To: VBA Section Chairs  
From: Troy Ross, Director of Finance  
cc: Paul Fletcher, Megan Connor  
Date: August 25, 2022  
Re: Section Budgets for Fiscal Year 2023

I hope this finds everyone well! We are once again at the point of the year where we need to start setting budgets for the year 2023.

Each section is required to submit a budget of expected income and expenses for the section. In addition to the dues and regular expenses charged to the section, you will be required to complete a budget for any conferences that the section expects to have. I know many of you have not been exposed to the budget process in the past and the VBA office staff is here to provide you any assistance that you need.

Attached you will find a budget template for your section. The template consists of two worksheets. The first is for the regular dues and expenses of the section. The second is for any conference or CLE event that the section will present. Please note that not every section will have the expenses that are on the conference sheet. This template is meant as a guide. The VBA office can provide you guidance and historical information from past years to help you through the process.

The following is a guide for each worksheet:

**SECTION INCOME & EXPENSE WORKSHEET**

**Membership Dues** – Membership dues are split evenly between the section and the VBA. Enter the number of members that you expect to join the section in cell E5. The amount of dues will automatically calculate.

**Section CLE/Conference** – This cell will automatically calculate when the section worksheet is completed.

**Other Income** – If you will receive any support other than through dues or your programs, enter this number here (this is rare).

**Legislative Summaries** - Expenses related to the legislative summaries will be allocated to each section as a percentage of the total cost. We will look at historical data to determine.

**Section Meeting Expenses** – This is for any expenses of a regular section meeting, such as a council meeting.

**Section Mailings** – Anything that is mailed out to section members in the normal course of business or for recruitment would go here.
**CLE Programs** - This consists of any expenses allocated to the sections from the Annual or Summer Meetings and any expenses from any section conference or CLE program.

**Waived Speaker Registrations** – Any non-member speaker at the Summer or Annual meeting who also attends any other portion of the meeting in which he is not a speaker, will have his or her registration waived. The section for whom he or she presents will be charged with the expense of the speakers’ registration.

**Audio-Visual Expense** – The Audio-Visual Expense for will be allocated equally among the sections that present at the Annual or Winter Meetings.

**Section CLE/Conference** – These expenses will be automatically calculated after the Conference/CLE spreadsheet is completed.

**CONFERENCE/CLE SPREADSHEET**

The conferences and CLE events you put on are for the benefit of you section members. The goal is to provide useful information in a timely manner. Financially, the goal is to break even with these conferences. Please consider this when doing your budgets. If section dues or registrations will not cover expenses, please consider sponsorships to subsidize the conference/CLE.

Not every section will have all the items listed in this budget template. If your section less than a full day and does not rent out space to provide the program, it is possible that you may not have significant expenses.

**Registrations** – Estimate the total amount of revenue you expect to receive from registrations to this event. You may want to estimate the number of members and non-members you expect to sign up for the event and multiply by the price to attend for each group.

**Sponsorships** – Estimate the dollar amount of sponsorships you will need to support this event.

**Binders/Handout Material** – Any costs associated with printing of materials for the program.

**Brochure/Conference Information Mailings** – Any costs associated with mailing information that is associated with the conference. Since most of the information is now emailed or available online, this may not be of great concern.

**Signs/Gifts/Badges/Supplies** – These are materials provided by the VBA and are allocated to each program based on amount of usage.

**Other Supplies** – Supplies that were not provided by the VBA.

**General & Administrative** – The VBA charges each section that provides Conference/CLE events 22% of total registrations, to cover costs of staff time provided to each event.

**Hospitality Charges** – Charges by a hotel for rooms for speakers that the section has agreed to pay.

**Miscellaneous Charges** – These are the charges that are generally charged by a hotel or other entity providing services for the program. Generally, these are for all day or multi day events. The hotel or other entity providing services will provide a bill broken down into expenses for each portion of the event, such as
breakfast, luncheons, breaks, receptions, etc. If this applies to your section, we can look back at historical data to estimate costs.

I hope this helps you understand a little about your budget. At a later date, a Zoom call will be announced so that we can answer any questions you may have. A lot of the budgeting process is looking at historical data and adjusting for current projections. We are here to guide you through this process. I look forward to working with each of you.