Changing the NGAUS Membership Year

Membership dues make up approximately one-third of the Association's revenues. When this money is received it is important to the operations of the Association. Currently, with our membership year beginning in July, most revenue is not received until the July time frame. But with our fiscal year beginning in January, instead of banking money, and being proactive with the cash flow, we are being reactive. Additionally, outside our auditors find it difficult to conduct the audit process when the Association's fiscal year and membership year are six months apart. The audits are critical because, not only is NGAUS audited, but also the Insurance Trust, the Historical Society and the Building Corp. A calendar year would alleviate our auditors concerns.

Moving to a calendar year would also make it easier to determine delegate numbers for the General Conference. Instead of waiting for fiscal numbers for a membership year that ends in June for a September or October Conference, numbers and verification of delegates can be done much earlier and much easier. A change in calendar year would also make it easier to use prior National Guard Bureau fiscal year strength numbers to determine the basis for NGAUS membership strength.

While there are pluses to making the change, we recognize that this will generate considerable work on the part of state associations to adapt to this change. The change will require a dues transition process. The Membership Committee recommended a plan that would eliminate January to December membership year beginning January 1, 1997. In order to ensure from the current membership year we would ask the state associations to use the transition period. The recommended transition period would cover the threemonth period from July 1, 1996, to December 31, 1996.

In asking for this change, there was one important consideration. First, there is an increase in NGAUS dues. Second, the associations can determine their schedule for collection of transition dues. Third, the universal completion of the transition will be December 31, 1996. By then, everyone's dues will have been paid for membership (calendar) year 4. Fourth, the NGAUS bylaws were changed at the Boston Convention 1996.

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