

District 4 Proposed 2026-2028 Budget, District 4 Treasurer Jill Colburn

(Updated from Call to Conference report to include actual 2022-2024 biennium comparative figures)

**Zonta District 4 Budget Proposal
For 2026-2028 Biennium**

The Proposed Budget for 2026-28 provides for **no increase in District dues**. The budget is driven by membership dues and is based on 620 members. District membership at the beginning of the current biennium (June 1, 2024) was 624. Membership as of June 1, 2025 stands at 625. This trend is supported by the positive growth and member retention of many clubs in the District. The Proposed Budget allows the District to continue supporting clubs and their members at a consistent level to support this momentum. Prior biennia data presented here does show a decline in membership since the 2018-2020 biennium. The decrease reflected is caused by the loss of two clubs in the District. To the positive, one new club has been created during this time.

The District is in a good position regarding its net assets, or reserves. A conservative rule of thumb for non-profit organizations is to hold one operating cycle (for the District, 2 years) of revenue in reserve. Financial statements for 2022-2024 reflect biennial dues revenue of \$29,497 and net assets of \$72,239. The District currently holds more than two operating cycles of revenue in reserve. This is a favorable position to face an unexpected loss in revenue or increase in expense in the future. The District reserves are reflected in our cash balances. Circumstances have not changed in the current biennium-to-date. Total cash balances as of May 30, 2025, are \$83,395. Remaining obligations for the remainder of the biennium based on the budget are approximately \$14,700.

The Proposed Budget for 2026-28 is presented below along with comparative data for previous biennia. Actual data for the 2022-24 will be provided prior to conference. Note that prior biennium data shows some expense reclassifications to more accurately and meaningfully categorize expenses of the District. Definitions are provided for each expense category. The proposed budget shows a new category to provide support to the Foundation Ambassadors as they travel the District to raise funds for the Zonta Foundation for Women. Rationale for the proposed budget is also included.

Please note that the 2020-2022 biennium does not provide the opportunity for a “look-back” as an estimate for expenses due to the pandemic. Usual operations and events did not take place for much of that biennium. Revenue and expenses for the current biennium are presented for the first half of the biennium, as of May 31, 2025. Dues revenue includes annual dues collected at both June 1, 2024 and 2025. Additional dues revenue will be reported for new members as they join during the final year of the biennium.

Respectfully submitted,

Jill Colburn

59TH DISTRICT 4 CONFERENCE 2025

BIENNIUM	2020-2022		2022-2024		2024-2026		2026-2028
DISTRICT BUDGET	Budget	Actual	Budget	Actual	Budget	Actual - 12 Mos 5/31/25	Proposed Budget
REVENUE							
Per Capita Dues (\$20)	\$ 31,200	\$ 25,629	\$ 28,000	\$ 25,393	\$ 23,000	\$ 25,990	\$ 24,000
Conference Assess (\$3)	4,680	4,008	4,200	4,104	3,450	3,660	3,750
Interest	-	13	25	51	25	28	2,000
Proceeds from Club Dissolu	-	-	-	3,154	-	-	-
Miscellaneous	-	7,731	-	-	-	-	-
TOTAL REVENUE	\$ 35,880	\$ 37,381	\$ 32,225	\$ 32,702	\$ 26,475	\$ 29,678	\$ 29,750
# of Members	780	669	700	624	575	625	620
EXPENSE							
Administration			\$ 2,000	\$ 2,783	\$ 1,300	\$ 1,469	\$ 2,200
Area Directors	2,400	-	775	610	1,300	191	1,300
Awards & Recognition	1,200	-	1,000	640	300	-	300
Board Meetings	7,000	200	6,500	5,531	4,500	3,516	4,800
Conference	6,000	4,548	5,000	2,012	2,400	-	3,000
Convention	6,200	-	6,000	16,113	5,500	-	6,000
Governor	3,000	133	3,000	1,704	2,000	721	2,000
Lt. Governor	1,000	-	1,000	-	400	140	500
Insurance				1,417	1,450	781	1,700
Membership	1,200	-	550	1,009	500	-	500
Foundation Ambassadors							500
Other Committees	1,100	-	700	385	300	-	300
Public Relations	1,000	573	1,200	715	750	263	500
Training-Area Directors	1,230	-	1,000	1,250	1,250	1,057	1,200
Summits/Workshops	1,500	600	2,000	5,072	975	153	1,100
Z Clubs	250	250	500	-	100	-	100
Office Expenses	2,700	1,064	1,000				-
Secretary/Treasurer	100	-					-
Misc/loss/fees/charges	-	5,985	-	-	-	-	-
TOTAL EXPENSE	\$ 35,880	\$ 13,353	\$ 32,225	\$ 39,241	\$ 23,025	\$ 8,291	\$ 26,000
Conference Assessments				4,104	3,450	3,660	3,750
TOTAL DISTRICT EXPENSE	\$ 35,880	\$ 13,353	\$ 32,225	\$ 43,345	\$ 26,475	\$ 11,951	\$ 29,750

Rational for increase / decrease in line items**REVENUE**

Per Capita Dues – Based on a membership of 620 members at \$20 per member. Supported by actual membership of 624 at 6/1/24 and 625 at 6/1/2025. Membership appears to have stabilized from larger losses in the previous two biennia.

Conference Assessments – Based on a membership of 620 members at \$3 per member. Note that these funds do not impact this budget as they are transferred and used in the Conference Budget developed by the Conference Committee. See the corresponding expense to reflect the transfer to the Conference Budget.

Interest Income – The District transferred \$30,000 from a Money Market Checking to a Certificate of Deposit in November 2024. The CD is currently earning 3.49% through November 2025. The budget was conservatively developed assuming an investment of \$30,000 at 3.0% for two years.

EXPENSE

Administration Expense – Based on projected expenses for the current biennium. Proposed expenses include technology costs (website, email, newsletter communication), PayPal fees for collection of dues, PO Box and postage, bookkeeping software, and general office supplies.

Area Director – Area Directors connect the District to the Clubs. They are expected to visit each club in their area at least once per biennium. In practice, most do so more frequently as they attend club fundraisers and club meetings to induct new members. Travel expenses are limited to those defined in the District Reimbursement Guidelines

Awards & Recognition – Expenses typically take place around District Conference time. Based on prior activity there is no proposed change from the current budget.

Board Meetings and Retreat – The majority of expenses are for the Board & Committee Chair Retreat that takes place in September of the first year of the biennium. This retreat has been held in Lewiston, NY at the Center of Renewal for many years. All expenses in the current biennium are related to the Retreat. The budget encompasses that cost plus the cost of at least one in-person board meeting. Other board meetings are held virtually. Costs for an in-person board meeting may include a meeting room fee, a modest lunch and refreshment, and mileage reimbursements according to the District Reimbursement Guidelines. The current reimbursement rate is \$0.50 per mile, far below the current IRS rate of \$0.70 per mile. A small increase is budgeted to encourage Committee participation at in-person meetings.

Conference – These are expenses outside of the Conference Budget to cover some of the costs of attendance for District Officers as outlined in the Reimbursement Guidelines. These include the registration fee, one-half of the hotel cost and mileage. The proposed amount brings the budget closer to prior biennium actual expense.

Convention – The proposed budget is intended to cover the costs for the Governor and Lt. Governor to attend the International Convention in 2028. A modest increase is proposed to account for unknown global economy shifts that may occur by 2028.

Governor – No proposed change to this category. The Governor attempts to visit each club at least once per biennium. Expenses for travel are limited to those in the Reimbursement Guidelines.

Lt. Governor – A small increase is proposed to recover from a sharp decrease made to the current biennium budget. Travel expenses are limited to those in the Reimbursement Guidelines.

Insurance – This District purchases a Directors and Officers Liability Policy. The 2025 annual premium was \$781. As insurance costs tend to increase every year, the proposed budget includes a potential 5% increase for two years.

Membership – No change is proposed. Costs are intended to support growth and retention in membership and includes ZING fund requests from clubs.

Other Committees – No change is proposed. Current budget supports the work of other committees at the District level.

Public Relations/Marketing – A decrease is proposed to reflect the actual expenses incurred.

District Ambassadors – New category to support the work of District Ambassadors as they travel to District events and individual Clubs to promote the Zonta Foundation for Women and Zonta International Service Projects.

Training for Area Directors – Minor decrease in budget. Actual current expense for the Area Director Training (also held at the Center for Renewal) was \$1,057.

Summit/Workshops – This cost is intended to cover the registration, accommodation and travels costs for certain officers to participate in Summits outside of their home Area. A modest increase is proposed as costs vary depending on locations.

Z Clubs - No change is proposed based on activity in previous biennia.

Definitions

The following is a list of line items identified in Zonta International District 4 budget. A definition and potential list of eligible expenses is provided for each line item.

Administration - This line items covers operating expenses of the District, such as supplies, technology expenses, administrative, bank, exchange fees, losses, mailings, P.O. boxes, etc. or items that are necessary in the day-to-day conduct of District business. Outside accounting, legal services are also included in this line item.

Area Director – Eligible expenses incurred by an Area Director in the delivery or conduct of Zonta business. This may include expenses that support the delivery of activities within the jurisdiction served by the Area Director. Travel to visit clubs with areas served at least a minimum of one per biennium.

Awards & Recognition – Includes the costs of recognizing accomplishments, honorariums or other forms of payment or items that may be bestowed upon internal members, clubs, external partners or individuals whose actions directly reflect or impact the Zonta mission.

Board Meetings – Costs to conduct Board Meetings. This includes all costs associated with the planning and conduct of meetings, such as but not limited to; room rental, printed materials, audio visual, food and beverage, etc. which are considered integral to carrying out the meetings. This includes the costs of travel expenses for Board members and other necessary attendees as deemed by the Governor. Travel expenses will be reimbursed based on guidelines in effect at the time of travel. Includes the yearly meeting of Board Members and Committee Chairs normally held once during the biennium in September.

Conference – Fees associated with attendance by Board Members identified in District Reimbursement Guidelines are eligible in this expense category. Note: Expenses which are deemed eligible for carrying out conference activities specific to the District Conference and are not paid for through registration fees and determined to be an eligible expense will be budgeted under a separate Conference budget which will include the \$3 fee paid by the membership in their dues and not included in the District budget.

Convention – Expenses include registration fees and travel costs incurred by the incoming and outgoing Governors for attendance at the Zonta International convention as identified in the Reimbursement Guidelines.

Funds to ZI-AE – Funds transferred to Zonta International to support Amelia Earhart activities carried out by ZI. This may also include funds to be transferred to ZI to support other international activities. Normally there are no expenses incurred in the line item, since income from funds is based on donations.

Governor – Expenses incurred by the Governor which support the operations of the District or promote the Zonta mission. Includes expenses related to travel, incidental expenses or associated costs while representing Zonta and the district among members, partners and like-minded organizations whose mission aligns with Zonta.

Insurance – The cost of District Officers & Directors insurance, or other insurance coverage that needs to be secured for district events.

Lt. Governor – Expenses incurred by the Lt. Governor which support the operations of the District or promote the Zonta mission. Includes expenses related to travel, incidental expenses or associated costs while representing Zonta and the district among members, partners and like-minded organizations whose mission aligns with Zonta.

Membership activities carried out by the Lt. Governor are not covered in this line item and should be included in membership.

Membership – Cost of activities, membership drives, promotional material, training programs or other actions which serve to increase, develop and/or retain membership within the District. This may also include expenses to cover Zing requests from Clubs.

Other Committees – Eligible expenses which have been identified by the Committee Chair and support the operations or enhance/promote committee activities within the District which have been approved by the Board or Governor.

Public Relations/Marketing – Costs associated with activities or processes that serve to increase or maintain a favorable public image for the District and Zonta as a whole. Activities or supplies that work to build a mutually beneficial relationship between Zonta, its partners and the public may be eligible expenses. Items such as business cards, tokens which reflect Zonta, public information about the organization, brochures, etc. are examples of such expenses.

Training – AD - Costs for planning, development and/or delivery of training for Area Directors. This also includes any travel expenses incurred for mileage and meals. This could also include any training hosted by the ADs for the presidents in their area/s/.

Workshops /Summits - The costs of workshops/summits should be self generating and any losses would be covered by clubs within the hosting area/s/. The costs expended in this line item would be items not covered by the budgeted expenses for the summit, such as District representatives travel expenses. Eligible expenses will be reimbursed in accordance with Reimbursement Guidelines

Z Clubs - Assist clubs in promoting and carrying out Z Club activities, including speakers.