



## WISCONSIN NATIONAL GUARD ASSOCIATION, INC.

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October 18, 2010

### MINUTES OF THE WINGA EXECUTIVE COMMITTEE MEETING Madison, WI – October 13, 2009

Those present were: President Nehls, Treasurer Eastman, Secretary Hastings, and Executive Director Wagner

Excused: Executive Vice President Puttre, Vice President Gault

Others Present: Ms Lisa Kluetz - Family Program Director, Mr. Robert Serrahn – Executive Director WNGEA, LTC Steven Lewis – Commander 157<sup>th</sup> MEB

The meeting was called to order by President Nehls at 10:05 am.

**61<sup>st</sup> Annual WINGA Conference:** Following introductions, LTC Lewis detailed plans for the Joint WINGA-WNGEA-Family Program Conference. First and foremost there must be a clear separation of funding to ensure that Federal and State funds are not expended on WINGA/WNGEA functions or activities. Chairs have been identified for most events and activities. The Golf Outing will be at the Silver Springs Country Club in Menomonie Falls. The Sporting event will be at the McMiller Sports Center in Eagle. The IceBreaker, Business Session and Formal Banquet will be at the Hyatt, downtown Milwaukee. Following LTC Lewis's overview of the conference, the conference time-line was reviewed and modified to accommodate all three entities. The only limiting factor remaining is the ability of the Hyatt to accommodate the increased rooming requirements.

Following the joint meeting, President Nehls called for Executive Session to review the WINGA and Insurance Trust 2011 annual budgets.

**Approval of Meeting minutes:** On a motion by Secretary Hastings, and second by Treasurer Eastman, the meeting minutes of August 11, 2010 were approved.

**Insurance Program Budget:** The Executive Committee reviewed the Insurance Program proposed 2011 Budget. It was noted that the proposed budget is \$5,000 less than the 2010 Budget and is more in line with the actual 2010 Operating Revenue. Accordingly, expenditures have been scrutinized to bring 2011 budgeted expenditures in line with projected revenue. Most notable is the reduction in projected salaries. On a motion by President Nehls and second by Treasurer Eastman the committee voted to present the Insurance Committee Budget to the Board of Directors at the December meeting.

**WINGA 2011 Budget:** The review of the WINGA Budget began with a summary of where WINGA is financially in light of the current economic down turn. The Insurance Program has been showing a downward trend for the past several years. Operating revenue continues to be decreasing. Again this year the WINGA Budget proposal has looked at each line item and has trimmed the budget to the bare minimum.

The Executive Committee reviewed the proposed budget line item by line item, reducing the 2010 budget by over \$8,800. This budget leaves a nearly \$80,000 shortfall in revenue and will require a withdrawal from investments of \$76,000. On a motion by Treasurer Eastman and second by President Nehls, the committee voted to present the budget to the Board of Directors at the December meeting.

The meeting adjourned at 11:55 am.



Ronald R. Wagner  
Executive Director

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1. Insurance Program 2011 Proposed Budget
2. WINGA Proposed 2011 Budget

## BUDGET WORKSHEET WINGA INSURANCE

	2009 ACTUAL	2010 BUDGET	2010 JULY-YTD	2011 PROPOSED BUDGET
<b>Operating Revenue:</b>	\$159,707.16	\$155,000.00	\$87,041.04	\$150,000.00
<b>Operating Expenses</b>				
Salaries	\$112,522.95	\$110,000.00	\$72,797.29	\$106,000.00
Payroll Taxes	\$8,957.76	\$8,415.00	\$6,125.86	\$8,509.00
Health Insurance	\$8,381.88	\$9,000.00	\$5,250.00	\$9,000.00
<b>Total Personnel Expenses</b>	<b>\$129,862.59</b>	<b>\$127,415.00</b>	<b>\$84,173.15</b>	<b>\$123,509.00</b>
<b>SBC Fee</b>	<b>\$292.00</b>	<b>\$1,000.00</b>	<b>\$568.00</b>	<b>\$500.00</b>
Travel Expenses	\$1,857.75	\$2,000.00	\$2,371.57	\$1,500.00
Auto Rental	\$0.00	\$200.00	\$0.00	\$0.00
Office Utilities	\$4,332.94	\$4,000.00	\$1,693.98	\$4,300.00
Office Expenses	\$5,437.33	\$5,000.00	\$3,523.07	\$5,000.00
Telephones	\$0.00	\$100.00	\$0.00	\$100.00
Postage & Envelopes	\$5,813.81	\$5,500.00	\$3,037.84	\$5,500.00
Printing	\$502.96	\$300.00	\$339.48	\$400.00
Security Bond	\$237.00	\$250.00	\$237.00	\$250.00
NGAUS/NGEDA/INS. Meetings	\$2,590.97	\$4,000.00	\$2,189.32	\$2,200.00
Accounting Fees	\$2,136.15	\$2,000.00	\$0.00	\$2,200.00
Legal Fees	\$0.00	\$100.00	\$0.00	\$0.00
Promotions - Products	\$2,398.11	\$2,000.00	\$3,160.19	\$2,400.00
Marketing/Advertising	\$675.00	\$500.00	\$265.00	\$600.00
Training	\$0.00	\$0.00	\$0.00	\$500.00
Banking Services	\$0.00	\$0.00	\$0.00	\$800.00
<b>Operating Expenses</b>	<b>\$156,136.61</b>	<b>\$154,365.00</b>	<b>\$101,558.60</b>	<b>\$149,759.00</b>
<b>Net Operating Gain (Loss)</b>	<b>\$3,570.55</b>	<b>\$635.00</b>	<b>-\$14,517.56</b>	<b>\$241.00</b>
<b>Other Revenue</b>				
Experience Refund	\$15,430.00	\$16,000.00	\$37,792.00	\$25,000.00
Interest Checking	\$22.90	\$200.00	\$0.00	\$0.00
Interest Partnership	\$0.00	\$100.00	\$0.00	\$0.00
Investment Income	\$24,545.12	\$20,000.00	\$10,457.73	\$25,000.00
Realized Capital Gains	-\$133,528.77	\$0.00	\$16,751.31	\$0.00
<b>Other Revenue</b>	<b>-\$93,530.75</b>	<b>\$36,300.00</b>	<b>\$65,001.04</b>	<b>\$50,000.00</b>
<b>Other Expenses:</b>				
Office Equipment	\$4,114.39	\$3,000.00	\$3,572.87	\$2,000.00
Interest-Line of Credit	\$0.00	\$500.00	\$0.00	\$500.00
Programming Automation	\$695.77	\$1,000.00	\$9,740.09	\$2,500.00
<b>Other Expenses</b>	<b>\$4,810.16</b>	<b>\$4,500.00</b>	<b>\$13,312.96</b>	<b>\$5,000.00</b>
<b>Net Gain Before Distribution</b>	<b>-\$94,770.36</b>	<b>\$32,435.00</b>	<b>\$37,170.52</b>	<b>\$45,241.00</b>

Subcategory	2010 Year to Date	2010 Budget	2010 Difference	2011 Budget	\$\$ Change	Remarks
<b>EXPENSE CATEGORIES</b>						
201B - Free First Year Dues	\$ -	\$ 100	\$ 100	\$ 100	\$ -	
204 - NGEDA (NG Exec Dir Assoc)	\$ 2,302	\$ 2,000	\$ (302)	\$ 2,000	\$ -	Milwaukee
205A - NGAUS Current Year Delegates	\$ 8,000	\$ 8,000	\$ -	\$ 8,000	\$ -	
205B - NGAUS Hospitality	\$ 2,000	\$ 2,000	\$ -	\$ 2,000	\$ -	
206 - President's Expenses	\$ 1,871	\$ 2,000	\$ 129	\$ 2,000	\$ -	
209A - Communicator Printing Cost	\$ 1,408	\$ 3,000	\$ 1,592	\$ 2,000	\$ (1,000)	
209B - Communicator Mailing Costs	\$ 776	\$ 1,200	\$ 424	\$ 1,100	\$ (100)	
209C - Sort & Mailing Fees	\$ 419	\$ -	\$ (419)	\$ 600	\$ 600	
210 - Printing	\$ 585	\$ 500	\$ (85)	\$ 400	\$ (100)	
211 - Promotional Items	\$ 590	\$ 1,000	\$ 411	\$ 800	\$ (200)	
214 - Telephone Charges	\$ 44	\$ 25	\$ (19)	\$ 25	\$ -	
215A - Postage & Stamps	\$ 571	\$ 900	\$ 329	\$ 900	\$ -	
215B - Stationary Printing Costs	\$ -	\$ 150	\$ 150	\$ 150	\$ -	
216 - Corporation Filing Fee	\$ 10	\$ 10	\$ -	\$ 10	\$ -	
217 - Bank Fees	\$ -	\$ 30	\$ 30	\$ 30	\$ -	
218 - Liability Insurance	\$ 2,113	\$ 2,150	\$ 37	\$ 2,150	\$ -	
219C - Convention Loan	\$ 7,166	\$ 5,000	\$ (2,166)	\$ 5,000	\$ -	
220A - Meeting Expense	\$ 1,694	\$ 1,500	\$ (194)	\$ 2,000	\$ 500	
220B - Travel Expense	\$ -	\$ 100	\$ 100	\$ 100	\$ -	
221 - Bond Insurance	\$ 222	\$ 225	\$ 3	\$ 225	\$ -	
222 - Office Supplies	\$ 257	\$ 500	\$ 243	\$ 450	\$ (50)	
223 - Publications	\$ 43	\$ 50	\$ 7	\$ 50	\$ -	
224 - TAG Contingency Fund	\$ 2,000	\$ 2,000	\$ -	\$ 2,000	\$ -	Requested \$3000
225 - Tax Consultant	\$ 2,028	\$ 2,200	\$ 172	\$ 2,200	\$ -	
226 - WINGA Awards	\$ 712	\$ 500	\$ (212)	\$ 500	\$ -	
227 - Executive Director's Exp	\$ 3,547	\$ 3,000	\$ (547)	\$ 3,000	\$ -	346.55 - 2011 Expenses
229 - WINGA Conference Expense	\$ 3,887	\$ 900	\$ (2,987)	\$ 900	\$ -	
230 - Office Equipment/Furniture	\$ 137	\$ 200	\$ 63	\$ 250	\$ 50	
232B - Gas & Electric	\$ 1,381	\$ 1,500	\$ 119	\$ 1,500	\$ -	
232C - Web Site Domain Expenses	\$ 295	\$ 300	\$ 5	\$ 300	\$ -	
233 - Wisconsin Income Tax	\$ -	\$ 100	\$ 100	\$ 100	\$ -	
234 - Elan Merchant Services	\$ 626	\$ 900	\$ 274	\$ 900	\$ -	
235 - Legislative Reception Wash D.C.	\$ 1,382	\$ 1,500	\$ 118	\$ 1,500	\$ -	
236 - Committee Expenses	\$ -	\$ 250	\$ 250	\$ 200	\$ (50)	
237 - DSL Line	\$ 649	\$ 800	\$ 151	\$ 900	\$ 100	
240 - Annual O-6 - O-8 Briefing	\$ 750	\$ 750	\$ -	\$ 750	\$ -	Requested \$1000
241 - Federal Income Tax	\$ -	\$ 400	\$ 400	\$ 100	\$ (300)	
242 - Legislative Reception	\$ -	\$ -	\$ -	\$ -	\$ -	
243 - Contingency Fund	\$ 169	\$ 4,000	\$ 3,831	\$ 4,000	\$ -	\$347 - 2011 Expenses
250 - Awards Gifts & Grants	\$ 23,437	\$ 22,000	\$ (1,437)	\$ 13,000	\$ (9,000)	\$2000 Deployed/\$1500HOH/\$1000 W/mer
400A - Executive Director	\$ 23,917	\$ 31,884	\$ 7,967	\$ 32,522	\$ 638	2% Increase
400B - Administrative Secretary	\$ 1,920	\$ 2,500	\$ 580	\$ 2,600	\$ 100	2% Increase
400C - Employer Taxes	\$ 2,085	\$ 3,400	\$ 1,315	\$ 3,400	\$ -	
<b>TOTAL EXPENSE CATEGORIES</b>	\$ 98,995	\$ 109,524	\$ 10,529	\$ 100,712	\$ (8,812)	

Category	2009 (a)	2010 (b)	2010 (ytd)	2010 (p)	2011	(a) = Actual (b) = Budgeted (p) = Projected (ytd) = Year to date
000 - Checkbook Balance	\$ 730	\$ 250	\$ 18,569	\$ 250	\$ 250	
<b>INCOME</b>						
001 - WINGA Share "Other Income"	\$ 20,000	\$ 15,621	\$ 18,896	\$ 18,896	\$ 10,000	
102 - Dues WINGA, Inc.	\$ 5,195	\$ 4,500	\$ 3,151	\$ 4,500	\$ 4,500	
107 - WINGA Insurance Trust/Investments	\$ 80,000	\$ -	\$ 90,000	\$ 90,000	\$ -	
108 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	
110 - Miscellaneous Receipts	\$ 13,160	\$ 10,000	\$ 14,218	\$ 16,218	\$ 10,000	
120 - Interest on Accounts	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL INCOME CATEGORIES</b>	\$ 119,085	\$ 30,371	\$ 144,834	\$ 129,864	\$ 24,750	
Revenue Shortfall - Investments	\$ (94)	\$ 79,153	\$ (35,310)	\$ (20,340)	\$ 75,962	
	\$ 119,179	\$ 109,524	\$ 109,524	\$ 109,524	\$ 100,712	