

The American Legion Department of California

JULY 2026 - JUNE 2027 Budget Proposal

Actuals vs Budget July 2025 - March 2026

	JULY 2025 - MARCH 2026 ACTUALS	2025-2026 Budget	Proposed 2027 Budget
1-2 DUES REVENUES			
DUES REVENUE - Gross Amount			
4110 Online Traditional Dues (N)	672,615.50	810,000.00	800,000.00
4111 Mailed Post Dues (P)	54,241.02	200,000.00	100,000.00
4112 Online Administrative Dues (N)	3,129.00	15,000.00	10,000.00
4113 Traditional PUFL Dues (N)	134,465.75	215,000.00	150,000.00
4114 Administrative PUFL Dues (N)	12,524.10	15,000.00	15,000.00
4115 Online Post Dues (N)	446,630.00	550,000.00	550,000.00
4116 Mailed Administrative Dues (M)	110,449.71	165,000.00	125,000.00
4121 Membership Tablet - Mbrshp Team	229.87	2,350.00	250.00
Total DUES REVENUE - Gross Amount	1,434,284.95	1,972,350.00	1,750,250.00
DUES TO NATIONAL EXPENSES			
5010 National Payment	(119,920.50)	(200,000.00)	(150,000.00)
Total DUES TO NATIONAL EXPENSES	(119,920.50)	(200,000.00)	(150,000.00)
ONLINE RENEWAL POST REIMB			
8055 OLR - Post Credit	(230,763.00)	(325,000.00)	(305,000.00)
Total ONLINE RENEWAL POST REIMB	(230,763.00)	(325,000.00)	(305,000.00)
Total 1-2 DUES REVENUES	1,083,601.45	1,447,350.00	1,295,250.00
1-3 FUNDRAISING REVENUES			
WAYS AND MEANS FUNDRAISING			
4314 Helmets 4 Heroes	13,285.52	50,000.00	40,000.00
VICTORY 360 FUNDRAISING			
4011 W&M - V360 Commander Challenge	5,251.30	1,000.00	0.00
4316 V360 - Campaign	14,446.32	15,000.00	14,000.00
4318 W&M - V360 Sweepstakes Campaign	32,242.85	59,000.00	50,000.00
Total VICTORY 360 FUNDRAISING	51,940.47	75,000.00	64,000.00
WAYS & MEANS FUNDRAISING EXP			
8090 W&M - V360 Sweepstakes	(7,500.00)	(14,000.00)	(14,000.00)
Total WAYS & MEANS FUNDRAISING EXP	(7,500.00)	(14,000.00)	(14,000.00)
Total WAYS AND MEANS FUNDRAISING	57,725.99	111,000.00	90,000.00
Total 1-3 FUNDRAISING REVENUES	57,725.99	111,000.00	90,000.00
1-5 DONATIONS REVENUE			
4319 VA& R Donations	60.00	8,000.00	1,000.00
4501 Four Chaplains	401.11	600.00	600.00
4509 General Donations	1,895.57	8,000.00	8,000.00
4512 National VCF - Donation		2,500.00	0.00
4513 Donation to Oratorical	8,659.57	6,000.00	9,100.00
4516 Donation - Scouting		1,000.00	1,000.00
4819 CA Legionnaire Newspaper	329.45	500.00	500.00
Total 1-5 DONATIONS REVENUE	11,345.70	26,600.00	20,200.00

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1-6 OTHER REVENUES			
4008 Membership Shirt Sales	6,000.00	8,000.00	8,000.00
4010 Department Emblem Royalty (N)	6,370.58	8,000.00	8,000.00
4510 Lockton Affinity Marketing	3,028.68	4,000.00	4,100.00
4520 National Emergency Funds	48.25	100.00	100.00
4804 USAA Revenue	6,425.00	32,000.00	0.00
4805 National Fundraising Proceeds	61,782.00	89,000.00	80,000.00
4825 CA Legion Store - Royalties	2,235.49	4,000.00	6,000.00
4830 Texas Disaster Relief	3,550.00		
6101 Legionnaire Insurance Trust		75,000.00	85,000.00
Total 1-6 OTHER REVENUES	89,440.00	220,100.00	191,200.00
1-7 DEPARTMENT CONVENTION REVENUE			
4551 Convention Royalties	1,096.65	1,000.00	2,000.00
4802 TAL Delegate Fees	1,062.00	24,000.00	24,000.00
Total 1-7 DEPARTMENT CONVENTION REVENUE	2,158.65	25,000.00	26,000.00
1-8 NATIONAL CONVENTION			
4814 National Delegate Fee (\$35)	665.00	300.00	2,485.00
4815 Alternate Fee - (N) \$35	420.00	300.00	525.00
4816 National Banquet Tickets	1,750.00	2,500.00	2,000.00
4817 Guest Fees - (N) \$35	630.00	650.00	630.00
Total 1-8 NATIONAL CONVENTION	3,465.00	3,750.00	5,640.00
Total Income	1,248,375.29	1,873,800.00	1,688,290.00
Gross Profit	1,248,375.29	1,873,800.00	1,688,290.00
Expenses			
1-9 EXECUTIVE EXPENSES			
5953 Legal Services Rendered - Litigation	28,321.93	10,000.00	35,000.00
5954 Legal - General Matters	1,662.56		5,000.00
DEC MEETING			
5005 DEC Reporting & Documentation	6,025.35	5,000.00	5,000.00
5501 Per Diem	8,900.00	10,000.00	9,000.00
5502 Mileage	17,609.00	20,000.00	45,000.00
5999 Lodging	1,268.20	3,000.00	2,000.00
6133 Protect Youth Sports Dept Lead	525.75	1,000.00	675.00
Total DEC MEETING	34,328.30	39,000.00	61,675.00
DEPT EXEC COMMITTEE STIPEND			
8147 Department Commander (Mo)	20,000.00	24,000.00	30,000.00
8149 Area Commanders (Qtly)	3,187.50	4,500.00	3,600.00
8150 NEC (Qtly)	950.00	1,275.00	750.00
8151 Judge Advocate (Qtly)	900.00	1,200.00	500.00
8153 District Commanders (Qtly)	11,000.00	15,000.00	12,000.00
Total DEPT EXEC COMMITTEE STIPEND	36,037.50	45,975.00	46,850.00

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Insurance Expense			
5920 Commercial Property (6/25/XX) YRLY	5,698.00		4,600.00
5921 Commerical Umbrella (4/3/XX)	1,190.22		950.00
5924 Workers Compensation (11/17/XX)	(1,815.00)	4,500.00	1,750.00
5927 D&O / EPLI (3/25/XX) (11/17/XX)	9,277.75	4,500.00	8,070.00
5928 Dishonesty Bond (Part A) (3/1/XX)	1,622.54		1,650.00
5929 Dishonesty Bond (Part B) (11/7/XX)	0.00		995.00
5941 General Liability (4/3/XX)	909.74		8,235.00
Total Insurance Expense	16,883.25	4,500.00	26,250.00
Total 1-9 EXECUTIVE EXPENSES	117,946.74	101,975.00	174,775.00
2-1 DEPARTMENT EXPENSES			
Media & Communication			
5709 Website Director	9,000.00	12,000.00	18,000.00
8079 Writer / Articles	4,500.00	6,000.00	18,000.00
8148 Editor / Techincal Administrator	13,500.00	18,000.00	6,000.00
Total Media Comm. - Mthly Stipend	27,000.00	36,000.00	42,000.00
Total CA LEGIONNAIRE EXPENSES	29,323.04	38,400.00	42,000.00
DEPARTMENT CONVENTION			
6031 Dept Conv Reporting & Printing	3,699.75	4,000.00	4,000.00
6032 Printing - BOR & Program		1,500.00	1,500.00
6601 Production		2,500.00	12,000.00
6602 Equipment Rental	4,697.41	12,000.00	12,000.00
6630 Facilities	7,421.04	10,000.00	10,000.00
6632 Department Convention Supplies	43.46	2,000.00	2,000.00
6634 Entertainment - Band C&P Banq		1,000.00	800.00
6635 District Secretaries	0.00	1,500.00	1,500.00
Awards & Recognition (Certificates & Plaques)			
6009 Scouting - EY / Admin	18.00	6,000.00	1,500.00
6050 Ritual - Award		150.00	0.00
6051 Chaplain Award/Certificate		50.00	0.00
6052 Membership Plaques / Ribbons	175.86	500.00	500.00
6130 Law & Order		200.00	500.00
6131 Americanism Award		50.00	0.00
6867 Legislative - Year Award		300.00	0.00
8044 Leadership		300.00	250.00
Total Awards & Recognition (Certificates & Plaques)	193.86	7,550.00	2,750.00
Total DEPARTMENT CONVENTION	16,055.52	42,050.00	46,550.00
DEPARTMENT EVENTS			
5990 Four Chaplains	418.57	500.00	415.00
6132 Oratorical - Award (Dept) (C prize)	8,600.00	8,000.00	10,000.00
6862 Legion Legislative Day		3,500.00	3,500.00
6863 National - Events	714.20	1,000.00	500.00
6864 Law & Order		200.00	3,100.00
Total DEPARTMENT EVENTS	9,732.77	13,200.00	17,515.00

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DEPARTMENT TRAINING			
6830 Nat'l American Legion College	800.00	1,600.00	1,600.00
8095 Dept American Legion College	12,820.42	20,000.00	20,000.00
Total DEPARTMENT TRAINING	13,620.42	21,600.00	21,600.00
EMBLEMS/SHIRTS/PINS EXPENSE			
5601 Emblems Sales	208.90	1,000.00	400.00
5602 Department Merchandise		8,000.00	8,000.00
5603 Dept/District Officers Pin		1,250.00	100.00
5604 Past Commander Colors	314.16	300.00	350.00
5606 Department Officer Caps	(709.49)	200.00	200.00
Total EMBLEMS/SHIRTS/PINS EXPENSE	(186.43)	10,750.00	9,050.00
MEMBERSHIP COMMITTEE			
6834 Membership Events	2,370.25	7,000.00	8,000.00
8053 Membership Committee Travel		1,000.00	6,000.00
Total MEMBERSHIP COMMITTEE	2,370.25	8,000.00	14,000.00
NATIONAL COMMANDER VISIT			
6257 National Commander - Lodging	2,519.21	5,000.00	6,000.00
6258 National Commander - Vehicle	1,046.28	2,500.00	3,000.00
6260 National Commander Visit Other	210.62	1,500.00	2,000.00
Total NATIONAL COMMANDER VISIT	3,776.11	9,000.00	11,000.00
NATIONAL CONVENTION EXPENSES			
4818 National Convention Banquet	4,705.00	4,550.00	4,550.00
6008 National Convention DAG Badges	5,600.00	4,400.00	3,750.00
6200 Department Commander - Flight (subsidize)		800.00	800.00
6201 National Convention - Travel	1,156.70	250.00	100.00
6202 National Convention Caucus Room		5,000.00	4,000.00
6204 National Convention Lodging		3,000.00	2,500.00
Total NATIONAL CONVENTION EXPENSES	11,461.70	18,000.00	15,700.00
ORATORICAL PROGRAM			
5333 Department Contest Travel/Per Diem	2,061.61	2,000.00	4,600.00
5334 Admin (Food)	372.94	400.00	400.00
5372 Oratorical - Area Award (C prize)	6,400.00	7,800.00	8,000.00
Total ORATORICAL PROGRAM	8,834.55	12,000.00	13,000.00
Total 2-1 DEPARTMENT EXPENSES	95,693.61	177,500.00	190,415.00

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2-3 VSO DIVISION EXPENSES			
VSO - ADMIN EXPENSES			
5304 VSO - Training	1,454.91	3,000.00	3,000.00
5408 VSO - Lodging	1,321.71	1,500.00	4,000.00
5416 VSO - Per Diem	300.00	1,000.00	2,000.00
5444 VETPRO		10,500.00	13,250.00
5445 VSO - Mileage	1,487.74	2,000.00	2,000.00
5447 VSO - Staff Appreciation	2,200.00	2,200.00	1,000.00
8004 VSO - LOS - Supplies	99.09	500.00	250.00
8005 VSO - SAN - Supplies	1,326.31	500.00	500.00
8034 VSO - LOS - Telephone	1,139.37	850.00	0.00
8045 VSO - LOS - Equipment Lease	470.91	500.00	0.00
8046 VSO - OAK - Supplies	62.50	500.00	250.00
Total VSO - ADMIN EXPENSES	9,862.54	24,050.00	26,250.00
VSO PAYROLL EXPENSES			
VSO - Group Insurance			
8060 LOS - Group Insurance	28,726.46	25,000.00	17,500.00
8061 SAN - Group Insurance	22,676.39	20,000.00	20,000.00
8062 OAK - Group Insurance	4,591.77	2,500.00	4,000.00
Total VSO - Group Insurance	55,994.62	47,500.00	41,500.00
VSO - Wages and Salaries			
5410 LOS - Wages	110,393.64	255,481.20	131,000.00
5411 OAK - Wages	63,358.24	136,192.37	210,000.00
5414 SAN - Wages	70,250.10	188,574.05	128,000.00
Total VSO - Wages and Salaries	244,001.98	580,247.62	469,000.00
VSO PAYROLL TAXES			
VSO - Payroll Taxes	46,462.60	72,000.00	72,000.00
Total VSO PAYROLL TAXES	46,462.60	72,000.00	72,000.00
VSO Retirement Fund			
8075 LOS - Retirement Fund	8,407.78	15,000.00	12,000.00
8076 OAK - Retirement Fund		5,000.00	5,000.00
8077 SAN - Retirement Fund	6,037.33	15,000.00	8,000.00
Total VSO Retirement Fund	14,445.11	35,000.00	25,000.00
Total VSO PAYROLL EXPENSES	360,904.31	734,747.62	607,500.00
Total 2-3 VSO DIVISION EXPENSES	370,766.85	758,797.62	633,750.00
COMBINED PAYROLL EXPENSE			
5901 Payroll - Employer Taxes	48,439.99	65,000.00	60,000.00
5902 Payroll - Processing Fees	5,946.50	7,000.00	7,500.00
5922 Pension Proc Fees	4,223.73	7,000.00	5,000.00
Total COMBINED PAYROLL EXPENSE	58,610.22	79,000.00	72,500.00

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HQ OFFICE EXPENSES			
5930 FACILITIES AND EQUIPMENT			
5230 HQ - Gas	977.15	5,000.00	2,000.00
5898 HQ - Equip		1,000.00	1,000.00
5931 HQ - Janitorial	4,314.36	5,500.00	4,500.00
5932 HQ - Equipment Lease	8,797.24	10,000.00	9,500.00
5933 HQ - Internet Access	4,012.83	3,900.00	4,000.00
5934 HQ - Electric	3,170.06	250.00	5,000.00
5935 HQ - Security Alarm	1,235.00	1,800.00	1,800.00
5936 HQ - Garbage/Water/Waste	1,662.37	2,000.00	2,000.00
5937 HQ - Repairs and Maintenance	1,256.60	6,000.00	5,000.00
5938 HQ - Insurance	326.03	5,000.00	0.00
5939 HQ - Property Taxes	12,837.26	12,500.00	12,900.00
5940 HQ - Telephone	2,614.40	4,000.00	3,000.00
5960 HQ - Pest Control		500.00	0.00
5987 HQ - Cleaning	436.99	700.00	300.00
5988 HQ - Office Supplies	3,105.02	4,000.00	4,000.00
5989 HQ - Comp/SWare	3,998.11	4,000.00	4,000.00
5994 HQ - Property Landscaping	2,650.00	3,000.00	3,000.00
HQ - Services			
5943 HQ -Taxes and Licenses	10.00	300.00	0.00
5946 HQ - Dues and Subscription	2,175.13	4,750.00	3,000.00
5949 HQ - Bank Charges	2,209.96	1,500.00	2,000.00
5950 HQ - Contract Serv - Accounting	2,187.50	5,000.00	4,000.00
5951 HQ - Contract Serv - IT	7,961.52	10,000.00	12,000.00
5952 HQ - Contract Serv - Auditing	36,025.00	25,000.00	25,000.00
5991 HQ - Printing	4,621.88	8,000.00	7,000.00
6261 Association Fees	150.00	150.00	150.00
6805 HQ - Contract Serv- Legislative	10,500.00	18,000.00	18,000.00
Total HQ - Services	65,840.99	72,700.00	71,150.00
Total 5930 FACILITIES AND EQUIPMENT	117,234.41	141,850.00	133,150.00
5942 HQ - Postage and Shipping	591.46	3,500.00	3,000.00
5969 HQ - Postage Post 1000	2,618.50	5,500.00	4,000.00
Total 5942 HQ - Postage and Shipping	3,209.96	9,000.00	7,000.00
HQ - OTHER EXPENSES			
5842 HQ - Lodging	3,860.07	6,000.00	6,000.00
5843 HQ - Per Diem	3,050.00	5,500.00	5,500.00
5844 HQ - Air Travel	2,320.08	5,000.00	4,000.00
5845 HQ - Mileage Reimbursement	3,634.59	5,000.00	5,000.00
5847 HQ - Staff Training	344.00	500.00	500.00
5967 HQ - Staff Appreciation	1,800.00	1,800.00	1,000.00
Total HQ - OTHER EXPENSES	15,008.74	23,800.00	22,000.00

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HQ COMMUNICATIONS			
5961 HQ - Online Form Services	1,636.85	2,000.00	2,000.00
5976 HQ - Microsoft 365 Business	778.78	1,800.00	1,000.00
5977 HQ - Adobe Creative Clouds	3,749.08	800.00	1,500.00
5997 HQ - Fax Services	90.00	120.00	0.00
5998 HQ - Email Services	4,485.30	4,500.00	4,500.00
8085 HQ - Video Conference Services		1,000.00	0.00
Total HQ COMMUNICATIONS	10,740.01	10,220.00	9,000.00
HQ PAYROLL			
5910 HQ - Wages	267,969.35	351,157.38	300,000.00
5923 HQ - Payroll Taxes	55,608.86	68,000.00	62,000.00
5925 HQ - Retirement Fund	6,802.81	13,000.00	12,000.00
5926 HQ - Group Insurance	29,833.67	20,000.00	20,000.00
Total HQ PAYROLL	360,214.69	452,157.38	394,000.00
Total HQ OFFICE EXPENSES	506,407.81	637,027.38	565,150.00
Total Expenses	1,149,425.23	1,754,300.00	1,636,590.00
Net Operating Income	98,950.06	119,500.00	51,700.00
Other Income			
6103 Interest Income	604.64	5,000.00	2,000.00
Total Other Income	604.64	5,000.00	2,000.00
Other Expenses			
7102 Depreciation		10,500.00	0.00
7103-1 SBA Loan Payments	5,769.00	8,000.00	7,700.00
7106 Building Mortgage	34,864.16	46,000.00	46,000.00
Total Other Expenses	100,633.16	124,500.00	53,700.00
Net Other Income	(100,028.52)	(119,500.00)	(51,700.00)
Net Income	(1,078.46)	0.00	0.00

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