

League of Women Voters of Central Delaware County			
Proposed Budget FY 2027			
Revenue			
4000 - Dues	2,000	Local portion (20%) for 200 members	
4300 - Events	2,000	Gathering Lunch	
4500 - Development			
4510 - Unrestricted	1,900	Fundraisers and donations	
4530 - Restricted	100	Legacy Fund and other restricted donations	
4550 - Grants	-	Budget will be amended if grants are received	
4700 - Transfer from Reserves	2,500	From Ed Fund or Savings	
4800 - Other Revenue	100	Interest and miscellaneous revenue	
	8,600		
Expense			
5000 - Administrative Expense	3,050	Insurance, office supplies, software, conference fees	
5070 - Fees	360	Bank, PayPal, and Stripe	
5100 - Grant Expense	-	Budget will be amended if grants are received	
5300 - Communications	1,040	Software and website	
5500 - Membership	400	ILO Support, member services	
5600 - Events	2,500	Gathering Lunch and Annual Meeting	
5700 - Voter Services	650	Voter Services, Vote 411	
5900 - Other Expenses	600	501(c)(3) Application (one time expense)	
	8,600		

BUDGET NARRATIVE

Fiscal Year 2027 will be the first full year in the new LWVUS membership system. In prior years, CDC collected the total amount of membership dues, then paid the National, State, and County per member payments (PMP) a year after the close of the FY in which the dues payments were collected. This made the total budget seem much larger due to carryover of revenue due to LWVUS, PALWV and Delaware County ILO.

The current budget format reflects a more accurate estimate of CDC's revenue. We receive 20% of each member's annual dues on the date when the member joins or renews. After accounting for variation in member dues payments (from \$20 to over \$75) and the number of Life Members we are fortunate to have in our League, the average local share of each member's dues payment is \$10.00, for a total of \$2000.00.

Donations contribute significantly to CDC's income, thanks to the generosity of our members and the fundraising efforts of our Development Committee. We estimate that the Boscov's campaign and contributions from members and other stakeholders will generate another \$2000.00 in revenue in FY 2027.

Although we have been fortunate to receive several grants in the past few years, we do not have any active grant proposals pending at this time. The budget will be amended if any grants are received during the year.

Despite very conservative spending projections, we will need to withdraw up to \$2500.00 from reserves (Savings or LWV Ed Fund) to balance the FY 2027 budget. This shortfall is one of the reasons we will be investing \$600.00 to convert CDC's 501

(c) (4) IRS designation to 501 (c) (3) status. As a 501 (c) (3) charitable organization, CDC will be eligible for nonprofit pricing on software and other purchases, and we will be eligible for funding sources that do not support 501 (c) (4)s. We hope that contributions from individual donors will increase once those contributions are tax-deductible.