

11:19 AM  
03/06/23  
Accrual Basis

The American Legion Department of California  
Legion ONLY

Proposed Budget for FY 2024

	Actuals	2023	2024
	Jul 1, '22 - Mar 1, 23	Annual Budget	Budget
Ordinary Income/Expense			
Income			
2023 - Projected Surplus			250,000
DUES REVENUES			
DUES REVENUE - Gross Amount			
4110 · Online Traditional Dues (N)	449,545	761,350	610,000
4115 · Online Post Dues (N)	413,750	502,500	501,500
4111 · Mailed Post Dues (P)	130,870	280,060	200,000
4116 · Mailed Administrative Dues (M)	129,985	159,125	150,000
4112 · Online Administrative Dues (N)	7,182	15,000	10,000
4113 · Traditional PUFL Dues (N)	135,025	127,500	135,000
4114 · Administrative PUFL Dues (N)	11,849	10,800	11,500
Total DUES REVENUE - Gross Amount	1,278,206	1,856,335	1,618,000
DUES TO NATIONAL EXPENSES			
5010 · National Payment	(132,217)	(300,000)	(250,000)
Total DUES TO NATIONAL EXPENSES	(132,217)	(300,000)	(250,000)
ONLINE RENEWAL POST REIMB			
8055 · OLR - Post Credit	(184,476)	(250,000)	(250,000)
Total ONLINE RENEWAL POST REIMB	(184,476)	(250,000)	(250,000)
Total DUES REVENUES	961,513	1,306,335	1,118,000
FUNDRAISING REVENUES			
WAYS AND MEANS FUNDRAISING			
WAYS & MEANS FUNDRAISING			
**** · W&M V360 -Holiday Thank you (Nov)			31,630
**** · W&M V360 -One CA Legion (Feb)			31,630
**** · W&M V360 -Be the One Recognition (Mar)			18,750
**** · W&M V360 -Flags Forever (Jun)			23,825
4333 · W&M V360 - Pillars	18,558	9,660	0
4422 · W&M - V360 Mission; Vet Indepen	-	14,771	0
4420 · W&M - V360 Giv a Vet a Gift	-	18,400	16,420
4332 · W&M V360 - Pre FY 23	2,991	-	0
4331 · W&M - V360 Freedom Raffle	655	-	0
4330 · W&M - V360 Prior Year	2,693	-	0
4006 · W&M - V360 At-Risk Vet. Appeal	-	22,560	0
4302 · W&M - V360 Last Chance	3,367	-	0
4329 · W&M - V360 - Ornament	8,348	20,000	0
4314 · W&M - Helmets 4 Heroes	36,783	40,000	60,000
4313 · W&M - V360 Cards/Labels	10,148	61,460	23,000
4318 · W&M - V360 Sweepstakes Campaign	8,141	77,925	54,750
4003 · W&M - Smile Amazon Fundraising	272	500	0
Total WAYS & MEANS FUNDRAISING	91,956	265,276	260,005
WAYS & MEANS FUNDRAISING EXP			
8090 · W&M - V360 Sweepstakes	(14,000)	(14,000)	(14,000)
Total WAYS & MEANS FUNDRAISING EXP	(20,774)	(14,398)	(14,000)
Total WAYS AND MEANS FUNDRAISING	71,182	250,878	246,005
Total FUNDRAISING REVENUES	71,182	250,878	246,005

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	Actuals Jul 1, '22 - Mar 1, 23	2023 Annual Budget	2024 Budget
<b>DONATIONS REVENUE</b>			
4819 · CA Legionnaire Newspaper	187	2,015	100
4814 · CA Legionnaire	-	1,000	0
4503 · CA Legion College	1,560	1,000	500
4319 · VA& R Donations	2,820	1,000	3,000
4501 · Four Chaplains	407	2,500	400
4502 · CA Disaster Relief	-	500	0
4507 · TAL - Gail Whitley	-	500	0
4509 · General Donations	2,686	5,000	5,000
<b>Total DONATIONS REVENUE</b>	<b>7,661</b>	<b>13,515</b>	<b>9,000</b>
<b>OTHER REVENUES</b>			
4823 · Wall of Honor	150	-	0
4515 · June 30 Donation	3,201	-	0
4812 · CA Fire Relief Fund	250	-	0
4010 · Department Emblem Royalty (N)	-	6,500	7,000
4009 · Department Roster	-	500	500
6101 · Legionnaire Insurance Trust	-	75,000	75,000
4510 · Lockton Affinity Marketing	1,698	1,750	1,750
4008 · Membership Shirt Sales	68	8,000	8,000
4805 · National Fundraising Proceeds	-	80,000	80,000
4809 · Neptune Society	13,524	12,600	12,600
4804 · USAA Revenue	-	51,300	51,300
<b>Total OTHER REVENUES</b>	<b>18,891</b>	<b>235,650</b>	<b>236,150</b>
<b>DEPARTMENT CONVENTION REVENUE</b>			
4806 · Commander & President's Banquet	159	1,000	1,000
4551 · Convention Royalties	1,000	2,000	1,000
4802 · TAL Delegate/Alt Fees	91	24,000	24,000
<b>Total DEPARTMENT CONVENTION REVENUE</b>	<b>1,250</b>	<b>27,000</b>	<b>26,000</b>
<b>NATIONAL CONVENTION</b>			
4815 · National Alternate Delegate Fee	277	700	300
4816 · National Banquet Tickets	2,052	4,500	2,000
4817 · National Guest Fees	350	1,250	350
<b>Total NATIONAL CONVENTION</b>	<b>2,679</b>	<b>6,450</b>	<b>2,650</b>
<b>Total Income</b>	<b>1,063,176</b>	<b>1,839,828</b>	<b>1,887,805</b>
<b>Gross Profit</b>	<b>1,063,176</b>	<b>1,839,828</b>	<b>1,887,805</b>
<b>Expense</b>			
<b>EXECUTIVE EXPENSES</b>			
<b>DEPT EXEC COMMITTEE STIPEND</b>			
8147 · Department Commander (Mo)	-	24,000	24,000
8149 · Area Commanders (Qtly)	2,250	4,500	4,500
8153 · District Commanders (Qtly)	7,375	15,000	15,000
8151 · Judge Advocate (Qtly)	-	1,200	1,200
6004 · NEC (Qtly)	750	1,275	1,275
<b>Total DEPT EXEC COMMITTEE STIPEND</b>	<b>10,375</b>	<b>45,975</b>	<b>45,975</b>
<b>DEPARTMENT OFFICER FUND</b>			
8154 · Commanders's Discretionary Fund	272	1,000	1,000
8158 · Sgt at Arms	-	1,000	1,000
8152 · Chaplain	-	500	500
8157 · Historian	-	500	500
<b>Total DEPARTMENT OFFICER FUND</b>	<b>272</b>	<b>3,000</b>	<b>3,000</b>

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<b>DEC MEETING</b>			
6133 · Protect Youth Sports Dept Lead	385	1,200	1,000
5502 · Mileage	8,486	9,000	18,000
5501 · Per Diem	4,500	4,700	9,000
5999 · Lodging	1,383	3,000	3,000
5005 · DEC Reporting & Documentation	5,691	8,000	8,000
<b>Total DEC MEETING</b>	<b>20,445</b>	<b>25,900</b>	<b>39,000</b>
<b>Total EXECUTIVE EXPENSES</b>	<b>31,092</b>	<b>74,875</b>	<b>87,975</b>
<b>DEPARTMENT EXPENSES</b>			
<b>DEPARTMENT CONVENTION</b>			
6032 · Printing - BOR & Program	-	4,000	4,000
6630 · Facilities	-	35,000	26,000
6601 · Production	-	7,000	5,000
6602 · Equipment Rental	-	10,000	8,000
6031 · Dept Conv Reporting & Printing	-	10,000	10,000
6632 · Department Convention Supplies	-	1,000	2,000
6634 · Entertainment - Band C&P Banq	-	5,000	2,500
6635 · District Secretaries	-	2,250	2,250
<b>Total DEPARTMENT CONVENTION</b>	<b>-</b>	<b>74,250</b>	<b>59,750</b>
<b>NATIONAL CONVENTION EXPENSES</b>			
6008 · National Convention DAG Badges	3,350	5,000	3,350
6200 · National Convention - Flight	-	3,000	3,000
4818 · National Convention Banquet	-	4,500	3,500
6202 · National Convention Caucus Room	5,244	7,000	6,500
6204 · National Convention Lodging	1,678	2,500	2,500
6201 · National Convention - Travel	198	500	350
<b>Total NATIONAL CONVENTION EXPENSES</b>	<b>10,470</b>	<b>22,500</b>	<b>19,200</b>
<b>NATIONAL COMMANDER VISIT</b>			
6258 · National Commander - Vehicle	-	3,200	3,200
6257 · National Commander - Lodging	-	5,000	5,000
6260 · National Commander Visit Other	-	3,000	3,000
<b>Total NATIONAL COMMANDER VISIT</b>	<b>-</b>	<b>11,200</b>	<b>11,200</b>
<b>DEPARTMENT TRAINING</b>			
8095 · Dept American Legion College	6,854	15,000	20,000
6830 · Nat'l American Legion College	1,600	1,600	1,600
<b>Total DEPARTMENT TRAINING</b>	<b>8,454</b>	<b>16,600</b>	<b>21,600</b>
<b>DEPARTMENT EVENTS</b>			
6865 · VA&R	-	1,000	500
6863 · National - Events	200	-	0
6864 · Law & Order	-	400	1,400
5990 · Four Chaplains	436	400	400
6862 · Legion Legislative Day	-	1,000	3,000
5376 · Oratorical	-	1,000	1,000
<b>Total DEPARTMENT EVENTS</b>	<b>636</b>	<b>3,800</b>	<b>6,300</b>

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<b>COMMISSION &amp; COMMITTEES</b>				
7206 · Parking	-		250	250
7204 · Mileage	3,947		5,000	6,500
7205 · Commission & Committee Call-Ins	916		2,500	3,500
<b>Total COMMISSION &amp; COMMITTEES</b>	<b>4,863</b>		<b>7,750</b>	<b>10,250</b>
<b>MEMBERSHIP COMMITTEE</b>				
6834 · Membership Events	-		5,000	5,000
6832 · Membership Team Workshop	1,636		2,500	3,000
8053 · Membership Committee Travel	-		-	750
<b>Total MEMBERSHIP COMMITTEE</b>	<b>1,636</b>		<b>7,500</b>	<b>8,750</b>
<b>DEPARTMENT ORATORICAL CONTEST</b>				
5378 · Area/Contestant Lodging	1,335		1,300	1,350
5510 · Area Call-in - Mileage (6)	1,022		1,350	1,500
5511 · Area Per Diem (6) 1 day	200		600	1,500
5512 · PYS Screenings	-		180	72
5373 · Contestant Travel / Mileage (Dept Cont)	1,408		800	1,450
5375 · Contestant Per Diem (Dept Cont)	300		300	300
<b>Total ORATORICAL PROGRAM</b>	<b>4,266</b>		<b>4,530</b>	<b>6,172</b>
<b>AWARDS AND PLAQUES</b>				
6131 · Americanism Award	-		150	150
8044 · Leadership	-		150	150
6130 · Law & Order	-		1,000	1,000
6867 · Legislative - Year Award	-		300	300
6052 · Membership Plaques / Ribbons	-		3,500	3,500
5372 · Area Oratorical Award (6)	3,200		4,800	6,000
6132 · Department Oratorical Award	3,700		3,500	3,500
6050 · Ritual - Award	-		300	300
6009 · Scouting - Eagle of the Year	-		2,000	2,000
New · Scouting - Legionnaire Awards & Admin Costs	-		-	1,000
<b>Total AWARDS AND PLAQUES</b>	<b>6,900</b>		<b>15,700</b>	<b>17,900</b>
<b>EMBLEMS/SHIRTS/PINS EXPENSE</b>				
5601 · Emblems Sales	1,320		600	2,000
5602 · Department Membership Shirt	369		8,000	8,000
5603 · Dept/District Officers Pin	809		1,200	1,200
5604 · Past Commander Colors	-		1,000	1,000
5606 · Department Officer Caps	(501)		450	450
<b>Total EMBLEMS/SHIRTS/PINS EXPENSE</b>	<b>1,997</b>		<b>11,250</b>	<b>12,650</b>
<b>CA LEGIONNAIRE EXPENSES</b>				
Media Comm. - Mthly Stipend				
8079 · Website Team Consultant (Mo)	8,000		12,000	15,960
8148 · Editor - CA Legionnaire (Mo)	8,000		12,000	15,960
<b>Total Media Comm. - Mthly Stipend</b>	<b>16,000</b>		<b>24,000</b>	<b>31,920</b>
5709 · CA Legionn - Freelance Writers	2,382		4,000	4,000
5710 · CA Legionnaire - Printing	4,699		7,000	7,000
5711 · CA Legionnaire - Mailing	2,140		2,500	2,500
<b>Total CA LEGIONNAIRE EXPENSES</b>	<b>25,221</b>		<b>37,500</b>	<b>45,420</b>
<b>Total DEPARTMENT EXPENSES</b>	<b>64,444</b>		<b>212,580</b>	<b>219,192</b>

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	<u>Jul 1, '22 - Mar 1, 23</u>	<u>Annual Budget</u>	<u>Budget</u>
VSO DIVISION EXPENSES			
VSO PAYROLL EXPENSES			
5410 · LOS - Wages	54,315	142,648	Combined Wages
5411 · OAK - Wages	37,643	115,352	461,312
5414 · SAN - Wages	60,055	177,200	
Total 5401 · VSO - Wages and salaries	<u>152,012</u>	<u>435,200</u>	<u>461,312</u>
VSO - Group Insurance			
8060 · LOS - Group Insurance	14,315	20,000	20,000
8062 · OAK - Group Insurance	331	10,000	10,000
8061 · SAN - Group Insurance	12,341	30,000	30,000
Total 5430 · VSO - Group Insurance	<u>26,987</u>	<u>60,000</u>	<u>60,000</u>
VSO - Retirement Fund			
8075 · LOS - Retirement Fund	13,540	27,000	25,000
8076 · OAK - Retirement Fund	200	3,000	5,000
8077 · SAN - Retirement Fund	10,830	15,000	15,000
Total 5431 · VSO Retirement Fund	<u>24,569</u>	<u>45,000</u>	<u>45,000</u>
VSO PAYROLL TAXES			
5402 · VSO - Payroll Taxes	37,070	86,000	86,000
Total VSO PAYROLL TAXES	<u>37,070</u>	<u>86,000</u>	<u>86,000</u>
Total VSO PAYROLL EXPENSES	<u>240,639</u>	<u>626,200</u>	<u>652,312</u>
VSO - OTHER EXPENSES			
5416 · VSO - Per Diem	650	2,500	2,500
5445 · VSO - Mileage	755	4,000	4,000
5408 · VSO - Lodging	1,307	4,000	4,000
5304 · VSO - Training	-	11,000	8,000
8038 · VSO - OAK - Equipment Lease	2,303	3,500	2,000
8046 · VSO - OAK - Supplies	290	2,500	2,000
8045 · VSO - LOS - Equipment Lease	1,004	2,000	2,000
8030 · VSO - LOS - Postage	-	300	0
8004 · VSO - LOS - Supplies	622	2,500	2,500
8034 · VSO - LOS - Telephone	396	1,500	1,500
8006 · VSO - LOS - Water	123	350	0
8005 · VSO - SAN - Supplies	292	1,000	1,000
8023 · VSO - SAN - Equipment Lease	754	1,000	1,000
Total 5425 · VSO - OTHER EXPENSES	<u>8,496</u>	<u>36,150</u>	<u>30,500</u>
Total VSO DIVISION EXPENSES	<u>249,135</u>	<u>662,350</u>	<u>682,812</u>

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<b>COMBINED PAYROLL EXPENSE</b>			
5903 · HQ & VSO Covid Testing	-	1,000	0
5902 · Payroll - Processing Fees	4,409	7,500	7,500
5901 · Payroll - Employer Taxes	33,487	60,000	63,600
5922 · Pension Proc Fees	5,706	4,500	5,500
5924 · HQ and VSO - Workers Comp Ins	3,104	5,500	4,500
<b>Total COMBINED PAYROLL EXPENSE</b>	<b>46,705</b>	<b>78,500</b>	<b>81,100</b>
<b>5900 · HQ OFFICE EXPENSES</b>			
<b>HQ PAYROLL</b>			
5910 · HQ - Wages	134,260	316,500	339,090
5923 · HQ - Payroll Taxes	31,548	60,000	63,600
5926 · HQ - Group Insurance	17,557	32,000	25,000
5925 · HQ - Retirement Fund	14,786	25,000	20,000
<b>Total HQ PAYROLL</b>	<b>198,151</b>	<b>433,500</b>	<b>447,690</b>
<b>HQ - OTHER EXPENSES</b>			
5847 · HQ - Staff Training	-	1,000	1,000
5845 · HQ - Mileage Reimbursement	2,397	6,000	6,000
5844 · HQ - Air Travel	2,945	4,000	5,000
5843 · HQ - Per Diem	2,500	8,000	8,000
5842 · HQ - Lodging	4,054	12,000	12,000
5967 · HQ - Staff Appreciation	-	1,000	1,500
<b>Total HQ - OTHER EXPENSES</b>	<b>11,896</b>	<b>32,000</b>	<b>33,500</b>
<b>HQ COMMUNICATIONS</b>			
5976 · HQ - Microsoft 365 Business	719	2,000	1,500
5977 · HQ - Adobe Creative Clouds	195	600	1,000
5998 · HQ - Email Services	2,495	3,900	4,200
5997 · HQ - Fax Services	70	120	120
8085 · HQ - Video Conference Services	900	2,200	1,200
5961 · HQ - Online Form Services	1,795	1,250	2,000
5956 · HQ - Website Services	58	500	350
<b>Total HQ COMMUNICATIONS</b>	<b>6,231</b>	<b>10,570</b>	<b>10,370</b>
<b>5930 · FACILITIES AND EQUIPMENT</b>			
HQ - Supplies - Cleaning	163	400	400
HQ - Supplies - Office	6,219	10,000	10,000
HQ - Supplies - Comp/SWare	297	7,500	7,000
HQ - Supplies - Equip	975	1,000	1,000
5994 · HQ - Property Landscaping	1,360	2,800	2,050
5931 · HQ - Janitorial	2,800	4,800	4,800
5932 · HQ - Equipment Lease	4,232	7,000	7,000
5933 · HQ - Internet Access	3,499	3,900	3,900
5230 · HQ - Gas	3,407	2,200	4,000
5934 · HQ - Electric	1,532	6,000	4,000
5935 · HQ - Security Alarm	1,007	1,300	2,500
5936 · HQ - Garbage/Water/Waste	1,351	1,800	2,000
5937 · HQ - Repairs and Maintenance	1,146	10,000	10,000
5938 · HQ - Insurance	3,197	5,000	5,000
5939 · HQ - Property Taxes	11,831	12,000	12,000
5940 · HQ - Telephone	3,206	4,000	4,000
5960 · HQ - Pest Control	150	900	900
5947 · HQ - Water Service	460	550	550
<b>Total 5930 · FACILITIES AND EQUIPMENT</b>	<b>46,830</b>	<b>81,150</b>	<b>81,100</b>

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5943 · HQ -Taxes and Licenses	30	300	300
5993 · HQ - Accounting Software	890	1,500	1,500
5959 · HQ - Photos	-	100	100
5946 · HQ - Dues and Subscription	3,298	2,000	3,500
5949 · HQ - Bank Charges	1,201	800	2,000
6805 · HQ - Contract Serv- Legislative	12,183	18,000	18,000
5950 · HQ - Contract Serv - Accounting	6,825	8,000	10,000
5952 · HQ - Contract Serv - Auditing	15,326	25,000	25,000
5951 · HQ - Contract Serv - IT	6,990	12,000	12,000
5953 · HQ - Contract Serv - Legal	636	9,000	9,000
6261 · Association Fees	300	-	150
5969 · HQ - Postage Post 1000	1,897	6,000	6,000
5942 · HQ - Postage and Shipping - Other	6,320	7,000	9,000
Total 5942 · HQ - Postage and Shipping	8,217	13,000	15,000
5991 · HQ - Printing	6,964	7,000	9,000
5995 · Administrative Miscellaneous	1,092	-	0
Total 5900 · HQ OFFICE EXPENSES	327,061	653,920	678,210
Total Expense	718,438	1,682,225	1,749,289
Net Ordinary Income	344,739	157,603	138,516
Other Income/Expense			
Other Income			
6103 · Interest Income	129	250	250
Total Other Income	129	250	250
Other Expense			
7103-1 · SBA Loan Payments	3,846	25,000	8,000
7102 · Depreciation	-	12,000	12,000
7104 · LACC Loan Contract Payments	60,000	60,000	60,000
7105 · LACC Calendar Contract Payments	-	15,112	0
7106 · Building Mortgage	26,992	46,300	46,300
Total Other Expense	90,838	158,412	126,300
Net Other Income	(90,709)	(158,162)	(126,050)
Net Income	254,030	(559)	12,466