

The American Legion Department of California  
Actuals vs Proposed 2025 Budget

	2024 Actuals	Total 2025 Budget Proposal
<b>Income</b>		
<b>1-2 DUES REVENUES</b>		
<b>DUES REVENUE - Gross Amount</b>		
4110 Online Traditional Dues (N)	583,098	550,000
4111 Mailed Post Dues (P)	146,251	300,000
4112 Online Administrative Dues (N)	15,269	25,000
4113 Traditional PUFL Dues (N)	137,736	145,000
4114 Administrative PUFL Dues (N)	11,940	12,500
4115 Online Post Dues (N)	431,802	525,000
4116 Mailed Administrative Dues (M)	128,626	140,000
4121 Membership Tablet - Mbrshp Team	1,724	2,500
4122 Expired Mailing (D)	22,063	
<b>Total DUES REVENUE - Gross Amount</b>	<b>1,478,506</b>	<b>1,700,000</b>
<b>DUES TO NATIONAL EXPENSES</b>		
5010 National Payment	(158,472)	(200,000)
<b>Total DUES TO NATIONAL EXPENSES</b>	<b>(158,472)</b>	<b>(200,000)</b>
<b>ONLINE RENEWAL POST REIMB</b>		
8055 OLR - Post Credit	(305,554)	(300,000)
<b>Total ONLINE RENEWAL POST REIMB</b>	<b>(305,554)</b>	<b>(300,000)</b>
<b>Total 1-2 DUES REVENUES</b>	<b>1,014,480</b>	<b>1,200,000</b>
<b>1-3 FUNDRAISING REVENUES</b>		
<b>WAYS AND MEANS FUNDRAISING</b>		
4314 Helmets 4 Heroes	11,978	80,000
<b>VICTORY 360 FUNDRAISING</b>		
4318 W&M - V360 Sweepstakes Campaign	41,470	75,000
4330 V360 - Prior Year	3,939	
4332 W&M V360 - Pre FY 23	555	
4334 V360 - Holiday Thank You (Nov)	15,860	
4337 V360 - Flags Forever (Jun)	2,780	
4420 V360 - Matching Gift (Aug)	20	
<b>Total VICTORY 360 FUNDRAISING</b>	<b>64,624</b>	<b>75,000</b>
<b>WAYS &amp; MEANS FUNDRAISING EXP</b>		
8090 W&M - V360 Sweepstakes	(14,000)	(14,000)
<b>Total WAYS &amp; MEANS FUNDRAISING EXP</b>	<b>(14,000)</b>	<b>(14,000)</b>
<b>Total WAYS AND MEANS FUNDRAISING</b>	<b>62,602</b>	<b>141,000</b>
<b>Total 1-3 FUNDRAISING REVENUES</b>	<b>62,602</b>	<b>141,000</b>
<b>1-4 PROGRAM REVENUE</b>		
<b>AMERICAN LEGION RIDERS</b>		
3350 Per Capita (M) (\$10)	7,967	
3351 Delegate Fees (\$10)	47	
3352 New Chapters (\$50)	96	
3353 Quartermaster Merchandise	63,687	
3354 Donation VA&R	200	
3355 Donation Legacy Run	1,385	
<b>Total AMERICAN LEGION RIDERS</b>	<b>73,382</b>	<b>0</b>
<b>BASEBALL REVENUE</b>		
4213 BB - Shirts and Other Sales	14	
4214 BB - Donations	58,300	
4226 BB - Entry Fees - National Acct	3,400	
<b>Total BASEBALL REVENUE</b>	<b>61,715</b>	<b>0</b>
<b>BOYS &amp; GIRLS STATE REVENUE</b>		
4221 B&G S - Registration Fees	455,915	
4224 B&G S - Transportation	99,929	
4225 B&G S - Foundation	1,080	
<b>Total BOYS &amp; GIRLS STATE REVENUE</b>	<b>556,924</b>	<b>0</b>

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<b>SAL DUES REVENUES</b>		
<b>SAL DUES TO NATIONAL EXPENSES</b>		
5075 SAL National Payment	(15,761)	
<b>Total SAL DUES TO NATIONAL EXPENSES</b>	<b>(15,761)</b>	<b>0</b>
<b>SAL REVENUE</b>		
4230 Online Squadron Dues (N)	122,356	
4231 Mailed Squadron Dues (SQ)	39,363	
4901 SAL Delegate/Alt Fees	196	
<b>Total SAL REVENUE</b>	<b>161,915</b>	<b>0</b>
<b>Squadron Online Mbrs Credits</b>		
5077 Squadron Credits	(40,886)	
<b>Total Squadron Online Mbrs Credits</b>	<b>(40,886)</b>	<b>0</b>
<b>Total SAL DUES REVENUES</b>	<b>105,268</b>	<b>0</b>
<b>Total 1-4 PROGRAM REVENUE</b>	<b>797,289</b>	<b>0</b>
<b>1-5 DONATIONS REVENUE</b>		
4319 VA& R Donations	2,456	3,000
4501 Four Chaplains	581	400
4509 General Donations	5,977	5,000
4512 National VCF - Donation	14,774	
4513 Donation to Oratorical	2,853	1,000
4516 Donation - Scouting	550	1,000
4819 CA Legionnaire Newspaper	527	500
<b>Total 1-5 DONATIONS REVENUE</b>	<b>27,718</b>	<b>10,900</b>
<b>1-6 OTHER REVENUES</b>		
4008 Membership Shirt Sales	1,320	8,000
4010 Department Emblem Royalty (N)	7,896	8,000
4017 Operation Comfort Warriors	184	100
4510 Lockton Affinity Marketing	2,773	2,500
4804 USAA Revenue	32,127	32,000
4805 National Fundraising Proceeds		89,000
4824 Video / Gaming Donations	100	500
4825 CA Legion Store - Royalties	3,098	20,000
6101 Legionnaire Insurance Trust	175,190	75,000
<b>Total 1-6 OTHER REVENUES</b>	<b>222,688</b>	<b>235,100</b>
<b>1-7 DEPARTMENT CONVENTION REVENUE</b>		
4551 Convention Royalties	1,080	1,000
4802 TAL Delegate Fees	13,580	24,000
<b>Total 1-7 DEPARTMENT CONVENTION REVENUE</b>	<b>14,660</b>	<b>25,000</b>
<b>1-8 NATIONAL CONVENTION</b>		
4815 Alternate Fee - (N) \$35	565	525
4816 National Banquet Tickets	1,550	2,730
4817 Guest Fees - (N) \$35	740	350
<b>Total 1-8 NATIONAL CONVENTION</b>	<b>2,855</b>	<b>3,605</b>
<b>Services</b>	176	
<b>Total Income</b>	<b>2,142,468</b>	<b>1,615,605</b>
<b>Gross Profit</b>	<b>2,142,468</b>	<b>1,615,605</b>

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Expenses	Total	
	2024 Actuals	2025 Budget Proposal
<b>1-9 EXECUTIVE EXPENSES</b>		
<b>DEC MEETING</b>		
5005 DEC Reporting & Documentation	2,448	5,500
5501 Per Diem	9,200	9,000
5502 Mileage	15,462	18,000
5999 Lodging	1,135	3,000
6133 Protect Youth Sports Dept Lead	481	600
<b>Total DEC MEETING</b>	<b>28,725</b>	<b>36,100</b>
<b>DEPARTMENT OFFICER FUND</b>		
8152 Chaplain		500
8154 Commanders' Discretionary Fund	702	500
8157 Historian		500
8158 Sgt at Arms		500
8161 Department Care/Compassion Fund	40	500
<b>Total DEPARTMENT OFFICER FUND</b>	<b>742</b>	<b>2,500</b>
<b>DEPT EXEC COMMITTEE STIPEND</b>		
6004 NEC (Qtly)	1,275	1,275
8147 Department Commander (Mo)	24,000	24,000
8149 Area Commanders (Qtly)	4,500	4,500
8151 Judge Advocate (Qtly)	1,200	1,200
8153 District Commanders (Qtly)	14,875	15,000
<b>Total DEPT EXEC COMMITTEE STIPEND</b>	<b>45,850</b>	<b>45,975</b>
<b>Total 1-9 EXECUTIVE EXPENSES</b>	<b>75,318</b>	<b>84,575</b>
<b>2-1 DEPARTMENT EXPENSES</b>		
<b>AWARDS AND PLAQUES</b>		
5372 Oratorical - Award	4,800	7,200
6009 Scouting - EY / Admin	159	5,000
6050 Ritual - Award		100
6051 Chaplain Award/Certificate		50
6052 Membership Plaques / Ribbons	5,831	2,000
6130 Law & Order		500
6131 Americanism Award	700	50
6132 Oratorical - Award (Dept)	4,300	9,000
6867 Legislative - Year Award	58	300
8044 Leadership		50
<b>Total AWARDS AND PLAQUES</b>	<b>15,849</b>	<b>24,250</b>
<b>CA LEGIONNAIRE EXPENSES</b>		
5709 Web Content	11,000	6,000
5710 CA Legionnaire - Printing	5,685	5,000
5711 CA Legionnaire - Mailing	3,403	3,000
5712 Social Media	500	6,000
<b>Media Comm. - Mthly Stipend</b>		
8079 Website Team Consultant (Mo)	8,250	10,000
8148 Editor - CA Legionnaire (Mo)	10,750	15,000
<b>Total Media Comm. - Mthly Stipend</b>	<b>19,000</b>	<b>25,000</b>
<b>Total CA LEGIONNAIRE EXPENSES</b>	<b>39,588</b>	<b>45,000</b>
<b>COMMISSION &amp; COMMITTEES</b>		
7204 Mileage	2,113	3,000
7205 Commission & Committee Call-Ins	850	1,500
<b>Total COMMISSION &amp; COMMITTEES</b>	<b>2,963</b>	<b>4,500</b>

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<b>DEPARTMENT CONVENTION</b>		
6031 Dept Conv Reporting & Printing		5,000
6032 Printing - BOR & Program		5,000
6601 Production		2,500
6602 Equipment Rental	12,509	12,000
6630 Facilities	5,533	10,000
6632 Department Convention Supplies	1,744	2,000
6634 Entertainment - Band C&P Banq	900	1,000
6635 District Secretaries	2,025	2,250
<b>Total DEPARTMENT CONVENTION</b>	<b>22,711</b>	<b>39,750</b>
<b>DEPARTMENT EVENTS</b>		
5990 Four Chaplains	1,024	500
6862 Legion Legislative Day	3,336	3,000
6863 National - Events	470	500
6864 Law & Order		1,500
<b>Total DEPARTMENT EVENTS</b>	<b>4,830</b>	<b>5,500</b>
<b>DEPARTMENT TRAINING</b>		
6830 Nat'l American Legion College	1,600	1,600
8095 Dept American Legion College	13,033	20,000
<b>Total DEPARTMENT TRAINING</b>	<b>14,633</b>	<b>21,600</b>
<b>EMBLEMS/SHIRTS/PINS EXPENSE</b>		
5601 Emblems Sales		1,000
5602 Department Merchandise	8,564	6,000
5603 Dept/District Officers Pin	1,830	1,250
5604 Past Commander Colors	50	300
5606 Department Officer Caps	2,462	600
<b>Total EMBLEMS/SHIRTS/PINS EXPENSE</b>	<b>12,906</b>	<b>9,150</b>
<b>MEMBERSHIP COMMITTEE</b>		
6832 Membership Team Workshop	1,463	2,000
6834 Membership Events	1,505	5,000
8053 Membership Committee Travel	893	1,700
<b>Total MEMBERSHIP COMMITTEE</b>	<b>3,861</b>	<b>8,700</b>
<b>NATIONAL COMMANDER VISIT</b>		
6257 National Commander - Lodging	5,732	6,000
6258 National Commander - Vehicle	3,861	5,000
6260 National Commander Visit Other	197	1,000
<b>Total NATIONAL COMMANDER VISIT</b>	<b>9,789</b>	<b>12,000</b>
<b>NATIONAL CONVENTION EXPENSES</b>		
4818 National Convention Banquet	5,222	4,250
6008 National Convention DAG Badges	4,690	3,350
6200 National Convention - Flight	742	1,000
6201 National Convention - Travel	217	250
6202 National Convention Caucus Room	4,100	5,000
6204 National Convention Lodging	2,489	2,500
<b>Total NATIONAL CONVENTION EXPENSES</b>	<b>17,461</b>	<b>16,350</b>
<b>ORATORICAL PROGRAM</b>		
5373 Oratorical - Area Contestant Tr	1,680	1,800
5375 Oratorical - Per Diem		1,800
5378 Oratorical - Dept Contest Lodg.		1,350
5510 Area 1-6 Mileage	1,183	
5511 Area 1-6 Per Diem	250	
<b>Total ORATORICAL PROGRAM</b>	<b>3,113</b>	<b>4,950</b>
<b>Total 2-1 DEPARTMENT EXPENSES</b>	<b>147,703</b>	<b>191,750</b>

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<b>2-2 PROGRAM EXPENSES</b>			
<b>AMERICAN LEGION RIDERS</b>			
3357 Director Fund	3,769		
3358 Vice Director	2,265		
3359 JAG	500		
3360 Secretary	959		
3361 Treasurer	500		
3363 Chaplain	500		
3365 Sgt. At Arms	589		
3366 Officers (Mbrship, Sfty, Serv)	954		
3367 Quartermaster	6,112		
3368 QM Merchandise	11,026		
3369 Convention Chair	500		
3370 Convention Seed	5,046		
3371 Rally Seed	2,000		
3372 Office Supplies	3,524		
3373 Rally Call-In	6,540		
3375 Legacy Run	71,610		
3376 Awards, Plaques, Flags & Poles	252		
3379 Emergency Relief Fund	1,200		
3382 Parliamentarian	500		
3390 Area 1 Vice Director	750		
3391 Area 2 Vice Director	750		
3392 Area 3 Vice Director	579		
3393 Area 4 Vice Director	615		
3395 Area 6 Vice Director	553		
3396 Paypal Fees	8		
3398 Historian	500		
<b>Total AMERICAN LEGION RIDERS</b>	<b>122,102</b>		<b>0</b>
<b>BASEBALL EXPENSES</b>			
5201 BB - Tournament Field	2,540		
5202 BB - Travel	9,363		
5203 BB - Supplies	3,952		
5206 BB - Awards	1,794		
5207 BB - Screenings	1,052		
5208 BB - Misc	149		
5209 BB - Bank Service Charge	142		
5210 BB - Mileage Reimb.	240		
5211 BB - Lodging	994		
5212 BB - Umpire Fees	300		
5213 BB - Baseballs	640		
5217 BB - Per Diem	350		
5225 BB - Production	245		
<b>Total BASEBALL EXPENSES</b>	<b>21,761</b>		<b>0</b>

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<b>BOYS &amp; GIRLS STATE EXPENSES</b>			
5220 B&G S - Lodge	163,696		
5221 B&G S - Meals	258,576		
5222 B&G S - Counselors	17,300		
5223 B&G S - Supplies and Storage	5,152		
5224 B&G S - T-shirts, Pins, etc.	22,362		
5226 B&G S - Insurance	25,018		
5228 B&G S - Screenings	2,068		
5229 B&G S - Misc	1,100		
5237 B&G S - Communications Platform	20,126		
5246 B&G S - Storage	2,152		
5278 B&G S - Transportation	100,562		
8026 B&G S - Printing & Postage	6,092		
<b>Total BOYS &amp; GIRLS STATE EXPENSES</b>	<b>624,204</b>		<b>0</b>
<b>SAL EXPENSES</b>			
5062 SAL - Travel (Excluding Cmdr)	3,792		
5231 SAL - Convention	301		
5232 SAL - "Call-Ins"	7,505		
5233 SAL - National Convention	12,786		
5234 SAL - Commander Travel	735		
5238 SAL - Delegate Fees	1,155		
5242 SAL - Supplies	1,143		
5243 SAL - Emblems	1,066		
5244 SAL - Postage & Printing	382		
5245 SAL - Website	4,560		
5248 SAL - "Program Exp" donations	10,077		
5250 S.A.L. Other (MISC.)	221		
5251 SAL - Awards	585		
5260 SAL - Mileage	842		
5267 SAL - Nat. Comm/Comm. Reimb.	2,789		
<b>Total SAL EXPENSES</b>	<b>47,937</b>		<b>0</b>
<b>Total 2-2 PROGRAM EXPENSES</b>	<b>816,003</b>		<b>0</b>
<b>2-3 VSO DIVISION EXPENSES</b>			
<b>VSO - OTHER EXPENSES</b>			
5304 VSO - Training			8,000
5408 VSO - Lodging	1,656		3,000
5416 VSO - Per Diem	1,850		2,000
5445 VSO - Mileage	3,014		3,000
8004 VSO - LOS - Supplies	567		1,000
8005 VSO - SAN - Supplies	740		1,000
8023 VSO - SAN - Equipment Lease	516		800
8034 VSO - LOS - Telephone	654		800
8038 VSO - OAK - Equipment Lease	420		500
8045 VSO - LOS - Equipment Lease	432		500
8046 VSO - OAK - Supplies			500
<b>Total VSO - OTHER EXPENSES</b>	<b>9,848</b>		<b>21,100</b>

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<b>VSO PAYROLL EXPENSES</b>		
VSO - Group Insurance		
8060 LOS - Group Insurance	28,045	25,000
8061 SAN - Group Insurance	23,071	20,000
8062 OAK - Group Insurance	146	5,000
<b>Total VSO - Group Insurance</b>	<b>51,262</b>	<b>50,000</b>
VSO - Wages and Salaries		
5410 LOS - Wages	127,750	170,000
5411 OAK - Wages	55,291	98,000
5414 SAN - Wages	93,708	100,000
<b>Total VSO - Wages and Salaries</b>	<b>276,749</b>	<b>368,000</b>
VSO PAYROLL TAXES		
VSO - Payroll Taxes	63,289	60,000
<b>Total VSO PAYROLL TAXES</b>	<b>63,289</b>	<b>60,000</b>
VSO Retirement Fund		
8075 LOS - Retirement Fund	12,791	15,000
8076 OAK - Retirement Fund		5,000
8077 SAN - Retirement Fund	9,629	15,000
<b>Total VSO Retirement Fund</b>	<b>22,420</b>	<b>35,000</b>
<b>Total VSO PAYROLL EXPENSES</b>	<b>413,719</b>	<b>513,000</b>
<b>Total 2-3 VSO DIVISION EXPENSES</b>	<b>423,568</b>	<b>534,100</b>
<b>COMBINED PAYROLL EXPENSE</b>		
5901 Payroll - Employer Taxes	59,811	60,000
5902 Payroll - Processing Fees	8,030	7,000
5922 Pension Proc Fees	7,965	7,000
5924 HQ and DSO - Workers Comp Ins	3,676	4,500
<b>Total COMBINED PAYROLL EXPENSE</b>	<b>79,482</b>	<b>78,500</b>
<b>HQ OFFICE EXPENSES</b>		
<b>5930 FACILITIES AND EQUIPMENT</b>		
5230 HQ - Gas	1,885	4,000
5898 HQ - Equip	505	1,000
5931 HQ - Janitorial		4,800
5932 HQ - Equipment Lease	5,982	6,000
5933 HQ - Internet Access	4,392	3,900
5934 HQ - Electric	289	2,500
5935 HQ - Security Alarm	1,422	1,800
5936 HQ - Garbage/Water/Waste	1,828	2,000
5937 HQ - Repairs and Maintenance	5,977	8,000
5938 HQ - Insurance	5,804	5,000
5939 HQ - Property Taxes	12,014	12,500
5940 HQ - Telephone	3,470	4,000
5947 HQ - Water Service	887	1,500
5960 HQ - Pest Control		500
5987 HQ - Cleaning	174	700
5988 HQ - Office Supplies	3,162	7,500
5989 HQ - Comp/SWare	2,946	4,000
5994 HQ - Property Landscaping	3,225	3,000
<b>Total 5930 FACILITIES AND EQUIPMENT</b>	<b>53,962</b>	<b>72,700</b>

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5942 HQ - Postage and Shipping	2,680		3,500
5969 HQ - Postage Post 1000	4,972		5,500
<b>Total 5942 HQ - Postage and Shipping</b>	<b>7,653</b>		<b>9,000</b>
5943 HQ -Taxes and Licenses	230		300
5946 HQ - Dues and Subscription	4,588		4,750
5949 HQ - Bank Charges	1,594		1,250
5950 HQ - Contract Serv - Accounting	8,050		10,000
5951 HQ - Contract Serv - IT	12,037		12,000
5952 HQ - Contract Serv - Auditing	23,500		25,000
5953 HQ - Contract Serv - Legal	31,688		9,000
5959 HQ - Photos	59		60
5991 HQ - Printing	8,852		8,000
5993 HQ - Accounting Software	2,265		1,800
5995 Administrative Miscellaneous	(4,000)		
6261 Association Fees	150		150
6805 HQ - Contract Serv- Legislative	18,000		18,000
<b>HQ - OTHER EXPENSES</b>			
5842 HQ - Lodging	8,628		10,000
5843 HQ - Per Diem	5,550		5,500
5844 HQ - Air Travel	5,660		5,000
5845 HQ - Mileage Reimbursement	2,961		5,000
5847 HQ - Staff Training	450		1,000
5967 HQ - Staff Appreciation	1,500		2,800
<b>Total HQ - OTHER EXPENSES</b>	<b>24,749</b>		<b>29,300</b>
<b>HQ COMMUNICATIONS</b>			
5956 HQ - Website Services	153		350
5961 HQ - Online Form Services	1,714		2,000
5976 HQ - Microsoft 365 Business	1,457		2,000
5977 HQ - Adobe Creative Clouds	227		700
5997 HQ - Fax Services	110		120
5998 HQ - Email Services	4,577		4,500
8085 HQ - Video Conference Services	900		1,200
<b>Total HQ COMMUNICATIONS</b>	<b>9,138</b>		<b>10,870</b>
<b>HQ PAYROLL</b>			
5910 HQ - Wages	256,728		300,000
5923 HQ - Payroll Taxes	66,828		55,000
5925 HQ - Retirement Fund	15,121		20,000
5926 HQ - Group Insurance	30,061		20,000
<b>Total HQ PAYROLL</b>	<b>368,739</b>		<b>395,000</b>
<b>Total HQ OFFICE EXPENSES</b>	<b>571,254</b>		<b>607,180</b>
<b>Total Expenses</b>	<b>2,113,327</b>		<b>1,496,105</b>
<b>Net Operating Income</b>	<b>29,141</b>		<b>119,500</b>
<b>Other Income</b>			
6103 Interest Income	5,979		5,000
<b>Total Other Income</b>	<b>5,979</b>		<b>5,000</b>
<b>Other Expenses</b>			
7102 Depreciation			10,500
7103-1 SBA Loan Payments	10,256		8,000
7104 LACC Loan Contract Payments	60,000		60,000
7105 LACC Calendar Contract Payments			46,000
7106 Building Mortgage	21,300		
<b>Total Other Expenses</b>	<b>91,556</b>		<b>124,500</b>
<b>Net Other Income</b>	<b>(85,577)</b>		<b>(119,500)</b>
<b>Net Income</b>	<b>(56,436)</b>		<b>0</b>