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Section 1: Overview

Political social work generally takes place in electoral campaigns, public agencies, or nonprofit agencies. How we manage and spend money in each of these contexts should be aligned with our strategic planning and is a critical consideration in furthering our policy goals. This chapter builds from Chap. 11's discussion of raising revenues, focusing instead on managing these revenues once they have been received. As with the prior chapter, we provide an overview of the rules at the time of this writing and resources to help you research budgeting rules in your own political context. However, when dealing with political finances, we encourage you to *always consult experts who can help you make sure that you fully understand and follow all relevant financial laws.*

Developing Social Work Competency

The Council on Social Work Education establishes educational standards for all social work programs in the USA. Content in this chapter supports building competency in the following areas that are considered core to the practice of social work:

COMPETENCY 5: Engage in Policy Practice

COMPETENCY 8: Intervene with Individuals, Families, Groups, Organizations, and Communities

COMPETENCY 9: Evaluate Practice with Individuals, Families, Groups, Organizations, and Communities

Domains of Political Social Work

1. Engaging individuals and communities in political processes	◀
2. Influencing policy agendas and decision-making	◀
3. Holding professional and political positions	◀
4. Engaging with electoral campaigns	◀
5. Seeking and holding elected office	◀

Section 2: Assessing Resources Needed: Budgeting for Political Social Work

Budgeting is a central component to work in any political setting. While many of the political social work interventions described in this book rely heavily on volunteers, money and/or in-kind contributions are necessary to execute these efforts. Whether we are talking about an effort as small as busing a group of community members to the state capitol for a lobby day or providing pizza to hard-working volunteers who

canvass a neighborhood as part of a voter outreach effort to something as large as running a billion-dollar presidential campaign, we need to be thoughtful about what resources will be needed and how we will use these resources.

Strategic Budgeting

To be effective in political settings, budgets need to be “realistic, consistent with strategic objectives, flexible, and measurable” (Tschirhart and Bielefeld 2012). What this means is that budgeting should follow from and be led by the strategic plan of your campaign and the mission and goals of your organization. Your overall plan and your budget go hand in hand. For example, if voter contact is the focus of your campaign’s strategic plan, but your electoral campaign’s budget focuses just 30% of expenses on voter contact (something we do not recommend), this is a major discrepancy that needs to be resolved. Similarly, if the most important people to reach are unaffiliated voters, the majority of your budget should not be for mailers to Democrats. If you are trying to target your efforts to specific groups of voters, spending money on yard signs put up randomly around town or on pens with your name on them is not likely to further these efforts. If you are trying to convince the leadership of a key legislative committee to hold a hearing on your bill, spending money on a lobbyist without connections to committee leadership should not be part of your budget.

There is a similarly symbiotic relationship between your budget, your revenue plan, and the actual revenues you receive. Your budget and strategic plans dictate the amount of money you will need to fundraise and how and when you do so. However, creating your budget depends on assessing how much money your organization or campaign will realistically be able to raise. For example, if a single grant funds your advocacy campaign, then the realities of that grant will dictate both your strategic plan and the budget that you will be able to create. If a realistic assessment of your electoral campaign’s fundraising capacity shows that you will not be able to raise all the funds you would ideally need to compete, either this is not the right election for your campaign or you need to be creative to put together a shoe-string budget. (Of course, you should continue to put in every possible effort to exceed those projected revenues.)

Tracking and Monitoring Expenditures

As you engage in your political social work efforts, track all of your spending, as well as your revenues, as meticulously as possible. The systems you use do not have to be complicated. There is no one expensive or complex piece of software that you need to use. However, your budget tracking system must be able to tell you easily how much cash you have on hand to spend on your work.

In any of the types of organizations discussed here, continually monitor your budget by comparing your projected and actual spending and your projected and

actual revenues—weekly, if not daily. Monitoring is important in all settings, but even more so in an electoral campaign, where monies must be raised and spent in a fairly rapid timeline. This constant comparison enables you to know if your organization gets off target, and helps you to identify how to resolve any discrepancies.

Types of Budgets

The range of budgets for political social work varies depending on the type of agency and purpose. However, there are some core types of budgets that you will see in many of the political settings we discuss below. These include the following:

1. A **line-item budget** displays the money to be spent within specific individual categories (salaries, rent, utilities, etc.). This type of budget is used in public agency settings, campaigns, and nonprofit organizations.
2. A **program budget** categorizes expenditures by their allocation to different major activities. Within a program budget, a staff member's salary might get spread out between several different programs depending on how that person's time is allocated, while a line-item budget will list salaries separately from other expenses (Willoughby 2014).
3. The **operating budget** accounts for day-to-day activities. You will see an operations or overhead section of a public agency, campaign, or nonprofit budget. This includes resources needed to carry out the mission of the program or campaign, including such activities as employee staffing (Willoughby 2014).
4. A **capital budget** accounts for significant long-term expenses, such as a new building or significant infrastructure. We see this in public agencies and nonprofits, but not in campaigns. (A **capital campaign** is often used by a nonprofit to raise a set amount of money for capital expenses like these within a specified period of time (Nonprofit Research Collaborative 2015).)

Section 3: Electoral Campaigns

Building on the extensive discussion of campaign finance laws and practices in the last chapter, we explore how these rules inform budgeting and spending in electoral campaigns. We then discuss the process of budgeting for an electoral campaign.

Campaign Finance and Spending

Just as campaign finance rules and regulations provide restrictions on the money campaigns may receive, they also provide restrictions on how the money is spent. Federal campaign finance law defines campaign spending as disbursements. **Disbursements**, or payments from a campaign, come in two forms:

1. A campaign's **expenditures**, the "purchase, payment, distribution, loan, advance, deposit or gift of money or anything of value to influence a federal election" (Federal Election Commission [n.d.](#), para 2). Expenditures include money to fund the campaign's day-to-day work, money given to another candidate's committee, and money spent in order to fundraise, travel, advertise, and communicate with voters.
2. "**Non-expenditures**," any money a campaign spends that does not influence a federal election. Non-expenditures may include donations to charities, transfers to party committees (which support other candidates), or donations to state and local campaigns. This category may include other business-related costs not directly associated with the election, but it is never appropriate for a candidate to use funds for personal use.

At the federal level, the FEC requires extensive and regular reporting on all disbursements. Candidate campaigns must file reports on all disbursements quarterly. The FEC lays out different rules for various kinds of disbursements in terms of both spending and reporting. Any expenditure over \$100 must be made by check or drawn directly from a central campaign account.

Requirements for campaign spending and disclosure can vary significantly at the state and local levels (NCSL [2015](#)). If you are involved with a state or local campaign, we recommend that you seek out expertise to help you navigate the relevant campaign finance laws. A good place to start learning about your state's requirements is the National Conference of State Legislatures' chart of disclosure and spending requirements across states (see Resources).

FURTHER REFLECTION: The "Election-Industrial Complex."

Listen to this podcast on the "election-industrial complex": <http://www.wnyc.org/story/election-industrial-complex>. What are your thoughts about campaign finance and spending after listening to this? What else do you want to know?

Electoral Campaign Budgets

In an electoral campaign, your budget is essentially "your campaign plan in dollars." Accord it sufficient respect and attention (Wellstone Action [n.d.](#)). The budget is a living, breathing document that the campaign manager often has open on the computer all day every day. Create your budget at the beginning of the campaign, but be prepared to modify it throughout the campaign in reaction to changing revenue and expenses, situations, and needs. Because your campaign budget is fully dependent on the funds that you can raise, create at least two versions of the budget at the start of your campaign: (1) the budget you would realistically like and (2) a "low" version of the budget. The low version is what the budget for your campaign

will look like if you do not raise all the funds you hope to raise. In campaigns, financial planning requires constant attention to the balance between the funds you need to carry out your plan and the funds you are able to raise.

It is important to be aware that in electoral campaigns, the large majority of donated funds typically come in late in the election season. This means that your budget needs to be cautious at the front end of your campaign until you know what funds you can successfully raise. It is important to save money at the beginning of your campaign, so that you can have as much money as possible to spend on reaching voters and getting them to the polls in the final weeks before the election. As we noted earlier, make sure to continually track your campaign's cash on hand. In a competitive race, you will essentially spend down all of your resources in the push to Election Day. In a primary election, you may choose to reserve some for the general election, but remember that having reserves will not do you much good if you do not get through the primary.

The size of your campaign budget will vary based on the level and location of the campaign. An electoral race for a local county or small city office might need a budget of \$15,000. Campaign budgets for national races are much larger and continue to grow rapidly. In 2014, the most expensive Senate race in history was North Carolina, where together the candidates raised and spent more than \$20 million, and outside groups spent \$70–80 million. Just 2 years later, in 2016, approximately \$175 million was spent on a Pennsylvania Senate race (The Center for Responsive Politics [n.d.-a](#)). In 2017, the most expensive House race in history took place in a runoff election for the seat in the sixth Congressional District in Georgia, costing more than \$50 million (Associated Press [2017](#)).

APPLY YOUR SKILLS: Campaign Spending in Your District

Go to www.followthemoney.org and look up the last elections in a specific district. This may be the district you used for the exercises in Chap. 7 or another district of your choice. Follow the tabs across the top of the page. How much money did candidates in that district spend in the most recent election?

Regardless of the size of the campaign budget, the same basic components are typically included. Much of your campaign budget will parallel a program budget in a nonprofit, in which you categorize expenditures by campaign activity (voter contact) rather than by category (personnel). The overhead category described below is similar to the operations budget of a nonprofit, covering the expenses needed for the campaign activities to continue. As you think about each component listed below, keep in mind the importance of efficiency in electoral campaign budgeting. One of your goals in leading a campaign is to stretch the campaign's funds as far as possible. For each of these components, seek out ways to keep costs low and/or to secure in-kind donations (e.g., office space, food for volunteers, location, and food for small fundraisers).

1. *Voter contact.* This is the campaign's most important task. In races with no paid media, voter contact typically takes up between 60 and 75% of the budget. This includes costs associated with knocking on doors or calling voters directly. This budget category might include printing and buying lists of voters and, on a bigger campaign, salaries for field or outreach staff.
2. *Paid media.* Small races are unlikely to use paid media, but races in large metropolitan areas, many state races, and most national races spend money on **paid media**. Paid media refers to TV, radio, newspaper, or digital ads created by the campaign and costs associated with producing and running these ads. Depending on the size of the campaign and paid media budget, this may be considered a subset of voter contact, or may be a stand-alone budget item. In large campaigns, especially at the federal level, this is the largest area of campaign spending.
3. *Fundraising.* While this takes up a significant chunk of your candidate and campaign's time, it generally should not be a large component of your budget. Ideally, expenses related to fundraising take up no more than 10% of the campaign's budget. Keep your fundraising costs low by focusing on fundraising techniques that do not cost a lot of money. For example, phone calls to donors have a higher rate of return than big expensive fundraising events. This is also a good way your supporters can help you without cost to the campaign. Consider asking key supporters to plan and host fundraisers in their home at their expense.
4. *Research.* Larger campaigns might spend up to 5% of their budgets on gathering information about the community or their opponents, including opposition research and polling. Smaller campaigns might gather this information through free methods: a listening tour, volunteer time, focus groups, etc.
5. *Overhead/operations.* Overhead expenses in a campaign refer to ongoing operating costs, which may include a range of expenses from pens to Internet access to rent to salaries and fringe benefits for the campaign manager and other staff. Overhead should be no more than 15–20% of your total budget. There are many creative ways to keep these costs low. For example, you might be able to use a supporter's house or an extra room in their business as an office to keep rent-related expenses to a minimum. A campaign manager one of the authors worked with always asks campaign staff and volunteers to bring their own pens. Most of us have a few pens around the house, and in aggregate, a budgetary decision like this saves the campaign money it can use for something more important to the campaign's goals. This is why you may find many campaign offices to appear run down. Many campaigns choose to spend their money on voter contact rather than on prime office rent or cleaning services.

Table 12.1 further breaks down these categories. While no specific amounts are listed for these expenses because they differ widely based on the size of the campaign, this table is intended to demonstrate the different kinds of expenses that a campaign might incur. When planning a budget for a campaign, start by looking at what spending looked like for the candidates who ran for that specific office in the last comparable election. This information generally can be found through websites like opencrets.org, followthemoney.org, and disclosure forms filed with the FEC

Table 12.1 Campaign budget details

Category	Expense	Notes
Voter contact	Field-related salaries (field director, field staff, outreach staff)	In smaller campaigns, these may be volunteers
	Voter file	Any costs associated with securing voter data
	Direct mail (including mail consultant, mail house, printer, postage, etc.)	A consultant, mail house, and/or printer can help you figure out who to send mail to, as well as develop the materials, mail them, etc. The cost of the consultant or mail house should include the bulk mail permit that will make mailings cheaper
	Campaign literature (walk cards, etc.)	Costs associated with printing and design. In smaller races, these can potentially be secured through in-kind donations
	Phone banking (including phones if you're providing them)	If volunteers provide their own cell phones, this can be very inexpensive
	Robocalls	Very cheap (about 7 cents per call), but very ineffective—of those who answer, about half hang up in the first 10 seconds (Philips 2008)
	Non-targeted voter contact, including lawn signs, banners, signs for visibility, etc.	Costs associated with design and printing
	Stipends for paid canvass	If you have the money, helpful to be sure you contact as many of your committed voters as possible leading up to election day
	Food for volunteers	May be donated in-kind by local businesses or volunteers
Paid media	Radio, newspaper, cable and broadcast TV production and airtime, digital	Smaller campaigns may have no paid media; for larger campaigns it may be the largest budget expenditure
Fundraising	Salaries (finance director)	
	House parties	These shouldn't cost you anything—the costs should be borne by the people hosting the parties
	Other events	Try to minimize—Involve substantial time, resource, and monetary expenses.
	Direct mail (printing, postage, paper, envelopes, return cards if used)	A consultant can help you develop the materials. For a price, will also mail them out for you. The cost of the consultant or mail house should include the bulk mail permit that will make mailings cheaper
	E-mail	The cost of sending e-mails is minimal, but someone needs to develop the message, track how it's working, and adjust
	Compliance (filing fees, legal advice)	

(continued)

Table 12.1 (continued)

Category	Expense	Notes
Research	Salaries (research director)	May be done by volunteers on a small campaign
	Polling	Smaller campaigns may do no polling, medium campaigns may benefit from polling done by parties
	Opposition research	
Operations	Salaries (campaign manager, communications director, digital director)	On a small campaign, the campaign manager may be your only paid staff member
	Fringe benefits	
	Payroll expenses	
	Rent	May be donated in-kind
	Utilities (including phone and Internet)	May be donated in-kind
	Office supplies	
	Travel	

or your state agency that oversees campaign finance. Finding the amounts that were spent in similar elections in the past can give you a starting point for what your budget might look like.

APPLY YOUR SKILLS: Campaign Expenditures

Follow this link to the FEC report filed by social worker and US Representative Kyrsten Simena (D-AZ) following her 2016 general election win: <http://docquery.fec.gov/pdf/245/201612089039944245/201612089039944245.pdf>. This report includes her expenditures in the final weeks of her campaign, leading up to Election Day on November 8. The list of her campaign's itemized disbursements begins on p. 174.

As you look through this report, try to identify expenses for each of the budget categories in Table 12.1. What stands out to you about her expenditures? Does anything surprise you as you consider how her campaign spent money in its final weeks?

Section 4: Nonprofit Organizations

The ability of a nonprofit organization to spend money on political action and related work depends on its US Internal Revenue Service (IRS) classification. Before we discuss nonprofit budgeting in the political social work context, we examine the different types of nonprofits where work of a political nature takes place.

Table 12.2 Examples of nonprofit organizations in different classifications

Nonprofit classification		Examples
501(c)(3)		The Sentencing Project National Association of Black Social Workers (NABSW)
501(c)(4)		American Civil Liberties Union (ACLU) National Rifle Association (NRA)
501(c)(5)		American Federation of Labor—Congress of Industrial Organizations (AFL-CIO) Service Employees International Union (SEIU)
501(c)(6)		National Association of Social Workers (NASW) Oregon School Social Work Association
527	PAC	American Conservative Union Political Action For Candidate Election (PACE) Run for Something
	Super PAC	Americans for a Better Tomorrow, Tomorrow Club for Growth Action League of Conservation Voters
	Hybrid PAC	Correct the Record National Defense PAC
	Party committee	Democratic National Committee Republican National Committee
	527 group	EMILY's List New Day for America

Categories of Nonprofit Organizations and Allowable Political Activities

While many of us are most familiar with 501(c)(3) organizations, the IRS establishes several different classifications of nonprofit organizations. Each of these classifications places different restrictions on the organization's political activity, primarily in terms of how much staff time and money are spent on these activities. The differences between types of nonprofits, their tax status, and allowable activities are complicated. However, knowing what an organization is allowed to do is dependent on understanding their tax status.

In this section, we describe each of the different classifications of nonprofits that commonly engage with politics and discuss what the organization is allowed to do—and spend money on—as relates to political activity. As you read about each type of nonprofit, we encourage you to refer to Table 12.2, for examples of organizations within each classification, and Table 12.3, for highlights of allowable and restricted political activities allowed by each (Schadler 2012; Jacobs et al. 2010; Reilly and Allen 2015).

501(c)(3) Organizations

The public is most familiar with tax-exempt nonprofits, commonly called charities (Mutch 2016). These nonprofits are organized under section 501(c)(3) of the US tax code. Their income and many of their purchases are exempt from taxes. In exchange, they agree to abide by regulations on their activities, particularly restrictions on political activity. The IRS website shown in Fig. 12.1 provides guidance on what constitutes a 501(c)(3) nonprofit and what some of the restrictions are.

Table 12.3 Allowable political activities by nonprofit organizations

Nonprofit designation	An organization can ...	An organization cannot ...
501(c)(3)	<ul style="list-style-type: none"> • Advocate for an <i>issue stance</i> • <i>Testify on a specific bill when requested</i> by a legislative committee (this does <u>not</u> count as direct lobbying) • <i>Testify on a specific bill without request of a legislative committee</i> (this <u>does</u> count as direct lobbying and can constitute up to 5% of expenditures) • Advocate for <i>administrative regulations</i> • Conduct <i>nonpartisan voter registration and education</i> • <i>Direct grassroots lobbying, if using less than 5%</i> of its expenditures • <i>Accept tax-deductible donations</i> • Allow individual staff and board members to <i>campaign for a political candidate, <u>not</u> as representatives of the organization</i> 	<ul style="list-style-type: none"> • Conduct partisan activities <i>on behalf of specific candidate</i> • <i>Direct or grassroots lobbying over 5%</i> of its expenditures • Allow individual staff and board members to <i>lobby <u>as</u> representatives of the organization</i> • Allow individual staff and board members to <i>campaign for a political candidate <u>as</u> representatives of the organization</i>
501(c)(3), with “H” election	<ul style="list-style-type: none"> • Advocate for an <i>issue stance</i> • <i>Testify on a specific bill when requested</i> by a legislative committee (this does <u>not</u> count as direct lobbying) • <i>Testify on a specific bill without request of a legislative committee</i> (this <u>does</u> count as direct lobbying and can constitute up to 20% of expenditures) • Advocate for <i>administrative regulations</i> • Conduct <i>nonpartisan voter registration and education</i> • <i>Direct lobbying, on a sliding scale, using up to 20%</i> of an agency’s expenditures • <i>Grassroots lobbying, up to ¼ of amount permitted to direct lobbying</i> • <i>Accept tax-deductible donations</i> 	<ul style="list-style-type: none"> • Conduct partisan activities <i>on behalf of specific candidate</i> • <i>Direct lobbying using over 20%</i> of its expenditures, based on a sliding scale • <i>Grassroots lobbying over ¼ of the amount permitted for lobbying</i>
501(c)(4)	<ul style="list-style-type: none"> • Conduct all policy-related activities permitted to 501(c)(3) organizations • <i>No-limit lobbying</i> related to organization’s purpose • <i>Partisan campaign and electoral activity</i>, as long as it is not the primary purpose of the organization’s activities • Serve as a sister organization to a 501(c)(3) organization, as long as it is not financially supported by the 501(c)(3) 	<ul style="list-style-type: none"> • <i>Be financially supported by a 501(c)(3) organization</i> • <i>Accept tax-deductible donations</i>

(continued)

Table 12.3 (continued)

Nonprofit designation	An organization can ...	An organization cannot ...
501(c)(5) 501(c)(6)	<ul style="list-style-type: none"> • Conduct all policy-related activities permitted to 501(c)(3) organizations • <i>No-limit lobbying</i> related to organization’s purpose • <i>Partisan campaign and electoral activity</i>, as long as it is not the primary purpose of the organization’s activities 	<ul style="list-style-type: none"> • <i>Accept tax-deductible donations</i>
527 (including PACs)	<ul style="list-style-type: none"> • Participate in <i>partisan campaign and electoral activity</i> as the sole purpose of organization’s activities 	<ul style="list-style-type: none"> • <i>Participate in “substantial” lobbying activities</i> • <i>Accept tax-deductible donations</i>



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Exemption Requirements - 501(c)(3) Organizations

To be tax-exempt under section 501(c)(3) of the Internal Revenue Code, an organization must be [organized](#) and [operated](#) exclusively for [exempt purposes](#) set forth in section 501(c)(3), and none of its earnings may [inure](#) to any private shareholder or individual. In addition, it may not be an [action organization](#), i.e., it may not attempt to influence legislation as a substantial part of its activities and it may not participate in any campaign activity for or against political candidates.

Organizations described in section 501(c)(3) are commonly referred to as *charitable organizations*. Organizations described in section 501(c)(3), other than testing for public safety organizations, are eligible to receive tax-deductible [contributions](#) in accordance with Code section 170.

The organization must not be organized or operated for the benefit of [private interests](#), and no part of a section 501(c)(3) organization's net earnings may inure to the benefit of any private shareholder or individual. If the organization engages in an [excess benefit transaction](#) with a person having substantial influence over the organization, an [excise tax](#) may be imposed on the person and any organization managers agreeing to the transaction.

Section 501(c)(3) organizations are restricted in how much political and legislative (*lobbying*) activities they may conduct. For a detailed discussion, see [Political and Lobbying Activities](#). For more information about lobbying activities by charities, see the article [Lobbying Issues](#); for more information about political activities of charities, see the FY-2002 CPE topic [Election Year Issues](#).

Additional Information

- [Application Process Step by Step](#): Questions and answers that will help an organization determine if it is eligible to apply for recognition of exemption from federal income taxation under IRC section 501(a) and, if so, how to proceed.
- [Private foundations - requirements for exemption](#)
- [Tax-Exempt Status](#) - online training available at the IRS microsite [StayExempt.irs.gov](#).

Page Last Reviewed or Updated: 26-Jan-2017

Fig. 12.1 Internal Revenue Service guidance on 501(c)(3) nonprofit status

You may have heard the “prevailing wisdom” that nonprofit organizations cannot participate in, or spend money on, any political activities without risking their tax status. It is true that 501(c)(3) organizations have substantial restrictions on both lobbying and partisan activities on behalf of specific candidates or political parties. However, we want to underscore in this chapter that the perception of a ban on political activity is largely incorrect (Jacobs et al. 2010).

Many policy-focused activities are legally permitted under the auspices of a 501(c)(3) organization. Specifically, there are *no limits* on advocacy work or spending on this work. In this context, advocacy refers to informing and educating policymakers about issues or causes, and communicating stances on policy issues. These organizations may spend money on advocating to legislators at all levels and to executive branch agencies regarding regulations, and on nonpartisan voter outreach. Contrary to common perception, these organizations also may spend up to 5% of their expenditures on direct lobbying and/or grassroots lobbying. Direct lobbying refers explicitly to communicating with a legislator to express a view on a specific piece of legislation. Grassroots lobbying refers explicitly to communicating with the public to express a view on a specific piece of legislation, and explicitly includes a call to action.

Furthermore, if 501(c)(3) organizations want to engage in more extensive lobbying, IRS law allows them to do so while remaining tax-exempt nonprofits. Such organizations can choose to seek an “H” election in any given year, allowing them to spend up to 20% of their budget on direct lobbying, and up to ¼ of that amount on grassroots lobbying. The “H” election, described in Table 12.3, expands the scope of allowable lobbying activity. To be clear, these nonprofit organizations spend up to one-fifth of their budget on lobbying, and it is completely legal under federal law. It is important to check, however, as to whether your state places additional restrictions or responsibilities on these organizations.

501(c)(4) Organizations

Those nonprofits organized under section 501(c)(4) of the US tax code are referred to as **social welfare organizations**. These organizations differ from 501(c)(3) organizations in that many are explicitly ideological. However, like 501(c)(3) organizations, social welfare organizations may not be organized for profit and must have the exclusive purpose of promoting social welfare. In this context, social welfare is defined more broadly than you may otherwise be used to. According to the IRS (2016b), this means:

To be operated exclusively to promote social welfare, an organization must operate primarily to further the common good and general welfare of the people of the community (such as by bringing about civic betterment and social improvements). For example, an organization that restricts the use of its facilities to employees of selected corporations and their guests is primarily benefiting a private group rather than the community and, therefore,

does not qualify as a section 501(c)(4) organization. Similarly, an organization formed to represent member-tenants of an apartment complex does not qualify, because its activities benefit the member-tenants and not all tenants in the community, while an organization formed to promote the legal rights of all tenants in a particular community may qualify under section 501(c)(4) as a social welfare organization.

501(c)(4)s are permitted greater participation in the political process than 501(c)(3) organizations. These organizations can identify seeking legislative changes as their primary purpose, and have no limits on the amount of money that they can spend on lobbying related to the organization's defined purpose. One challenge with 501(c)(4) organizations, however, is that it is often difficult for the IRS to determine their primary purpose (Mutch 2016). Unlike 501(c)(3) organizations, 501(c)(4)s may spend money on partisan activities, although the electoral campaign work cannot be their primary purpose (J. F. Reilly and Allen 2015). What this means in practice is that most 501(c)(4) organizations devote no more than 49.9% of their budget to electoral efforts (Chance 2016). Some 501(c)(3) organizations opt to set up a "sister" 501(c)(4) organization, so that they have a parallel arm that can engage in extensive lobbying and partisan activity, with fewer disclosure requirements. Planned Parenthood is one example of this: Planned Parenthood is a 501(c)(3) organization, while Planned Parenthood Action Fund is a 501(c)(4). Similarly, while the National Rifle Association is a well-known 501(c)(4) organization, its sister NRA Foundation is a 501(c)(3) organization, focused on firearms education and training.

501(c)(5) and 501(c)(6) Organizations

Two other types of nonprofit organizations share many similarities with 501(c)(4) organizations in the eyes of the IRS. 501(c)(5) organizations are those that have a primary purpose focused on improving conditions for those engaged in labor or agricultural work; labor unions are a common example. 501(c)(6) organizations are business leagues—professional or trade associations—such as the National Association of Social Workers. (Fun fact: The National Football League used to be a 501(c)(6). However, it decided to give up their nonprofit status and tax-exempt privileges in 2015 because they decided they would rather pay taxes than disclose the way they spend their money (Harwell and Hobson 2015).)

These two types of nonprofit organizations can spend unlimited amounts on political advocacy and similarly may spend as much money as they would like on lobbying that is related to the organization's primary purpose. They can spend money on political campaigns, as long as it is not the primary activity of the organization. In some cases, these organizations' expenditures for campaign activities may be taxable.

527 Organizations

Nonprofit organizations that spend money on campaigns are typically organized under section 527 of the tax code. These organizations are referred to as "political organizations." Many of the organizations that fall within this classification are regulated by campaign finance laws and must file with the FEC, including political

parties, candidate committees, and **political action committees** (PACs) (The Center for Responsive Politics [n.d.-b](#)). Though they fall under this section of the tax code, they are not commonly referred to as 527s. When you hear the term 527, it is usually used to refer to a subset of political organizations that fall under this section of the tax code but are not addressed directly by campaign finance laws.

A PAC may be connected to a corporation or a labor organization, a political official (such as a “leadership PAC”), or it can be an “unconnected organization,” not affiliated with any of these other players. A PAC can give money to parties and candidates, and accept money from individuals, other PACs, and political party committees, but within strict limits (The Center for Responsive Politics [n.d.-b](#)). The 527 section of the tax code also includes **Super PACs** and **hybrid PACs**. Super PACs were previously known as Independent Expenditure Committees. They have the potential to receive unlimited contributions and have no limits on how much money they can spend on elections. The one limit is that they cannot coordinate directly with a party or candidate. Hybrid PACs, sometimes called Carey Committees, have two bank accounts: one which follows all the rules of a political action committee and a second which operates like a Super PAC. This enables a hybrid PAC to have one regular PAC account that uses “hard” money; if a donor gives too much for that account, the remainder is treated as “soft” money that goes into the Super PAC account and cannot be given directly to federal candidates (Reilly [2011](#)).

The 527 political organizations that do not fall into these categories are called “527 groups” and include those like EMILY’s List. These organizations have no limits on contributions, on who can contribute, or on what they can spend (The Center for Public Integrity [2014](#)). Taxes are not paid by 527s on the income they receive from donations. They have to disclose donors and spending (Mutch [2016](#)).

APPLY YOUR SKILLS: Nonprofits and Tax Status

Find at least two organizations that work on issues of interest to you that are in different tax categories. You may use the following websites to do this, or other sources helpful to you.

<https://www.irs.gov/charities-non-profits/exempt-organizations-select-check>

<http://www.fec.gov/pubrec/pacronyms/Pacronyms.pdf>

What are the names of these two organizations? What is the tax status of each? What political activity are they allowed to do in that tax status? What are they not allowed to do?

Nonprofit Organization and Advocacy Campaign Budgets

A nonprofit budget should have input from board members, executive staff, and program staff. This budget ideally should be created after strategic planning or other planning processes are completed so that the budget reflects the agency’s priorities (Willoughby [2014](#)). The concepts described below apply both to the budget of a

nonprofit organization as a whole *and* to specific program budgets within an organization or a coalition of organizations, such as the budget of an advocacy campaign.

Nonprofit budgets are organized around a **fiscal year**. A fiscal year is the 12-month period used by a government, agency, or business, to track and record finances. Nonprofits often use either the federal government's fiscal year, October 1 to September 30, or the fiscal year used by 46 states, July 1 to June 30 (The Nonprofit Times 2012).

A nonprofit budget includes a realistic set of activities that will take place over a fiscal year and their associated expenses. In creating this budget, nonprofit organization best practices suggest using the following sources of information (Tschirhart and Bielefeld 2012):

- Previous years' budgets and any changes made to those budgets throughout the year.
- Estimates of revenue and expenses for the upcoming year: This can be challenging to do given the uncertainty of some sources of revenue and some expenses. For example, if you are not sure that the agency will receive a grant it has applied for, you might consider creating two versions of the budget: one assuming receipt of the grant, and one assuming it will not be received. Similarly, if you expect a rent increase, but do not yet know by how much, you might overestimate that cost so that you are not caught without enough funds to pay the bills.
- Forms for agency managers to request and justify specific amounts: To ensure alignment between the agency's mission and strategic plan and the budget, justifications should include explicit connections to both of these.
- A budget calendar that outlines the timetable for gathering needed information, preparing a draft budget, and getting it approved by all appropriate stakeholders.

This budget needs to be a living, breathing document that can adjust as necessary to new opportunities and challenges. A budget outlines your agency's plan for the year, and that plan will almost inevitably have to be adjusted as changes happen. Be sure to identify specific staff or board members who are responsible for monitoring the budget and reporting to the board if major changes or adjustments are needed (Tschirhart and Bielefeld 2012).

The sizes of nonprofit budgets vary, as do budgets associated with advocacy campaigns. A local advocacy campaign in a small nonprofit may cost very little, while a national advocacy campaign might require millions of dollars. In fact, the National Alliance on Mental Illness, a national advocacy organization, spends approximately \$1.8 million per year on advocacy (National Alliance on Mental Illness 2016). In Table 12.4, we provide an example budget for an advocacy campaign budget within a 501(c)(3) organization. In this example, the majority of funds (78%) are allocated for personnel, including **fringe benefits**, the non-salary ways in which we pay people for their work (Internal Revenue Service 2016a). The next

Table 12.4 Sample advocacy campaign budget

Category	Expense	Spending	Source
Staffing	10% of the executive director's time	\$7000 (10% of 70,000)	Grant funded
	25% of policy director's time	\$12,500 (25% of 50,000)	Grant funded
	15% of communications director's time	\$9000 (15% of 60,000)	Grant funded
	100% of organizer's time	\$40,000 (100% of 40,000)	Grant funded
		\$68,500	
	Fringe benefits, such as health insurance	\$18,495 (27% of \$68,500)	
<i>Total staffing</i>		\$86,995	<i>Total grant</i>
Direct expenses	Travel	\$10,000 (5000 miles at \$0.50/mile)	Raised at house party
	Educational materials	\$2000	Raised through mail solicitation
	Printing	\$1000	Raised through mail solicitation
	Food at events	\$1000	Raised through e-mail solicitation
<i>Non-staffing direct expenses</i>		\$14,000	<i>Total through in-house solicitation</i>
Total direct		\$100,995	
Overhead	Includes rent, utilities, etc.	\$10,100 (10% of total)	Donated in-kind by agency
Total		\$111,095	

biggest category of funds (12.6%) are allocated for direct expenses associated with implementing an advocacy campaign, such as staff member travel, food at events, and printing materials. The final category, **overhead**, essentially pays the organization for the space that the advocacy campaign takes up, such as utilities, a portion of the rent, and printers.

An advocacy campaign like this might be funded through a variety of sources. In the sample provided in Table 12.4, the majority of the money comes from a grant, while the remaining funds were raised from individual donations secured through a house party, mail solicitations, and e-mail solicitations. The overhead costs are an in-kind expense donated by the organization.

Section 5: Public Agencies

POLITICAL SOCIAL WORKER PROFILE: Natalie Powell, MSW

Program Analyst at the US Department of Health and Human Services in the Office of the Secretary, Assistant Secretary for Financial Resources, Office of Budget (Fig. 12.2).

Fig. 12.2 Natalie Powell, MSW



Natalie remembers the specific day that she decided to start her career path into political social work. She was a case manager and had a teenage client, who was pregnant and also caring for an infant. After arriving for a regular home visit, Natalie found her client on the curb with her son in her arms and quickly learned that they were homeless. “I drove in circles around the city with their only belongings in the back of my work van trying to find them a place to stay. I soon realized that my client was caught in a legal loophole. At the time there were no shelters for under-aged youth experiencing homelessness without parental consent. And because she was a few months away from turning eighteen, Child Protective Services also could not help.” Almost immediately after this incident, Natalie dove headfirst into her MSW. “This is just one story, but there are millions of families across the country who are struggling.”

Today, Natalie uses her field-level experiences to navigate the complex world of federal government budgets and policymaking. “Very high level officials are looking to you every day to give them the most accurate, up to date information so that they can make the policy decisions to move forward.” In any given day, Natalie juggles briefing senior officials, performing technical

(continued)

analyses, producing publically available documents, and crunching budget figures that soar into the billions of dollars. Timing is everything in the world of policy and budgets. Congress often looks to the executive branch to provide critical program information within a tight deadline, which informs congressional bills and makes an impact on families nationwide. “In my work, I strive to ensure that there are enough resources to serve the American people and that the policies that are implemented do not have the types of unintended consequences that withheld my client from reaching her goals.”

The most difficult part of Natalie’s job as a federal government employee is “working diligently on a thoughtful analysis and not having your recommendation move forward.” Natalie is grateful this doesn’t happen often, but understands that this is a possibility when working in political social work in a civil service setting. Despite this, Natalie is committed on moving forward, so that she can continue making positive changes that improve families’ lives across the nation.

Disclaimer: Natalie Powell contributed to this statement in her personal capacity. The views expressed are her own and do not necessarily represent the views of the Department of Health and Human Services or the US Government.

Budgeting in Public Agencies

Public agencies tend to have the most limitations for raising or spending money and the most requirements for reporting where their money comes from and goes. Political social workers in public settings deal with a complex range of potential budgeting scenarios and responsibilities. Your role may include managing a budget for an agency, analyzing a state or federal budget to find its impact on your agency, developing budget recommendations for government agencies and programs, or as an elected official voting on the budget for your city, state, or country. We provide a brief overview here. Several books and websites in this chapter’s Resource section provide more extensive information about budgeting processes in different areas of government.

Organizations such as the Pew Charitable Trusts’ States’ Fiscal Health project and the Government Finance Officers Association, listed in the Resource section, research and publicize best practices in public budgeting. Some of these best practices (Willoughby 2014) include the following:

- Look to past revenue forecasts to see if they turned out to be accurate and determine the causes for any **variance** (deviation from what was expected). In Fiscal Year 2017, 33 states received less revenue than expected, 13 received more revenue than expected, and only 4 received the amount expected (National Association of State Budget Officers 2017). Use this information to guide your budgeting decisions.

Table 12.5 Sample municipal staff budget

Category	Expense	Comments
Elected officials	Salary (Mayor, \$80,000)	Set by statute
	Salaries (city council members, 9 members at \$30,000 each)	Set by statute
Fringe benefits	\$20,000	
<i>Total elected officials</i>	<i>\$370,000</i>	
Appointed staff	City manager (\$100,000)	
	Chief of staff (\$80,000)	
	Chief financial officer (\$85,000)	
	Economic development advisor (\$80,000)	
	Human resource director (\$80,000)	
	Purchasing director (\$70,000)	
	Policy staff (5 at \$40,000)	
	Communications staff (director at \$70,000, 2 other staff at \$40,000)	
	Outreach staff (5 at \$40,000)	
	Scheduler (\$50,000)	
	Other administrative staff (1 senior person at 75000, 2 general support staff at \$40,000 each)	
<i>Total staff salaries</i>	<i>1,220,000</i>	
Fringe benefits	\$305,000	May exceed this amount depending on benefits and tax rates
<i>Total appointed staff</i>	<i>\$1,525,000</i>	
Overhead	Travel (\$100,000), equipment/equipment maintenance (\$400,000) Other overhead expenses such as office supplies, mailing, including printing and postage (\$200,000)	These offices generally do not pay for their rent or utilities
<i>Total overhead</i>	<i>\$700,000</i>	
Total	\$2,595,000	

- Conduct thorough forecasts of revenue to understand the impacts of environmental changes on all potential revenue sources, in order to accurately estimate the moneys available for your current and future budgets.
- Responsibly calculate any long-term liability or debt and its budgetary impacts.
- Budget for the long term, over multiple years, to allow for long-term planning and strategy.
- Apply **result-oriented budgeting** that considers “the impacts of government spending, activities, services, and programs” (Willoughby 2014).
- Provide opportunities for public input and involvement in budgeting processes.
- Maintain balance and flexibility in both your revenue and spending plans.
- Pass the budget before the start of the fiscal year—or provide your agency’s budget recommendations in a timely manner. While this may seem obvious, 10 of

the 46 states who started the 2017–2018 fiscal year on July 1 did not have final budgets by July 1 (National Conference of State Legislatures 2017).

- Make budgetary information as accessible as possible. (See the Center for Digital Government site in Resources to find out how governments in your area rate in their efforts to make information accessible.)
- Conduct efficient and equitable purchasing and contracting.
- Prepare timely financial audits using **generally accepted accounting principles (GAAP)**, a set of standard and generally accepted accounting practices released by the Financial Accounting Standards Board (FASB) or the Governmental Accounting Standards Board (GASB).

How public agencies approach their budgeting processes varies. The good news is that public budget processes often, by law, provide multiple opportunities for public input and discussion. Most states and municipalities are required to make information about their budget process public and (relatively) accessible. For example, in Wyoming, you can find the following:

- An easy-to-follow description of the budget process, on the state legislature’s website (State of Wyoming Legislature [n.d.-b](#)).
- Information about legislative hearings and data gathered while the legislature was considering the budget, on the legislature’s website (State of Wyoming Legislature [n.d.-a](#)).
- A detailed description from the governor of his total request for the 2-year budget term (Mead 2013). We particularly like the reader’s guide (see page 21 of the Wyoming biennial budget, linked in the Resource section) which walks the reader through each category, its meaning, and how the governor’s recommendation compares to agency’s request for funding and the previous budget for the agency.
- Detailed information for each public agency, on the state Department of Administration and Information’s website (Wyoming Department of Administration and Information [n.d.](#)).

You can find similar information online in most states, although the specific locations, detail of documentation, and ease of finding will differ significantly from state to state. A significant amount of budgetary information is online for larger cities. Even small towns will likely have information available when you visit town hall. In some towns, the residents will vote on the town budget via ballot or town meeting, providing significant motivation for town officials to clarify their budget rationale and process.

Budgeting in public agencies frequently suffers from political discord or gridlock. While the process of creating a budget at the local level might take 6 months, 12 months at the state level, or 18 months at the federal level, that timeline can change significantly if there are ideological or party disputes. In an extreme version of this, the state of Illinois went without a budget from 2015 to 2017 (O’Connor 2017).

As with the other types of political settings we describe in this chapter, budgets for public agencies range in size substantially. The smallest state budget in the country, Delaware, tops \$4.1 billion in 2017–2018, while California has the largest budget, at \$178 billion (Carney 2017; State of California n.d.). In Table 12.5, we provide a sample staff budget you might oversee if you were the Chief of Staff of a city with approximately \$10 million in the budget for municipal administration.

FURTHER REFLECTION: State Budgets

1. For a picture of one of the more challenging scenarios possible, start at the bottom of this page and read through the timeline of the Illinois budget impasse: <http://interactive.wbez.org/rauner/>.

As you read this timeline, in what ways do you think this budget impasse has impacted groups with whom social workers traditionally work?

2. Visit this tool from the Pew Charitable Trusts' States' Fiscal Health project: <http://www.pewtrusts.org/en/multimedia/data-visualizations/2014/fiscal-50#ind0> and this discussion of state budgets from the National Conference of State Legislatures: <http://www.ncsl.org/research/fiscal-policy/fy-2018-budget-status.aspx>

What do these data say about the fiscal health of your state? What questions would you like to ask your state legislators or executives about the budget of your state?

Section 6: Do Not Pass Go: Have Financial Experts on Board

The subtitle of this section could be “do it yourself is better for furniture than campaigns.” The requirements that electoral campaigns and nonprofits face in raising and spending money are complicated. These requirements vary significantly from one state to another and from one level of campaign to another, and change often. One of the most important investments your organization or campaign can make is to consult with experts who can help you be sure to raise and spend money legally. This section focuses on the roles of experts in electoral campaigns and nonprofits. We also emphasize your responsibility to be sure that someone in your organization is familiar with the rules and laws that govern how you can raise and spend money, and has the responsibility and authority to ensure that those rules are followed. We do not cover public agencies in this section, as the processes in those agencies are so varied.

Electoral Campaigns

In an electoral campaign, the person responsible for knowing finance rules is the campaign treasurer. This person may be a paid staff member or volunteer. No candidate or issue campaign may conduct any financial transactions without a treasurer. The Federal Election Commission (2011) lays out a specific set of responsibilities of treasurers for federal election campaigns:

1. Filing the committee's registration form
2. Depositing receipts
3. Authorizing expenditures
4. Monitoring contributions
5. Keeping records
6. Signing all reports and statements
7. Filing all reports and statements on time

USE YOUR SKILLS: Your State's Campaign Finance Rules

Find your state's campaign finance disclosure and reposting requirements on the National Conference of State Legislatures web page:

<http://www.ncsl.org/research/elections-and-campaigns/disclosure-and-reporting-requirements.aspx>

What are the requirements for a campaign treasurer within your state?
What is the name of the office in your state that oversees campaign finance?
What trainings and services do they offer campaigns in your state?

Similar responsibilities are held by treasurers for electoral campaigns at all levels of government.

Typically, states have an office responsible for overseeing the campaign finance process. This office manages the ways state campaign finance rules are implemented and ensures that candidates and their campaigns understand them. As part of this process, most states will provide training for treasurers or others who are new to the process or would like a refresher. If you conduct an Internet search for "campaign finance" and your state's name, you should find the office and a list of trainings easily. Generally, the goals of these offices are to help you stay out of trouble, so take advantage of them!

Nonprofit Organizations

In a nonprofit organization, the people ultimately responsible for knowing and adhering to financial rules are the board of directors. Nonprofit board members are volunteers in a unique position. Although they are volunteers, they have **fiduciary**

responsibility for the organization; that is, they are legally responsible for the organization's financial operations and all associated filing requirements. As with campaign finance laws, financial registration and compliance rules for nonprofits vary substantially from state to state (National Council of Nonprofits 2017). The requirements can be very complicated. We have included links to the National Council of Nonprofits and the Hurwit & Associates' Nonprofit Law Resource Library in the Resource list at the end of the chapter, if you are interested in exploring these requirements in more detail. In any organization you work with, work with experts to ensure that your organization is meeting all reporting requirements. That does not mean that every member of your board needs to be a legal expert—it is often possible to bring in this expertise through staff, consultants, or membership in a collaborative group, such as a national or state council of nonprofits.

In general, nonprofit boards of directors must meet state requirements for registration and compliance in two main areas. General registration might include incorporation, application for any relevant tax exemption, providing contact information for responsible parties, and designating a **registered agent** (also called a statutory agent, agent for service of process, or a clerk) who will be notified if the organization is involved in legal action (Cullinane 2014). This is a one-time registration, but it must be updated regularly and if any of this information changes. Annual reports are often required (sometimes to multiple agencies) to verify that the nonprofit continues to do the work it set out to do and is continuing to meet state rules.

In addition to IRS reporting requirements for any political lobbying expenditures, nonprofits also have financial disclosure responsibilities. Generally, nonprofits are asked to specify in advance what types of **charitable solicitation** or fundraising activities the agency will be doing. They may need to register paid fundraisers, and, if required, pay related fees. Organizations may be required to register in the states in which potential donors live (National Council of Nonprofits n.d.). Therefore, if your organization raises money in multiple states, know whether you are required to register in all of them.

USE YOUR SKILLS: Your State's Nonprofit Registration/Fundraising Rules

1. Find your state's rules for general registration and compliance here: <http://www.hurwitassociates.com/states-reporting-requirements>
2. Find your state's requirements for charitable solicitation registration here. <https://www.councilofnonprofits.org/tools-resources/charitable-solicitation-registration>
3. Based on these resources, create a list of what the reporting requirements are specifically for new or continuing 501(c)(3) nonprofit advocacy groups in your state.

A key financial requirement for all tax-exempt organizations is to file Form 990 with the Internal Revenue Service. The 990 includes a significant amount of content about a nonprofit organization, including its mission, activities, governance, records retention, revenue, and audits. It also lists compensation for staff making over \$100,000 per year, expenses, and changes in organizational assets (McLaughlin 2016). This is a critical reporting requirement to keep in mind within a nonprofit setting, but it is also an important resource as you seek to learn about, collaborate with, or work for a nonprofit organization. While the 990 will not tell you everything about an organization's finances, it offers an excellent window into the income, spending, and work of a nonprofit organization.

Since the late 1990s, the Guidestar website, linked in the Resource section, has digitized 990 forms and posted them on the Internet, so they are available for free to the public. The site currently has 1.8 million organizations represented and receives new forms from the IRS monthly. With a free account, you can look at the 990s of any organizations, generally within a few months after the forms have been filed with the government.

Review of Key Terms and Concepts

Capital budget: a type of budget that accounts for significant long-term expenses, such as a new building or significant infrastructure.

Capital campaign: a campaign often used by a nonprofit to raise a set amount of money for capital expenses within a specified period of time.

Charitable solicitation: fundraising activities performed by a nonprofit agency.

Disbursement: payments from a campaign.

Expenditure: purchase, payment, distribution, loan, advance, deposit, or gift of money or anything of value, intended to influence a federal election.

Fiduciary responsibility: legal responsibility for the organization's financial operations and all associated filing requirements.

Fiscal year: the 12-month period used by a government, agency, or business, to track and record finances.

Fringe benefits: the non-salary ways in which people are paid for their work.

Generally accepted accounting principles (GAAP): a set of standard and generally accepted accounting practices released by the Financial Accounting Standards Board (FASB) or the Governmental Accounting Standards Board (GASB).

Hybrid PAC: sometimes called Carey Committees, these PACs have two bank accounts: one which follows all the rules of a political action committee and a second which operates like a Super PAC.

Line-item budget: a type of budget that displays the money to be spent within specific individual categories (salaries, rent, utilities, etc.).

Non-expenditure: any money a campaign spends that does not influence a federal election.

Operating budget: a type of budget that accounts for day-to-day activities of an organization.

Overhead: ongoing operating costs of an organization.

Paid media: TV, radio, newspaper, or digital ads and costs associated with producing and running these ads.

Political action committee: also known as a PAC, political organizations that fall under section 527 of the US tax code. These organizations can give money to parties and candidates and accept money from individuals, other PACs, and political party committees, but within strict limits.

Program budget: a type of budget that categorizes expenditures by their allocation to different major activities.

Registered agent: a designated person (also called a statutory agent, agent for service of process, or a clerk) who will be notified if a nonprofit organization is involved in legal action.

Result-oriented budgeting: a type of budgeting that considers “the impacts of government spending, activities, services, and programs.”

Social welfare organization: nonprofits organized under section 501(c)(4) of the US tax code. Many are explicitly ideological, but may not be organized for profit and must have the exclusive purpose of promoting social welfare as defined by the IRS.

Super PAC: previously known as Independent Expenditure Committees, these PACs have the potential to receive unlimited contributions and have no limits on how much money they can spend on elections.

Variance: deviation from what was expected, often used in the context of comparing intended and actual revenues.

Resources

Books

- Ackerman, B., & Ayres, I. (2002). *Voting with dollars: A new paradigm for campaign finance*. New Haven, CT: Yale University Press.
- Bobo, K. A., Kendall, J., & Max, S. (2010). *Organizing for social change: Midwest Academy manual for activists*. The Forum Press.
- Corrado, A., Mann, T. E., & Ortiz, D. R. (2006). *The new campaign finance sourcebook*. Washington, DC: Brookings Institution Press.
- McLaughlin, T. A. (2016). *Streetsmart financial basics for nonprofit managers*. Hoboken, NJ: John Wiley & Sons.
- Miller, M. G. (2013). *Subsidizing democracy: How public funding changes elections and how it can work in the future*. Ithica, NY: Cornell University Press.
- Mutch, R. E. (2016). *Campaign finance: What everyone needs to know*. New York, NY: Oxford University Press.
- Riley, S. L., & Colby, P. W. (1990). *Practical government budgeting: A workbook for public managers*. Albany, NY: SUNY Press.
- Willoughby, K. G. (2014). *Public budgeting in context: Structure, law, reform and results*. San Francisco, CA: Jossey-Bass.

Electoral Campaign Resources

Citizens United trailer: <https://www.youtube.com/watch?v=BOYcM1z5fTs>

Colbert Super PAC: <http://www.colbertsuperpac.com/advisory/Advisory-Opinion.pdf>

Federal Election Commission

Campaign Finance Disclosure Portal: <http://classic.fec.gov/pindex.shtml>

Information on Treasurers: <http://www.fec.gov/pages/brochures/treas.shtml>

Hybrid PAC Information: <http://www.fec.gov/law/recentdevelopments.shtml#HybridPACs>

Independent Expenditure Committee Information: <http://www.fec.gov/law/recentdevelopments.shtml#IECommittees>

Fundraising ideas for nonprofits from Fired Up Fundraising: <http://www.gailperry.com/nonprofit-board-members-fundraising-ideas/>

Historical article on money in American elections: <http://www.motherjones.com/politics/2012/06/history-money-american-elections/>

Hybrid PACs: <http://talkingpointsmemo.com/muckraker/ behold-the-hybrid-pac-all-the-benefits-of-a-regular-pac-with-the-super-bonuses>

National Council of State Legislatures

Campaign Finance resources: <http://www.ncsl.org/research/elections-and-campaigns/campaign-finance.aspx> or go to <http://www.ncsl.org> and in the menu under “Research” click “Elections and Campaigns” then click on “Campaign Finance”.

Disclosure and Reporting Requirements: <http://www.ncsl.org/research/elections-and-campaigns/disclosure-and-reporting-requirements.aspx> or go to <http://www.ncsl.org> and in the menu under “Research” click “Elections and Campaigns” then click on “Campaign Finance” and scroll down to click on “Disclosure and Reporting Requirements”.

Super PACs: <http://www.theatlantic.com/politics/archive/2016/02/super-pacs-2016/470697/>

Wellstone Action

Creating and Managing a Campaign: <http://www.wellstone.org/resources/rules-and-tips-creating-and-managing-your-campaign-budget>

Sample Campaign Plan: <http://www.wellstone.org/resources/sample-campaign-plan>

Fundraising Resources

Certifying Fund Raising Executives: <http://www.cfre.org/wp-content/uploads/2013/05/bgloss.pdf>

Nonprofit Fundraising Resources: <http://www.networkforgood.com/non-profit-fundraising-resources/>

Nonprofit Glossary: <http://grantspace.org/tools/knowledge-base/Funding-Research/Definitions-and-Clarification/glossaries>

Online Fundraisers Glossary: <http://www.networkforgood.com/nonprofitblog/online-fundraisers-glossary/>

Nonprofit Agency Resources

How to read the new IRS 990 form: <https://www.npcny.org/new990/>

Guidestar website, providing nonprofit organizations' 990 forms free to the public: <http://www.guidestar.org>

Hurwit & Associates: <http://www.hurwitassociates.com/resources>

Nonprofit Finance Fund Glossary: <http://www.nonprofitfinancefund.org/glossary>

Sample Fundraising Plan: <http://www.arts.texas.gov/wp-content/uploads/2012/05/Sample-Fundraising-Plan.pdf>

State Filing Requirements for Nonprofits: <https://www.councilofnonprofits.org/tools-resources/state-filing-requirements-nonprofits>

Wallace Foundation Program-Based Budget Template: <http://www.wallacefoundation.org/knowledge-center/Resources-for-Financial-Management/Pages/Program-Based-Budget-Template.aspx>

Public Agency Resources

Budgeting and Finance: <http://www.ca-ilg.org/budgeting-finance>

Digital Government Achievement Awards: <http://www.govtech.com/cdg/Best-of-the-Web-Digital-Government-Achievement-Awards-2016-Winners-Announced.html>

Government Finance Officers Association

Best Practices: <http://www.gfoa.org/best-practices>

Publications: <http://www.gfoa.org/publications>

Pew Trust

Government Performance Project: <http://www.pewtrusts.org/en/archived-projects/government-performance-project>

States Fiscal Health: <http://www.pewtrusts.org/en/projects/states-fiscal-health>

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