

VETERANS OF FOREIGN WARS OF THE UNITED STATES AUXILIARY

PROPOSED BUDGET

2021 - 2022 FISCAL YEAR

UNWAVERING SUPPORT



FOR UNCOMMON HEROES™

Jean Hamil, National President
Ann Panteleakos, National Secretary-Treasurer
Jan Owens, Budget Committee Chairman



VETERAN OF FOREIGN WARS OF THE UNITED STATES AUXILIARY 2021-2022 PROPOSED BUDGET EXPLANATIONS

*Please note that an increase of the Per Diem amount from \$50 per day to \$60 per day has been included in all the travel included in this budget. Instead of making numerous notes about why travel has increased in each area of the budget, this note is intended to explain the increased cost of travel and events.

Page 1 TOTAL REVENUES and TOTAL EXPENSES are budgeted to be \$4,051,000 for this budget year. The decrease of \$23,500 is equal to 0.58% of the prior year's budget.

Page 2 ADMINISTRATION OF FUNDS is increasing by \$35,000 to reflect the additional revenues from the strong returns of the investment portfolios.

CANCER INSURANCE is decreasing by \$15,000 due to fewer Auxiliaries participating in the group cancer plan.

INVESTMENT REVENUE is increasing by \$150,000 due to the strong returns of the investment portfolios.

MISCELLANEOUS is decreasing by \$1,000 to assist in balancing the budget.

NATIONAL DUES – ANNUAL MEMBERSHIPS are decreasing by \$110,000 to reflect the decline of annual members. 100% membership is expected but life members provide less recognizable revenue per year than annual members.

REVENUE FROM MEMBER BENEFITS is decreasing by \$91,000. This reduction is due to members not participating in the insurance benefits available to them.

Page 3 NATIONAL PRESIDENT – TRAVEL amount is not changing. This budget year there is not a presidential inauguration to attend or a Commander-In-Chief Homecoming, but the National President will travel to Panama and airfare has increased, therefore no change to budget line item is needed.

NATIONAL PRESIDENT – TRAVEL EXPENSES FOR DOCUMENTARIAN are decreasing by \$2,000. This budget year there is not a presidential inauguration to attend or a Commander-In-Chief Homecoming.

NATIONAL PRESIDENT – PRESIDENT’S JEWEL is increasing by \$100. The cost for this item has increased.

Page 4 NATIONAL SENIOR VICE PRESIDENT – EMPLOYEE BENEFITS & TAXES are increasing by \$100 because of the state regulations from where this officer resides.

NATIONAL SENIOR VICE PRESIDENT – TRAVEL is increasing by \$1,500. This national officer will be assigned to attend all Conference meetings but there is not a Commander-In-Chief Homecoming.

NATIONAL JUNIOR VICE PRESIDENT – EMPLOYEE BENEFITS & TAXES are decreasing by \$100 because this officer is not from the state of New York.

NATIONAL JUNIOR VICE PRESIDENT – TRAVEL is increasing by \$1,000. This national officer will be assigned to attend all Conference meetings but there is not a Commander-In-Chief Homecoming.

NATIONAL SECRETARY – TREASURER – SALARY is increasing by \$860. ***This was voted on and approved by Council at the Mid-Year meeting in February 2021.***

NATIONAL SECRETARY – TREASURER – EMPLOYEE BENEFITS & TAXES are increasing by \$5,000. The costs of benefits are increasing.

Page 5 NATIONAL CHAPLAIN – TRAVEL is increasing by \$2,500. This national officer will be assigned to attend all Conference meetings.

NATIONAL CONDUCTRESS – TRAVEL is increasing by \$2,500. This national officer will be assigned to attend all Conference meetings.

NATIONAL GUARD – TRAVEL is increasing by \$2,500. This national officer will be assigned to attend all Conference meetings.

Page 6 NATIONAL HEADQUARTERS – ANNUAL MEMBERSHIP CARDS (PRINTING & POSTAGE) are decreasing by \$48,000 to reflect actual costs.

NATIONAL HEADQUARTERS – AUDIT AND TAX SERVICES is increasing by \$2,000 to reflect increasing costs.

NATIONAL HEADQUARTERS – CHARTER KITS is increasing by \$1,000 to reflect the increased costs and number of kits.

NATIONAL HEADQUARTERS – EMPLOYEE BENEFITS & TAXES are increasing by \$5,000 to reflect increased costs.

NATIONAL HEADQUARTERS – MISCELLANEOUS is increasing by \$40 to assist in balancing the budget.

Page 7 NATIONAL HEADQUARTERS – SALARIES are increasing by \$26,000 to reflect full time staffing levels.

NATIONAL HEADQUARTERS – TELEPHONE AND INTERNET ACCESS is decreasing by \$6,000 to reflect actual costs.

Page 8 SPECIAL EVENTS AND CONTRIBUTIONS – CAFE / PRESIDENT'S CELEBRATION is zero. This budget year the CAFE and Mid-Year events will be combined, and all costs will be accounted for under the Mid-Year event.

SPECIAL EVENTS AND CONTRIBUTIONS – NATIONAL ADVISORY COMMITTEE (NAC) is decreasing \$3,000. The VFW Auxiliary is not sponsoring a break during the NAC as to allow a different VSO to sponsor the break.

Page 9 CONFERENCES AND MEETINGS – BYLAWS, GRIEVANCE & APPEALS, & OTHER COMMITTEES are increasing by \$5,000. This is to allow additional committees to assist struggling Departments.

Page 10 2022 NATIONAL CONVENTION – POSTAGE AND SHIPPING is decreasing by \$10,000 because the convention is scheduled to be in Kansas City.

Page 11 DEPRECIATION AND AMORTIZATION – COMPUTER EQUIPMENT & SOFTWARE is decreasing by \$245,000 because the MALTA software has been fully depreciated.

Page 12 VFW NATIONAL HOME FOR CHILDREN – CONTRIBUTIONS TO HEALTH & HAPPINESS are increasing by \$10,000 to reflect the trend of additional contributions.

VFW NATIONAL HOME FOR CHILDREN – ADMINISTRATIVE EXPENSES are increasing by \$10,000. This is to account for the higher administrative fees.



**VETERANS OF FOREIGN WARS AUXILIARY
PROPOSED BUDGET
2021 - 2022 FISCAL YEAR**

	2020-2021 BUDGET	2021-2022 BUDGET	DIFFERENCE	% OF CHANGE
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<u>NATIONAL HEADQUARTERS - UNRESTRICTED FUNDS</u>				
TOTAL REVENUES (PER PAGE 2)	\$4,074,500	\$4,051,000	(\$23,500)	-0.58%
TOTAL EXPENSES (PER PAGE 11)	4,074,500	4,051,000	23,500	-0.58%
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NET INCOME	\$0	\$0	\$0	
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PROPOSED BUDGET
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	2020-2021 BUDGET	2021-2022 BUDGET	DIFFERENCE	% OF CHANGE
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<u>REVENUES</u>				
ADMINISTRATION OF FUNDS	\$365,000	\$400,000	\$35,000	9.59%
CANCER INSURANCE	60,000	45,000	(15,000)	-25.00%
GROSS PROFIT FROM TREASURERS' BONDS	160,000	165,000	5,000	3.13%
INVESTMENTS	1,300,000	1,450,000	150,000	11.54%
MISCELLANEOUS	8,500	7,500	(1,000)	-11.76%
NATIONAL CONVENTION	95,000	95,000	0	0.00%
NATIONAL DUES - ANNUAL MEMBERSHIPS	860,000	750,000	(110,000)	-12.79%
NATIONAL DUES - LIFE MEMBERSHIPS	640,000	643,500	3,500	0.55%
NET PROFIT FROM VFW SUPPLY DEPARTMENT	120,000	120,000	0	0.00%
REVENUE FROM MEMBER BENEFITS	466,000	375,000	(91,000)	-19.53%
TOTAL REVENUES	\$4,074,500	\$4,051,000	(\$23,500)	-0.58%
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2021 - 2022 FISCAL YEAR**

	2020-2021 BUDGET	2021-2022 BUDGET	DIFFERENCE	% OF CHANGE
<u>EXPENSES</u>				
<u>NATIONAL PRESIDENT</u>				
SALARY	\$65,845	\$65,845	\$0	0.00%
EMPLOYEE BENEFITS & TAXES	5,050	5,050	0	0.00%
TRAVEL	66,000	66,000	0	0.00%
TRAVEL EXPENSES FOR DOCUMENTARIAN	9,500	7,500	2,000	-21.05%
GIFTS FOR DEPARTMENT VISITS	2,500	2,500	0	0.00%
GIFTS FOR COMMANDER-IN-CHIEF	500	500	0	0.00%
PRESIDENT'S JEWEL	2,200	2,300	(100)	4.55%
POSTAGE	150	150	0	0.00%
PRINTING	500	500	0	0.00%
MISCELLANEOUS	300	300	0	0.00%
	152,545	150,645	1,900	-1.25%



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	2020-2021 BUDGET	2021-2022 BUDGET	DIFFERENCE	% OF CHANGE
<u>NATIONAL SENIOR VICE PRESIDENT</u>				
SALARY	9,623	9,623	0	0.00%
EMPLOYEE BENEFITS & TAXES	800	900	(100)	12.50%
TRAVEL	4,500	6,000	(1,500)	33.33%
MISCELLANEOUS	200	200	0	0.00%
	15,123	16,723	(1,600)	10.58%
<u>NATIONAL JUNIOR VICE PRESIDENT</u>				
SALARY	9,117	9,117	0	0.00%
EMPLOYEE BENEFITS & TAXES	825	725	100	-12.12%
TRAVEL	7,500	8,500	(1,000)	13.33%
MISCELLANEOUS	150	150	0	0.00%
	17,592	18,492	(900)	5.12%
<u>NATIONAL SECRETARY-TREASURER</u>				
SALARY	66,043	66,903	(860)	1.30%
EMPLOYEE BENEFITS & TAXES	20,000	25,000	(5,000)	25.00%
TRAVEL	18,000	18,000	0	0.00%
	104,043	109,903	(5,860)	5.63%



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	2020-2021 BUDGET	2021-2022 BUDGET	DIFFERENCE	% OF CHANGE
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<u>NATIONAL CHAPLAIN</u>				
SALARY	7,597	7,597	0	0.00%
EMPLOYEE BENEFITS & TAXES	600	600	0	0.00%
TRAVEL	2,500	5,000	(2,500)	100.00%
MISCELLANEOUS	150	150	0	0.00%
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	10,847	13,347	(2,500)	23.05%
<u>NATIONAL CONDUCTRESS / CONDUCTOR</u>				
SALARY	7,091	7,091	0	0.00%
EMPLOYEE BENEFITS & TAXES	600	600	0	0.00%
TRAVEL	2,500	5,000	(2,500)	100.00%
MISCELLANEOUS	150	150	0	0.00%
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	10,341	12,841	(2,500)	24.18%
<u>NATIONAL GUARD</u>				
SALARY	6,584	6,584	0	0.00%
EMPLOYEE BENEFITS & TAXES	600	600	0	0.00%
TRAVEL	2,500	5,000	(2,500)	100.00%
MISCELLANEOUS	420	420	0	0.00%
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	10,104	12,604	(2,500)	24.74%



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<u>NATIONAL HEADQUARTERS EXPENSES</u>				
ANNUAL MEMBERSHIP CARDS (PRINTING & POSTAGE)	160,000	112,000	48,000	-30.00%
ACCIDENT INSURANCE FOR OFFICERS AND EMPLOYEES	2,500	2,500	0	0.00%
AUDIT AND TAX SERVICES	32,000	34,000	(2,000)	6.25%
BANKING AND INVESTMENT SERVICE CHARGES	53,000	53,000	0	0.00%
CHARTER KITS	3,000	4,000	(1,000)	33.33%
COMPUTER HARDWARE & SOFTWARE MAINTENANCE	8,000	8,000	0	0.00%
CONSULTING SERVICES, SUPPORT, & MALTA HOSTING	233,000	233,000	0	0.00%
CREDIT CARD PROCESSING FEES	18,000	18,000	0	0.00%
EMPLOYEE BENEFITS & TAXES	190,000	195,000	(5,000)	2.63%
INTERNET SECURITY	1,000	1,000	0	0.00%
MARKETING AND ADVERTISING	24,500	24,500	0	0.00%
MISCELLANEOUS	905	945	(40)	4.42%
NATIONAL MAGAZINE	900,000	900,000	0	0.00%
OFFICE SUPPLIES	12,000	12,000	0	0.00%
PAYROLL SERVICE	5,000	5,000	0	0.00%



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	2020-2021 BUDGET	2021-2022 BUDGET	DIFFERENCE	% OF CHANGE
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<u>NATIONAL HEADQUARTERS EXPENSES CONTINUED</u>				
POSTAGE	30,000	30,000	0	0.00%
PRINTING	15,000	15,000	0	0.00%
PROPERTY AND LIABILITY INSURANCE	30,000	30,000	0	0.00%
RENT, UTILITIES AND JANITORIAL SERVICES	185,500	185,500	0	0.00%
REPAIRS AND MAINTENANCE	5,000	5,000	0	0.00%
SALARIES <i>(Budget for 10 full time employees)</i>	525,000	551,000	(26,000)	4.95%
TELEPHONE AND INTERNET ACCESS	21,000	15,000	6,000	-28.57%
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	2,454,405	2,434,445	19,960	-0.81%
 <u>PROGRAMS</u>				
AWARDS	235,000	235,000	0	0.00%
PROGRAM AND AWARDS BOOK	7,000	7,000	0	0.00%
PROMOTION OF PROGRAMS	4,500	4,500	0	0.00%
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	246,500	246,500	0	0.00%



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<u>SPECIAL EVENTS AND CONTRIBUTIONS</u>				
ACADEMY AWARDS (ANNAPOLIS, COAST GUARD, WEST POINT, AND AIR FORCE)	2,000	2,000	0	0.00%
CAFE / PRESIDENT'S CELEBRATION	22,500	0	22,500	-100.00%
DONATION TO VFW FOR JOINT PROGRAMS	50,000	50,000	0	0.00%
GREETINGS, FLOWERS, AND GIFTS	2,000	2,000	0	0.00%
NATIONAL ADVISORY COMMITTEE (NAC)	7,000	4,000	3,000	-42.86%
NATIONAL PRESIDENT'S SPECIAL PROGRAMS	10,000	10,000	0	0.00%
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	93,500	68,000	25,500	-27.27%



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	2020-2021 BUDGET	2021-2022 BUDGET	DIFFERENCE	% OF CHANGE
<u>CONFERENCES AND MEETINGS</u>				
AMBASSADORS' BRIEFING & WORKSHOP	26,000	26,000	0	0.00%
BYLAWS, GRIEVANCE & APPEALS, & OTHER COMMITTEES	5,000	10,000	(5,000)	100.00%
DEPARTMENT JUNIOR VICE PRESIDENTS' CONFERENCE	50,000	52,000	(2,000)	4.00%
DEPARTMENT SENIOR VICE PRESIDENTS' CONFERENCE / OFFICER'S PLANNING MEETING	140,000	145,000	(5,000)	3.57%
MID-YEAR CONFERENCE	140,000	142,000	(2,000)	1.43%
REPRESENTATIVES FOR NATIONAL PRESIDENT	45,000	47,000	(2,000)	4.44%
TRAVEL TO DEPARTMENT CONVENTIONS	60,000	62,000	(2,000)	3.33%
VFW LEGISLATIVE VOD CONFERENCE	11,000	11,000	0	0.00%
	477,000	495,000	(18,000)	3.77%



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	2020-2021 BUDGET	2021-2022 BUDGET	DIFFERENCE	% OF CHANGE
<u>2022 NATIONAL CONVENTION - KANSAS CITY, MO</u>				
BANQUETS AND RECEPTIONS	40,000	40,000	0	0.00%
FLOWERS AND DECORATIONS	2,000	2,000	0	0.00%
GIFTS	8,000	8,000	0	0.00%
MISCELLANEOUS	3,500	3,500	0	0.00%
NATIONAL PRESIDENT'S SPECIAL GUEST	10,000	10,000	0	0.00%
POSTAGE AND SHIPPING	11,000	1,000	10,000	-90.91%
PRINTING	10,000	10,000	0	0.00%
PRODUCTION AND ON-SITE COSTS	180,500	180,500	0	0.00%
TRANSPORTATION	30,000	30,000	0	0.00%
TRAVEL	176,000	176,000	0	0.00%
VFW CONVENTION SCHEDULE	1,500	1,500	0	0.00%
	472,500	462,500	10,000	-2.12%



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	2020-2021 BUDGET	2021-2022 BUDGET	DIFFERENCE	% OF CHANGE
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<u>CONTINGENT EXPENSES</u>				
MISCELLANEOUS TRAVEL, SPECIAL COMMITTEES AND ATTORNEY'S FEES	10,000	10,000	0	0.00%
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TOTAL EXPENSES	\$4,074,500	\$4,051,000	\$23,500	-0.58%
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<u>CAPITAL EXPENDITURES</u>				
COMPUTER EQUIPMENT	\$50,000	\$50,000	\$0	0.00%
FURNITURE, FIXTURES AND EQUIPMENT	40,000	40,000	0	0.00%
LEASEHOLD IMPROVEMENTS	40,000	40,000	0	0.00%
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	130,000	130,000	0	0.00%
<u>DEPRECIATION AND AMORTIZATION</u>				
COMPUTER EQUIPMENT & SOFTWARE	270,000	25,000	245,000	-90.74%
FURNITURE, FIXTURES AND EQUIPMENT	15,000	15,000	0	0.00%
LEASEHOLD IMPROVEMENTS	3,000	1,500	1,500	-50.00%
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	288,000	41,500	246,500	-85.59%



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	2020-2021 BUDGET	2021-2022 BUDGET	DIFFERENCE	% OF CHANGE
<u>RESTRICTED FUND</u>				
<u>VFW NATIONAL HOME FOR CHILDREN</u>				
REVENUE				
CONTRIBUTIONS TO HEALTH & HAPPINESS	\$90,000	\$100,000	\$10,000	11.11%
INVESTMENT REVENUE	90,000	90,000	0	0.00%
TOTAL REVENUE	180,000	190,000	\$10,000	5.56%
EXPENSES				
ADMINISTRATIVE EXPENSES	22,500	32,500	(10,000)	44.44%
CHRISTMAS AND GRADUATION GIFTS	7,500	7,500	0	0.00%
VFW NATIONAL HOME MAINTENANCE	125,000	125,000	0	0.00%
VFW NATIONAL HOME REPAIRS AND RENOVATIONS	25,000	25,000	0	0.00%
TOTAL EXPENSES	180,000	190,000	(10,000)	5.56%
NET INCOME	\$0	\$0	\$0	