500.	
a. Voters Service		200.
(Committee expense for study materials and citizen education costs.)		
b. Affiliations		100.
(Dues and commitments to non-League organizations.)		
c. Publications and Subscriptions		100.
(Subscriptions and resource material not allocated elsewhere.)		
[TCH Grant Project]	20000.	-0-
(Project is anticipated to be completed this year.)		
[LWV-US/Ed Fund Revenue Sharing Grant]	2400.	-0-
(No such project anticipated for next year.)		
sub-total - H	27675.	16325.

I. Position Support Activities

1. Program Supervision	-0-	50.
(Funds for program vice president to supervise program portfolios.)		
2. Campaign Expense	1450.	1000.
(Anticipated costs of campaign either to get out affirmative vote for constitutional convention and maintain convention office or to support or oppose any kind of constitutional submission to voters.)		
3. State Program Action		
(To support our positions and coordinate statewide action in each of the following areas.)		
a. Texas Constitutional Revision	2500.	500.
b. Human Resources	290.	100
c. Modernizing State Government	100.	75.
d. Environmental Quality	1100.	
(Category is separated for better management; add'l. category set up to coordinate with national action)		
(1) Air & Water		600.
(2) Land Use & Solid Waste		500.
(3) Energy		200.
e. Voting Rights	300.	250.
f. Financing State Government	150.	125.
g. State Local Relations	50.	25.
4. National Program Action		
(To support our positions and coordinate statewide action in each of the following areas.)		
a. International Relations	25.	25.
b. Representative Government	25.	50.
c. Campaign Financing	50.	25.
5. Legislative Action		
a. Legislative Office		
(Operation of such office during probable Special Session of 30 days' duration.)		
(1) Rent & Utilities (using space in state office)	600.	60.
(2) Salaries & Payroll Tax	1935.	470.
(3) Supplies & Postage	590.	200.
(4) Telephone	150.	25.
b. Director's Expense	725.	150.
(Communicating with program chairmen and legislators.)		
[Legislative Projects] - none anticipated next year	1600.	-0-
sub-total - I	11640.	4430.
TOTAL EXPENDITURES	\$ 104268.	\$ 86402.

RETURN TO: Mrs. I. A. Naman

DEADLINE: November 15, 1974

BUDGET REQUEST - 1975-76

Name _____ Portfolio _____

What is your overall outlook for services or activity in this area for the period June 1, 1975 through May 31, 1976?

Amounts requested for:

Off-board committee (other than included below) _____

Postage (misc. board plus portfolio) _____

Telephone (same as above) _____

Resource Materials _____

Travel (other than state board meetings) _____

Workshops & Conferences (specify kind) _____

Special Supplies (please give details) _____

Training Meetings (please give details) _____

Printing Costs (please give details) _____

Please indicate parenthetically any part of each request that could be allocated to TEF expenditures or would fall within the category of "educational activity."

Please also indicate any portion of these requests which might become part of or a complete project proposal for soliciting TEF funds.

Please use the reverse side (and additional sheets, if necessary) to explain, comment, or make suggestions about this portfolio and next year's budget.

Does any part of your portfolio's activities generate any income for LWV-Texas? If so, please use a separate sheet and give your ideas, suggestions, comments.

If you have any other comments about the state budget in general or any other portions of it other than your own portfolio, please feel free to divulge same.

PLEASE PRINT OR TYPE ANSWERS

Nov. 22, 1974

To: Budget Committee--Glickman, Naman, Anderson, Winick, Hunter, Rosenzweig, Stock
From: State Office
Re: Budget Planning Meeting

The budget meeting will be held December 3, 9:30 a.m. at Jeannette Naman's home in Houston. Please be on time as we have a full day's work ahead. Lunch will be supplied by Jeannette.

Enclosed are your working papers--1973-74 Audit comments, budget analysis ending Sept. 30, adopted budget for 1974-75 and please bring the sheet entitled 1975-76 State Budget Suggestions sent out to the local Leagues in October.

LEAGUE OF WOMEN VOTERS OF TEXAS
DICKINSON PLAZA CENTER
DICKINSON, TEXAS 77539

June 1974
(1 copy to pres.)
DPM

ADOPTED BUDGET FOR 1974-75
(14 months)

INCOME

A. Support from Local Leagues	\$32,352.00
B. Member-at-Large Dues	1,050.00
C. State Publications	19,480.00
D. Interest on Savings	550.00
E. Estimated grants	
1. Texas Ed. Fund	4,775.00
2. Texas Comm. for Humanities	20,000.00
3. LWV-US Ed Fund	2,400.00
F. Non-Deductible gifts	6,536.00
G. Unspecified	5,700.00
H. 1. Council '74	2,000.00
2. Convention '75	3,500.00
I. Election Night reporting	2,325.00
J. Legislative Projects	1,600.00
K. Reserves	2,000.00

Total Income

\$104,268.00

EXPENDITURES

A. State Office Operating Costs	
1. Equipment Service Contracts	655.00
2. General Supplies	1,400.00
3. Postage	1,750.00
4. Telephone & Telegraph	852.00
5. Insurance & Bonding	148.00
6. Office Expenses	
a. Rent & Utilities	2,304.00
b. Salaries	
1. Executive Secretary	7,056.00
2. Assistant Secretary	5,440.00
3. Part-time help	300.00
c. Payroll taxes	960.00
7. Bank Charges	15.00
8. Audit & tax reports	300.00
9. New equipment	200.00
10. Moving expenses	300.00

21,680.00

B. Board & Administrative Committees	
1. President	585.00
2. Board	
a. Tools	500.00
b. State Board meetings	6,600.00
c. Administrative costs	235.00
3. Administrative Committees	
a. Finance	500.00
b. Membership & Units	45.00
c. Public Relations	175.00
d. Budget	200.00
e. Nominating	250.00
f. Local Program	25.00

9,115.00

C. Services to Local Leagues		
1. Organization		
a. Local Leagues	2,000.00	
b. New Leagues	750.00	
c. State Board visits to LLs	300.00	
d. Workshops & Conferences	500.00	
e. Members-at-large	100.00	
f. Units-at-large	300.00	
2. Presidents Mailings	675.00	
		4,625.00
D. Delegates & Travel		
1. State Council '74	2,000.00	
2. National Convention '74	1,125.00	
3. State Convention '75	3,500.00	
4. National Council '75	800.00	
		7,425.00
E. National Services		
1. Support	9,027.00	
2. Members-at-large PMP	297.00	
		9,324.00
F. VOTER	2,070.00	2,070.00
G. Publications	10,714.00	10,714.00
H. Educational Activities		
1. LWV-Tex. Ed Fund		
a. Program Committee	1,125.00	
b. Voters Service	2,000.00	
c. Legislative Research Materials	1,350.00	
d. Non-League workshops	300.00	
2. Other Educational Activities	500.00	
3. Texas Comm. for Humanities Grant	20,000.00	
4. LWV-US Ed Fund	2,400.00	
		27,675.00
I. Position Support		
1. Campaign Expense	2,950.00	
2. Action Activities		
a. Program		
1. TCR	1,000.00	
2. Human Resources	290.00	
3. Modernizing State Govt.	100.00	
4. Environmental Quality	1,100.00	
5. International Relations	25.00	
6. Voting Rights	300.00	
7. State-Local Relations	50.00	
8. Rep. Govt.	25.00	
9. Financing State Govt.	150.00	
10. Campaign Financing	50.00	
b. Legislative Office		
1. Rent & Utilities	600.00	
2. Secretary	1,935.00	
3. Supplies	210.00	
4. Postage	380.00	
5. Telephone	150.00	
6. Director's Expense	725.00	
c. Legislative Projects	1,600.00	
		11,640.00
Total Expenditures		\$104,268.00

LEAGUE OF WOMEN VOTERS OF TEXAS
DICKINSON PLAZA CENTER
DICKINSON, TEXAS 77539

2 copies direct to
President
DPM

SECOND QUARTER BUDGET ANALYSIS
July 1 - September 30

<u>INCOME</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
A. Support from LL	\$32352.00	\$14217.61	\$18134.39
B. Member-at-large Dues	1050.00	235.00	815.00
C. Publications	19480.00		
1. Billings & Others		4772.92	
2. Voter's Keys		195.70	
3. Voter's Guides		1252.92	
4. Christian Science Monitor		279.14	
5. DPM		780.00	
6. Standing Orders		529.50	11669.82
D. Interest	550.00	311.55	238.45
E. Grants			
1. Texas Ed. Fund	4775.00	1774.65	3000.35
2. Tex. Comm. For Human (TCH)	20000.00	533.29	19466.71
3. LWV-US Fund (Rev.Sharing)	2400.00	2000.00	400.00
F. Non-Deductible Gifts	6536.00		6490.50
1. Member (non-cash 142.69)		45.50	
2. Non-member		-0-	
G. Unspecified (Cash Carry-over)	5700.00	5771.01	[71.01]
H. Convention/Council			
1. Council 1974	2000.00	3713.56	[1713.56]
2. Convention 1975	35000.00	-0-	3500.00
I. Election Night Reporting	2325.00	-0-	2325.00
J. Legislative Projects	1600.00	-0-	1600.00
K. Reserves	2000.00	2000.00	-0-
 Total Income	 \$104268.00	 38412.35	 65855.65

EXPENDITURES

A. State Office Operating Costs			
1. Equipment Service Contracts	655.00	481.50	173.50
2. General Supplies	1400.00	311.79	1088.21
3. Postage	1750.00	916.22	833.78
4. Telephone & Telegraph	852.00	415.43	436.57
5. Insurance & Bonding	148.00	145.00	3.00
6. Office Expenses			
a. Rent & Utilities	2304.00	1090.00	1214.00
b. Salaries			
1. Executive Secretary	7056.00	2944.32	4111.58
2. Assistant Secretary	5440.00	2537.68	2902.32
3. Part-time help	300.00	74.50	315.50
c. Payroll taxes	960.00	376.28	583.72
7. Bank Charges	15.00	-0-	15.00
8. Audit & Tax Reports	300.00	150.00	300.00
9. New Equipment	200.00	-0-	200.00
10. Moving Expenses	300.00	-0-	300.00
 /sub-total/	 21680.00	 9442.72	 12227.18

Second Quarter- Budget Analysis

page 2

B. Board & Administrative Committees

1. President	585.00	105.15	479.85
2. Board			
a. Tools	500.00	92.12	407.88
b. State Board Meetings	6600.00	2372.90	4227.10
c. Administrative Costs	235.00	162.07	72.93
3. Administrative Committees			
a. Finance	500.00	-0-	500.00
b. Membership & Units	45.00	-0-	45.00
c. Public Relations	175.00	63.70	111.30
d. Budget	200.00	3.56	196.44
e. Nominating	250.00	37.17	212.83
f. Local Program	25.00	-0-	25.00
/sub-total/	9115.00	2836.67	6278.33

C. Services to Local Leagues

1. Organization			
a. Local Leagues	2000.00	930.72	1069.28
b. New Leagues	750.00	229.87	520.13
c. SB visits to LL	300.00	2.65	297.35
d. Workshops & Conferences	500.00	57.33	442.67
e. Members-at-large (MAL)	100.00	46.68	53.32
f. Units-at-large (UAL)	300.00	17.92	282.08
2. Presidents Mailings	675.00	191.52	483.48
/sub-total/	4625.00	1476.69	3148.31

D. Delegates & Travel

1. State Council '74	2000.00	1560.66	439.34
2. National Convention '74	1125.00	1266.35	[141.35]
3. State Convention '75	3500.00	-0-	3500.00
4. National Council	800.00	-0-	800.00
/sub-total/	7425.00	2944.88	4480.12

E. National Services

1. Support	9027.00	2256.75	6770.25
2. Members-at-large PMP	297.00	174.25	122.75
/sub-total/	9324.00	2431.00	6893.00

F. VOTER

2070.00	559.12	1510.86
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G. Publications

1. Voters Guides	10714.00	2549.07	
2. Billings & Other		351.11	
3. Christian Sc. Mon.		142.31	
4. Signs		645.17	
5. DPM		290.80	
6. Standing orders		407.67	
/sub-total/	10714.00	4386.13	6327.87

H. Educational Activities

1. LWV-T Ed Fund (TEF)			
a. Program Committees	1125.00	32.39	1092.61
b. Voters Service	2000.00	1551.56	448.44
c. Legislative Research Mat.	1350.00	84.15	1265.85
d. Non-League workshops	300.00	36.59	263.41
2. Other Educational Activities	500.00		
a. Voter Service		208.14	
b. Affiliations		40.90	
c. Publications		75.00	175.96
3. Texas Com for Human. (TCH)	20000.00	1330.53	18669.47*
4. LWV-US Ed Fund (Nat.Rev.Sharing)	<u>2400.00</u>	<u>1969.73</u>	<u>430.27</u>
/sub-total/	27675.00	5328.99	22346.01

* This was originally put in this budget as an anticipated grant to finance an EQ item. The funds expended here are for the TCR grant, not a new grant.

I. Position Support

1. Campaign Expense**	1450.00	-0-	1450.00
2. Action Activities			
a. Program			
1. Tex. Const. Rev. (TRC)**	2500.00	2020.89	479.11
2. Human Resources (HR)	290.00	26.42	263.58
3. Mod. State Gov. (MSG)	100.00	32.73	67.27
4. Env. Quality (EQ)	1100.00	266.98	833.02
5. Int. Rel. (IR)	25.00	1.65	23.35
6. Voting Rights (VR)	300.00	106.01	193.99
7. State Local Rel. (SLR)	50.00	-0-	50.00
8. Rep. Gov. (RP)	25.00	7.64	17.36
9. Fin. State Gov. (FSG)	150.00	24.65	125.35
10. Campaign Financing (CF)	50.00	25.12	24.88
b. Legislative Office			
1. Rent & Utilities	600.00	83.00	517.00
2. Secretary	1935.00	103.46	1831.54
3. Supplies	210.00	50.00	160.00
4. Postage	380.00	50.00	330.00
5. Telephone	150.00	-0-	150.00
6. Directors Expense	725.00	-0-	725.00
c. Legislative Projects	<u>1600.00</u>	<u>5.26</u>	<u>1594.74</u>
/sub-total/	11640.00	2803.81	8836.19

Grand Total	\$104268.00	32210.01	72057.87
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* \$1500 was re-budgeted from this category to TCR (I2a1)

TEXAS ED FUND ACCOUNTS (See H1 above)	Bal.4-1-74	+Income	- Disburs.	Bal.8-31-74
Legislative Research Material	5.30	224.65	84.15	145.80
Election Laws Project	126.49	-0-	30.00	96.49
Land Use	56.45	-0-	-0-	96.49
Public School Finance	170.13	-0-	-0-	170.13
Financing State Gov't.	28.67	-0-	-0-	28.67
Voting Rights	3.53	-0-	-0-	3.53
Voters Keys	-0-	<u>1550.00</u>	<u>1551.56</u>	<u>[1.56]</u>
Total	390.57	1774.65	1665.71	499.51

Second Quarter - Budget Analysis

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<u>BANK ACCOUNTS</u>	<u>Balance 4/1/74</u>	<u>+ deposits 4/1 to 8/31</u>	<u>- Disburse 4/1 to 8/31</u>	<u>Balance 8/31/74</u>
General Operating (560-662)	6851.58	25899.35	28277.52	4483.41
Special (Corp \$) 521-711)	-0-	680.59	238.75	619.07
TEF Acct. (501-317)	390.57	1774.65	1698.72	466.50
NRS Acct. (540-392-8) Midland	1342.60	2000.00	1969.73	1372.87
TCH Acct. (550-294-2) Midland	765.78	564.75*	1330.53	-0-
Reserve Fund (912-112)	4609.17	311.55	2000.00	2920.72
Certificates of Deposit	4763.87	--0-	- 0-	4763.87

* Includes \$31.46 returned by Local Leagues.

HOLDING ACCOUNTS (in General Op. Acct.)

Gulf Coast Regional ILO	519.48	-0-	-0-	519.48
Sales Tax	110.57	117.87	278.84	9.60
Employees WH & SS withheld	-0-	912.20	764.30	147.90

1611 Bell Street, Apt. 20
Wichita Falls, Texas 76798
10 September 1974

1. FROM: X2 MAY CONCERN:

2. Audit of the documents:

Cash Receipts Journal
Cash Disbursement Journal
Ledger containing some assets, income and expense accounts, and
the subsidiary account of Texas Education Fund
Bank statements with cancelled checks and deposit slips
Checkbook stubs showing continuing balance
Monthly folders with vouchers or invoices
Accounts Receivable for Local League accounts
Billings

concerning the League of Women Voters of Texas revealed the transactions
as shown in the attached reports (2 attachments).

Details were accumulated in the Cash Receipts and Cash Disbursement
Journals. But individual postings were made to ledger accounts. A
trial balance/profit/loss statement is impossible with unperpetual
and irregular accounting procedures. No liabilities are shown at all.
These comments are for your information and clarification.

(1) Deposit of \$879 made 4 April 1973 to Texas Education Fund was
accounted for in Cash Receipts or ledger account for TEF. The journal
and ledger reflect only \$975 plus \$5.31 (reimbursed for check charged)
made to the TEF account.

(2) \$1,550 was received and recorded in the Cash Receipts Journal on
27 March 1974. It was posted in the General Operating account. It
was posted to the individual income account (Income E, Estimated grants
from Texas Education Fund) as a debit and credit. Upon the receipt in
the General Operating account, check #2174 was subsequently written to
remove this amount from that account, but it failed to show up in any
other bank account or even a posting to reflect the increase in another
account. Endorsement cannot be checked as check #2174 is outstanding
at the end of the fiscal year. (See Attach #2.)

Disbursements or checks written must always agree with expenditures or
show as an increase to another asset account. Likewise, receipts of
money must always agree with deposits made to the bank accounts. Re-
conciliation between records and bank may only be made when outstanding
checks and deposits are properly considered. Any other transactions
(billings, postage, etc.) must be entered into some type of journal so
that an audit may be performed on individual accounts from those entries.
Your billings with postage are posted to Publications account with
postage added which are mingled with other publication income.

I strongly suggest that you have someone who is familiar with conventional
accounting procedures set up a double-entry system with subsidiary ac-
counts. Budgetary accounts should never be mixed with accounting records.
They should be maintained separately so that accurate reporting is
possible.

As previously stated, a trial balance is not possible to reflect the accuracy of asset, liability, net worth, income and expense accounts. Consequently, a profit/loss statement may not be taken. The only reason for record-keeping (bookkeeping or accounting) is for accurate reporting and management. When there is a breakdown in the system, the whole process is defeated. The Payroll Taxes expense account should only reflect the employer's share of FICA which should be the same amount in the liability account for the deductions from the employees' checks. The FICA and Withholding taxes are paid monthly if \$100 or more. If not, the liability account of Payroll Taxes payable (liability account) would accumulate the amounts withheld and subsequently disbursed at the end of the quarter. This disbursement would reduce the amount of the liability. Each month the exact amount of Payroll Taxes for the employer's share of FICA would be shown as an expense. The entire gross salary must be charged to an expense account. The amounts withheld for FICA and Withholding Taxes are credited to the liability account as discussed above.

(3) Cancelled check(s) for withdrawal of \$434.02 from the Bayshore National Bank 4 Apr 73 shown on the 30 June 1973 bank statement was missing. No record of the expense or deposit to another account was found.

(4) Payment of \$48.28 could not be found for invoice #18269 on the statement of Century Papers as of 26 September 1973. Perhaps, a credit memorandum was received. A subsidiary ledger for individual accounts would greatly help to inform what the payables are and the amounts.

(5) A check for \$6.33 in the TCH Grant account is missing from the bank statement, or was inadvertently charged to this account by the bank.

(6) A receipt for deposit of \$318.80 on 3 Jul 1973 is not reflected in the Cash Receipts/Cash Disbursement Journals or postings to the ledger. It has a notation "Fed Res" but no record of Payroll Taxes or Reserve account can be found.

(7) Check #33 for \$10.00 was in the bank statement for National Revenue Sharing but was not posted in the Cash Disbursement Journal. The actual disbursement figure then should be \$2,667.40 with \$165.60 outstanding. (See Page 1 of Attach #7.)

(8) Charge of \$9.94 to the Gulf Coast Regional account had no check to support the withdrawal shown on the bank statement.

Further comments:

Non-cash items should be on memorandum accounts only - not entered in regular transactions. These are maintained only for reporting purposes. They should under no circumstances be entered into regular accounting records where funds are to be properly accounted for and from which reports to U.S. Government, national headquarters, state and local offices must be made. These arbitrary amounts debited and credited to regular accounts add to confusion of reconciliation of income and expenses incurred.

Audit trails are necessarily built into a regular accounting system. They are required before a proper system has been established or an accurate audit may be performed. Entry by entry audit is time-consuming with unaccountable items questionable.

Cancelled checks should not be deposited as receipts. An investigation would reveal if the payment transaction was completed. If not, simply void the first check on the stub, destroy the check and add into the continuing balance the amount of the check. Later, an issue of another check may be made for the payment. If the check has been processed through the bank without proper endorsement, write to the recipient for assurance of proper payment made (request a current statement from the vendor) and retain his answer in the correspondence for files for proof of payment.

All entries should first be posted to a journal (Cash Receipts, Cash Disbursement or General Journal) from which posting is then made to the final book of entry (the General Ledger). Postings between accounts should never be made in the ledger without first making entries in a journal for an audit trail and then post to the General Ledger. Concise statements made with the entry give full explanation for the entry. Postings may be made to subsidiary or memorandum accounts, but the totals should agree with the amounts posted to the regular accounting accounts. Individual accounts should be maintained for accounts receivable, accounts payable, memorandum and budgetary accounts. Upon final postings the General Ledger should be in balance: $\text{Assets} = \text{Liabilities} + \text{Net Worth} + \text{Income} - \text{Expenses}$. At the end of the year when the temporary accounts (income and expense) are closed into the Net Worth account, then: $\text{Assets} = \text{Liabilities} + \text{Net Worth}$. The budgetary accounts are separately posted from which accurate balances may be obtained for all accounting and reporting purposes.

Completed the audit and report this 10th day of September 1974.

Lois A. Vaught
LOIS A. VAUGHT

7 Attachments

- #1 Recon of ckbk record & lgr with bank state.
- #2 Listing of outstanding checks for Gen Oper, TCH & NRS accounts
- #3 Income recon. with deposits and sources
- #4 Disb recon. with expenses and dispositions of cash
- #5 Disb by categories and account (Gen Op, TCH, TEP, & NRS)
- #6 Recon of Texas Ed Fund & Ed Activities
- #7 (2 pages) Recon of TEP, NRS, TCH Grant & Savings Accounts

LEAGUE OF WOMEN VOTERS OF TEXAS

Audit report for Apr 1973-Mar 74

Reconciliation of checkbook record with bank statements:

Bank statements - General Operating Acct.

Beginning balance 1 Apr 73	\$15,193.41	
Deposits	50,664.53	
	<u>65,857.94</u>	
Cancelled checks	58,970.31	
Balance 31 Mar 74	\$ 6,887.63	\$6,887.63
		<u>3,306.98</u> Deposit outstanding
		10,194.61
		<u>3,333.03</u> Checks outstanding
		\$6,861.58

Checkbook & Ledger - General Operating Acct.

Beginning Balance 1 Apr 73	\$11,595.65
Deposits	<u>\$50,664.53</u>
	<u>53,971.51</u>
	\$65,567.16
*Checks written (adjusted)	<u>58,705.58**</u>
	\$6,861.58

*Checks written	\$58,632.99	
Cashed twice and deposited	70.98	#1760 dtd 9 May w/endsmt missing
Cashed twice and deposited	1.65	#99 dtd 6/15 - deposited 3 Jul
	<u>\$58,705.62</u>	#105 replaced #99 dtd 8/14/73
Check #072 dtd 3/14/73 (in prior year - s/b \$15.03 not \$15.07-corrected on #1663)	.04	
	<u>\$58,705.58**</u>	

Attach #1

LEAGUE OF WOMEN VOTERS OF TEXAS
Audit report for April 1973-March 1974

INCOME:

Pledges	\$30,909.65	
M-A-L's	630.00	
Publications	13,358.95	
Transfer from Savings accounts	883.40	402.93
Convention (Council)	2,820.68	<u>480.47</u>
Gulf Coast Regional acct.	529.42	
Non-Deductible Funds(Donations)	1,365.89	
Texas Education Fund	1,582.67	1,550.00
Refund general supply expense	555.74	<u>32.62</u> Reimb
Refund Action: Legis. Project	470.53	.336.00
Reimburse Texas Voter expense	206.38	<u>134.53</u>
Refund on postage	190.32	
Refund Action: Legis Office expense	132.00	.33.00
Sales Tax Collected	103.71	<u>99.00</u>
Del & Travel: National Council (Ref).	53.00	
Reimb State Board Meeting expense	41.00	
Refund from President's acct.	25.00	
Refund on Payroll Taxes expense	22.30	
Reimb on Natl Revenue Sharing expense	11.69	
Refund on Telephone & Telegraph expense	6.55	
Income deposited to Gen Op Acct.	\$53,898.88	
Texas Education Fund Acct.	980.31	975.00
National Revenue Sharing	4,000.00	<u>5.31</u>
TCH Grant Acct.	6,207.00	
Grand total receipts from C/R Journal	\$65,086.19	

Attach #3

LEAGUE OF WOMEN VOTERS OF TEXAS
Audit report for April 1973-March 1974

DISBURSEMENTS: General Operating Expenses

Maintenance of Equipment	3478.57
General Supplies	2,930.94
Postage	2,689.27
Telephone & Telegraph	811.80
Rent & Utilities	1,982.31
Exec. Secretary salary	3,652.42
Asst Secretary salary	4,860.31
Payroll Taxes expense	796.39
Capital expenditures	1,325.10
Audit	150.00
Bank Charges	16.32
Insurance & Bonding	12.00
Sub-Total	321,725.48
Board Admin Committees	1,197.68
National Support	9,029.00
Publications	5,344.49
Position Support	4,480.36
Transferred to Savings account (Reserve)	2,745.00
Delivery & Travel	2,687.63
Service Local Leagues	2,093.58
Transferred to Voters Key Project (Dep in error)	1,550.00
Exp Voter expense	12.05
Undistributable Funds (State-wide) (Inc P)	438.83
Exp	303.42
Covered $(32302.90 + 160.59 = 32553.49)$	160.59 (See A)
Newsletter	135.27
National Voting Project	194.53
LWW-US T-A-L's PMK	64.00
1972-73 LS/ID	42.05
Memorial Donation	25.00
State Publications	20.00
Election Laws	17.00
Revenue Sharing Expense	11.60
Gulf Coast Regional acct	9.94
Revenue Sharing expense not covered by US	5.40
Total General Operating Costs	358,132.99
Texas Education Fund	392.90
National Revenue Sharing	2,657.48
TCH Grant	5,441.22
Total Disbursements	69,124.51

LWV of Texas
October 1974
Presidents Mailing

To: Local League Presidents
From: Jeannette Naman, State Budget Chairman
Re: 1975-76 State League Budget

Many of you or representatives of your Leagues have had ideas in the past regarding the state League budget. Here is your opportunity to make these suggestions known at the beginning of the state budget-making process. Consult with your local budget chairman, finance chairman, treasurer, and others who may be interested and complete the attached questionnaire; this may be done individually or in a group, however is most helpful. We just want to hear from local Leagues what their ideas are; in this way, we can submit a proposed budget more reflective of your ideas rather than just those of the state budget committee.

Also, please get together with your budget chairman and let me know, separate from the above, if your League has any specific problems regarding the budgeting process on the local level that a problem-solving workshop could help you with. Be as specific as you can; we want to try to cover exactly those problems that are the most concern.

LWV of Texas
April 1973

To: Local League Treasurers (one copy to local League President)
From: Mrs. Carol Jochim
Re: Support to state League

At the recent League of Women Voters of Texas State Convention in Beaumont, it was agreed that prior to incorporating a financial support section into the state Bylaws, the following formula be used (as an experiment) to determine the suggested amount for support of local Leagues for state and national services for two years:

\$3 per member payment plus no more than 18% of "defined" income.
Support for 1974-75 would be based on the formula plus one sixth, since the fiscal year would be fourteen months -- from April, 1974 to June, 1975.

(Convention action on LWV-Texas Bylaws changed the start of the state's fiscal year from April 1 to June 1, to become effective in 1975.)

This formula is in addition to the \$4 per member payment each local League pays directly to the national office.

There was also discussion at convention as to whether or not the PMP (both state and national) should be deducted from income, with a higher percentage figure then to be used.

We are enclosing 2 forms (1 to state office and 1 for your files.) We must have these forms returned to state office by June 1, 1973, in order to compute the correct percentage to be used. Your cooperation in meeting (or beating) this deadline is greatly appreciated.

* * * * *

LEAGUE OF WOMEN VOTERS OF TEXAS
DICKINSON PLAZA CENTER
DICKINSON, TEXAS 77539

April 1973
(2 copies
direct to
Treasurer)

FINANCIAL SUPPORT FORMULA -- INFORMATION FORM

(1 copy to be returned to state office no later than June 1, 1973.)

Local League

____ Yes, our League prefers both PMP's deducted from income and a higher percentage figure used.

____ No, our League prefers the PMP's ignored, so that a lower percentage can be used.

Additional comments, if any:

A. Per Member Payment (PMP)

1. _____ Number of members

B. "Defined" Income

1. _____ Amount from dues (less subscription service, if included in dues)

2. _____ Amount from cash contributions (member and non-member)

3. _____ PROFIT from sales and projects.

4. _____ TOTAL "DEFINED" INCOME

EXPLANATION: This information (except for B3) can be taken from your LOCAL LEAGUE TREASURER'S REPORT CALENDAR YEAR 1972 due in state and national offices Jan. 15, 1973.

A Item: As of January 1, 1973

B Items: Totals from Jan. 1, 1972 - Dec. 31, 1972.

Item B3; Please note this is a net profit figure. For instance, if your local League purchased \$20 worth of calendars and received \$30 income from sale of same, your net profit would be \$10. Each sale or project will be figured in the same manner.

Treasurer's signature

LEAGUE OF WOMEN VOTERS OF TEXAS
DICKINSON PLAZA CENTER
DICKINSON, TEXAS 77539

April 1973
Standing Order

ADOPTED BUDGET 1973-1974

EXPENDITURES

A. OPERATING COSTS

1. Maintenance of equipment	\$ 250.00
2. General Supplies	1,200.00
3. Postage	1,600.00
4. Telephone & Telegraph	650.00
5. Insurance & Bonding	86.00
6. Office Expenses	
a. Rent & Utilities	1,975.00
b. Salaries	
1. Executive Secretary	5,600.00
2. Asst. Secretary	4,625.00
c. Payroll Taxes	820.00
7. Bank Charges	10.00
8. Audit	150.00
9. Capital expenditures	500.00

Sub Total

\$17,466.00

B. BOARD AND ADMINISTRATIVE COMMITTEES

1. President	500.00
2. Board	
a. Tools	300.00
b. State Board Meeting Expenses	5,800.00
c. Administrative Costs	200.00
3. Administrative Committees	
a. Finance	250.00
b. Membership & Unit Organization	40.00
c. Public Relations	160.00
d. Budget	250.00
e. Nominating Travel	200.00
f. Off-Board	50.00
g. Local Program	25.00

Sub Total

7,775.00

C. SERVICES TO LOCAL LEAGUES

1. Organization	
a. Local League (Bd. Training, Consultants Training, etc.)	2,200.00
b. New Leagues (Organization & Services)	500.00
c. Visits to local Leagues by state Board Members	500.00
d. Workshops & Conferences	500.00
e. Members-at-Large	100.00
2. Distribution of materials to Local Leagues--Presidents Mailings	675.00

Sub Total

4,475.00

D. DELEGATES AND TRAVEL

1. State Convention (Council)	3,500.00	
2. National Council	<u>700.00</u>	

Sub Total		4,200.00
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E. SUPPORT FOR NATIONAL SERVICES
Members-at-Large

9,027.00	
<u>80.00</u>	

Sub Total		9,107.00
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F. VOTER (5 issues)

1,500.00

G. PUBLICATIONS

1,250.00

H. EDUCATIONAL ACTIVITIES

I. LWV of Texas Education Fund

1. Program Committee	2,250.00
2. Voters Service	2,000.00
3. Leg. Research Materials	675.00
4. Non-League Workshops	300.00

II. LWV of Texas Program

<u>500.00</u>	
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Sub Total		5,725.00
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I. POSITION SUPPORT

1. Publications	1,000.00	
2. Action activities including lobbying		

a. Program

TCR	1,500.00
Human Resources	250.00
MSG	200.00
EQ	350.00
International Relations	100.00
State Local Relations	50.00
Voting Rights	200.00
Rep. Government	50.00

b. Legislative Office	2,617.00	
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c. Legislative Projects	<u>150.00</u>	
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Sub Total		6,467.00
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Total Expenditures		<u>\$57,965.00</u>
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INCOME

A. Support from Local Leagues	\$32,135.00	
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B. Members-at-Large	200.00	
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C. State Publications	6,000.00	
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D. Interest on Savings Account	550.00	
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E. Estimated Grants from LWV Ed Fund	5,225.00	
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F. Non-Deductible Gifts	1,100.00	
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G. Unallocated Funds	7,830.00	
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H. Convention (Council)	3,500.00	
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I. Allocated Funds (TCR)	<u>1,425.00</u>	
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Total Income		<u>\$57,965.00</u>
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LWV of Texas
November 1972
Standing Order...

INTRODUCTION TO THE PROPOSED BUDGET OF THE LEAGUE OF WOMEN VOTERS OF TEXAS 1973-74

The 1973-74 budget contains the good features of the previous budget adopted by the 1972 Council. It is a gross budget (showing all income and all expenses.) The Texas Education Fund is being asked to provide for the appropriate use of deductible monies for educational activities, and expenditures are allocated according to purpose.

The proposed budget of \$55,865 is approximately \$8,000 less than the \$63,839 budget adopted at Council, and about \$11,500 more than the \$44,331 revised June budget (following National Convention and resubmission of pledges).

The committee struggled with the annual problem of proposed pledge allocations. Proposals included a state dues plan, a formulae based on a per member assessment and a percentage of the local budget, and the traditional pledge system. The latter system, which was chosen, is based on a local League's membership, its fund-raising ability, the size and economy of the community, and the health of the League. We do not claim the pledge system is a perfect solution, but it has proved to be a workable one.

The minimum pledge being requested is \$400 from a local League. A recent policy for provisional Leagues requires a \$400 payment the second year. It did not seem to be fair to request a larger pledge from a provisional than an established League, hence the minimum \$400 is being requested.

We have done our best to present a realistic budget, and we are anticipating your cooperation.

Mrs. John A. Anderson, Chairman
Mrs. Thomas R. Coker
Mrs. I. A. Naman
Mrs. C. V. Schmidt
Mrs. O. H. Ulrickson

PROPOSED LOCAL LEAGUE PLEDGES
TO THE 1973-74 BUDGET OF THE LWV OF TEXAS

Abilene	\$ 400.00	Lamar Co. Prov. (2nd year)	400.00
Amarillo	550.00	Longview (inactive)	-----
Austin	1650.00	Lubbock	1250.00
Bay Area	550.00	Midland	700.00
Baytown	615.00	Montgomery County	400.00
Beaumont	840.00	Odessa	300.00
Brazos County	650.00	Pasadena	650.00
Brazosport	550.00	Pearland	400.00
Brownsville	400.00	Plainview-Hale Prov.	400.00
Corpus Christi	900.00	Richardson	450.00
Corsicana	500.00	San Antonio	1450.00
Dallas	5050.00	San Marcos	400.00
Deer Park Prov. (1st year)	200.00	Sherman	400.00
Denton	750.00	South Jefferson County	400.00
Dickinson	470.00	Tarrant County	1550.00
Edinburg-McAllen	400.00	Texas City-LaMarque	600.00
El Paso	1265.00	Tyler	400.00
Galveston	700.00	Victoria	600.00
Garland	550.00	Waco	700.00
Harlingen	400.00	Wichita Falls	400.00
Houston	5050.00		
Hunt County	400.00		
Irving	700.00		

Total Proposed Pledges

\$15,790.00

THE 1973-1974 PROPOSED BUDGET
of the
LEAGUE OF WOMEN VOTERS OF TEXAS

EXPENDITURES

A. OPERATING COSTS

1. Maintenance of equipment	\$ 150.00	
2. General supplies	1,200.00	
3. Postage	1,600.00	
4. Telephone & Telegraph	650.00	
5. Insurance & Bonding	86.00	
6. Office Expenses		
a. Rent & Utilities	1,975.00	
b. Salaries		
1. Executive Secretary	5,600.00	
2. Asst. Secretary	4,625.00	
c. Payroll Taxes	820.00	
7. Bank Charges	10.00	
8. Audit	150.00	
9. Capital Expenditures	500.00	
		<u>\$17,366.00</u>

B. BOARD AND ADMINISTRATIVE COMMITTEES

1. President	500.00	
2. Board		
a. Tools	300.00	
b. State Board Mtg. Exp.	5,200.00	
c. Administrative Costs	200.00	
3. Administrative Committees		
a. Finance	250.00	
b. Membership & Unit Organization	40.00	
c. Public Relations	160.00	
d. Budget	250.00	
e. Nominating Travel	200.00	
f. Off-Board	50.00	
g. Local Program	25.00	
		<u>7,175.00</u>

C. SERVICES TO LOCAL LEAGUES

1. Organization		
a. Local Leagues (Bd. Training, Consultants Training, etc.)	2,200.00	
b. New Leagues (Organization & Services)	400.00	
c. Visits to local Leagues by state Board Members	400.00	
d. Workshops & Conferences	500.00	
e. Members-at-large	100.00	
2. Distribution of materials to local Leagues--presidents mailings	675.00	
		<u>4,275.00</u>

D. DELEGATES AND TRAVEL

1. State Convention (Council)	3,500.00	
2. National Council	<u>700.00</u>	4,200.00

E. SUPPORT FOR NATIONAL SERVICES

Members-at-Large	<u>80.00</u>	9,107.00
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F. VOTER (5 issues)

	1,500.00	1,500.00
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G. PUBLICATIONS

	1,250.00	1,250.00
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H. EDUCATIONAL ACTIVITIES (Ed Funded)

1. Program Committee	2,250.00	
2. Voters Service	2,000.00	
3. Leg. Research Materials	675.00	
4. Non-League Workshops	<u>300.00</u>	5,225.00

I. POSITION SUPPORT

1. Publications	1,000.00	
2. Action activities including lobbying		
a. Program - TCR	1,150.00	
Human Resources	250.00	
MSG	200.00	
EQ	100.00	
Intl. Relations	100.00	
Voting Rights	100.00	
SLR	50.00	
Rep. Government	50.00	
b. Legislative Office	2,617.00	
c. Legislative Projects	<u>150.00</u>	5,767.00

TOTAL EXPENDITURES

\$ 55,865.00

INCOME

A. Pledges from Local Leagues	35,790.00
B. Members-at-Large	200.00
C. State Publications	6,000.00
D. Interest on Savings Account	550.00
E. From Reserves deposited with LWV Ed Fund	5,225.00
F. Non-Deductible Gifts	1,100.00
G. Unallocated Funds	2,500.00
H. Convention (Council)	3,500.00
I. Allocated Funds (TCR)	<u>1,000.00</u>

TOTAL INCOME

\$ 55,865.00

BUDGET BRIEFING
FOR 1973-1974
OF THE
LEAGUE OF WOMEN VOTERS OF TEXAS

A. OPERATING COSTS

1. Maintenance of equipment	\$ 150.00	For cost of maintenance contracts on equipment in the state office and minor repairs on items not covered by contracts. Same amount as budgeted last year.
2. General Supplies	1,200.00	For paper, stencils, inks, carbon, stationery, etc. Does not include cost of office supplies used in publishing. \$200 less than approved 1972-73 budget; \$100 more than adjusted budget.
3. Postage	1,600.00	Cost of all mailing from state office (which is not reimbursed by local Leagues.) Same as last year.
4. Telephone & Telegraph	650.00	Covers office telephone and a small amount for long distance communication with Board members. \$100 less than last year's approved budget.
5. Insurance and Bonding	86.00	Actual cost of bonding Treasurer for one year.
6. Office Expenses		
a. Rent & Utilities	1,975.00	Includes rent and utilities for state office.
b. Salaries		
1. Executive Secretary	5,600.00	An increase of \$35 a month. The salary has remained the same for the last two years.
2. Asst. Secretary	4,625.00	No increase. New staff person in this position.
c. Payroll Taxes	820.00	An increase of \$173 due to social security increases.
7. Bank Charges	10.00	Actual amount charged by bank.

- | | | |
|-------------------------|--------|--|
| 8. Audit | 150.00 | Friendly auditors do not charge us the standard fee. |
| 9. Capital Expenditures | 500.00 | An increase of \$250 toward purchase of postage meter mailing machine. |

B. BOARD AND ADMINISTRATIVE COMMITTEES

- | | | |
|-----------------------------------|----------|---|
| 1. President | 500.00 | To cover costs incurred by the president in representing the League of Women Voters of Texas. \$100 less than approved budget last year; \$75 more than adjusted budget. |
| 2. Board | | |
| a. Tools | 300.00 | A decrease of \$100 from last year's budget. National Duplicate Presidents mailings will be shared. The \$100 balance is for non-League materials. |
| b. State Board Meeting | 5,200.00 | This amount pays for the quarterly meetings of the state Board. It covers the cost of transportation, meals, and lodging for 18 Board members. A \$700 increase to account for inflation. |
| c. Administrative Costs | 200.00 | Postage and telephone costs for Board members. |
| 3. Administrative committees | | |
| a. Finance | 250.00 | There are some statewide finance referrals that must be followed up--this covers those expenses. |
| b. Membership & Unit Organization | 40.00 | This increase of \$15 will help coordinate MAL services or units at large. |
| c. Public Relations | 160.00 | An increase of \$85 from last year's approved budget to promote the League and its viewpoints. |
| d. Budget | 250.00 | This item covers the expense of the Budget Committee meeting to set up a budget. Same as approved last year; \$200 more than adjusted budget. |
| e. Nominating Travel | 200.00 | To pay expenses of the Chairman's attendance at Presidents Council. |

f. Off-Board	50.00	For the use of ad hoc committees and off-Board members of administrative committees.
g. Local Program	25.00	This will defray expenses of communicating with local Leagues concerning their local Program items.

C. SERVICES TO LOCAL LEAGUES

1. Organization

a. Local Leagues (Bd. Training, Consultants Training)	2,200.00	This item includes the expenses of sending consultants to local Leagues for board training, and other necessary services. \$1900 was approved last year, but this was cut to \$1200 in the adjusted budget. Very few Leagues received training last year.
b. New Leagues (Org. & Services)	400.00	This is to cover expenses of servicing provisional Leagues. A decrease of \$350 from last year's approved budget, an increase of \$150 over adjusted budget.
c. Visits to local Leagues by state Board members	400.00	Enables state Board members to visit local Leagues when invited. Increase of \$200 from last year's approved budget.
d. Workshops & conferences	500.00	Costs of training, workshops and conferences; will partially cover expenses of local League delegates who attend.
e. Members-at-Large	100.00	Services to approximately 20 MALs.

2. Distribution of materials to local Leagues--Presidents mailings

675.00 One copy of everything is sent free to local League presidents; only the postage is charged. \$25 increase.

D. DELEGATES AND TRAVEL

1. State Convention (Council)	3,500.00	This is offset by registration fees (see income--H.)
2. National Council	700.00	Provides expense money for two delegates to National Council.

E. SUPPORT FOR NATIONAL SERVICES

9,027.00

This is the requested "fair share" pledge from the LWV-US. This is a decrease of \$2,000.50 from the approved budget of '72-73; an increase of \$8,852 over adjusted budget.

Members-at-Large

80.00

Provides for the \$4 per member assessment for 20 MALs.

F. VOTER (5 issues)

1,500.00

Cost of printing and mailing five issues.

G. PUBLICATIONS

1,250.00

Office and printing expenses involved with League publications. Anticipated income from publications is under Income, Section C. Provides for distribution of some free publications.

H. EDUCATIONAL ACTIVITIES (funded by TEF)

1. Program Committee

2,250.00

Expenses covering research and dissemination of information that are fundable with tax-deductible monies. Will include Human Resources Newsletter and specific activities under EQ which are tax deductible

2. Voters Service

2,000.00

For preparation and distribution of materials for citizen education.

3. Leg. Research Materials

675.00

For legislative subscription service and research materials used by legislative office.

4. Non-League Workshops

300.00

For travel to governmental or citizen workshops not sponsored by LWV.

I. POSITION SUPPORT

1. Publications on League support

1,000.00

These publications are for lobbying, position support, consensus, etc., which cannot be funded with deductible money.

2. Action activities including lobbying

a. Program--TCR

1,150.00

The Program budget has not been "line-itemed" before.

Human Resources

250.00

The amounts are based on the chairman's recommendation and the amount of activity fore-

MSG

200.00

seen for the item. The TCR item includes position support

EQ

100.00

papers on constitutional matters.

I.R.

100.00

Voting Rights

100.00

SLR

50.00

Rep. Government

50.00

b. Legislative Office	2,617.00	This includes expenses for office rent, a part-time secretary and expenses of the Legislative Chairman during the legislative session.
c. Legislative Projects	150.00	This is to help defray expenses for Legislative Day and Lobby School.

INCOME

A. Pledges from local Leagues	35,790.00	This is a decrease of \$3,452 from the amount pledged last year at Council; it is an increase of \$11,454 of the amount in the adjusted budget.
B. Members-at-Large	200.00	Twenty MALs at \$10 each.
C. State Publications	6,000.00	This figure includes all publication sales and billings for mimeographed material from state office.
D. Interest on Savings Account	550.00	Interest on our reserve fund.
E. From Reserves deposited with Texas Education Fund	5,225.00	For tax-deductible projects listed under 'H' of Expenditures
F. Non-deductible gifts	1,000.00	Although a concerted effort will not be waged, some money is anticipated from statewide contributions.
G. Unallocated Funds	2,500.00	This is admittedly an estimate of any carryover funds or other sources of income.
H. Convention (Council)	3,500.00	This item is an "in and out" item that pays for itself. This offsets item D-1.
I. Allocated Funds (TCR)	1,000.00	Unexpended funds from the TCR 1971-72 account.

* * * * *

50

October 23, 1972

To: Budget Committee
From: Chris Brasher

Re: Legislative Budget

First, my budget requests are a little different from anyone else's, and a lot of it is guesswork as I am still not sure how things are broken down. I usually send my vouchers for telephone, postage, and miscellaneous to be charged to Legislative Action. However, I did not know that everyone else on program was also charging to Legislative Action this past year, so I have no idea how things were charged. I have a record of all my expenses - broken down - so I do have an estimate of exactly what I have spent in the past, except for the cost of the Legislative Newsletters, etc. as some of the paper came from SO.

Following is an explanation of each category:

Budget Request

Off-Board Committee: Expenses of the Capitol Corps members, such as postage, stationery, etc. were included in general leg. office expenses.

However, since a Bicentennial Commission chairman has been appointed, there may be a little extra here in the event she has to get off any memos to local Leagues, etc.

Postage: All of my postage was charged to my portfolio, except the postage which was used at the legislative office for Legislative Newsletters (see separate sheet for office expenses).

Telephone: Same as above. (Separate sheet for office.)

Resource Materials: This includes Legislative Service, magazine subscriptions for all program people, and other materials pertinent to portfolio. The amount granted from TEF is shown on separate sheet.

Travel: This includes travel to meetings and other functions at request of President, meetings with members of the Capitol Corps, visits to Legislature during special sessions after office is closed, and to obtain information pertinent to portfolio from various sources. Travel done during the Legislative Session while the office is open is listed separately under the Legislative Office expenses.

Workshops and Conf: This should now be under the new Special Projects (Nancy) and should include materials, etc. for kits prepared for Lobby School and Legislative Day. (I never did get an estimate from Alice May B. when she was treasurer as to how much it cost to put the kits together.) Also keep in mind that we plan to invite all legislators to the Legislative Day luncheon and the Board will have to be responsible for picking up the tab on non-League legislators.

Special Supplies:

Because of the voluminous files kept on all program and bills during the Session and special sessions, it has been necessary for me to occasionally buy file folders, special envelopes for mailing bills, and file wallets for compiling information on special bills, etc.

Training meetings:

0

Printing costs:

This figure is not an estimate of what the Legislative Newsletters cost during the last session. (See under Legislative Office.)

Cost of kits for Lobby School and Legislative Day should go under Nancy Holmes' request.

This figure reflects other estimated costs, predicated on what was sent to legislative chairmen (LLs) during the past year:

Memo to Local Legislative Chairmen & LL Presidents including first three pages of Legislative Handbook. (100 copies x 4 sheets @ 6¢ per sheet -- \$24.00

Memo to LLCs and LLPs re districts 6.00

Legislative Interview Materials
12 sheets x 100 @ 6¢ per sheet 72.00

Estimated cost of more sheets (10)
for Legislative Handbook (100 copies) 60.00

Total Estimate \$ 162.00

Original to Anderson
cc: Braunagel, Holmes, SO, Jochim

Return to:

LWV of Texas
October 1972

Mrs. John A. Anderson
[REDACTED]

Deadline: October 23, 1972

BUDGET REQUEST FORM -- LWV of Texas
1973 - 74

Mrs. Thomas L. Brasher (Chris)
Name

Legislative
Portfolio

Plans or scope of services for 1973-74

Assuming year starts April 1, 1973, the legislative office will be operating for three months (April thru June). During this time, this portfolio will be publishing the Legislative Newsletters and will be travelling to and fro from San Marcos to Austin. Also assuming Amendment 4 will pass, we must plan for the event when the legislative body will convene again in January 1974 for a Constitutional Convention, which will indicate the need for a bit more money than is usually needed during this "interim" period. In fact, it may warrant opening our office again in Austin as a base from which to lobby for TCR recommendations. We will know after Nov. 7 and can plan accordingly at State Board meeting.

Budget Request

Off-Board Committee	See explanation in cover letter
Postage (estimate total postage costs for both Board and portfolio)	40.00 (Office) 56.00 (Newsletter) <u>107.54</u> (Portfolio & Board)
Telephone (same as above)	74.55 (Office) 220.92 (Home phone)
Resource Materials	* 675.70
Travel (not including state Board meetings)	182.40 (To office during session) 74.00 (Interim)
Workshops and Conferences (non-League Travel)	110.00
Special Supplies	19.55 (Home use) 31.45 (Office) 88.24 (Newsletter)
Printing costs	162.00
Total	<u>\$1842.35</u>
Office Rent for 3 months	450.00
Secretary Salary & Taxes	960.00
State Office Supplies	5.00
Equipment Maintenance	25.00

* TEF funds

See explanations for portfolio and
Legislative Office expenses

Grand Total ~~\$1842.35~~ \$3282.35

ADMINISTRATIVE COSTS OF LEGISLATIVE OFFICE

(Estimated on actual costs for running office during end of Legislative Session - April thru June 1971 - and including amounts now budgeted for office rent and full time Secretary.)

For 3 months only - April thru June 1973

1. Office Rent	\$450.00	\$450.00
2. Office Secretary	900.00	
a. Payroll taxes	60.00	960.00
(Will offer secretary \$300 per month for 6-hr. day - \$2.50 per hour)		
3. Telephone and Telegraph (This came out of regular operating costs last time)		
a. Deposit - \$50.00 paid in January	-	
b. Installation fee - \$13.00 - will have been paid in January.	-	
c. Minimum fee per month \$14.85	44.55	
d. Long distance calls - allowing \$10 per month to cover calls from secretary to legislative chairman, Capitol Corps calls	30.00	74.55
4. General Supplies (stationery, envelopes, carbon paper, etc. came from SO. Still have most of "shower gifts" such as pencils, clips, etc.)	?	?
a. Don't know how to figure what came from SO - used mostly envelopes - could get estimate from Ann		
b. Miscellaneous supplies for office	31.45	
c. Supplies for Newsletter (address labels, stencils, Gestetner ink, Gestetner mimeo paper)	88.24	119.69
5. Maintenance for Equipment (Typewriter repair, etc.)	25.00	25.00
6. Postage		
a. Office Use	10.00	
b. Legislative Newsletter April thru June	56.00	
c. Home use for Legislative Chairman (some of which was used for Legislative Newsletters (See remaining 9 months sheet)	35.00	131.00
7. Mileage: for legislative chairman's travels to and from office and Capitol for lobbying.	182.40	182.40
	Total	\$1942.64

LEGISLATIVE ACTION EXPENSES FOR REMAINING 9 MONTHS

1. Telephone (Home phone)		
a. During 3 months of legislative session	\$ 159.61	
b. Interim (remaining 9 months)	61.31	220.92
2. Postage	72.54	72.54
3. Miscellaneous (xerox copies, file folders, etc.)	19.55	19.55
4. Supplies from SO - nothing except address labels as I have been using leftover supplies from office - estimated amount	5.00	5.00
5. Mileage (Trips to Austin during interim months)	74.00	74.00
6. Travel to non-League meetings such as Texas Women's Political Caucus meetings, meetings of environmental groups, etc. - to go under non-League meetings - rough estimate		
	Total	\$392.01 *
		110.00

* This total amount is estimated on the highest per month expenses during a two-year period.

See Administrative Costs for Legislative Office for projection of expenses for 3 months of legislative session.

RESOURCE MATERIALS - TEF FUNDS

Since the grant for these materials is based on a calendar year - January 1973 thru December 1973 - the ESI service will be split in half (almost) and based on the fact that the subscriptions to the various publications become renewable in May 1973, all of this amount will go into the new budget. Following is the breakdown:

1972-73 Budget

January, February, March - legislative service from ESI @ \$100 per month	\$ 300.00 *
To be bought in January - Texas Legislative Procedures Manual for office	35.00
Total	335.00 *

* This is an approximate amount as a little extra was asked for to cover any extra ESI expenses such as xerox or extra copies of bills, etc.

1973-74 Budget

April and May legislative service from ESI @ \$100 per month	\$ 200.00
Sustaining service for 7 month interim period - <u>June</u> thru <u>Dec.</u> 1973	150.00

(If there are any special sessions or if the Constitutional Convention convenes in January 1974, extra funds will have to be requested for this period of 3 months into 1974 if we do not have funds left over to cover this.)

Subscriptions to Austin Report, Texas Observer, National Civic Review, and Texas Water Report to run from May 1973 to May 1974	325.70
Total	\$ 675.70

1972-73 Total	\$335.00
1973-73 Total	675.70

\$ 1010.70 Total TEF funds from Jan. thru Dec. 1973.

(See attached copy of TEF request)

TENTATIVE REVISED BUDGET FOR
LWV of TEXAS, 1973-74

EXPENDITURES

A. OPERATING COSTS

1. Maintenance of equipment	\$ 150.00	
2. General supplies	1,200.00	
3. Postage	1,600.00	
4. Telephone & Telegraph	650.00	
5. Insurance & Bonding	86.00	
6. Office Expenses		
a. Rent & Utilities	1,975.00	
b. Salaries		
1. Executive Secretary	5,600.00	
2. Asst. Secretary	4,625.00	
c. Payroll Taxes	820.00	
7. Bank Charges	10.00	
8. Audit	150.00	
9. Capital expenditures	500.00	
Sub Total		\$17,366.00

B. BOARD AND ADMINISTRATIVE COMMITTEES

1. President	500.00	
2. Board		
a. Tools	300.00	
b. State Board Mtg. Exp.	5,200.00	
c. Administrative Costs	200.00	
3. Administrative committees		
a. Finance	250.00	
b. Membership & Unit Organization	25.00	
c. Public Relations	160.00	
d. Budget	250.00	
e. Nominating Travel	200.00	
f. Off-Board	50.00	
g. Local Program	25.00	
Sub Total		7,160.00

C. SERVICES TO LOCAL LEAGUES

1. Organization		
a. L. League (Bd. Training, Consultants Training, etc.)	1,800.00	
b. New Leagues (Organization & Services)	400.00	
c. Visits to local Leagues by state Board Members		
d. Workshops & Conferences	500.00	
e. Members-at-Large	100.00	
2. Distribution of materials to L. Leagues-Pres. mailings	675.00	
Sub Total		3,475.00

D. DELEGATES AND TRAVEL

1. State Convention (Council)	3,500.00	
2. National Council	700.00	

Sub Total		4,200.00
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E. SUPPORT FOR NATIONAL SERVICES
Members-at-Large

9,027.00
<u>80.00</u>

Sub Total		9,107.00
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F. VOTER (5 issues)

1,359.00

G. PUBLICATIONS

1,250.00

H. EDUCATIONAL ACTIVITIES

1. Program Committee	
a. national	500.00
b. state	1,750.00
2. Voters Service	2,000.00
3. Leg. Research Materials	675.70
4. Non-League Workshops	300.00

Sub Total		5,125.70
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I. POSITION SUPPORT

1. Publications	1,000.00
2. Action activities including lobbying	
a. Program - Human Resources	250.00
TCR	250.00
MSG	200.00
EQ	100.00
I.R.	100.00
SLR	50.00
Voting Rights	50.00
Rep. Govt.	50.00
b. Legislative Office	2,606.65
c. Legislative Projects	159.00

Sub Total		4,815.65
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Total Expenditures		<u>\$53,958.35</u>
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INCOME

A. Pledges from Local Leagues	34,828.00
B. Members-at-Large	200.00
C. State Publications	6,000.00
D. Interest on Savings Account	550.00
E. From Reserves deposited with LWV Ed Fund	5,125.70
G. Statewide Finance	1,000.00
H. Unallocated Funds	2,762.65
I. Convention (Council)	3,500.00

Total Income		<u>\$53,958.35</u>
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Return to:

LWV of Texas
October 1972

Mrs. John A. Anderson
[REDACTED]

Deadline: October 23, 1972

BUDGET REQUEST FORM -- LWV of Texas
1973 - 74

Name

Portfolio

Plans or scope of services for 1973-74

Budget Request

Off-Board Committee

Postage (estimate total postage costs
for both Board and portfolio)

Telephone (same as above)

Resource Materials

Travel (not including state Board
meetings)

Workshops and Conferences

Special supplies

Training meetings

Printing costs

Total

*Indicate by an asterisk items where Education Funds might be sought.

BUDGET BRIEFING
FOR 1973-1974
OF THE
LEAGUE OF WOMEN VOTERS OF TEXAS

A. OPERATING COSTS

1. Maintenance of equipment	\$ 150.00	For cost of maintenance contracts on equipment in the state office and minor repairs on items not covered by contracts. Same amount as budgeted last year.
2. General Supplies	1,200.00	For paper, stencils, inks, carbon, stationery, etc. Does not include cost of office supplies used in publishing. \$200 less than approved 1972-73 budget; \$100 more than adjusted budget.
3. Postage	1,600.00	Cost of all mailing from state office (which is not reimbursed by local Leagues.) Same as last year.
4. Telephone & Telegraph	650.00	Covers office telephone and a small amount for long distance communication with Board members. \$100 less than last year's approved budget.
5. Insurance and Bonding	86.00	Actual cost of bonding Treasurer for one year.
6. Office Expenses		
a. Rent & Utilities	1,975.00	Includes rent and utilities for state office.
b. Salaries		
1. Executive Secretary	5,600.00	An increase of \$35 a month. The salary has remained the same for the last two years.
2. Asst. Secretary	4,625.00	No increase. New staff person in this position.
c. Payroll Taxes	820.00	An increase of \$173 due to social security increases.
7. Bank Charges	10.00	Actual amount charged by bank.

8. Audit	150.00	Friendly auditors do not charge us the standard fee.
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9. Capital Expenditures	500.00	An increase of \$250 toward purchase of postage meter mailing machine.
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B. BOARD AND ADMINISTRATIVE COMMITTEES

1. President	500.00	To cover costs incurred by the president in representing the League of Women Voters of Texas. \$100 less than approved budget last year; \$75 more than adjusted budget.
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2. Board		
a. Tools	300.00	A decrease of \$100 from last year's budget. National Duplicate Presidents mailings will be shared. The \$100 balance is for non-League materials.

b. State Board Meeting	5,200.00	This amount pays for the quarterly meetings of the state Board. It covers the cost of transportation, meals, and lodging for 18 Board members. A \$700 increase to account for inflation.
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c. Administrative Costs	200.00	Postage and telephone costs for Board members.
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3. Administrative committees

a. Finance	250.00	There are some statewide finance referrals that must be followed up--this covers those expenses.
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b. Membership & Unit Organization	40.00	This increase of \$15 will help coordinate MAL services or units at large.
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c. Public Relations	160.00	An increase of \$85 from last year's approved budget to promote the League and its viewpoints.
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d. Budget	250.00	This item covers the expense of the Budget Committee meeting to set up a budget. Same as approved last year; \$200 more than adjusted budget.
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e. Nominating Travel	200.00	To pay expenses of the Chairman's attendance at Presidents Council.
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E.	<u>SUPPORT FOR NATIONAL SERVICES</u>	9,027.00	This is the requested "fair share" pledge from the LWV-US. This is a decrease of \$2,000.50 from the approved budget of '72-73; an increase of \$8,852 over adjusted budget.
	Members-at-Large	80.00	Provides for the \$4 per member assessment for 20 MALs.
F.	<u>VOTER</u> (5 issues)	1,500.00	Cost of printing and mailing five issues.
G.	<u>PUBLICATIONS</u>	1,250.00	Office and printing expenses involved with League publications. Anticipated income from publications is under Income, Section C. Provides for distribution of some free publications.
H.	EDUCATIONAL ACTIVITIES (funded by TEF)		
	1. Program Committee	2,250.00	Expenses covering research and dissemination of information that are fundable with tax-deductible monies. Will include Human Resources Newsletter and specific activities under EQ which are tax deductible.
	2. Voters Service	2,000.00	For preparation and distribution of materials for citizen education.
	3. Leg. Research Materials	675.00	For legislative subscription service and research materials used by legislative office.
	4. Non-League Workshops	300.00	For travel to governmental or citizen workshops not sponsored by LWV.
I.	<u>POSITION SUPPORT</u>		
	1. Publications on League support	1,000.00	These publications are for lobbying, position support, consensus, etc., which cannot be funded with deductible money.
	2. Action activities including lobbying		
	a. Program--TCR	1,150.00	The Program budget has not been "line-itemed" before.
	Human Resources	250.00	The amounts are based on the chairman's recommendation and the amount of activity foreseen for the item. The TCR item includes position support papers on constitutional matters.
	MSG	200.00	
	EQ	100.00	
	I.R.	100.00	
	Voting Rights	100.00	
	SLR	50.00	
	Rep. Government	50.00	

f. Off-Board	50.00	For the use of ad hoc committees and off-Board members of administrative committees.
g. Local Program	25.00	This will defray expenses of communicating with local Leagues concerning their local Program items.

C. SERVICES TO LOCAL LEAGUES

1. Organization

a. Local Leagues (Bd. Training, Consultants Training)	2,200.00	This item includes the expenses of sending consultants to local Leagues for board training, and other necessary services. \$1900 was approved last year, but this was cut to \$1200 in the adjusted budget. Very few Leagues received training last year.
b. New Leagues (Org. & Services)	400.00	This is to cover expenses of servicing provisional Leagues. A decrease of \$350 from last year's approved budget, an increase of \$150 over adjusted budget.
c. Visits to local Leagues by state Board members	400.00	Enables state Board members to visit local Leagues when invited. Increase of \$200 from last year's approved budget.
d. Workshops & conferences	500.00	Costs of training, workshops and conferences; will partially cover expenses of local League delegates who attend.
e. Members-at-Large	100.00	Services to approximately 20 MALs.

2. Distribution of materials to local Leagues--Presidents mailings

675.00	One copy of everything is sent free to local League presidents; only the postage is charged. \$25 increase.
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D. DELEGATES AND TRAVEL

1. State Convention (Council)	3,500.00	This is offset by registration fees (see income--H.)
2. National Council	700.00	Provides expense money for two delegates to National Council.

b. Legislative Office

2,617.00

This includes expenses for office rent, a part-time secretary and expenses of the Legislative Chairman during the legislative session.

c. Legislative Projects

150.00

This is to help defray expenses for Legislative Day and Lobby School.

INCOME

A. Pledges from local Leagues

35,790.00

This is a decrease of \$3,452 from the amount pledged last year at Council; it is an increase of \$11,454 of the amount in the adjusted budget.

B. Members-at-Large

200.00

Twenty MALs at \$10 each.

C. State Publications

6,000.00

This figure includes all publication sales and billings for mimeographed material from state office.

D. Interest on Savings Account

550.00

Interest on our reserve fund.

E. From Reserves deposited with Texas Education Fund

5,225.00

For tax-deductible projects listed under 'H' of Expenditures

F. Non-deductible gifts

1,000.00

Although a concerted effort will not be waged, some money is anticipated from statewide contributions.

G. Unallocated Funds

2,500.00

This is admittedly an estimate of any carryover funds or other sources of income.

H. Convention (Council)

3,500.00

This item is an "in and out" item that pays for itself. This offsets item D-1.

I. Allocated Funds (TCR)

1,000.00

Unexpended funds from the TCR 1971-72 account.

* * * * *

1975-76 PROPOSED BUDGET
of the
LEAGUE OF WOMEN VOTERS OF TEXAS

INCOME

A. Support from Local League		\$ 32352.
B. Member-at-Large Dues		750.
C. Sales		
1. Publications	\$ 7600.	
2. Voters Guides	8000.	
3. DPM Subscriptions	1500.	
4. Standing Order Subscriptions	2240.	
5. Miscellaneous	<u>300.</u>	19640.
D. Interest on Savings		530.
E. Grants - LWV-TEF		15925.
F. Non-Deductible Contributions		
1. Members (including non-cash)	500.	
2. Non-Members	<u>8500.</u>	9000.
G. Anticipated Cash Reserves		5485.
H. Council Fees		2000.
I. LWV-TEF Reimbursement		<u>720.</u>

TOTAL INCOME. \$ 86402.

EXPENDITURES

A. <u>State Office Operating Costs</u>			
1. Equipment Maintenance		650.	
2. General Supplies		1500.	
3. Postage		2100.	
4. Telephone		1015.	
5. Insurance & Bonding		165.	
6. Office Expense			
a. Rent & Utilities	3060.		
b. Salaries	11175.		
c. Payroll Tax	<u>840.</u>	15075.	
7. Bank Charges		25.	
8. Audit & Tax Reports		300.	
9. New Equipment (including accrual)		500.	
10. Moving Expense (including accrual)		830.	
11. Supplemental Executive Expense			
a. Travel Expense for president	900.		
b. Per diem expense for "	300		
c. Board members assistance	<u>180</u>	<u>1380.</u>	23540.
B. <u>Board & Administrative Costs</u>			
1. <u>President</u>			
a. Secretarial Assistance	840.		
b. Telephone	300.		
c. External representation	<u>350.</u>	1490.	
2. Treasurer		160.	
3. <u>Board</u>			
a. Tools & Materials	500.		
b. State Board Meetings	6500.		
c. Administration	235.		
d. State Board Training	<u>1000.</u>	8235.	

4.	Administrative Committees			
a.	Finance	\$	300.	
b.	Membership & Units		40.	
c.	Public Relations		175.	
d.	Budget		300.	
e.	Nominating		<u>200.</u>	<u>1015.</u>
				10900.-
C.	<u>Services to Local Leagues</u>			
1.	<u>Organization</u>			
a.	Current Local Leagues		2375.	
b.	New Leagues		525.	
c.	State Board Visits		150.	
d.	Workshops & Conferences		250.	
e.	Members-at-large		100.	
f.	Units-at-Large		<u>220.</u>	3620.
2.	Presidents Mailings			875.
3.	Local Program Supervision			<u>25.</u>
				4520.
D.	<u>Delegates & Travel</u>			
1.	State Council, 1976		2000.	
2.	National Convention, 1976		<u>1400.</u>	3400.
E.	<u>National Services</u>			
1.	Support		9225.	
2.	Members-at-large PMP		<u>212.</u>	9437.
				2500.
F.	<u>VOTER</u>			
G.	<u>Publications</u>			
1.	Publication Costs		2610.	
2.	Voter Guides Costs		5000.	
3.	DPM Subscriptions Costs		1500.	
4.	Standing Order Costs		<u>2240.</u>	11350.
H.	<u>Educational Activities</u>			
1.	<u>LWV-TEF Grant Proposals</u>			
a.	Program Committees		1125.	
b.	Voters Service		1000.	
c.	Leg. Research Material		500.	
d.	Non-League Workshops		300.	
e.	League Wkshops&Conferences		<u>13000.</u>	15925.
2.	<u>LWV-T non-fundable</u>			
a.	Voters Service		200.	
b.	Affiliations		100.	
c.	Publications & Subscriptions		<u>100.</u>	<u>400.</u>
				16325.
I.	<u>Position Support Activities</u>			
1.	Program Supervision			50.
2.	Campaign Expense			1000.
3.	<u>State Program Action</u>			
a.	Texas Const. Revision		500.	
b.	Human Resources		100.	
c.	Mod. State Government		75.	
d.	Environmental Quality			
	(1) Air & Water		600.	
	(2) Land Use & Solid Waste		500.	
	(3) Energy		200.	
e.	Voting Rights		250.	
f.	Financing State Govt.		125.	
g.	State/Local Relations		25.	2375.
4.	<u>National Program Action</u>			
a.	International Relations		25.	
b.	Representative Govt.		50.	
c.	Campaign Financing		<u>25.</u>	100.
5.	<u>Legislative Action</u>			
a.	Legislative Office		755.	
b.	Director's Expense		<u>150.</u>	<u>905.</u>
				4430.

TOTAL EXPENDITURES. \$ 86402.

April 22, 1975

To: State Board
From: Brazos Co. LWV President & President Elect, Doris
Watson & Joan Zingaro, respectively.

Opinions about the Financial Support Formula--

Members of the 1974-75 board and the board serving previous to this board have generally expressed dissatisfaction towards the financial support formula being used presently.

Our view may reflect small league thinking. If such is the case, and in your view our suggestion could not bring about desired results in the larger groups, then perhaps some thought should be given to the formula used to reflect these differences (perhaps a different formula could be used for large leagues because it appears that the smaller leagues give a larger percentage of their total income). In any event it is our feeling that no more than one-third of our resources should leave our community in any given year. In figuring our formula we find that more than one-third of our total resources would be going out of the community (36.9%).

There is also strong objection to the fact that like the national per member payment, the state per member payment is not deducted from the total "defined" income in reaching the figure on line D. 3 which is multiplied by the 16% to arrive at D. 5 on the formula form. To our thinking this amounts to taxing twice in that we have already allowed for the per member payment, and then are requested to add 16% more to that figure. This seems to be more a matter of principle because, in our case, the difference in the amount of money involved is small.

To stay within what we consider fair bounds (33%) we should like the state and national per member payment deducted from income before multiplying by the percentage which we think should be 14%. This would result in two-thirds of our total resources staying in the community and one-third going to state and national.

Below is listed percentages of our total income as requested showing the rate of year by year increase. We feel there should be a limitation which would keep within the guidelines above. The budgets for the years listed show the increase in the amount requested while our total resources have reflected little change until this year when they dropped considerably.

Budgets

75-76	36% requested (26% pledged)
74-75	31% requested & paid
73-74	31% - pd.
72-73	28% - pd.
71-72	20% - pd.
70-71	12% - pd.
69-70	16% - pd.
68-69	12% - pd.

If it was found necessary to cut state budget to comply with out request, items could be cut proportionly.

Prologue to a New Era

by Jeannette Naman
Budget Committee Chairperson

A new era for the League of Women Voters of Texas is dawning! New officers and directors . . . new program direction . . . new state office location. All these changes mean a new and better budget — better to cope with all the new problems that will arise.

In order to plan for a more effective and centrally located state office, to continue and improve our services to local Leagues, and to meet our commitments in program action, the Budget Committee has proposed and the board of directors has approved submitting to the delegates at the El Paso convention a comprehensive budget as set out below.

Inflation and rising costs in many areas plus shrinking sources of income have compelled us to curtail all but the most necessary

programs. We have kept support from local Leagues at the current level, and we have given statewide fundraising as large a goal as we dared.

Every budget request was minutely scrutinized and trimmed where feasible. Every necessary innovation was carefully planned and examined.

The Budget Committee's many hours of intensive work and the board of directors' enthusiastic recommendation are a signal to the membership that we are well on our way to dealing with the complex problems that will confront our League in the future. We look forward to your serious consideration and total cooperation in endorsing this budget.

\$\$\$ A Comprehensive Budget Proposed For 1975-1975 for LWV-Texas \$\$\$

EXPENDITURES

A.	State Office Operating Costs	
	1. Equipment Maintenance	\$ 650
	2. General Supplies	1500
	3. Postage	2100
	4. Telephone	1015
	5. Insurance & Bonding	165
	6. Office Expense	
	a. Rent & Utilities	3060
	b. Salaries	11175
	c. Payroll Tax	840
	7. Bank Charges	25
	8. Audit & Tax Reports	300
	9. New Equipment	500
	10. Moving Expense	830
	11. Supplemental Executive	1380
B.	Board & Administrative Costs	
	1. President — administration representation	1140
		350
	2. Treasurer	160
	3. Board	
	a. Tools and Administration	735
	b. Meetings and Training	7500
	4. Administrative Committees	
	a. Finance	300
	b. Membership & Units	40
	c. Public Relations	175
	d. Budget	300
	e. Nominating	200
C.	Services to Local Leagues	
	1. Organization	
	a. Local League Assistance	2375
	b. New Leagues	525
	c. Board Visits and Workshops	400
	d. MAL's and UAL's	320
	2. Presidents Mailings	875
	3. Local Program Supervision	25
D.	Delegates and Travel	
	1. State Council, 1976	2000
	2. National Convention	1400
E.	National Services	
	1. Support	9225
	2. Members-at-Large Per-Member-Payment	212
F.	VOTER	2500
G.	Publications	
	1. Production Costs	2610
	2. Voters Guides	5000
	3. DPM Subscriptions	1500
	4. Standing Orders	2240

H. Educational Activities

1. TEF Grant Proposals	
a. Program Study	1125
b. Voter Service Project	1000
c. Legislative Research	500
d. Non-League Workshops	300
e. League Workshops and Conferences	13000
2. Non-fundable	400
Position Support Activities	
1. Program Supervision	50
2. Campaign Expense	1000
3. State Program Action	
a. Texas Constitutional Revision	500
b. Human Resources	100
c. Modernization of State Government	75
d. Environmental Quality – Air & Water	600
Land Use and Solid Waste	500
Energy	200
e. Voting Rights	250
f. Financing State Government	125
g. State-Local Relations	25
4. National Program Action	100
5. Legislative Action	905

TOTAL EXPENDITURES

INCOME

A.	Support From Local Leagues	\$32352
B.	Members-at-large Dues	750
C.	Sales	
	1. Publications	7600
	2. Voter Guides	8000
	3. DPM Subscriptions	1500
	4. Standing Orders	2240
	5. Miscellaneous	300
D.	Interest on Savings	530
E.	Grants – LWV–TEF	15925
F.	Non-deductible Contributions	
	1. Members	500
	2. Non-Members	8500
G.	Anticipated Cash Reserves	5489
H.	Council 1976 Fees	2000
I.	LWV–TEF Reimbursement	720
TOTAL INCOME		\$86402

COMMITTEE REPORT



BROWN



CLARK



CLARKE



FARMER



GHOLSTON



SHLIPAK



SUGIHARA

DIRECTORS

Beth Brown, Fort Worth

A native of Pennsylvania who grew up in northeast Oklahoma, Beth has served as Tarrant County LWV VOTER editor, treasurer, unit organization chairman, and president. She holds a degree from Oklahoma A&M (now Oklahoma State) and lists reading as her non-League "addiction." She also serves on Fort Worth & Tarrant County Community Action Agency board and is a member of the YWCA program planning committee. Beth and husband Warren have three grown children.

Diana Clark, Dallas

A native of New York City, Diana moved to Texas in 1961 and joined the League two years later. She has held many local League portfolios, and considers her current position—Dallas LWV president—hardest of all but most interesting. Non-League interests include sailing, sculpture, books, and ballet. Diana and husband Winthrop have two children.

Pauline Clarke, Corpus Christi

Pauline first joined the Corpus Christi LWV in 1966 and has served in many program portfolios, as program vice president, and as president. She is also a member of several citizens groups and chairs the Ambulance Advisory Committee. Non-League interests include camping, boating, and square dancing. She and husband Robert have three sons.

Margaret "Peggy" Farmer, Greenville

Peggy's background includes a B.A. from State University of Iowa, service in the WAVES including extensive travel, and many church and civic activities in Greenville. She was president of the Hunt County LWV during its provisional period and is still active in its activities as a Unit-at-Large. Peggy likes to play bridge, read, travel, and golf, when time permits. She and husband Lester have two daughters, age 11 and 8.

Marion S. Gholston, Dallas

A native of Oklahoma and a graduate of Oklahoma University, Marion has served Dallas LWV as program vice president and is currently finance chairman. She has been a social worker in Dallas, and has also lived in California, Kansas City, Missouri, and Oklahoma City. Marion and husband Richard have three daughters.

Carole Shlipak, Irving

Carole is a native of Dallas and a graduate of Newcomb College of Tulane University. She has served twice as Irving LWV president, and as Voters Digest TV Chairman for the Irving League. Non-League activities include Irving Library Board, Irving Co-ordinating Committee (a United Way advisory committee), and PTA. Husband Louis is a physician; they have two children.

Fumi Sugihara, College Station

Voting Rights—local, state, and national—has occupied Fumi's time for many League years. She first joined in Massachusetts in 1958 and has been a Brazos County LWV member since 1968, where she has held numerous portfolios. In 1972–1973 she participated in a national advisory committee for the Elections Systems Project of LWVUS Education Fund. Fumi has been state League Voting Rights and Representative Government chairman 1973–1975. She lists politics in general and linguistics as non-League interests; she and husband Tom, a professor at Texas A&M, have two daughters.

NOMINATING COMMITTEE 1975–1977:

Genie Fritz, Dallas, Chairman
Alice May Berthelsen, Houston
Chris Brasher, San Marcos

Submitted by 1973–1975 Nominating Committee

Gladys Barstis, Denton
Lois Braunagel, Temple
Edith Coffey, Corpus Christi
Jane Peterman, Houston
Ruth Joor, Houston, Chairman

PROPOSED BYLAWS CHANGES

Several of the changes proposed are (1) to bring the bylaws into line with the new League biennium which begins June 1 rather than at the close of convention (Art. IV, Sec. 3; Art. X, Sec. 1), and (2) to delete the word "women" from voting membership requirements (Art. III, Sec. 3A; Art. V, Sec. 2).

Other proposed changes include:

Art. IV, Officers. Sec. 1. Change title to "Enumeration of Officers" and delete second sentence, which is covered in Art. V, Sec. 1.

Art. IV, Sec. 5. "The treasurer, or her duly appointed assistant, shall collect and receive all moneys [add:] and shall be bonded." Proposed by LWV of Dallas. The treasurer is bonded at present, but this would require that it be done.

Art. V, Board of Directors. Sec. 3 Vacancies. Change to read: "Any vacancy occurring in the board of directors by reason of the resignation, death, or disqualification of a member may be filled until the next convention by a majority vote of the remaining members of the board of directors." This would include vacancies occurring in appointed positions.

Art. VIII, Convention. Sec. 3. Change to read: "Qualifications of Delegates and Voting Members. Voting members at the convention shall be the delegates, local League presidents, and state board members. Each shall be entitled to one vote only at the convention even though attending in more than one capacity . . ." This would spell out convention voting privileges for local League presidents and state board members.

STATE BOARD RECOMMENDATIONS

(1) That the state office be established in Austin for the next biennium.

(2) That the convention appoint an Ad Hoc Committee on Financial Support of the State League to study this entire area of concern, prepare an interim report to council in 1976, and report finally to convention in 1977, with recommendation for solutions to the problem.

195-76 Budget
March 13, 1975

MAR 17 1975

To: State Office, co Naman
From: Glickman
Re: Pledges for 1975-76

After many long hours of writing and adding I have come up with the enclosed data.

on Page 1 you will find only those 24 LL who returned their FSF form. You can see the no. of members, pmp, total income to be used to determine pledge, and the amount that would be produced from pmp & % if we used 18%, 17% or 16%.

On page two is data based on the Treasurer's annual report. It is presented in the same manner, only not so neatly.

~~On page 3 is a summary of the two columns~~

Page three summarizes the info based on \$3 + 16%. You can see that it will produce about the same amount.

Second year provisionals are expected to pledge \$300 and the minimum pledge based on FSG is \$300

Where there was no info at all available I used last year's pledge only. This will be obvious as there is no info in column 2.

The asteriked figure in column 2, page 3 is based on info from Treasurer's report all others are from FSF.

Brazosport and Montgomery Co. has no figure in column 2 or 3 because Helen said they are in bad shape and no use including them. This will remove 1038.00 from column 1 but will have no effect on other columns cause they have not been included. She also told me one other LL but I have forgotten which one and it had filed both treasurer's report and FSF so it has been included.

As you can see, \$3 + 16% would give us about the same as last year. However, Houston, has already said it would only pledge \$4200. I sympathize with them but don't see how we can apply the formula to the other 39 LL without using it for them. They will have to make their pledge at Convention and we will have to work it out there according to my feelings and calculations.

I don't mean to shift my responsibility, but If you feel we should use another % factor, just pick it out and let me know. As I told Annie over the phone, the 18% figure was picked out of the air because I didn't want to send out the FSF form at 16% and have to raise it myself. Next year the form should go out without the portion setting out the % factor. just get the proper figures and let treasurer or committee or someone calculate how much is needed and notify proper person in LL.

Any questions, call me or write.

Naman, I am also enclosing copies of your memos with notes. If you have trouble call me and I will explain. Better make it at night.

League of Women Voters of the U. S.
1730 M Street, N.W.
Washington, D. C. 20036

March 31, 1975

REPORT OF STATE LEAGUE PLEDGES TO NATIONAL BUDGET - 1974-1975

100% of the fiscal year.

<u>LEAGUE</u>	<u>SUGGESTED PLEDGE</u>	<u>ACCEPTED PLEDGE</u>	<u>% OF SUGGESTED PLEDGE WHICH WAS ACCEPTED</u>	<u>AMOUNT PAID TO DATE</u>	<u>% OF ACCEPTED PLEDGE PAID TO DATE</u>
Alabama	\$ 1,273	\$ 1,273	100	\$ 1,273.00	100
Alaska	500	600	120	600.00	100
Arizona	1,738	1,038	60	1,226.00	118
Arkansas	1,465	1,465	100	1,465.00	100
California	34,959	34,959	100	34,959.00	100
Colorado	4,965	4,965	100	4,965.00	100
Connecticut	15,920	15,920	100	15,920.00	100
Delaware	1,269	1,269	100	1,286.00	101
Dist. of Columbia	2,117	1,600	76	1,600.00	100
Florida	7,898	8,000	101	8,000.00	100
Georgia	4,310	4,310	100	4,310.00	100
Hawaii	674	674	100	669.75	99
Idaho	896	800	89	800.00	100
Illinois	24,373	16,247	67	16,247.00	100
Indiana	6,497	6,497	100	6,497.01	100
Iowa	5,346	5,346	100	5,346.00	100
Kansas	3,531	3,550	101	3,550.00	100
Kentucky	1,916	1,980	103	1,980.00	100
Louisiana	2,208	2,208	100	2,208.00	100
Maine	1,334	1,334	100	1,334.00	100
Maryland	9,102	8,232*	90	8,232.00	100
Massachusetts	30,588	30,588	100	30,733.00	101
Michigan	11,113	11,113	100	11,113.00	100
Minnesota	11,539	11,539	100	11,539.00	100
Mississippi	496	496	100	500.00	101
Missouri	6,417	6,417	100	6,417.00	100

* Differs from amount pledged at Convention according to State Council action.

<u>LEAGUE</u>	<u>SUGGESTED PLEDGE</u>	<u>ACCEPTED PLEDGE</u>	<u>% OF SUGGESTED PLEDGE WHICH WAS ACCEPTED</u>	<u>AMOUNT PAID TO DATE</u>	<u>% OF ACCEPTED PLEDGE PAID TO DATE</u>
Montana	\$ 756	\$ 400	53	\$ 400.00	100
Nebraska	1,606	1,606	100	1,606.00	100
Nevada	853	427*	50	227.00	53
New Hampshire	3,249	1,000*	31	1,000.00	100
New Jersey	23,692	18,750	79	18,750.00	100
New Mexico	1,380	1,000	72	1,000.00	100
New York	37,902	25,000	66	25,000.00	100
North Carolina	3,638	3,638	100	3,638.00	100
North Dakota	518	518	100	546.00	105
Ohio	20,423	20,423	100	20,423.00	100
Oklahoma	2,322	2,322	100	2,322.00	100
Oregon	4,908	4,908	100	4,902.00	100
Pennsylvania	15,796	12,036	76	12,036.00	100
Puerto Rico	414	414	100	414.00	100
Rhode Island	2,196	2,196	100	2,196.00	100
South Carolina	1,365	1,365	100	1,365.00	100
South Dakota	566	566	100	566.00	100
Tennessee	3,324	3,324	100	3,324.00	100
Texas	9,027	9,027	100	6,770.25	75
Utah	882	882	100	882.00	100
Vermont	1,644	1,600	97	1,600.00	100
Virginia	5,909	5,909	100	4,432.50	75
Virgin Islands	554	554	100	414.00	75
Washington	5,942	5,000	84	5,000.00	100
West Virginia	986	986	100	986.00	100
Wisconsin	6,963	6,963	100	6,963.00	100
Wyoming	559	560	100	560.00	100
<u>TOTALS</u>	<u>\$349,818</u>	<u>\$313,794</u>	<u>90</u>	<u>\$310,092.51</u>	<u>99</u>

* Differs from amount pledged at Convention according to State Council action.

League of Women Voters of the U. S.
1730 M Street, N.W.
Washington, D. C. 20036

March 31, 1975

REPORT OF STATE LEAGUE PLEDGES TO NATIONAL BUDGET - 1974-1975

100% of the fiscal year.

LEAGUE	SUGGESTED PLEDGE	ACCEPTED PLEDGE	% OF SUGGESTED PLEDGE WHICH WAS ACCEPTED	AMOUNT PAID TO DATE	% OF ACCEPTED PLEDGE PAID TO DATE
Alabama	\$ 1,273	\$ 1,273	100	\$ 1,273.00	100
Alaska	500	600	120	600.00	100
Arizona	1,738	1,038	60	1,226.00	118
Arkansas	1,465	1,465	100	1,465.00	100
California	34,959	34,959	100	34,959.00	100
Colorado	4,965	4,965	100	4,965.00	100
Connecticut	15,920	15,920	100	15,920.00	100
Delaware	1,269	1,269	100	1,286.00	101
Dist. of Columbia	2,117	1,600	76	1,600.00	100
Florida	7,898	8,000	101	8,000.00	100
Georgia	4,310	4,310	100	4,310.00	100
Hawaii	674	674	100	669.75	99
Idaho	896	800	89	800.00	100
Illinois	24,373	16,247	67	16,247.00	100
Indiana	6,497	6,497	100	6,497.01	100
Iowa	5,346	5,346	100	5,346.00	100
Kansas	3,531	3,550	101	3,550.00	100
Kentucky	1,916	1,980	103	1,980.00	100
Louisiana	2,208	2,208	100	2,208.00	100
Maine	1,334	1,334	100	1,334.00	100
Maryland	9,102	8,232*	90	8,232.00	100
Massachusetts	30,588	30,588	100	30,733.00	101
Michigan	11,113	11,113	100	11,113.00	100
Minnesota	11,539	11,539	100	11,539.00	100
Mississippi	496	496	100	500.00	101
Missouri	6,417	6,417	100	6,417.00	100

* Differs from amount pledged at Convention according to State Council action.

LWV of Texas
January 1974

TEXAS ED FUND ACCOUNTS	Balance 4/1/73	Plus Income	Less Expenditures	Balance 12/31/73
Leg. Research Material	635.25	-0-	579.95	55.30
Human Resources Newsletter	135.27	-0-	135.27	-0-
Election Laws Project	168.49	-0-	25.00	143.49
Land Use	699.33	-0-	642.88	56.45
Public School Financing	170.13	-0-	-0-	170.13
Financing State Government	-0-	450.00	411.81	38.19
Voting Rights	-0-	525.00	497.46	27.54
Totals	\$1,808.47	\$ 975.00	\$2,292.37	\$ 491.10

BANK ACCOUNTS

General Operating Account	11,595.69	37,001.92	44,679.87	3,917.74
Texas Ed Fund Acct.	1,803.16	980.31	2,292.37	491.10
Reserve Fund	1,783.97	3,165.19	402.93	4,546.23
New Equipment Funds	464.60	15.87	480.47	-0-
Certificates of Deposit	4,763.87	-0-	-0-	4,763.87

Cash on hand - Dec. 31

\$13,718.94

Less Earmarked Funds

TCR

1,086.28

TEF Projects

491.10

Gulf Coast Regional ILO

529.42

Unallocated Funds on hand as of Dec. 31, 1973

\$11,612.14

LEAGUE OF WOMEN VOTERS OF TEXAS
LOCAL LEAGUE SUPPORT ACCOUNTS
April 1 --- Dec. 31, 1973

<u>LEAGUE</u>	<u>PLEGDED</u>	<u>ACTUAL</u>	<u>BALANCE</u>	<u>PAST DUE</u>
Abilene	400.00	200.00	200.00	100.00
Amarillo	550.00	310.00	240.00	102.50
Austin	1,100.00	825.00	275.00	-0-
Bay Area	700.00	700.00	-0-	-0-
Baytown	615.00	307.50	307.50	153.75
Beaumont	840.00	630.00	210.00	-0-
Brazos County	650.00	325.00	325.00	162.50
Brazosport	550.00	412.50	137.50	-0-
Brownsville	300.00	225.00	75.00	-0-
Corpus Christi	900.00	675.00	225.00	-0-
Corsicana	* 300.00	-0-	300.00	225.00
Dallas	** 4,000.00	2,000.00	2,000.00	1,000.00
Deer Park (Prov.)	* 200.00	100.00	100.00	50.00
Denton	750.00	562.00	188.00	.50
Dickinson	** 300.00	225.00	75.00	-0-
Edinburg-McAllen	425.00	312.50	112.50	6.25
El Paso	1,265.00	949.00	316.00	-0-
Gainesville (Pre-Prov.)		100.00		
Galveston	700.00	700.00	-0-	-0-
Garland	* 550.00	-0-	550.00	412.50
Harlingen	* 300.00	113.25	186.75	111.75
Houston	4,000.00	3,000.00	1,000.00	-0-
Huntsville (Pre-Prov.)		100.00		
Irving	700.00	700.00	-0-	-0-
Lamar Co., (Prov.)	400.00	300.00	100.00	-0-
Lubbock	1,250.00	937.50	312.50	-0-
Midland	400.00	400.00	-0-	-0-
Montgomery Co.	360.00	270.00	90.00	-0-
Odessa	300.00	150.00	150.00	75.00
Pasadena	650.00	325.00	325.00	162.50
Pearland	400.00	300.00	100.00	-0-
Richardson	450.00	225.00	225.00	112.50
San Antonio	1,200.00	600.00	600.00	300.00
San Marcos	400.00	300.00	100.00	-0-
Sherman	400.00	400.00	-0-	-0-
So. Jefferson Co.	400.00	400.00	-0-	-0-
Tarrant Co.	1,550.00	1,162.50	387.50	-0-
Texas City-LaMarque	400.00	200.00	200.00	100.00
Tyler	400.00	400.00	-0-	-0-
Victoria	360.00	180.00	180.00	90.00
Waco	700.00	525.00	175.00	-0-
Wichita Falls	270.00	270.00	-0-	-0-
TOTALS	\$30,385.00	\$20,816.75	\$ 9,768.25	\$ 3,164.75

* Denotes amount requested but not formally pledged.

** Denotes a reduction of pledge.

(See July, 1973 Local League Support Report for explanation of columns.)

PAST DUE column shows 3rd Quarter amounts which were due in state office by Oct. 31, 1973. Please remember 4th Quarter (or Final) payments are due in state office by January 31, 1974.

LWV of Texas
January 1974

TEXAS ED FUND ACCOUNTS

	Balance 4/1/73	Plus Income	Less Expenditures	Balance 12/31/73
Leg. Research Material	635.25	-0-	579.95	55.30
Human Resources Newsletter	135.27	-0-	135.27	-0-
Election Laws Project	168.49	-0-	25.00	143.49
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Totals	\$1,808.47	\$ 975.00	\$2,292.37	\$ 491.10

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Less Earmarked Funds

TCR

1,086.28

TEF Projects

491.10

Gulf Coast Regional ILO

529.42

Unallocated Funds on hand as of Dec. 31, 1973

\$11,612.14

LWV of Texas
February 1975
DPM

LOCAL LEAGUE SUPPORT
January 31, 1975

<u>Local League</u>	<u>Pledged</u>	<u>Paid to date</u>	<u>Balance</u>
Abilene	300.00	350.00	(50.00)
Amarillo	600.00	100.00	500.00
Austin	1,746.00	1744.16	1.84
Bay Area	775.00	775.00	0
Baytown	498.00	249.00	249.00
Beaumont	878.50	251.00	627.50
Brazos Co.	601.50	601.25	.25
Brazosport	515.00	515.00	0
Brownsville	350.00	300.00	50.00
Corpus Christi	918.00	900.00	18.00
Dallas	4118.00	3459.60	658.40
Deer Park	350.00	175.00	175.00
Denton	883.00	883.00	0
Edinbury-McAllen	546.00	409.50	136.50
El Paso	1263.00	1263.00	0
Gainesville Provisional	200.00	100.00	100.00
Galveston	1200.00	1200.00	0
Garland	350.00	300.00	50.00
Harlingen	350.00	350.00	0
Houston	4800.00	5200.00	(400.00)
Huntsville Provisional	200.00	200.00	0
Irving	1000.00	1000.00	0
Lamar County	497.00	497.00	0
Lubbock	957.00	744.00	213.00
Midland	500.00	500.00	0
Montgomery County	523.00	261.50	261.50
Odessa	350.00	125.00	225.00
Orange Area	350.00	0	350.00
Pasadena	350.00	350.00	0
Pearland	350.00	350.00	0
Plano Provisional	200.00	75.00	125.00
Richardson	355.00	228.00	127.00
San Antonio	1200.00	812.50	387.50
San Marcos	384.00	384.00	0
Sherman	608.00	608.00	0
Tarrant County	1850.00	1387.50	462.50
Tyler	406.00	406.00	0
Victoria	500.00	235.00	265.00
Waco	585.00	500.00	85.00
Wichita Falls	426.00	426.00	0

FEB 9 1976

To: Betty A. cc. Meg, Barbara G., SO

From: J. Wilbur

February 6, 1976

Re your letter of Jan. 31, 1976 about revised budget for this year...another item omitted is the cost of printing the FSG F&I if we don't pay the printer he is likely to be mad. If we do, something is going to have to be cut.

secondly, I think it would have much more impact if we put together a full revision of the budget and sent that out to everybody--it provides a graphic display of exactly what we are doing. Many people do not get the picture by just looking at a few figures like those outlined in your letter.

Feb 7,

My father was killed in an automobile accident today and so I'm leaving for Missouri tomorrow morning. I will just add the following.

I think we ought to petition National (or whatever you do) for a lower pledge--i.e., what we are actually going to pay--for this year. By so doing we may get put on a list of 'ailing Leagues' or something but it would make me feel more comfortable (slightly) to admit we will not make the pledge we ~~next~~ accepted earlier.

I got Diana's letter re the budget (proposed) yesterday and have not answered it... The following assignments have been done: VOTER article is in; the F&I has been cut and given to Barbara N.; PSF Post-board is in; Proposed budgets ~~six~~ ^{are} in; LL support is in (I don't know whether Bay Area has sent in their form, however. I asked the treasurer to call me with the figure when she sent the report in--I have not heard from her. By the way Bunny Sawin's telephone no. is now (713) 488-5373);...

I have not finished the Guide to Consensus (the questions were left with Diana to send) nor have I done the budget key. It is doubtful that I will get back to these until the 13th or 14th. Sorry 'bout that.

Peace...

December 1975
LL Presidents (3 copies)
NOT Going On DPM

FISCAL 1976-77 FINANCIAL SUPPORT FORMULA
(2 copies to be returned to the state office by Jan. 10, 1976)

From League of Women Voters of Austin By Reid and Ellis

A. State Per Member Payment (PMP)

1. 264 Number of members as of Jan. 1, 1976 (enter here and C-1)
2. X 3.00 Multiply A-1 by \$3.00
- ✓ 3. \$792.00 Total State PMP (enter here and at D-6)

B. "Defined" income (all figures are totals from Jan 1, 1975 through Dec. 31, 1975)

1. 2685.00 Amount from dues (less subscription service, if included in dues)
2. + 1582.50 Add amount from cash contributions (member and non-member)
3. + 2282.99 Add NET PROFIT (income less expenditures) from sales and projects.
Do NOT include interest, sales tax, money from reserves.
- ✓ 4. 6550.49 Total "defined" income (enter here and at D-1)

C. National Per Member Payment (PMP)

1. 264 Number of members as of Jan. 1, 1976 (same as A-1)
2. X 4.25 Multiply C-1 by \$4.25
- ✓ 3. 1122.00 Total National per member payment (PMP) (enter here and at D-2)

D. To compute your League's 12 month formula support amount: *

- ✓ 1. 6550.49 (Same as B-4)
2. 1122.00 Subtract C-3
- ✓ 3. 5428.49 Result
4. X .18 Multiply D-3 by 18% (This is the maximum. Figure can range 16-18%)
5. 977.13 Result
6. 792.00 Add A-3 to D-5
- ✓ 7. 1769.13 Your League's formula support amount (12 months)

If D-7 is less than \$300, enter \$300 at D-8

8. _____

* State treasurer will calculate your formula if you would rather

JAN 12 1975

Lucy

December 1975
LL Presidents (3 copies)
NOT Going On DPM

FISCAL 1976-77 FINANCIAL SUPPORT FORMULA
(2 copies to be returned to the state office by Jan. 10, 1976)

From LWV of Dallas By Texas Lucy Polter, Sec

A. State Per Member Payment (PMP)

1. 497 Number of members as of Jan. 1, 1976 (enter here and C-1)
2. X 3.00 Multiply A-1 by \$3.00
- ✓ 3. 1491.00 Total State PMP (enter here and at D-6)

B. "Defined" income (all figures are totals from Jan 1, 1975 through Dec. 31, 1975)

1. 6195.00 Amount from dues (less subscription service, if included in dues)
2. +1134.00 Add amount from cash contributions (member and non-member)
3. + 593.00 Add NET PROFIT (income less expenditures) from sales and projects.
Do NOT include interest, sales tax, money from reserves.
- ✓ 4. 17.922.00 Total "defined" income (enter here and at D-1)

C. National Per Member Payment (PMP)

1. 497 Number of members as of Jan. 1, 1976 (same as A-1)
2. X 4.25 Multiply C-1 by \$4.25
- ✓ 3. 2112.25 Total National per member payment (PMP) (enter here and at D-2)

D. To compute your League's 12 month formula support amount: *

1. 17922.00 (Same as B-4)
2. 2112.25 Subtract C-3
- ✓ 3. 15809.75 Result
4. X .18 Multiply D-3 by 18% (This is the maximum. Figure can range 16-18%)
- ✓ 5. 2845.75 Result
6. 1491.00 Add A-3 to D-5
- ✓ 7. 4336.75 Your League's formula support amount (12 months)

If D-7 is less than \$300, enter \$300 at D-8

8. _____

* State treasurer will calculate your formula if you would rather.

JAN 16 1976

December 1975
LL Presidents (3 copies)
NOT Going On DPM

FISCAL 1976-77 FINANCIAL SUPPORT FORMULA
(2 copies to be returned to the state office by Jan. 10, 1976)

From LWV of Denton By Sondra Ferstl, Treasurer

A. State Per Member Payment (PMP)

1. 79 Number of members as of Jan. 1, 1976 (enter here and C-1)
2. X 3.00 Multiply A-1 by \$3.00
- ✓ 3. 237.00 Total State PMP (enter here and at D-6)

B. "Defined" income (all figures are totals from Jan 1, 1975 through Dec. 31, 1975)

1. 1110.00 Amount from dues (less subscription service, if included in dues)
2. +2400.00 Add amount from cash contributions (member and non-member)
3. + -- Add NET PROFIT (income less expenditures) from sales and projects.
Do NOT include interest, sales tax, money from reserves.
- ✓ 4. 3510.00 Total "defined" income (enter here and at D-1)

C. National Per Member Payment (PMP)

1. 79 Number of members as of Jan. 1, 1976 (same as A-1)
2. X 4.25 Multiply C-1 by \$4.25
- ✓ 3. 335.75 Total National per member payment (PMP) (enter here and at D-2)

D. To compute your League's 12 month formula support amount: *

1. 3510.00 (Same as B-4)
2. 335.75 Subtract C-3
3. ³2174.25 Result
4. X .18 Multiply D-3 by 18% (This is the maximum. Figure can range 16-18%)
- ✓ 5. 571.37 Result
6. 237.00 Add A-3 to D-5
- ✓ 7. ⁷808.35 Your League's formula support amount (12 months)

If D-7 is less than \$300, enter \$300 at D-8

8.

LEAGUE OF WOMEN VOTERS OF TEXAS
Proposed Budget 1976-77

INCOME

A. Support from local Leagues \$3 PMP plus 18% of defined income = \$35,000 minus 3% for pledges paid with TEF monies	\$33,950
B. Members-at-large (MAL) dues: 30 @ \$15	450
C. Publications: DPMs, St. Ord., Leg. NL, other	6,300
D. Interest on savings	215
E. Contributions	
1. Member--cash	250
2. Member--in-kind-ness	500
3. Non-member--cash	1,416
4. Non-member--in-kind-ness	400
F. Election night reporting	2,000
G. Anticipated Cash Reserve (balance)	0
H. Convention '77--200 registrations @ \$ 25	5,000
I. LWV-TEF reimbursement	
1. Overhead--grants administration	120
2. General administration	
a. Office overhead	4,975
b. Trustees meetings: 1/4 state board meetings cost	<u>1,200</u>
GRAND TOTAL	\$56,776

EXPENDITURES

A. State Office operating costs	
1. Equipment maintenance: maintenance contracts	725
2. General supplies	2,000
3. Postage	2,500
4. Telephone	1,000
5. Insurance & Bonding	230

EXPENDITURES (cont)

proposed budget p.2

6. Fixed costs	
a. Rent & utilities--12 @ 225	2,700
b. Salaries	9,275
c. Payroll taxes--7.25% of salaries	672
7. Bank charges	25
8. Audit tax reports	300
9. New Equipment (incl. accrual)	500
Sub total	\$19,927

B. Board & Administrative costs

1. President	
a. Travel	775
b. Per diem	200
c. Secretarial assistant (in Lubbock)	0
d. Telephone	250
e. Representation	250
2. Treasurer	100
3. Board	
a. Tools & materials	400
b. State board meetings	4,800
c. Administration	200
4. Administrative committees	
a. Development (finance)	200
b. Public relations	175
c. Budget	150
d. Nominating	150
e. Ad Hoc Financial Support	250
Sub total	\$7,900

C. Services to local leagues

1. Organization	
a. Services to current local Leagues--bd. training state board visits to local leagues	2,100
b. Services to new Leagues--provisional, pre-prov.	1,075
c. Services to members-at-large & units-at-large	315
2. President's mailing	875
3. Local program supervision	25
4. Membership & units	500
Sub total	\$4,890

D. Convention, council

1. State convention '77--incl. all costs of convention	5,000
2. National council '77--delegates travel	800
Sub total	\$5,800

EXPENDITURES (cont.)

proposed budget p.3.

E. National Services

1. Pledge
2. PMP--30 @ \$4.50

8,654
135

Sub total \$8,789

F. VOTER

1,600

G. Publications--production & distribution costs

1. Duplicate President's mailing (DPMs)--100 @ \$15
2. Standing Orders--200 @ \$7
3. Legislative Newsletters--100 @ \$5

1,500
1,400
500

\$3,400

H. Position support activities

1. Program Supervision
2. State program action
 - a. Administration of justice
 - b. Human resources
 - c. Modernizing state government
 - d. Environmental Quality
 - i. Air
 - ii. Water & solid waste
 - iii. Land use
 - iv. Energy
 - v. Transportation
 - e. Voting rights
 - f. Financing state government
 - g. State-local relations
3. National program action
 - a. International relations
 - b. Representative government
4. Legislative office
 - a. Telephone
 - b. Director's expense
 - c. Secretary

50
100
100
75
100
100
165
100
50
100
100
25
30
40
500
500
1,935

Sub total \$4,070

I. Professional assistance

400

GRAND TOTAL EXPENDITURES \$56,776

LWV-T

Nov. 1975
SB Meeting onlyBUDGET ANALYSIS
June 1-Oct 31, 1975

INCOME	BUDGETED	PAID	VARIANCE	
A. Local League Support	30089.00	15406.37	14682.63	
B. Member-at-large Dues	750.00	105.00	645.00	
C. Sales	19640.00	2292.70	17347.30	
D. Interest	530.00	73.04	456.96	
E. Grants	15925.00	-0-	15925.00	
F. Non-deductible Gifts (members)	9250.00	292.25	8957.75	
G. Anticipated Cash Reserves	5485.00	1447.70	4037.30	
H. Council Fees	2000.00	-0-	2000.00	
I. LWV-TEF Reimbursement	<u>720.00</u>	<u>-0-</u>	<u>720.00</u>	
Total	84389.00	19617.06	64771.94	
EXPENSES	BUDGETED	PAID	VARIANCE	NON CASH*
A. State Office Operating Costs:				
1. Equipment Maintenance	650.00	438.44	211.56	
2. General Supplies	1500.00	623.79	876.21	
3. Postage	2100.00	1161.87	938.13	
4. Telephone	1015.00	284.62	730.38	
5. Insurance & Bonding	165.00	-0-	165.00	
6.a. Rent & Utilities	2520.00	1200.00	1320.00	
b. Salaries	10275.00	4045.00	6230.00	
c. Payroll Taxes	772.00	340.74	431.26	
7. Bank Charges	25.00	-0-	25.00	
8. Audit & Tax Reports	300.00	-0-	300.00	
9. New Equipment (Incl. Accrual)	500.00	-0-	500.00	
10. Moving Expense (" ")	780.00	592.66	187.34	
11. Supplemental Executive Exp.				
a. Travel	900.00	-0-	900.00	
b. Per Diem	300.00	7.40	292.60	
c. Board Memb. Assts	<u>180.00</u>	<u>31.85</u>	<u>148.15</u>	
Sub-total	21982	8726.37	13255.63	
B. Board & Administrative Costs:				
1. President				
a. Secretarial Assistant	840.00	55.45	784.55	
b. Telephone	300.00	79.98	220.02	
c. Representation	350.00	91.23	258.77	
2. Treasurer	110.00	9.30	100.70	
3. Board & Adm. Committees				
a. Tools & Material	500.00	306.78	193.22	
b. State Board Meetings	5745.00	2241.12	3503.88	115.64
c. Administration	235.00	10.83	224.17	
d. State Board Training	1000.00	139.24	860.76	
3. Administrative Committees				
a. Finance	300.00	-0-	300.00	
b. Membership & Units	40.00	-0-	40.00	
c. Public Relations	175.00	28.65	146.35	
d. Budget	300.00	-0-	300.00	
e. Nominating	200.00	-0-	200.00	
f. Ad Hoc Financial Support	<u>250.00</u>	<u>139.68</u>	<u>110.32</u>	
Sub-Total	10345.00	3102.26	7242.74	
* Included in total				

C. Services to Local Leagues

1. Organization

a. Service to Current LL	2375.00	871.20	1503.80	21.42
b. Services to New Leagues	525.00	555.38	(30.38)	15.68
c. State Board visits	150.00	-0-	150.00	
d. Workshops	250.00	-0-	250.00	
e. Members-at-large	100.00	-0-	100.00	
f. Units-at-large	220.00	11.96	208.04	
2. Presidents Mailings	875.00	15.12	859.88	
3. Local Program Supervision	<u>25.00</u>	<u>-0-</u>	<u>25.00</u>	

Sub-total 4520.00 1453.66 3066.34

D. Delegates & Travel

1. 1976 State Council	2000.00	-0-	2000.00	
2. 1976 National Convention	<u>1400.00</u>	<u>-0-</u>	<u>1400.00</u>	

Sub-total 3400.00 -0- 3400.00

E. National Services

1. Pledge	9225.00	2306.25	6918.75	
2. PMP	<u>212.00</u>	<u>63.75</u>	<u>148.25</u>	

Sub-total 9437.00 2370.00 7067.00

F. VOTER 2500.00 359.35 2140.65 **

G. Publications

1. Production Costs	2610.00	4.29	2605.71	
2. Voters Guides	5000.00	-0-	5000.00	
3. DPM	1500.00	-0-	1500.00	
4. Standing Orders	2400.00	-0-	2400.00	
5. Other	<u>-0-</u>	<u>48.20</u>	<u>(48.20)</u>	31.20

Sub-total 11350.00 52.49 11297.51

H. Educational Activities

1. LWV-TEF

a. Program	1125.00	-0-	1125.00	
b. Voters Service Project	1000.00	-0-	1000.00	
c. Legislative Research Mat.	500.00	202.19	297.81	
d. Non-League workshops	300.00	-0-	300.00	
e. League Workshops & Conf.	13000.00	-0-	13000.00	

2. LWV-T (not Fed Funded)

a. Voter Service Committee	200.00	21.72	178.28	
b. Affiliations	100.00	-0-	100.00	
c. Publications & Subscriptions	100.00	3.35	96.65	
d. New Program Study (AJ)	<u>250.00</u>	<u>48.05</u>	<u>201.95</u>	

Sub-total 16575.00 275.31 16299.69

** Outstanding Sept. VOTER expenses = 237.69 + 410.99 = 648.68

I. Position Support Activities

1. Program Supervision	50.00	18.50	31.50	18.50
2. Campaign Expense	1000.00	-0-	1000.00	
3. State Program Action				
a. TCR	500.00	34.22	465.78	
b. HR	100.00	12.00	88.00	
c. MSG	75.00	-0-	75.00	
d. 1. Air	225.00	122.14	102.86	
2. Water	225.00	68.64	156.36	12.20
3. Solid Waste	100.00	-0-	100.00	
4. Land Use	350.00	180.95	169.05	65.00
5. Energy	150.00	76.01	73.99	75.00
6. Transportation	100.00	-0-	100.00	
e. VR	250.00	80.88	169.12	51.00
f. FSG	125.00	101.28	23.72	
g. SLR	25.00	-0-	25.00	
4. National Program Action				
a. International Relations (IR)	25.00	34.24	(9.24)	
b. Representative Government	50.00	-0-	50.00	
c. Campaign Finance	25.00	-0-	25.00	
5. Legislative Office				
1. Rent	755.00	-0-	755.00	
2. Director's Expense	150.00	-0-	150.00	
Sub-total	<u>4280.00</u>	<u>728.86</u>	<u>3551.14</u>	
GRAND TOTAL	84389.00	17068.30	67320.70	

LOCAL LEAGUE PLEDGE ACCOUNTS
June 1 - October 31, 1975

Nov. 1975
For SE meeting
only

	PLEDGE	PAID	BALANCE
Abilene	305.00	152.50	152.50
Amarillo	500.00	125.00	375.00
Austin	1460.00	730.00	730.00
Bay Area	700.00	-0-	700.00
Baytown	515.00	128.75	386.75
Beaumont	645.00	461.15	183.85
Brazos Co.	321.00	321.00	-0-
Brownsville	300.00	150.00	150.00
Corpus Christi	985.00	246.50	738.50
Dallas	3795.00	1897.00	1898.00
Deer Park	300.00	50.00	250.00
Denton	720.00	720.66	(.66)
Eastern Bell Co. Prov	-0-	200.00	200.00
Edinburg-McAllen	393.00	393.00	-0-
El Paso	885.00	442.50	442.50
Gainesville Prov	300.00	75.00	225.00
Galveston	1600.00	800.00	800.00
Garland	338.00	169.00	169.00
Harlingen	350.00	87.50	262.50
Houston	4500.00	2250.00	2250.00
Huntsville	300.00	-0-	300.00
Irving	1125.00	564.00	561.00
Lamar Co.	567.00	283.53	283.47
Lubbock	850.00	-0-	850.00
Midland	525.00	525.00	-0-
Montgomery Co.		418.94	(418.94)
Orange Area	300.00	150.00	150.00
Odessa	350.00	50.00	300.00
Pasadena	300.00	150.00	150.00
Pearland	310.00	83.09	226.91
Plano	300.00	150.00	150.00
Richardson	449.00	174.50	274.50
San Antonio	1260.00	660.00	600.00
San Marcos	450.00	225.00	225.00
Sherman	655.00	655.00	-0-
So. Jefferson Co.	-0-	177.00	(177.00)
Tarrant Co.	1400.00	565.00	835.00
Tyler	425.00	225.00	200.00
Victoria	480.00	240.00	240.00
Waco	645.00	309.66	335.34
Wichita Falls	<u>485.00</u>	<u>242.50</u>	<u>242.50</u>
Total	30089.00	15248.78	15040.72

DEC 16 1975

League of Women Voters of the U.S.
1730 M Street, N.W.
Washington, D.C. 20036

November 30, 1975

This is going on DPM

REPORT OF STATE LEAGUE PLEDGES TO NATIONAL BUDGET - 1975-76

67% of the fiscal year

LEAGUE	SUGGESTED PLEDGE	ACCEPTED PLEDGE	% OF SUGGESTED PLEDGE WHICH WAS ACCEPTED	AMOUNT PAID TO DATE	% OF ACCEPTED PLEDGE PAID TO DATE
Alabama	\$ 1,457	\$ 1,457	100	\$ 1,457.00	100
Alaska	969	855*	100	434.50	57
Arizona	2,178	2,178	100	1,039.00	50
Arkansas	1,431	1,431	100	1,073.25	75
California	34,683	34,683	100	24,000.00	69
Colorado	6,084	4,965	82	2,432.50	50
Connecticut	16,233	16,233	100	9,471.00	58
Delaware	1,278	1,280	100	640.00	50
Dist. of Col.	1,777	1,600	90	1,200.00	75
Florida	8,525	8,525	100	4,263.00	50
Georgia	5,486	4,500	82	2,250.00	50
Hawaii	796	796	100	540.50	68
Idaho	1,121	1,121	100	560.50	50
Illinois	23,672	18,000	76	9,000.00	50
Indiana	6,008	6,497	108	3,789.91	58
Iowa	5,998	5,998	100	3,000.00	50
Kansas	3,746	3,800	101	2,350.00	75
Kentucky	2,354	1,980	84	875.00	44
Louisiana	2,124	2,124	100	1,593.00	75
Maine	1,458	1,458	100	717.00	49
Maryland	9,532	9,532	100	4,766.00	50
Massachusetts	29,437	29,437	100	17,170.00	58
Michigan	10,771	10,771	100	5,400.00	50
Minnesota	11,977	11,977	100	6,000.00	50
Mississippi	589	589	100	-0-	0
Missouri	5,938	6,039	102	3,020.00	50

LEAGUE	SUGGESTED PLEDGE	ACCEPTED PLEDGE	% OF SUGGESTED PLEDGE WHICH WAS ACCEPTED	AMOUNT PAID TO DATE	% OF ACCEPTED PLEDGE PAID TO DATE
Montana	\$ 979	\$ 979	100	\$ 979.00	100
Nebraska	2,211	2,100	95	825.00	39
Nevada	793	827	104	223.50	27
New Hampshire	2,518	1,500	60	750.00	50
New Jersey	23,034	23,034	100	15,356.00	67
New Mexico	1,404	1,404	100	1,050.00	75
New York	34,343	30,000	87	19,000.00	63
North Carolina	4,277	4,079*	97	3,159.25	77
North Dakota	709	709	100	710.00	100
Ohio	21,897	21,897	100	11,423.00	52
Oklahoma	2,504	2,504	100	1,878.00	75
Oregon	4,793	4,793	100	2,396.50	50
Pennsylvania	15,215	13,715	90	6,878.75	50
Puerto Rico	402	402	100	201.00	50
Rhode Island	2,106	2,106	100	1,053.00	50
South Carolina	1,835	1,835	100	1,376.25	75
South Dakota	857	857	100	428.50	50
Tennessee	3,101	3,101	100	1,550.50	50
Texas	9,225	9,225	100	2,306.25	25
Utah	1,175	1,000	85	913.00	91
Vermont	1,652	1,652	100	826.00	50
Virginia	6,239	6,239	100	3,119.50	50
Virgin Islands	558	558	100	276.00	49
Washington	6,956	5,000	72	1,875.00	38
West Virginia	1,139	1,139	100	1,139.00	100
Wisconsin	7,067	7,067	100	3,533.50	50
Wyoming	794	800	101	800.00	100
TOTALS	<u>\$353,405</u>	<u>\$336,348</u>	<u>95</u>	<u>\$191,718.66</u>	<u>57</u>

* Differs from amount pledged at Council according to State Convention Action

NOV 20 1975

League of Women Voters of the U.S.
 1730 M Street, N.W.
 Washington, D.C. 20036

October 31, 1975

This is going on DPM

REPORT OF STATE LEAGUE PLEDGES TO NATIONAL BUDGET - 1975-76

58% of the fiscal year

LEAGUE	SUGGESTED PLEDGE	ACCEPTED PLEDGE	% OF SUGGESTED PLEDGE WHICH WAS ACCEPTED	AMOUNT PAID TO DATE	% OF ACCEPTED PLEDGE PAID TO DATE
Alabama	\$ 1,457	\$ 1,457	100	\$ 1,457.00	100
Alaska	969	855*	100	484.50	57
Arizona	2,178	2,178	100	1,089.00	50
Arkansas	1,431	1,431	100	1,073.25	75
California	34,683	34,683	100	21,000.00	61
Colorado	6,084	4,965	82	2,482.50	50
Connecticut	16,233	16,233	100	8,118.00	50
Delaware	1,278	1,280	100	640.00	50
Dist. of Col.	1,777	1,600	90	800.00	50
Florida	8,525	8,525	100	4,263.00	50
Georgia	5,486	4,500	82	2,250.00	50
Hawaii	796	796	100	540.50	68
Idaho	1,121	1,121	100	560.50	50
Illinois	23,672	18,000	76	9,000.00	50
Indiana	6,008	6,497	108	3,248.50	50
Iowa	5,998	5,998	100	3,000.00	50
Kansas	3,746	3,800	101	1,900.00	50
Kentucky	2,354	1,980	84	875.00	44
Louisiana	2,124	2,124	100	1,593.00	75
Maine	1,458	1,458	100	717.00	49
Maryland	9,532	9,532	100	4,766.00	50
Massachusetts	29,437	29,437	100	11,038.00	37
Michigan	10,771	10,771	100	5,400.00	50
Minnesota	11,977	11,977	100	6,000.00	50
Mississippi	589	589	100	-0-	0
Missouri	5,938	6,039	102	3,020.00	50

<u>LEAGUE</u>	<u>SUGGESTED PLEDGE</u>	<u>ACCEPTED PLEDGE</u>	<u>% OF SUGGESTED PLEDGE WHICH WAS ACCEPTED</u>	<u>AMOUNT PAID TO DATE</u>	<u>% OF ACCEPTED PLEDGE PAID TO DATE</u>
Montana	\$ 979	\$ 979	100	\$ 979.00	100
Nebraska	2,211	2,100	95	825.00	39
Nevada	793	827	104	-0-	0
New Hampshire	2,518	1,500	60	750.00	50
New Jersey	23,034	23,034	100	13,436.50	58
New Mexico	1,404	1,404	100	1,050.00	75
New York	34,343	30,000	87	14,500.00	48
North Carolina	4,277	4,079*	97	2,106.50	52
North Dakota	709	709	100	710.00	100
Ohio	21,897	21,897	100	8,043.00	37
Oklahoma	2,504	2,504	100	1,878.00	75
Oregon	4,793	4,793	100	2,396.50	50
Pennsylvania	15,215	13,715	90	6,878.75	50
Puerto Rico	402	402	100	201.00	50
Rhode Island	2,106	2,106	100	-0-	0
South Carolina	1,835	1,835	100	1,376.25	75
South Dakota	857	857	100	428.50	50
Tennessee	3,101	3,101	100	1,550.50	50
Texas	9,225	9,225	100	2,306.25	25
Utah	1,175	1,000	85	913.00	91
Vermont	1,652	1,652	100	826.00	50
Virginia	6,239	6,239	100	3,119.50	50
Virgin Islands	558	558	100	276.00	49
Washington	6,956	5,000	72	1,875.00	38
West Virginia	1,139	1,139	100	570.00	50
Wisconsin	7,067	7,067	100	3,533.50	50
Wyoming	<u>794</u>	<u>800</u>	<u>101</u>	<u>800.00</u>	<u>100</u>
 TOTALS	 <u>\$353,405</u>	 <u>\$336,348</u>	 <u>95</u>	 <u>\$166,644.50</u>	 <u>50</u>

* Differs from amount pledged at Council according to State Convention action.

LEAGUE OF WOMEN VOTERS OF TEXAS
ADOPTED BUDGET 1975-76

May 1975
Standing Order

INCOME

A. Support from Local Leagues		\$30089.
B. Member-at-Large Dues.		750.
C. Sales		
1. Publications	7600.	
2. Voters Guides	8000.	
3. DPM Subscriptions	1500.	
4. Standing Order Subscriptions	2240.	
5. Miscellaneous	300.	19640.
D. Interest on Savings		530.
E. Grants - LWV/TEF		15925.
F. Non-Deductible Contributions		
1. Members (including non-cash)	750.	
2. Non-Members	8500.	9250.
G. Anticipated Cash Operating Reserves		5485.
H. Council Fees		2000.
I. LWV/TEF Reimbursement		720.

TOTAL INCOME

\$ 84389.

EXPENDITURES

A. State Office Operating Costs:			
1. Equipment Maintenance		650.	
2. General Supplies		1500.	
3. Postage		2100.	
4. Telephone		1015.	
5. Insurance & Bonding		165.	
6. Office Expense--a. Rent & Utilities	2520.		
b. Salaries	10275.		
c. Payroll Taxes	772.	13567.	
7. Bank Charges		25.	
8. Audit & Tax Reports		300.	
9. New Equipment (including accrual)		500.	
10. Moving Expense (including accrual)		780.	
11. Supplemental Executive Expense			
a. Travel expense for president	900.		
b. Per diem expense for president	300.		
c. Board members assistance	180.	1380.	21982.
B. Board & Administrative Costs:			
1. President--a. Secretarial Asst.	840.		
b. Telephone	300.		
c. Representation	350.	1490.	
2. Treasurer		110.	
3. Board--a. Tools & Materials	500.		
b. State Board Meetings	5745.		
c. Administration	235.		
d. State Board Training	1000.	7480.	
4. Administrative Committees			
a. Finance	300.		
b. Membership & Units	40.		
c. Public Relations	175.		
d. Budget	300.		
e. Nominating	200.		
f. Ad Hoc on Financial Support	250.	1265.	10345.

C. Services to Local Leagues:			
1. Organization			
a. Current Local Leagues	2375.		
b. New Leagues	525.		
c. State Board Visits	150.		
d. Workshops & Conferences	250.		
e. Members-at-Large	100.		
f. Units-at-Large	<u>220.</u>	3620.	
2. Presidents Mailings		875.	
3. Local Program Supervision		<u>25.</u>	4520.
D. Delegates & Travel:			
1. State Council, 1976		2000.	
2. National Convention, 1976		<u>1400.</u>	3400.
E. National Services:			
1. State Support		9225.	
2. Members-at-Large PMP		<u>212.</u>	9437.
F. VOTER			2500.
G. Publications:			
1. Publication Production Costs		2610.	
2. Voter Guide Cost		5000.	
3. DPM Subscription Costs		1500.	
4. Standing Order Costs		<u>2240.</u>	11350.
H. Educational Activities:			
1. LWV-TEF Grant Proposals			
a. Program Committees Update	1125.		
b. Voter Service Project	1000.		
c. Legislative Research Material	500.		
d. Non-League Workshops	300.		
e. League Workshops & Conferences	<u>13000.</u>	15925.	
2. LWV/T (not funded by TEF)			
a. Voters Service Committee	200.		
b. Affiliations	100.		
c. Publications & Subscriptions	100.		
d. New Program Study (AoJ)	<u>250.</u>	650.	16575.
I. Position Support Activities:			
1. Program Supervision		50.	
2. Campaign Expense		1000.	
3. State Program Action			
a. Texas Const. Revision	500.		
b. Human Resources	100.		
c. Modernizing State Government	75.		
d. Environmental Quality/Air-Water	550.		
Solid Waste--Land Use	450.		
Energy	150.		
e. Voting Rights	250.		
f. Financing State Government	125.		
g. State/Local Relations	<u>25.</u>	2225.	
4. National Program Action			
a. International Relations	25.		
b. Rep. Government	50.		
c. Campaign Financing	<u>25.</u>	100.	
5. Legislative Action			
a. Legislative Office	755.		
b. Director's Expense	<u>150.</u>	905.	4280.

TOTAL EXPENDITURES

\$84389.

LWV of Texas
May 1975
Presidents Mailing
Treasurers Mailing

1975-76 SUPPORT

<u>Local League</u>	<u>Pledged</u>
Abilene	305.00
Amarillo	500.00
Austin	1460.00
Bay Area	700.00
Baytown	515.00
Beaumont	645.00
Brazos Co.	321.00
Brazosport	
Brownsville	300.00
Corpus Christi	985.00
Dallas	3795.00
Deer Park	300.00
Denton	720.00
Edinburg-McAllen	393.00
El Paso	885.00
Gainesville (Prov)	300.00
Galveston	1600.00
Garland	338.00
Harlingen	350.00
Houston	4500.00
Huntsville	300.00
Irving	1125.00
Lamar Co.	567.00
Lubbock	850.00
Midland	525.00
Montgomery Co.	
Odessa	350.00
Orange Area	300.00
Pasadena	300.00
Pearland	310.00
Plano	300.00
Richardson	449.00
San Antonio	1260.00
San Marcos	450.00
Sherman	655.00
Tarrant Co.	1400.00
Tyler	425.00
Victoria	480.00
Waco	645.00
Wichita	485.00
 TOTAL	 30089.00

State Board Report, Sept., 1976

LOCAL LEAGUE SUPPORT FOR STATE AND NATIONAL SERVICES
June 1, 1976 to August 31, 1976

LEAGUE	Accepted 1976-77	Amount paid to:		Balance
		TEF	Gen. Op.	
Abilene	\$ 340.00			\$ 340.00
Amarillo	770.00		\$ 225.00	545.00
Austin	1770.00		442.29	1327.71
Bay Area	700.00			700.00
Baytown	555.00			555.00
Beaumont	315.00		204.25	110.75
Brazos County	750.00		375.00	375.00
Brownsville	310.00			310.00
Corpus Christi	1015.00		900.00	115.00
Dallas	4335.00			4335.00
Deer Park	300.00			300.00
Denton	810.00		202.25	607.75
*Eastern Bell County	225.00**			225.00
Edinburg-McAllen	320.00		160.00	160.00
El Paso	965.00			965.00
*Gainesville	300.00			300.00
Galveston	1600.00		400.00	1200.00
Garland	394.00			394.00
Harlingen	300.00		300.00	-0-
Houston	5500.00		1375.00	4125.00
*Huntsville	300.00			300.00
Irving	1380.00			1380.00
Lamar Co.	480.00			480.00
*Longview	200.00***		200.00	-0-
Lubbock	350.00			350.00
*Marshall-Harrison Co.	200.00***		200.00	-0-
Midland	535.00		535.00	-0-
Odessa	300.00		75.00	225.00
Orange Area	300.00			300.00
Pasadena	300.00		150.00	150.00
Pearland	300.00		75.00	225.00
Plano	300.00			300.00
Richardson	540.00		135.55	404.45
San Antonio Area	1500.00		750.00	750.00
San Marcos	420.00			420.00
Sherman	685.00		685.00	-0-
Tarrant Co.	2270.00		580.00	1690.00
Tyler	335.00			335.00
Victoria	600.00	150.00	150.00	300.00
Waco Area	510.00		254.18	255.82
Wichita Falls	500.00			500.00
Sub total	33879.00	150.00	8373.52****	25355.48
Added since Convention:				
*Rockwall	200.00		200.00	-0-
GRAND TOTAL	34079.00	150.00	8573.52	25355.48

- * Provisional League
- ** Prorated for fiscal year
- *** Paid in 1975-76 fiscal year
- **** Included in 1975-76 fiscal year

COUNCIL WORKBOOK
MARCH 1976

LEAGUE OF WOMEN VOTERS OF TEXAS BUDGET

<u>INCOME</u>	<u>1975-76 Budgeted</u>	<u>1976-77 Proposed</u>
A. Support from local Leagues: \$3 PMP, plus 18% of defined income= approx. \$35,000; minus 3% for pledges paid with TEF monies.	\$30,089	\$33,950
B. Members-at-large dues: 30 @ \$15	750	450
C. Publications: DPM, St. Ord., Leg. NL. other	19,640	6,300
D. Interest on savings	530	215
E. Contributions		
1. Member--cash	750	250
2. Member--in-kind-ness		500
3. Non-member--cash	8,500	1,416
4. Non-member--in-kind-ness		400
-----Grants--LWV-TEF	15,925	-----
F. Election Night Reporting		2,000
G. Anticipated cash reserve (including accrual)	5,485	0
H. Convention '77: 200 registrations @ \$25	2,000	5,000
I. LWV-TEF reimbursement	720	
1. Overhead--grants administration		120
2. General administration		
a. Office overhead: 1/4 state office cost		4,975
b. Trustees meetings: 1/4 state board mtg. cost		1,200
GRAND TOTAL INCOME	\$84,389	\$56,776

EXPENDITURES

A. State Office Operating Costs		
1. Equipment maintenance: maintenace contracts	\$ 650	\$ 720
2. General supplies	1,500	1,810
3. Postage	2,100	2,400
4. Telephone	1,015	1,000
5. Insurance and Bonding	165	230
6. Fixed costs		
a. Rent and Utilities	2,520	2,700
b. Salaries	10,275	9,550
c. Payroll taxes: 7.25% of salaries	772	717
7. Audit and tax report	300	300
-----Bank charges	25	-----
8. New equipment (incl. accrual)	500	500
-----Moving expense	780	-----
Subtotal	\$20,602	\$19,927

	1975-76 Budgeted	1976-77 Proposed
B. Board and administrative costs		
1. President		
a. Travel	\$ 900	\$ 775
b. Per diem	300	200
c. Secretarial assistant (in Lubbock)	840	0
-----Board member assistance	180	-----
d. Telephone	300	250
e. Representation	350	250
2. Treasurer	110	100
3. Board		
a. Tools and materials	500	400
b. State board meetings	5,745	4,800
c. Administration	235	200
-----State board training	1,000	-----
4. Administrative committees		
a. Development	300	200
b. Public relations	175	175
c. Budget	300	150
d. Nominating	200	150
e. Ad Hoc financial support	250	250
Subtotal	\$11,685	\$ 7,900
C. Services to local Leagues		
1. Organization		
a. Services to current local Leagues: board training, state board visits to LL's	\$ 2,525	\$ 2,100
b. Services to new Leagues: provisional and pre-provisional	525	1,075
c. Services to members-at-large	320	315
-----Workshops	250	-----
2. Presidents Mailing	875	875
3. Local program supervision	25	25
4. Membership	40	500
Subtotal	\$ 4,560	\$ 4,890
D. Convention, Council		
1. State convention '77: all costs	\$ 2,000	\$ 5,000
2. National council '77: delegates expenses	1,400	800
Subtotal	\$ 3,400	\$ 5,800
E. National Services		
1. Pledge	\$ 9,225	\$ 8,654
2. Member-at-large PMP: 30 @ \$4.50	212	135
Subtotal	\$ 9,437	\$ 8,789
F. VOTER	\$ 2,500	\$ 1,600
Subtotal	\$ 2,500	\$ 1,600

COUNCIL WORKBOOK
MARCH 1976

	1975-76 Budgeted	1976-77 Proposed
G. Publications: production & distribution costs	\$ 2,610	\$ 0
1. Duplicate President's Mailing (DPM): 100 @ \$15	1,500	\$ 1,500
2. Standing Orders: 200 @ \$7	2,240	1,400
3. Legislative Newsletters: 100 @ \$5		500
-----Voters Guides	5,000	-----
Subtotal	\$11,350	\$ 3,400
-----Educational activities		-----
-----1. Grants from LWV-TEF	\$15,925	-----
-----2. LWV-T (not EF)		-----
a. Voters Service committee	200	-----
b. Affiliations	100	-----
c. Publications and subscriptions	100	-----
d. New program study (Administration of J.)	250	-----
Subtotal	\$16,575	-----
H. Position support activities		
1. Program supervision	\$ 50	\$ 25
-----Campaign expense (TCR)	1,000	-----
2. State program action		
a. Education--PSF		150
b. Land Use	350	150
c. FSG → Property Tax Reform	125	150
d. AJ		200
e. HR	100	
i. ERA		50
ii. Housing		0
iii. Revenue Sharing		0
iv. Welfare		0
f. Environmental Quality		
i. Air	225	50
ii. Energy	150	75
iii. Water and Solid Waste	325	100
iv. Transportation	100	50
g. Voting Rights	250	50
h. State-local Relations	25	0
i. Modernizing state government	75	15
j. Texas Constitutional Revision	500	0
3. National program action		
a. International relations	25	30
b. Representative government	50	40
c. Campaign finance	25	0
4. Legislative office		
a. Telephone	25	500
b. Director's expenses (incl. supplies & postage)	350	500
c. Secretary	470	1,935
-----Rent	60	-----
Subtotal	\$ 4,280	\$ 4,070
I. Professional assistance	\$	\$ 400
Subtotal	\$	\$ 400
GRAND TOTAL EXPENDITURES	\$84,389	\$56,776

LEAGUE OF WOMEN VOTERS OF TEXAS 1976-77 PROPOSED BUDGET

This budget reflects a significant decrease (17.1%) from the 1975-76 adopted budget with the "grants" item removed.

Reducing the budget by this amount involves not only cutting out the fat but also some of the meat. Various possibilities for reducing expenses were discussed:

1. Reducing the size of the board--currently we have 19 on-board and two off-board members but we have no legislative chairperson.
2. Reducing the number of state board meetings or having cluster meetings (board members living in the same general region meeting together).
3. Reducing services to local Leagues.
4. Charging local Leagues for board training or other services.

Comments/decisions regarding these possibilities:

1. Since the Austin League has found a place for us to meet and is catering state board meetings at a cost far below what board meetings cost in the past, savings realized from reducing the size of the board would be insignificant.
2. We did reduce the amount budgeted for state board meetings and will meet as many times as we can for that amount--at least four full board meetings at current costs.
3. General reluctance to cut this time. Some cuts were made but more than offset by increasing other items.
4. Charging local Leagues for board training or other services seemed counterproductive to us at this time.

INCOME

BUDGET KEY

Support from local Leagues	\$33,950	Based on \$3 per-member-payment plus 18% defined income. It is <u>not</u> an exact figure since we must estimate the amount of support which will be paid with Ed. Fund money.
Members-at-large dues	\$ 450	Based on 30 M-A-Ls @ \$15.
Publications	\$ 6,300	Gross figure based on 100 DPMs at \$15, 200 St. Ord. @ \$7; 100 Leg. Newsletters @ \$5; plus sales of Adm. of Justice F&I and other publications on hand.
Interest on savings	\$ 215	Interest on reserve fund @ 5.25%.
Contributions	\$ 2,566	By <u>budgeting</u> \$500 in-kind-ness from members we are acknowledging that our budget will be met <u>only</u> if state board members absorb \$500 of their budgeted expenses. In actual fact, the amount of their own money spent by state board members is significantly higher--just as it is for local board members.

Contributions continued

The non-member in-kind-ness is balanced by expenditure item I. The printing and layout of this year's annual report was contributed and we anticipate future contributions of this nature.

Election night reporting \$ 2,000

We have been asked by ABC to report for the November 1976 elections.

Anticipated cash reserves (including accruals), \$ 0

We will have spent accrued funds on operating costs during 1975-76. It's going to be a lean summer.

Convention '77 \$ 5,000

Estimated 200 registrations balanced by expenditure item D.1.

LWV-TEF reimbursement:

-grants administration \$ 120
-general administration \$ 6,175

State office costs of administering grant. One-fourth of the state office and board meeting expense based on percentage of time spend on TEF matters.

EXPENDITURES

State office costs

Equipment maintenance \$ 720

Cost of maintenance contracts and servicing office equipment not covered by contracts.

General supplies \$1,800

Reflects increased cost of supplies and new stationery. Does not include cost of supplies for DPM, St. Ord., Legislative Newsletter, President's Mailing and supplies budgeted elsewhere.

Postage \$ 1,800

Increased but not enough to offset the 30% postal increase enacted this year nor for any additional increase. Does not include postage for DPM, St. Ord., Leg. NL., President's Mailing, nor VOTER.

Telephone \$ 1,000

Base rate for 2 instruments, 2 lines plus long distance charges to, from, and between board members for general League business. Does not include long calls concerning portfolio matters.

Insurance & bonding \$ 230

Insurance on the office and bonding for the treasurer.

Rent & utilities \$ 2,700

Reflects anticipated rent increase.

Salaries \$ 9,550

Salary of administrative assistant/executive secretary increased by 10% assistant secretary's time (3,250) 12 mo. @ \$270.

Payroll taxes	\$ 717	Fixed 7.25% of salaries.
Audit & tax report	\$ 300	Cost of auditing the books and preparing the federal income tax forms.
New equipment	\$ 500	To go toward purchase of much-needed typewriter.
<u>Board & administrative costs</u>		
President	\$ 1,475	Decreased by almost one-half. Helps defray the president's cost of commuting and communicating between Lubbock and Austin and the costs of representing the League and of visiting local Leagues at their request.
Treasurer	\$ 110	Cost of keeping the books including materials, supplies, postage, telephone costs for the treasurer.
Board tools & materials	\$ 400	Includes 19 national DPMs for board members and \$20 for other materials.
State board meetings	\$ 4,800	Substantial decrease projected on our continuing to meet at Rather House and Austin LWV catering state board meetings and carpooling. Cost of a board meeting this year is 62% of the cost for the previous year.
Administration	\$ 200	Cost of intra-board communication not budgeted under other portfolios.
Administrative committees	\$ 925	Includes costs for supplies, postage, transportation per diem (meals) for meetings, when needed, and materials for these committees.
<u>Services to local Leagues</u>		
--to current local Leagues	\$ 2,100	All expenses of sending con-to local Leagues for board training and providing other necessary services not budgeted under other items.
--to provisional and pre-provisional Leagues	\$ 1,075	An increase is budgeted since we now have four provisional and one pre-provisional Leagues. Covers advisor's expense for travel, 'phone, and postage during the provisional and pre-provisional period as well as the administrative costs.
--to Members-at-large	\$ 315	Materials sent to members-at-large plus postage.
President's Mailing	\$ 875	Cost of supplies and postage for mailing one copy of everything to presidents.

President's Mailing continued

Includes some mailings which do not go on DPM. This expense is not balanced by income from DPM subscriptions.

Local program supervisions \$ 25

Communicating with local Leagues about their local program items.

Membership \$ 500

The \$460 increase reflects the state board priority on membership during the 1976-77 fiscal year.

Convention, Council

State convention \$ 5,000

Balanced by registration fees. Includes all expenses for convention.

National council \$ 800

Expenses for delegate (s) to National Council

National services

National pledge \$ 8,654

This is the full amount asked of us by National.

Members-at-large PMP \$ 135

Anticipates an increase in PMP to \$4.50.

VOTER \$ 1,600

Cost of printing and mailing five issues.

Publications \$ 3,400

Includes cost of supplies, materials, and postage for DPMs. St. Ords. Leg. News-letter. The Adm. of Justice F&I will be done during this fiscal year and is not included here.

Position Support

Program supervision \$ 50

Postage, supplies, telephone for program VP to supervise program.

State program action. \$ 1,015

Decrease of more than 50% from current year. The funds are allocated according to suggested action priorities with property tax reform being number one. Those items which relate most closely to this issue are budgeted the greatest amount of money.

National program action \$ 70

To purchase national publications for us and distribution plus postage and supplies needed for action.

Legislative office \$ 2,935

Includes long distance charges for communication with state program chairs and with local Leagues, when necessary. Director's expense includes parking fees, supplies, postage, leg. research material, xeroxing, and paying expenses of Capitol Corps.

Professional assistance

\$ 400

Offset by income item E.4. For donated legal advice, printing, and any other professional services donated.

Among the most important items that the Legislature will consider during the 1977 session is property tax reform. The opportunity to focus League energies upon a single major issue was a large factor in our determination of priorities. The largest amount of money was allocated to the three League program areas most deeply affected by the issue of property tax reform. Other priorities reflected in the budget are: Administration of Justice--since this of keen interest to many Leaguers and it is an item on which we have a new consensus, the board felt it necessary to allocate a larger amount to this item so that the chair could identify allies, establish the contact in Austin and elsewhere, and generally make the known the fact that the League will be active in the reform of "the justice game"; the Texas Water Plan--which will be very much alive in the coming Legislature.

LEAGUE OF WOMEN VOTERS OF TEXAS

Suite 109, 1212 Guadalupe, Austin, Texas 78701

Budget
AUG 5 1976

Dear

Hi! Hope you are enjoying your summer--with League work at a minimum!

As you know, I have undertaken the job of chairing the LWV/TX Budget Committee for this year. Since I feel sure that formulating a state budget will be quite unlike dealing with local budgets, this will be a new experience for me. However, together I know we can come up with something that will please both the State Board and the local Leagues. At the end of this letter you will find the listing of the members of the Budget Committee. Welcome to it!

In mulling over this process, this is what I have come up with so far. First of all, we have a deadline--the Proposed Budget for 1977-78 must be ready to present to the State Board at their January meeting. Secondly, our budget allotment of \$150 for this committee will not cover the cost of more than one committee meeting. Thus in order to make the best use of our time together, we need to do some prior research via mail.

I am proposing a Budget Committee meeting at my home the last week in October--perhaps working an afternoon, evening, and the following morning. Accomodations will be provided for you, either at my home or with another Tarrant County Leaguer. I am clear the entire week, and would like to hear from you of your choice of the night to spend in Fort Worth, and particularly if there is a night that week that would not be possible for you. Any other suggestions you might have concerning the timing and length of this meeting would be most welcome.

Now a little bit about the preparation for that meeting. I suggest that each of us take a section of the budget, investigate it thoroughly, and come up with suggested budget figures in that area. (I am working up a brief questionnaire indicating the sort of information that would be useful, so that we would all be working in the same framework.) Hopefully, this way, we could put it all together in one meeting--plus some post meeting correspondence. I would most appreciate your comments on this method, and also an indication of any areas of the budget that it might interest you to tackle--or of which you are particularly knowledgeable.

I will be out of town on vacation from August 24th through September 9th. Thus it would be helpful to me if you would reply to this letter as soon as possible. If I have all the replies in time, I'll set the date for the committee meeting, assign the budget section for you to work on, and mail you this information and the questionnaire before I leave. However, it is more likely that already some of you are on vacation such that I will not receive a reply before I leave, in which case I'll have this information in Austin on September 13th for Board members, and at the same time mail it to those who are not on State Board.

So much for a starter. Hope to hear from you soon. Best wishes,

Ethel Sturgis

cc: All committee members & S.O.

Budget
file

Copying to LB Men Only

MAY 14 1976

Local League Pledge Account
Jan 1, 1975 - April 30, 1976

1975-76 SUPPORT

LWV of Texas
May 1975
~~Presidents Mailing~~
~~Treasurers Mailing~~

Local League	Pledged	LWV-T	Amount Paid	Ed Fund	Balance
Abilene	305.00	305.00			0
Amarillo	500.00	250.00	125.00		125.00
Austin	1460.00	1610.00			(150.00)
Bay Area	700.00	700.00			0
Baytown	515.00	386.25	128.75		0
Beaumont	515.?	645.00			0
Brazos Co.	321.25?	321.00			0
Brazosport					
Brownsville	300.00	300.00			0
Corpus Christi	985.00	739.50			245.50
Dallas	3795.00	3795.00			0
Deer Park	300.00	125.00			175.00
Denton	720.00	820.66			(100.66)
Edinburg-McAllen	393.00	393.00			0 (196.50)
El Paso	885.00	885.00			0
Gainesville (Prov)	300.00	300.00			0
Galveston	1600.00	1600.00			0
Garland	338.00	338.00			0
Harlingen	350.00	350.00			0
Houston	4500.00	4500.00			0
Huntsville	300.00	300.00			0
Irving	1125.00	1125.00			0
Lamar Co.	567.00	367.05			2.05
Lubbock	850.00	850.00			0
Midland	525.00	525.00			0 (525.00)
Montgomery Co.					0
Odessa	350.00	200.00			150.00
Orange Area	300.00	300.00			0
Pasadena	300.00	300.00			0
Pearland	310.00	332.36			(22.36)
Plano	300.00	300.00			0
Richardson	449.00	299.00	50.00		0
San Antonio	1260.00	1260.00			0
San Marcos	450.00	450.00			0
Sherman	655.00	705.00			(50.00)
Tarrant Co.	1400.00	1365.00	300.00		(265.00)
Tyler	425.00	425.00			0
Victoria	480.00	480.00			0
Waco	645.00	619.26			25.74
Wichita	485.00	485.00			0
TOTAL	30088.00	29356.08	603.75		128.17
Added Since Cndd.					
Eastern Bell Co.	-0-	200.00			200.00
Montgomery Co (disbanded)	-1-	418.94			(418.94)
So. Jeff. Co. (")	-0-	177.00			(177.00)
Longview	-0-	200.00			200.00
TOTAL	30088.00	30252.02	603.75		(867.77)

Copies will be sent in DPM and Standing
Order mailings in September.

LWV of Texas
LL Presidents Mailing
August 27, 1976
I. D. 2.e.
Administration
Board-State-Budget

LEAGUE OF WOMEN VOTERS OF TEXAS
BUDGET ANALYSIS
June 1, 1975-May 31, 1976

<u>INCOME</u>		<u>BUDGETED</u>	<u>ACTUAL</u>	<u>BALANCE</u>
A. Support from Local Leagues*		30433.00	30598.52	(110.52)
B. Members-at-Large Dues		750.00	465.00	285.00
C. Sales		19640.00		
1 Publications	7600 3295.46			
2 Voters Guides	8000 10.00			
3.DPM	1500 1185.00			
4.Standing Orders	2240 1141.00			
5.Misc.	-0- -0-		5631.46	14008.54
D. Interest		530.00	324.76	205.24
E. Grants		15925.00	-0-	15925.00
F. Non-Deductible Gifts		9250.00		
1. Members - Cash	596.35			
2. Memb. Non-Cash	4356.85			
3. Non-Memb. Cash	1720.00**		6683.20	2566.80
G. Anticipated Cash Op. Reserves		5485.00	-0-	5485.00
H. Council Fees		2000.00	3638.95	(1638.95)
I. LWV/TEF Reimbursement		720.00	720.83	(.83)
J. Unbudgeted***		-0-	334.31	(334.31)
TOTAL		84708.00	48397.00	36390.97

* Adjusted to include \$200 each from 2 prov. Leagues

** Included: Liquid Paper 200.00
AFL-CIO 2000.00
Less-fee to Austin LWV 480.00

*** This included: 90.00 From LWV-TEF to reimburse LWV-T for Land Use Subscript
165.86 From LWV-T Action Account for Work done in office
13.25 From Sugihara for Gov. in Sunshine Project
40.00 From Titus for Christian Sci. Monitor Sub. (refunded)
25.20 From Sue Criddle for Christian Sci. Monitor Sub. (refunded)

EXPENDITURES

	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>BALANCE</u>	<u>Non-Cash included in Actual</u>
A. State Office Operating Costs:				
1. Equipment Maintenance	650.00	740.44	(90.44)	
2. General Supplies	1500.00	2121.07	(621.07)	
3. Postage	2100.00	1644.21	455.79	
4. Telephone	1015.00	701.27	313.73	37.15
5. Insurance & Bonding	165.00	77.00	88.00	
6. a. Rent & Utilities*	2520.00	2600.00	(80.00)	
b. Salaries	10275.00	9703.09	571.91	
c. Payroll Taxes	772.00	854.91	(82.91)	
7. Bank Charges	25.00	-0-	25.00	
8. Audit & Tax Reports	300.00	-0-	300.00	
9. New Equip. (including accrual)	500.00	-0-	500.00	

BUDGET ANALYSIS

-2-

Non-Cash
included
in Actual

	BUDGETED	ACTUAL	BALANCE	
10. Moving Expenses (inc. accrual)	780.00	612.66	167.34	
11. Supplemental Executive Expense				
a. Travel	900.00	441.01	458.99	15.00
b. Per Diem	300.00	45.47	254.53	6.17
c. Board members assistance	180.00	31.85	148.15	
SUB TOTAL	21982.00	19572.98	2409.02	58.32
* Includes \$200 prepaid in 1974-75 fiscal year as deposit.				
B. Board and Administrative Costs:				
1. President				
a. Secretarial Asst.	840.00	-0-	840.00	
b. Telephone	300.00	315.67	(15.67)	
c. Representation	350.00	197.44	152.56	32.00
2. Treasurer	110.00	125.21	(15.21)	17.08
3. Board				
a. Tools & Materials	500.00	493.48	6.52	16.09
b. State Board Meetings	5745.00	4995.07	749.93	642.85
c. Administration	235.00	144.53	90.47	4.06
d. State Board Training	1000.00	637.38	362.62	
4. Administrative Committees				
a. Finance	300.00	404.50	(104.50)	26.35
b. Membership & Units	40.00	29.89	10.11	
c. Public Relations	175.00	134.15	40.85	
d. Budget	300.00	64.68	235.32	3.12
e. Nominating	200.00	51.11	148.89	
f. Ad Hoc Financial Support	250.00	320.32	(70.32)	55.01
SUB TOTAL	10345.00	7913.43	2431.57	796.56
C. Services to Local Leagues				
1. Organization				
a. Current Local Leagues	2375.00	1304.28	1070.72	106.02
b. New Leagues	525.00	1234.22	(709.22)	66.12
c. State Board Visits	150.00	4.00	146.00	2.00
d. Workshops & Conferences	250.00	-0-	250.00	
e. Members-at-Large	100.00	122.82	(22.82)	
f. Units-at-Large	220.00	57.95	162.05	5.00
2. Presidents Mailings (postage)	875.00	325.11	549.89	
3. Local Program Supervision	25.00	-0-	25.00	
SUB TOTAL	4520.00	3048.38	1471.62	179.14
D. Delegates & Travel				
1. State Council, 1976*	2000.00	3340.20	(1340.20)	236.17
2. National Convention, 1976	1400.00	1294.01	105.99	240.03
SUB TOTAL	3400.00	4634.21	(1234.21)	476.20
* Total spent for Council by LWV-T & Galveston				
E. National Services				
1. State Support	9225.00	4606.25	4618.75	
2. Members-at-Large PMP	212.00	87.50	124.50	
SUB TOTAL	9437.00	4693.75	4743.25	
F. VOTER (including sub total)	2500.00	1386.67	1113.33	37.55

G. Publications

1. Production Costs	2610.00	1586.55	1023.45	31.20
2. Voters Guides	5000.00	88.84	4911.16	
3. DPM	1500.00	896.24	603.76	
4. Standing Orders	2240.00	1030.33	1209.62	
5. Presidents Mailings	-0-	572.61	(572.61)	
6. TEF (office work)	-0-	343.37	(343.37)	
7. Action Account	-0-	337.28	(337.28)	

SUB TOTAL

11350.00	4905.27	6444.73	31.20
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H. Educational Activities

1. LHM-TEF Grant Proposals

a. Program Committee update	1125.00	83.24	1041.76	
b. Voter Service Project	1000.00	-0-	1000.00	
c. Legislative Research Material	500.00	202.19	297.81	
d. Non-League workshops	300.00	-0-	300.00	
e. League Workshops & Conf.	13000.00	-0-	13000.00	

2. LHM/T (not funded by TEF)

a. Voter Service Committee	200.00	215.59	(15.59)	88.43
b. Affiliations	100.00	-0-	100.00	
c. Publications & Subscriptions	100.00	26.25	73.75	
d. New Program Study (A of J)	250.00	136.37	113.63	16.00

SUB TOTAL

16575.00	663.64	15991.36	104.43
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I. Position Support Activities:

1. Program Supervision	50.00	384.02	(334.02)	374.00
2. Campaign Expense	1000.00	-0-	1000.00	
3. State Program Action				
a. Tex. Constit. Revision	500.00	34.22	465.78	
b. Human Resources	100.00	70.50	29.50	33.40
c. Modernizing State Gov.	75.00	28.00	47.00	
d. EQ-Air	225.00	323.23	(598.23)	645.33
EQ-Water	225.00	300.87	(575.87)	475.79
EQ-Solid Waste	100.00	21.78	78.22	2.00
EQ-Land Use	350.00	328.63	(478.63)	764.56
EQ-Energy	150.00	267.21	(117.21)	192.00
EQ-Transportation	100.00	214.91	(114.91)	83.29
e. Voting Rights	250.00	225.66	24.34	113.08
f. Financing State Gov.	125.00	-0-	125.00	
g. State Local Relations	25.00	-0-	25.00	
4. National Program Supervision				
a. International Relations	25.00	34.24	(9.24)	
b. Representative Gov.	50.00	-0-	50.00	
c. Campaign Finance	25.00	-0-	25.00	
5. Legislative Action				
a. Legislative Office	755.00	-0-	755.00	
b. Director's Expense	150.00	-0-	150.00	

SUB TOTAL

4280.00	3733.32	546.68	2683.45
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K. Unbudgeted (Titus refund for CSII & Criddle for same)

-0-	40.00	(40.00)	
	25.20	(25.20)	

GRAND TOTAL

84389.00	50616.85	33772.15	4366.35
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<u>Bank Accounts</u>	<u>Balance 6/1/75</u>	<u>Deposits (6/1/75 thru 5/31/76)</u>	<u>Expenditures</u>	<u>Balance 5/31/76</u>
General Operating Acct.	509.80	44937.21	44168.97	1278.04
TEF Account	937.90	-0-	285.43	652.47
Certificates of Deposit	4763.87	212.84	763.87*	4212.84
Reserves (Savings Acct.)	<u>3352.64</u>	<u>875.79*</u>	<u>2000.00</u>	<u>2228.73</u>
TOTAL	9564.21	45025.34	47218.27	3371.73

* Includes \$763.87 that was transferred to Savings when Certificates of Deposit were cashed and transferred to Time Deposits in Austin.

TEF Accounts

Legislative Reser. Mat.	773.45	-0-	219.94*	553.51
Land Use	56.49	-0-	56.49	-0-
Public School Finance	43.92	-0-	9.00	34.92
Financing State Govt.	28.67	-0-	-0-	28.67
Voters Keys	1.12	-0-	-0-	1.12
Nat. Revenue Sharing	<u>-0-</u>	<u>34.25</u>	<u>-0-</u>	<u>34.25</u>
TOTAL	903.65	34.25	285.43	652.47

* Legislative Reserve Material

National Municipal League	7.50
Land Use Planning	90.00
Austin Report	56.44
Fumi Sugihara (Govt. in Sunshine)	48.25
State Bar of Texas	<u>9.00</u>
	219.94

LOCAL LEAGUE PLEDGE ACCOUNTS
June 1, 1975 - May 31, 1976

	<u>Pledged</u>	<u>Total Paid to:</u> <u>General Operations</u>	<u>Ed. Fund</u>	<u>Balance</u>
Abilene	305.00	305.00		-0-
Amarillo	500.00	250.00	125.00	125.00
Austin	1460.00	1610.00		(150.00)*
Bay Area	700.00	700.00		-0-
Baytown	515.00	336.25	128.75	-0-
Beaumont	645.00	645.00		-0-
Brazos County	321.00	321.00		-0-
Brownsville	300.00	300.00		-0-
Corpus Christi	985.00	936.00		(1.00)*
Dallas	3795.00	3795.00		-0-
Deer Park	300.00	125.00		175.00
Denton	720.00	820.66		(100.66)*
Eastern Bell County Prov.	200.00	200.00		-0-
Edinburg-McAllen	393.00	393.00		-0-
El Paso	885.00	885.00		-0-
Gainesville	300.00	300.00		-0-
Galveston	1600.00	1600.00		-0-
Garland	338.00	338.00		-0-
Harlingen	350.00	350.00		-0-
Houston	4500.00	4500.00		-0-
Huntsville	300.00	300.00		-0-
Irving	1125.00	1125.00		-0-
Lamar County	567.00	567.00		(.05)*
Longview Prov.	200.00	200.00		-0-
Lubbock	850.00	850.00		-0-
Midland	525.00	525.00		-0-
Montgomery County (disbanded)	-0-	418.94		(418.94)**
Odessa	350.00	200.00		150.00
Orange Area	300.00	300.00		-0-
Pasadena	300.00	300.00		-0-
Pearland	310.00	332.36		(22.36)*
Plano	300.00	300.00		-0-
Richardson	449.00	399.00		50.00
San Antonio Area	1260.00	1260.00		-0-
San Marcos	450.00	450.00		-0-
Sherman	655.00	705.00		(50.00)*
So. Jefferson Co. (disbanded)	-0-	177.00		(177.00)**
Tarrant Co.	1400.00	1365.00	350.00	(315.00)*
Tyler	425.00	430.00		(5.00)*
Victoria	480.00	480.00		-0-
Waco	645.00	619.00		25.74
Wichita Falls	485.00	485.00		-0-
TOTAL	30488.00***	30598.52	603.75	(714.27)

* Payment over amount pledged

** Not budgeted

*** Includes \$200 each from two Provisional Leagues not budgeted

Budget

The League of Women Voters of the United States

1730 M Street, NW
Washington, DC 20036
(202) 296-1770

March 25, 1976

PRESIDENT
RUTH C. CLUSEN

EXECUTIVE DIRECTOR
Peggy Lampf

Ms. Betty Anderson
League of Women Voters of Texas
1212 Guadalupe, Suite 109
Austin, Texas 78701

Dear Betty:

I'm responding to your letter regarding League finances. But before dealing with the points you raise, I would like to heartily concur with the statement you express so well in the last paragraph of your letter: "sometimes I think how much more fun the League would be if we didn't have to worry about money constantly!" Amen, Betty.

Despite our wishes to the contrary, however, I'm afraid that money-related problems are still with us. I am well aware of the problems you are facing in Texas -- it is never an easy task to engage in heavy budget cutting. By the same token, I am proud of the constructive paths being taken by the Texas League. I note that your top priority is financing, that you are moving more extensively into the development area, and that you are wisely letting the local Leagues know about the state's problems and attempting to enlist their support. Incidentally, I have seen your new development pamphlet -- it is very attractive, and, I am sure, will appeal to potential donors.

As to the \$6.00/6.50 pmp proposal, there is little to add that has not already been covered in the proposed budget explanation, except to point out that the LWVUS has itself been operating with what amounts to reduced budgets for the past several inflationary years. As you know, since 1972 the pmp has been increased only 6%. We've held pledge levels constant from 1972 to 1975 and then raised pledge income by only \$3,500 in 1975-76. This year, we are lowering requested state pledge income by \$11,500. Obviously this is a pattern that just can't continue indefinitely -- we cannot even maintain existing services requested by members without supporting income.

Add to all this the fact that Leagues participating in the member opinion survey overwhelmingly favored a single direct pmp (no pledges) to support national. Given their directive, would you have recommended an escalation in state pledge levels? Interestingly enough we had very little expression of resentment toward state and national on the member opinion. And even more telling is the fact that a good number of Leagues succinctly stated that money (or its lack) was not their major problem. Instead, they indicated a need for "active involved" members! This is not to say that money doesn't

matter -- obviously it does. What I am saying, though, is that membership loss ought not be tied too tightly to one cause (i.e. increased membership fees). Times are changing and with them, people's roles and expectations are changing. If we are to survive and grow, we'll have to move along with the times in order to attract our share of the "active and involved volunteer pool."

I thank you for writing to express your concerns Betty. I hope that I have pointed out some of the considerations the budget committee and board had to deal with in making their budgetary proposal. Of course, the final decision as to the direction, scope and funding of the organization will ultimately rest with convention delegates in May. I look forward to seeing you then.

Best Wishes,

Ruth C. Clusen
Ruth C. Clusen
President

LWV of Texas
 October 1975
 LL Presidents Mailing
 DPM
 I.E.2.
 Administration
 Budget-State

BUDGET ANALYSIS

April 1, 1974 - May 31, 1975

INCOME	BUDGETED	ACTUAL	VARIANCE
A. Support from Local Leagues	\$32352.00	34122.07*	(1770.07)
B. Members-at-large Dues	1050.00	220.00	830.00
Units-at-large Dues	-0-	360.00	(360.00)
C. Publications	19480.00	15046.51	4433.49
D. Interest on savings	550.00	743.47	(193.47)
E. Grants			
1. Texas Ed. Fund	4775.00	2724.65	2050.35
2. Texas Com. for Humanities	20000.00	564.75	19435.25
3. LWVUS Ed Fund (Rev. Shar.)	2400.00	2000.00	400.00
4. LWVUS ERA	-0-	700.00	(700.00)
5. LWVUS Voters Guide Project	-0-	932.00	(932.00)
F. Non-deductible Gift	6536.00		
1. Member	6536.00	209.28	6326.72
G. Unspecified (Cash on hand)	5700.00	5771.01	(71.01)
H. Council 1974	2000.00	3713.56	(1713.56)
2. Convention 1975	3500.00	-0-	3500.00
I. Election night reporting	2325.00	2380.00	(55.00)
J. Legislative projects	1600.00	1058.70	541.30
K. Reserves	2000.00	2000.00	-0-
L. LL Sales Tax		391.50	(391.50)
Total	104268.00	72836.14	31431.86

* includes \$1447.33 in prepaid pledges

EXPENDITURES

A. State Office Operating Costs			
1. Equipment Service Contracts	655.00	829.11	(174.11)
2. General Supplies	1400.00	918.50	481.50
3. Postage	1750.00	2009.96	(259.96)
4. Telephone	852.00	815.42	36.58
5. Insurance and Bonding	148.00	193.00	(45.00)
6. Office Expense			
a. Rent and Utilities	2304.00	2392.50	(88.50)
b. Salaries			
1. Exec. Sec.	7056.00	7069.28	(13.28)
2. Asst. Sec.	5440.00	5087.68	352.32
3. Part time help	300.00	384.50	(84.50)
c. Payroll taxes	960.00	768.46	191.54
7. Bank charges	15.00	-0-	15.00
8. Audit and Tax Reports	300.00	335.14	(35.14)
9. New equipment (to accrue)	200.00	-0-	200.00
10. Moving expenses (to accrue)	300.00	-0-	300.00
Sub total	\$21680.00	\$20865.55	\$814.45

B. Board and Administrative Committees

1. President	585.00	500.18	84.82
2. Board			
a. Tools	500.00	348.32	151.68
b. State Board Meetings	6600.00	7880.79	(1280.79)
c. Administrative Costs	235.00	233.68	1.32
3. Administrative Committees			
a. Finance	500.00	-0-	500.00
b. Membership and Units	45.00	16.35	28.65
c. Budget	200.00	348.61	(148.61)
d. Nominating	250.00	231.01	18.99
e. Local Program	25.00	-0-	25.00
Sub total	9115.00	9684.50	(569.50)

C. Services to Local Leagues

1. Organization			
a. Local Leagues	2000.00	1613.89	386.11
b. New Leagues	750.00	524.59	225.41
c. State Board Visits to LL	300.00	214.26	85.74
d. Workshops and Conferences	500.00	171.61	328.39
e. Members-at-large	100.00	146.99	(46.99)
f. Units-at-large	300.00	117.80	182.20
2. Presidents Mailings	675.00	653.34	21.66
Sub total	4625.00	3442.48	1182.52

D. Delegates and Travel

1. State Council '74	2000.00	4160.15	(2160.16)
2. National Convention '74	1125.00	1246.35	(121.35)
3. State Convention '75	3500.00	471.44	3028.56
4. National Convention '75	800.00	77.00	723.00
sub total	7425.00	5954.95	1470.05

E. National Services

1. Support	9027.00	6770.25	2256.75
2. MAL PMP	297.00	174.25	122.75
Sub total	9324.00	6944.50	2379.50

F. Voter

2070.00	1785.26	284.74
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G. Publications

10714.00	10761.70	(47.70)
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H. Educational Activities

1. LWV-T Ed Fund			
a. Program Committees	1125.00	256.23	868.77
b. Voters Service	2000.00	1546.88	451.12
c. Legislative Research Mat.	1350.00	406.46	943.54
d. Non-League workshops	300.00	-0-	300.00
2. Other Ed Activities (LWV-T)	500.00	400.40	99.60
a. Voters Service	219.14		
b. Affiliations	74.76		
c. Publications	106.50		
3. Tex. Comm. for Hum. (TCH)	20000.00	1330.53	18669.47
4. LWVUS Ed Fund (Rev. Shar.)	2400.00	3342.60	(942.60)

Sub total	27675.00	7285.10	20389.90
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APR 28 1976

budget

24 April 1976

Jeannette Vanderwater
[REDACTED]

Dear Jeanette,

C
O
P
Y
I appreciated your analysis of the state financial situation for this fiscal year. I hope you or Barbara G. is correct, because I would be happy with either a \$5,000 or a \$7500 balance. But I'm afraid it's going to be tighter than that.

Barbara G. called yesterday and she is in bed flat on her back with a ruptured disc. She goes back to the doctor Wednesday; she is in quite a bit of pain. When I talked with her, I asked if it would be possible to send anymore to national this fiscal year. She said that we had approximately \$3,000 on hand, but we had not heard from Galveston about the final accounting there. Hopefully, registrations covered the hotel bill there, but Barbara had not heard.

Fumi has suggested the weird thought of hiring off-Board chairs for \$1 a year as lobbyists. Then perhaps off-Board chairs could deduct their League expenses that are not reimbursed as business expense. I don't think that will fly, however.

Thanks for the copy of your supply voucher. Hopefully, Jan W. and I can get our heads together and refine a more "systematic" state system.

Now, your "Projected End of Year Financial Status."

- . Balance of Hand, June 1, 1975 \$9,564
- However, the budget analysis for the 3rd quarter indicates 937
- And the first two quarterly reports indicate 1,447
- under G. Anticipate cash reserves
- . Income C. I anticipate more income from publications because FSG F&I are still being purchased
- E. I anticipate no grants
- F. Carol's solicitations have resulted in \$1720 (after sharing). The Rappoport money is to come in to TEF 1 Jan. 1977.

- . I. There will be more TEF reimbursement (1/4 May Board meeting expenses).

Expenses

- . B. The May Board meeting will be Austin and will cost about \$600. However, I do not think we will go over your projected \$31,000 in A&B.
- . C. I would anticipate Services to LA closer to \$3,000.00
- . D. Delegates will use only \$1050 at national convention.
- . J. The unbudgeted figure was for Christian Science Monitors.

I do appreciate your concern and hard work on the budget. We are going to try to be more scientific about this in the future.

Hope your son likes Tech; will keep a lookout for him.

Irene Janski, LWV-US Organization Chair, has asked to meet with the Texas delegation for dinner Wednesday in New York. I hope she wants to talk about membership, but I'm afraid it will be about money.

See you next week.

Sincerely,

Betty A.

cc: ✓ State Office
Glickman
Wiltur
Appel

P.S. Sorry I was late in replying. Have been in Odessa doing Board training this week--and that always puts me behind.

BA

I. Position Support			
1. Capaign Expense	2950.00	1500.00	1450.00
2. Action Activities			
a. Program			
1. TCR	1000.00	2561.10	(1561.10)
2. Human Resources	290.00	1008.42	(718.42)
3. Modern. State Govern.	100.00	38.34	61.66
4. EQ	1100.00	1191.32	91.32
5. International Relations	25.00	1.65	23.35
6. Voting Rights	300.00	302.48	(2.48)
7. State-Local Relations	50.00	166.49	(116.49)
8. Rep. Government	25.00	7.64	17.36
9. Financing State Government	150.00	208.10	(58.10)
10. Campaign Financing	50.00	49.88	.12
b. Legislative Office			
1. Rent and Utilities	600.00	676.50	(76.50)
2. Secretary	1935.00	1118.88	816.12
3. Supplies	210.00	339.60	(129.60)
4. Postage	380.00	504.58	(124.58)
5. Telephone	150.00	246.92	(96.92)
6. Directors Expense	725.00	412.69	312.31
c. Legislative Projects	1600.00	798.45	801.55
Sub total	11640.00	11133.04	506.96
Total Expenditures	104268.00	77857.08	26410.92

	Balance 4-1-74	Income 4-1-74 to 5-31-75	Disburse	Balance 5-31-75
TEXAS ED FUND ACCOUNTS				
Legislative Research Mat.	5.30	1174.65	406.49	768.16
Election Laws Project	126.49	-0-	126.49	-0-
Land Use	56.49	-0-	-0-	56.49
Public School Finance	170.13	-0-	126.21	43.92
Financing State Government	29.67	-0-	-0-	28.67
Voting Rights	3.53	-0-	3.53	-0-
Voters Keys	-0-	1550.00	1548.88	1.12
Total	390.57	2724.65	2211.60	903.65

BANK ACCOUNTS

General Operating (569-662)	6861.58	60093.80	66955.38	-0-
Special Corp.	-0-	1520.95	1520.95	-0-
TEF Acct.	390.57	2724.65	3115.22	-0-
NRS Acct.	1342.60	2000.00	3342.60	-0-
TCH Acct.	765.78	564.75	1330.53	-0-
Gen Oper. (Austin)	-0-	509.80	-0-	509.80
TEF-Austin	-0-	903.65	-0-	903.65
Certificates of Deposit	4763.87	-0-	-0-	4763.87
Reserve Fund (912-112)	4609.17	743.47	2000.00	3352.64
Total	18733.57	69061.07	78264.68	9529.96

FEB 23 1976

February 16, 1976

To: Laura, cc: Betty, Becky, Lucinda, Jan M. Barbara G, SO

From: Meg

Re: The Budget for '76

I'm sorry it has taken me so long to respond, but I knew any response would be meaningless until after the training meeting in Austin, as I felt sure the budget would be discussed again at that time. I was not at the meeting, therefore I will have to rely on responses from those who were present to fill you in on some further proposed budget changes.

I feel sure you know that further slashes--drastic ones--were taken during the last session of the January board meeting. Jan, though, may not have had time to discuss this with you before she got the news about her father--I can surely empathize with her as it has been just six months since I lost mine.

Though I agree with you philosophically it should be possible for all of us to be reimbursed for board-related travel, the unavoidable fact is that we have no money. I for one have not turned in my travel expenses, as I flew in for the board meeting, and I don't intend to ask for reimbursement for them. I feel sure there are lots of us who consistently do not ask for reimbursement for expenses of all sorts. I also agree with you philosophically that this should not be true.....That somehow we must find funds adequate to make it possible for anyone, regardless of income, to serve on state board. (Where do you guess the TRF, or some group, got funding enough to pay Char White the \$1000 per month you mentioned in one of your copies?)

We've got to find that kind of money, and I feel confident Carole can do it--but it will take time. In the meantime, I agree with you that there should be some method in the budget to acknowledge the contributions that all of us have made. As it is handled now, it looks as though we are spending more for certain items than we are in reality. I for one am going to get as many receipts and expense items to William as soon as possible --and I think all of us should do it -- in order that the budget which will be presented to the Council delegates will graphically show just how much money it takes to just start to do the jobs one would like to do on state board. I feel sure the delegates do not realize how much each of us spends out of our pockets.

I don't agree though, that you have been forgotten as an off-board chairperson. Our crowded agendas at SB meetings, and our lack of funds may well make it seem that way, but I believe this fairly new concept is one we will have to utilize, particularly in the near future, to tighten up our ship...at least until the financial crunch is eased. You've done an exceptional job as energy chair--and with little help from those of us on state board. One reason for that, of course, is that we all feel that, with your high capabilities, you need very little actual help. You do have our full support, and I feel sure you must sense it, in all the "energy" things you are doing.

I hope we can find a time slot at Council to discuss Legislative Action Strategy with the total delegate body--if not then at least with the non-president delegates. I hope Susy Reid and Jan Albers can be there to help us build our strategy. At this point the schedule is not finalized enough to know precisely how this can be handled. I feel sure there will be too little time to handle it well, but I'm hoping that forms containing questions on program direction which are going out to all LAs with the pre-Council kit will give us some idea of what the members are thinking, as one of the questions related to legislative priorities.

Good luck at your energy meeting the 19th.

LEAGUE OF WOMEN VOTERS OF TEXAS 1976-77 PROPOSED BUDGET

This budget reflects a significant decrease (17.1%) from the 1975-76 adopted budget with the "grants" item removed.

Reducing the budget by this amount involves not only cutting out the fat but also some of the meat. Various possibilities for reducing expenses were discussed:

1. Reducing the size of the board--currently we have 19 on-board and two off-board members but we have no legislative chairperson.
2. Reducing the number of state board meetings or having cluster meetings (board members living in the same general region meeting together).
3. Reducing services to local Leagues.
4. Charging local Leagues for board training or other services.

Comments/decisions regarding these possibilities:

1. Since the Austin League has found a place for us to meet and is catering state board meetings at a cost far below what board meetings cost in the past, savings realized from reducing the size of the board would be insignificant.
2. We did reduce the amount budgeted for state board meetings and will meet as many times as we can for that amount--at least four full board meetings at current costs.
3. General reluctance to cut this time. Some cuts were made but more than offset by increasing other items.
4. Charging local Leagues for board training or other services seemed counterproductive to us at this time.

INCOME

BUDGET KEY

Support from local Leagues	\$33,950	Based on \$3 per-member-payment plus 18% defined income. It is <u>not</u> an exact figure since we must estimate the amount of support which will be paid with Ed. Fund money.
Members-at-large dues	\$ 450	Based on 30 M-A-Ls @ \$15.
Publications	\$ 6,300	Gross figure based on 100 DPMs at \$15, 200 St. Ord. @ \$7; 100 Leg. Newsletters @ \$5; plus sales of Adm. of Justice F&I and other publications on hand.
Interest on savings	\$ 215	Interest on reserve fund @ 5.25%.
Contributions	\$ 2,566	By <u>budgeting</u> \$500 in-kind-ness from members we are acknowledging that our budget will be met <u>only</u> if state board members absorb \$500 of their budgeted expenses. In actual fact, the amount of their own money spent by state board members is significantly higher--just as it is for local board members.

Contributions continued

The non-member in-kind-ness is balanced by expenditure item I. The printing and layout of this year's annual report was contributed and we anticipate future contributions of this nature.

Election night reporting \$ 2,000

We have been asked by ABC to report for the November 1976 elections.

Anticipated cash reserves (including accruals), \$ 0

We will have spent accrued funds on operating costs during 1975-76. It's going to be a lean summer.

Convention '77 \$ 5,000

Estimated 200 registrations balanced by expenditure item D.1.

LWV-TEF reimbursement:

-grants administration \$ 120
-general administration \$ 6,175

State office costs of administering grant. One-fourth of the state office and board meeting expense based on percentage of time spend on TEF matters.

EXPENDITURES

State office costs

Equipment maintenance \$ 720

Cost of maintenance contracts and servicing office equipment not covered by contracts.

General supplies \$1,800

Reflects increased cost of supplies and new stationery. Does not include cost of supplies for DPM, St. Ord., Legislative Newsletter, President's Mailing and supplies budgeted elsewhere.

Postage \$ 1,800

Increased but not enough to offset the 30% postal increase enacted this year nor for any additional increase. Does not include postage for DPM, St. Ord., Leg. NL., President's Mailing, nor VOTER.

Telephone \$ 1,000

Base rate for 2 instruments, 2 lines plus long distance charges to, from, and between board members for general League business. Does not include long calls concerning portfolio matters.

Insurance & bonding \$ 230

Insurance on the office and bonding for the treasurer.

Rent & utilities \$ 2,700

Reflects anticipated rent increase.

Salaries \$ 9,550

Salary of administrative assistant/executive secretary increased by 10% assistant secretary's time (3,250) 12 mo. @ \$270.

Payroll taxes	\$ 717	Fixed 7.25% of salaries.
Audit & tax report	\$ 300	Cost of auditing the books and preparing the federal income tax forms.
New equipment	\$ 500	To go toward purchase of much-needed typewriter.
<u>Board & administrative costs</u>		
President	\$ 1,475	Decreased by almost one-half. Helps defray the president's cost of commuting and communicating between Lubbock and Austin and the costs of representing the League and of visiting local Leagues at their request.
Treasurer	\$ 110	Cost of keeping the books including materials, supplies, postage, telephone costs for the treasurer.
Board tools & materials	\$ 400	Includes 19 national DPMs for board members and \$20 for other materials.
State board meetings	\$ 4,800	Substantial decrease projected on our continuing to meet at Rather House and Austin LWV catering state board meetings and carpooling. Cost of a board meeting this year is 62% of the cost for the previous year.
Administration	\$ 200	Cost of intra-board communication not budgeted under other portfolios.
Administrative committees	\$ 925	Includes costs for supplies, postage, transportation per diem (meals) for meetings, when needed, and materials for these committees.
<u>Services to local Leagues</u>		
--to current local Leagues	\$ 2,100	All expenses of sending con-to local Leagues for board training and providing other necessary services not budgeted under other items.
--to provisional and pre-provisional Leagues	\$ 1,075	An increase is budgeted since we now have four provisional and one pre-provisional Leagues. Covers advisor's expense for travel, 'phone, and postage during the provisional and pre-provisional period as well as the administrative costs.
--to Members-at-large	\$ 315	Materials sent to members-at-large plus postage.
President's Mailing	\$ 875	Cost of supplies and postage for mailing one copy of everything to presidents.

President's Mailing continued

Includes some mailings which do not go on DPM. This expense is not balanced by income from DPM subscriptions.

Local program supervisions \$ 25

Communicating with local Leagues about their local program items.

Membership \$ 500

The \$460 increase reflects the state board priority on membership during the 1976-77 fiscal year.

Convention, Council

State convention \$ 5,000

Balanced by registration fees. Includes all expenses for convention.

National council \$ 800

Expenses for delegate (s) to National Council

National services

National pledge \$ 8,654

This is the full amount asked of us by National.

Members-at-large PMP \$ 135

Anticipates an increase in PMP to \$4.50.

VOTER \$ 1,600

Cost of printing and mailing five issues.

Publications \$ 3,400

Includes cost of supplies, materials, and postage for DPMs. St. Ords. Leg. News-letter. The Adm. of Justice F&I will be done during this fiscal year and is not included here.

Position Support

Program supervision \$ 50

Postage, supplies, telephone for program VP to supervise program.

State program action. \$ 1,015

Decrease of more than 50% from current year. The funds are allocated according to suggested action priorities with property tax reform being number one. Those items which relate most closely to this issue are budgeted the greatest amount of money.

National program action \$ 70

To purchase national publications for us and distribution plus postage and supplies needed for action.

Legislative office \$ 2,935

Includes long distance charges for communication with state program chairs and with local Leagues, when necessary. Director's expense includes parking fees, supplies, postage, leg. research material, xeroxing, and paying expenses of Capitol Corps.

Professional assistance

\$ 400

Offset by income item E.4. For donated legal advice, printing, and any other professional services donated.

Among the most important items that the Legislature will consider during the 1977 session is property tax reform. The opportunity to focus League energies upon a single major issue was a large factor in our determination of priorities. The largest amount of money was allocated to the three League program areas most deeply affected by the issue of property tax reform. Other priorities reflected in the budget are: Administration of Justice--since this of keen interest to many Leaguers and it is an item on which we have a new consensus, the board felt it necessary to allocate a larger amount to this item so that the chair could identify allies, establish the contact in Austin and elsewhere, and generally make the known the fact that the League will be active in the reform of "the justice game"; the Texas Water Plan--which will be very much alive in the coming Legislature.

LEAGUE OF WOMEN VOTERS OF TEXAS
1212 Guadalupe #109
Austin, Texas 78701

BUDGET ANALYSIS
June 1, 1975 thru December 31, 1975

<u>INCOME</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>VARIATION</u>
A. Support from Local Leagues	30089.00	19958.90	10130.10
B. Member-at-large Dues	750.00	195.00	555.00
Unit-at-large Dues	0	150.00	(150.00)
C Sales	19640.00	2560.99	17079.01
1. Pub. Costs 7600.00 365.99			
2. Voters G. 8000.00 10.00			
3. DPM 1500.00 1170.00			
4. Stand. Ord. 2240.00 1015.00			
5. Misc. 300.00 0			
D. Interest	530.00	142.32	387.68
E. Grants	15925.00	0	15925.00
F. Non-deductible gifts	9250.00	1055.79	8194.21
1. Members (cash) 750.00 283.25			
" (non-cash) 772.54			
2. Non-member 8500.00 -0-			
G. Anticipated Cash Reserves	5485.00	937.90	4547.10
H. Council fees (1976)	2000.00	0	2000.00
I. LWV-TEF Reimbursement	720.00	39.46	680.54
 Total	 84389.00	 25040.36	 59348.64

<u>EXPENDITURES</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>VARIATION</u>	<u>NON-CASH</u>
A. State Office Operating Costs:				
1. Equipment Maintenance	650.00	584.94	65.06	
2. General Supplies	1500.00	1174.13	325.87	
3. Postage	2100.00	1484.94	615.06	
4. Telephone	1015.00	402.55	612.45	
5. Insurance & Bonding	165.00	0	165.00	
6. a. Rent & Utilities	2520.00	1600.00	920.00	
b. Salaries	10275.00	5645.00	4630.00	
c. Payroll Taxes	772.00	436.78	335.22	
7. Bank Charges	25.00	0	25.00	
8. Audit & Tax Reports	300.00	0	300.00	
9. New Equip (Including Accrual)	500.00	0	500.00	
10. Moving Expense (Inc. Accrual)	780.00	612.66	167.34	
11. Supplemental Expense - Executive				
a. Travel	900.00	190.43	709.57	
b. Per Diem	300.00	29.30	270.70	
 Sub total	 21982.00	 12192.58	 9789.42	

1409.88

B. Board & Administrative Costs

1. President				
a. Secretarial Assistant	840.00	0	840.00	
b. Telephone	300.00	145.22	154.78	
c. Representation	350.00	118.39	231.61	
2. Treasurer	110.00	14.30	95.70	
3. Board & Administrative Committees				
a. Tools & Materials	500.00	320.63	179.37	
b. State Board Meetings	5745.00	2573.65	3171.35	308.84
c. Administration	235.00	17.93	217.07	
d. State Board Training	1000.00	637.38	362.62	
4. Administrative Committees				
a. Finance	300.00	0	300.00	
b. Membership & Units	40.00	10.00	30.00	
c. Public Relations	175.00	28.65	146.35	
d. Budget	300.00	30.12	269.88	
e. Nominating	200.00	0	200.00	
f. Ad Hoc Financial Support	250.00	139.58	110.42	
Sub total	10345.00	4035.85	6309.15	

C. Services to Local Leagues

1. Organization				
a. Services to Current LL	2375.00	1015.61	1359.59	21.42
b. Services to New Leagues	525.00	480.52	44.48	15.68
c. State Board Visits to LL	150.00	0	150.00	
d. Workshops	250.00	0	250.00	
e. Members-at-large	100.00	0	100.00	
f. Units-at-large	220.00	0	220.00	
2. Presidents Mailings*	875.00	0	875.00	
3. Local Program Supervision	25.00	0	25.00	
Sub total	4520.00	1496.13	3023.87	37.10

D. Delegates & Travel

1. 1976 State Council	2000.00	0	2000.00	
2. 1976 National Convention	1400.00	0	1400.00	
Sub total	3400.00	0	3400.00	

E. National Services

1. Pledge	9225.00	2306.25	6918.75	
2. Per Member Payment	212.00	63.75	148.25	
Sub total	9437.00	2370.00	7067.00	

E. VOTER	2500.00	813.64	1686.36	23.40
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F. Publications

1. Production Costs*	2610.00	65.99	2544.01	31.20
2. Voters Guides	5000.00	0	5000.00	
3. DFM*	1500.00	0	1500.00	
4. Standing Orders*	2240.00	0	2240.00	
Sub total	11350.00	65.99	11284.01	31.20

* No charges have been made to this account yet, as they are inter-organization entries. Some costs will come from supplies and postage.

H. Educational Activities

1. Grants From Ed Fund (LWV-TEF)

a. Program	1125.00	0	1125.00
b. Voter Service Project	1000.00	0	1000.00
c. Legislative Research Mat.	500.00	202.19	297.81
d. Non-League Workshops	300.00	0	300.00
e. League Workshops & Conf.	13000.00	0	13000.00

2. LWV-T (not ed funded)

a. Voter Service Committee	200.00	53.45	146.55	18.96
b. Affiliations	100.00	0	100.00	
c. Publications & Subscriptions	100.00	26.25	73.75	
d. New Program Study (AJ)	<u>250.00</u>	<u>93.61</u>	<u>156.39</u>	<u>6.00</u>
Sub total	16575.00	375.50	16199.50	24.96

I. Position Support Activities:

1. Program Supervision	50.00	18.50	31.50	18.50
2. Campaign Expense	1000.00	0	1000.00	
3. State Program Action				
a. TCR	500.00	34.22	465.78	
b. Human Resources	100.00	12.00	88.00	
c. Modernizing State Gov.	75.00	28.00	75.00	
d. 1. EQ - Air	225.00	418.74	76.26	5.00
2. EQ - Water	225.00	121.21	103.79	32.60
3. EQ - Solid Waste	100.00	0	100.00	
4. EQ - Land Use	350.00	183.21	166.79	65.00
5. EQ - Energy	150.00	167.19	(17.19)	103.00
6. EQ - Transportation	100.00	0	100.00	
e. Voting Rights	250.00	125.76	124.24	51.00
f. Financing State Govern.	125.00	181.83	(56.83)	72.00
g. State Local Relations	25.00	0	25.00	
4. National Program Action				
a. International Relations	25.00	34.24	(9.24)	
b. Representative Gov.	25.00	0	25.00	
c. Campaign Finance	25.00	0	25.00	
5. Legislative Office				
a. Rent	755.00	0	755.00	
b. Director's expense	<u>150.00</u>	<u>0</u>	<u>150.00</u>	
Sub total	4280.00	1054.90	3225.10	347.10

GRAND TOTAL EXPENDITURES

84389.00	22404.59	61984.41	772.64
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BANK ACCOUNTS

Bal 6-1-75

Deposits

Expenditures Bal 12-31-75

General Op. Acct (Austin)	509.80	26270.57	24360.33	2420.04
TEF (from Ed Fund)	937.90	0	202.19	735.71
Certificates of Dep.	4763.87	142.36	763.87	4142.36
Reserves (Savings)	<u>3352.64</u>	<u>763.87</u>	<u>2000.00</u>	<u>2116.51</u>
Total	9564.21	27176.80	27326.39	9414.62

TEF ACCOUNTS

Legislative Res. Material	773.45	0	202.19	571.26
Land Use	56.49	0	0	56.49
Public School Finance	43.92	0	0	43.92
Financ. State Gov.	28.67	0	0	28.67
Voters Keys	1.12	0	0	1.12
NRS (Bal of LWVUS Grant)	<u>34.25</u>	<u>0</u>	<u>0</u>	<u>34.25</u>
Total	937.90	0	202.19	735.71

LOCAL LEAGUE PLEDGE ACCOUNTS 1975-76
June 1, 1975 thru December 31, 1975

<u>Local League</u>	<u>Pledged</u>	<u>TOTAL PAID TO</u> <u>Ed Fund</u>	<u>IWW Gen OP</u>	<u>12-31-75</u> <u>Balance</u>
Abilene	305.00		305.00	0
Amarillo	500.00	125.00	125.00	250.00
Austin,	1460.00		1095.00	365.00
Bay Area	700.00		0	700.00
Baytown	515.00		128.75	386.25
Beaumont	645.00		635.05	9.95
Brazos Co	321.00		321.00	0
Brownsville	300.00		225.00	75.00
Corpus Christi	985.00		493.00	492.00
Dallas	3795.00		2846.25	948.75
Dee Park	300.00		50.00	250.00
Denton	720.00		720.66	(.66)
Edinburg-McAllen	393.00		393.00	0
El Paso	885.00		663.75	221.25
Gainesville (Prov)	300.00		75.00	225.00
Galveston	1600.00		1200.00	400.00
Garland	338.00		169.00	169.00
Harlingen	350.00		87.50	262.50
Houston	4500.00		3375.00	1125.00
Huntsville	300.00		0	300.00
Irving	1125.00		564.00	561.00
Lamar Co	567.00		567.05	(.05)
Lubbock	850.00		0	850.00
Midland	525.00		525.00	0
Odessa	350.00		150.00	200.00
Orange Area	300.00		225.00	75.00
Pasadena	300.00		150.00	150.00
Pearland	310.00		332.36	(22.36)
Flano	300.00		225.00	75.00
Richardson	449.00		174.50	274.50
San Antonio	1260.00		660.00	600.00
San Marcos	450.00		225.00	225.00
Sherman	655.00		655.00	0
Tarrant Co.	1400.00	350.00	565.00	485.00
Tyler	425.00		325.00	100.00
Victoria	480.00		360.00	120.00
Waco	645.00		309.66	335.34
Wichita Falls	485.00		242.50	242.50
Sub-total	30088.00	475.00	19163.03	10449.97
Added since Convention				
Eastern Bell Co. (Prov)	200.00		200.00	0
Montgomery Co. (disbanded)	0		418.94	(418.94)
So. Jefferson Co. (disbanded)	0		177.00	(177.00)
	30288.00	475.00	19958.97	9854.03

[illegible]

OTHER LWVUS SOURCES TO CONSULT

The Art of Budget Building, #268, 60¢.

In League: Guidelines for League Boards, #275, \$2.00.

Local League Budget Item by Item, #150, free.

Local League Budget Form, #220, free.

Ledger-De-Main for Local League Treasurers, #248, \$1.25.

Dollars and Sense: The Art of Raising Money, #494, 75¢.

Guidelines for State and Local League Use of Tax Deductible Money, #361, 15¢.