



JAPANESE AMERICAN CITIZENS LEAGUE

2023-2024 Budget

Approved by the National Council

August 6, 2022

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JAPANESE AMERICAN CITIZENS LEAGUE
2023-24 Biennial Budget
Notes to Budget

- The 2023-2024 budget looks to continue the growth JACL has experienced in staffing, programming, and resources for the past biennium. Conservatively, we look to add another staff, tentatively, this would be the division of the communication and education coordinator into two discrete positions. This would continue the trend towards greater specialization of staff to serve our membership and implement programming more effectively. As you look at the staff FTE's we increase from the original budgeted 14.0 FTE's for 2022 to 15.8 FTE's in 2023. Although we include in this budget the proposal for an additional 1.0 FTE, the additional 0.8 FTE is a result of staffing changes made in 2022 to split the business manager role into two new roles of Operations Manager (1.0 FTE) and Director of Finance (0.8 FTE). We assume continued steady fundraising as we close out the Centennial Education campaign in 2024

Revenue

- Membership revenue and related Pacific Citizen allocation are determined by the lowest membership revenue collected in 2019. Membership revenue has increased each year since and is expected to remain similar or continue to increase. Using the inflection point is a conservative estimate of continued membership revenue.
- Annual Legacy Fund investment income is budgeted at 4 percent of fund average value for the trailing 36 months through January 2022. This is consistent with the Legacy Fund Management Policy passed by the National Council on August 6, 2022. Allocation to general support is 65 percent. This is also consistent with the prior budget.
- Unrealized gains or losses on investment income are not included in this operating budget. Investment income is recognized only as the investment income actually withdrawn from investment accounts for use by the organization.
- Centennial Education Fund is expected to continue raising funds with an additional \$200,000 in available direct contributions to the regularly budgeted annual giving efforts.

Expenditures

- Investment management fees, typically between \$70,000 and \$80,000 per year, are omitted both years because they are not considered operational cash disbursements.
- As noted above, national Staffing assumes the addition of one new FTE through the division of the Program Coordinator for Education and Communications into separate dedicated communications and education roles.
- The League of Dreams video project is expected to be completed in 2023 and impacts expenses only for the one year.
- The 2019 Tule Lake Resolution charges JACL with conducting an event which is expected to be completed in 2023 and impacts expenses only for the one year.
- Includes \$5,500 district allocations for districts without a full time regional director.
- Salaries/wages and benefits include assumed increases of 3% annually.

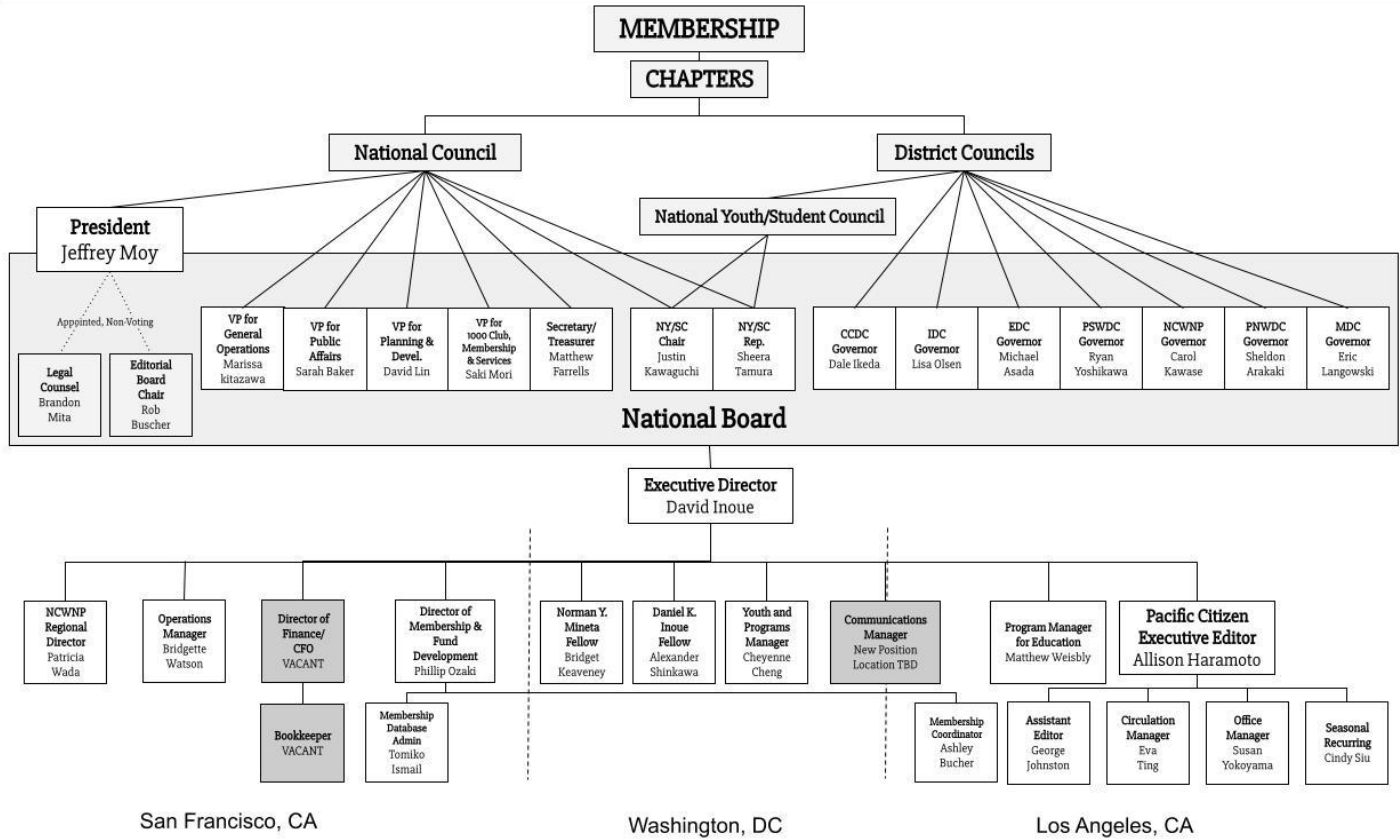
JAPANESE AMERICAN CITIZENS LEAGUE

2023-2024 Budget

Organization Chart

Organization Chart as Proposed in the 2023-2024 Budget

Staff and Board Member names current as of 5/13/2022



JAPANESE AMERICAN CITIZENS LEAGUE
2023-2024 Budget
Summary of Funding Sources

	2021 (actual)	2022 (budget)	2023	2024	Total	% of Total
Membership Dues	482,759	328,607	440,000	440,000	880,000	18.17%
PC Allocation	74,844	70,306	75,000	75,000	150,000	3.10%
General Support	97,034	8,000	47,520	10,000	57,520	1.96%
		-	-	-		
<u>Investment Income</u>						
Legacy Endowment	383,051	385,261	334,770	334,770	669,540	13.83%
National Endowment	28,978	29,202	38,944	38,944	77,888	1.61%
Life Member Endowment	35,840	40,672	47,768	47,768	95,536	1.97%
Scholarship Endowment	83,500	80,000	80,000	80,000	160,000	3.30%
Masaoka Endowment	-	30,480	45,000	45,000	90,000	1.86%
Total Investment Income	531,369	565,615	546,482	546,482	1,092,965	22.57%
		-	-	-		
<u>Pacific Citizen</u>						
Ads & Campaigns	124,943	130,000	140,000	145,000	285,000	5.78%
Newspaper Surcharge	23,667	24,000	23,000	22,000	45,000	0.95%
Total Pacific Citizen	148,610	154,000	163,000	167,000	330,000	6.73%
		-	-	-		
<u>Grants</u>						
DC Leadership Summit	17,500	17,500	17,500	17,500	35,000	0.72%
Internships/Fellowships	30,000	30,000	100,000	100,000	200,000	4.13%
Tule Lake	-	5,000	5,000	-	5,000	0.21%
Youth & Professional Development	25,300	25,000	25,000	25,000	50,000	1.03%
Total Grants	72,800	77,500	147,500	142,500	290,000	6.09%
		-	-	-		
<u>Fundraising</u>						
National Convention	187,500	240,000	312,500	330,000	642,500	12.91%
Youth & Professional Development	-	9,606	10,000	10,000	20,000	0.41%
Annual Giving	69,529	228,749	225,000	225,000	450,000	9.29%
Centennial Education Fund Direct Donations	421,289		200,000	203,160	403,160	8.26%
Grants and Institutional Giving	25,000	15,000	35,685	35,685	71,371	1.47%
Tule Lake Resolution	-	1,000	1,000	-	1,000	0.04%
General	15,524	185,560	10,000	10,000	20,000	0.41%
Total Fundraising	718,842	679,916	794,185	813,845	1,608,031	32.80%
		-	-	-		
<u>Fees & Registration</u>						
DC Leadership Summit	0	11,200	11,200	11,200	22,400	0.48%
National Convention	9,527	103,000	145,000	141,000	286,000	6.12%
Tule Lake Resolution	-	2,000	2,000	-	2,000	0.04%
Total Fees & Registration	9,527	116,200	158,200	152,200	310,400	6.64%
		-	-	-		
Other Revenue	51,888	43,526	49,372	56,192	105,564	2.26%
Total Revenue	2,187,673	2,043,669	2,421,260	2,403,220	4,674,479	100.00%
			-	-		

JAPANESE AMERICAN CITIZENS LEAGUE
2023-2024 Budget
Summary of Program Costs

	<u>2021 (actual)</u>	<u>2022 (budget)</u>	<u>2023</u>	<u>2024</u>	<u>Total</u>	<u>% of Total</u>
<u>National Programs</u>						
Annual Giving	23,671	60,706	83,297	86,866	170,163	3.44%
Anti-hate	9,962	5,596	7,215	7,394	14,608	0.30%
DC Leadership Summit	25,610	27,148	34,935	35,693	70,629	1.44%
Education	22,501	47,731	172,302	61,822	234,124	7.12%
Fund Development	66,028	57,120	108,387	110,815	219,202	4.48%
Kakehashi	2,682	23,508	26,094	26,747	52,841	1.08%
Marketing & Communications	27,356	82,498	99,667	102,095	201,762	4.12%
Membership	168,620	116,122	127,602	129,763	257,364	5.27%
National Convention	105,883	330,911	429,100	424,715	853,815	17.73%
Social Justice	220,240	151,148	208,485	212,665	421,150	8.61%
Tule Lake Resolution	-	17,671	18,470	1,199	19,670	0.76%
Youth & Professional Development	12,246	39,128	45,412	45,223	90,635	1.88%
Young Professionals	-	3,000	3,000	3,000	6,000	0.12%
Total National Programs	684,799	962,286	1,363,966	1,247,998	2,611,964	56.35%
<u>Endowed Programs</u>						
Endowments	11,963	3,492	4,239	4,344	8,584	0.18%
Internships & Fellowships	9,556	7,959	70,370	70,954	141,324	2.91%
Legacy Program	114,840	131,328	117,451	117,741	235,192	4.85%
Scholarship Program	114,566	102,931	119,914	120,904	240,817	4.95%
Total Endowed Programs	250,925	245,710	311,974	313,943	625,917	12.89%
Pacific Citizen	385,941	250,154	267,020	271,669	538,689	11.03%
General Operations	560,799	495,582	477,495	569,323	1,046,818	19.73%
Total Expenses	<u>\$ 1,882,464</u>	<u>\$ 1,953,732</u>	<u>\$ 2,420,455</u>	<u>\$ 2,402,933</u>	<u>\$ 4,823,388</u>	<u>100.00%</u>

JAPANESE AMERICAN CITIZENS LEAGUE
2023-2024 Budget
Summary of Staff Resource Allocation

	<u>2021 (Actual)</u>	<u>2022 (Budget)</u>	<u>2023</u>	<u>2024</u>	<u>Total</u>	<u>% of Total</u>
<u>National Programs</u>						
Annual Giving	167	990	936	936	1,872	2.85%
Anti-hate	218	160	118	118	236	0.36%
DC Leadership Summit	360	669	684	684	1,368	2.08%
Education	736	935	1,075	1,075	2,150	3.27%
Fund Development	1,019	956	1,656	1,656	3,312	5.04%
Kakehashi	73	668	560	560	1,120	1.70%
Marketing & Communications	854	1,746	2,015	2,015	4,030	6.13%
Membership	3,582	2,950	2,742	2,742	5,484	8.34%
National Convention	1,019	2,280	2,620	2,420	5,040	7.97%
Social Justice	3,097	2,837	2,837	2,837	5,674	8.63%
Youth & Professional Development	131	536	586	586	1,172	1.78%
Tule Lake	-		20			0.06%
Total National Programs	<u>11,256</u>	<u>14,727</u>	<u>15,849</u>	<u>15,629</u>	<u>31,458</u>	<u>48.23%</u>
<u>Endowed Programs</u>						
Endowments	14	56	56	56	112	0.17%
Internships & Fellowships	225	236	492	492	984	1.50%
Legacy Program	54	155	155	155	310	0.47%
Scholarship Program	509	458	643	643	1,286	1.96%
Total Endowed Programs	<u>802</u>	<u>905</u>	<u>1,346</u>	<u>1,346</u>	<u>2,692</u>	<u>4.10%</u>
Pacific Citizen	<u>6,649</u>	<u>3,906</u>	<u>3,726</u>	<u>3,726</u>	<u>7,452</u>	<u>11.34%</u>
General Operations	<u>2,876</u>	<u>4,150</u>	<u>5,813</u>	<u>6,013</u>	<u>11,825</u>	<u>17.69%</u>
Indirect	<u>2,949</u>	<u>5,432</u>	<u>6,130</u>	<u>6,130</u>	<u>12,261</u>	<u>18.65%</u>
Total hours	<u><u>24,532</u></u>	<u><u>29,120</u></u>	<u><u>32,864</u></u>	<u><u>32,844</u></u>	<u><u>65,688</u></u>	<u><u>100.00%</u></u>
Total FTE	<u>11.8</u>	<u>14.0</u>	<u>15.8</u>	<u>15.8</u>		

JAPANESE AMERICAN CITIZENS LEAGUE
2023-24 Biennial Budget
2023 Detailed Program Costs

Source of Funding	General	Annual Giving	Anti-hate	DC Lead Summit	Edu-cation	Endow-ments	Fund Devel	Interns & Fellows	Kakehashi	Legacy Program	Mktg & Comm	Member-ship	National Conv	Youth & Prof Dev	Young Professionals	Pacific Citizen	Scholar-ships	Social Justice	Tule Lake	Total
Membership Dues												440,000				75,000				515,000
General Support	-	-	-	-	-	-	37,520	-	-	-	-	-	5,000	-	-	-	-	-	5,000	47,520
Investment Income	229,053	-	-	-	-	86,712	-	45,000	-	105,717	-	-	-	-	-	-	80,000	-	-	546,482
Pacific Citizen																163,000				163,000
Book Sales					1,000														5,000	6,000
Grants	-	-	-	17,500	-	-	-	100,000	-	-	-	-	-	25,000	-	-	-	-	5,000	147,500
Fundraising	25,685	225,000	-	-	200,000	-	-	-	10,000	-	-	10,000	312,500	10,000	-	-	-	-	1,000	794,185
Fees & Registration	-	-	-	11,200	-	-	-	-	-	-	-	-	145,000	-	-	-	-	-	2,000	158,200
Other Revenue	42,772	-	-	-	-	-	-	-	-	-	-	-	600	-	-	-	-	-	-	43,372
Total Revenue	297,510	225,000	-	28,700	201,000	86,712	37,520	145,000	10,000	105,717	-	450,000	463,100	35,000	-	238,000	80,000	-	18,000	2,421,260
Expenses																				
Personnel	152,025	60,243	6,867	29,004	44,748	4,035	93,149	22,366	23,995	11,168	92,851	117,104	138,402	29,139	-	178,058	37,988	160,349	1,114	1,202,603
Contract Services	78,831	-	-	-	125,000	-	6,000	-	-	-	2,000	2,000	50,000	-	-	21,045	-	-	-	284,876
Awards	-	-	-	-	-	-	-	-	-	-	-	-	-	950	-	-	-	-	300	1,250
Mbrship/Assoc Dues	-	-	-	-	-	-	-	-	-	-	50	-	-	-	-	-	-	25,000	-	25,050
Equipment-Expendable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,604	-	-	-	3,604
Postage/Delivery	8,764	8,000	-	-	-	-	-	-	7	-	-	1,500	180	-	-	1,078	-	196	-	19,726
Printing/Copying	13,839	12,000	-	-	285	-	-	-	-	-	-	-	1,000	-	-	-	-	-	12,500	39,624
Office Supplies	1,000	-	-	248	-	-	-	11	301	-	-	-	500	1,092	-	2,000	-	-	-	5,152
Telephone	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,776	-	-	-	19,776
Books/Publications	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Allocations	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	33,000
Refunds/Rebates	31,063	-	-	-	-	-	-	-	-	105,717	-	-	-	-	-	-	-	-	-	136,780
Meetings/Conferences	-	-	-	(465)	-	-	-	50	-	-	-	60	195,000	2,348	-	257	-	154	3,500	200,903
Travel Expenses	4,584	-	-	4,677	-	-	4,500	1,635	574	-	59	1,000	20,000	9,678	-	2,032	-	10,806	600	60,144
National Board Activity	28,883	-	-	-	-	-	-	149	-	-	-	-	12,000	404	-	-	-	-	-	41,436
Commissions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Composition/Presswork	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14,356	-	-	400	14,756
Circulation/Mailing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	21,056	-	-	-	21,056
Maintenance	19,870	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	19,870
Occupancy	7,708	3,055	348	1,471	2,269	205	4,723	1,134	1,217	566	4,708	5,938	7,017	1,477	-	9,028	1,926	8,130	56	60,976
Utilities	8,071	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,780	-	-	-	9,851
Contributions	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	250	-	10,250
Insurance	22,618	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,189	-	-	-	24,807
Miscellaneous	24,229	-	-	-	-	-	15	-	-	-	-	-	5,000	-	3,000	8,763	-	1,600	-	42,607
Scholar/Intern/Fellow	-	-	-	-	-	-	-	45,000	-	-	-	-	-	-	-	-	80,000	-	-	125,000
Staff Development	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000
Personnel Recruitment	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000
Fees & Registration	10	-	-	-	-	-	-	25	-	-	-	-	-	325	-	-	-	2,000	-	2,360
Total Expenditures	477,495	83,297	7,215	34,935	172,302	4,239	108,387	70,370	26,094	117,451	99,667	127,602	429,100	45,412	3,000	267,020	119,914	208,485	18,470	2,420,455
Net R&E	(179,985)	141,703	(7,215)	(6,235)	28,698	82,473	(70,867)	74,630	(16,094)	(11,734)	(99,667)	322,398	34,000	(10,412)	(3,000)	(29,020)	(39,914)	(208,485)	(470)	804

JAPANESE AMERICAN CITIZENS LEAGUE
2023-24 Biennial Budget
2024 Detailed Program Costs

Source of Funding	General	Annual Giving	Anti-hate	DC Lead Summit	Edu- cation	Endow- ments	Fund Devel	Interns & Fellows	Kakehashi	Legacy Program	Mktg & Comm	Member- ship	National Conv	Youth & Prof Dev	Young Professionals	Pacific Citizen	Scholar- ships	Social Justice	Tule Lake	Total
Membership Dues												440,000				75,000				515,000
General Support	-	-	-	-	-	-	-	-	-	-	-	-	10,000	-	-	-	-	-	-	10,000
Investment Income	229,053	-	-	-	-	86,712	-	45,000	-	105,717	-	-	-	-	-	-	80,000	-	-	546,482
Pacific Citizen																167,000				167,000
Book Sales					1,000															1,000
Grants	-	-	-	17,500	-	-	-	100,000	-	-	-	-	-	25,000	-	-	-	-	-	142,500
Fundraising	25,685	225,000	-	-	203,160	-	-	-	10,000	-	-	10,000	330,000	10,000	-	-	-	-	-	813,845
Fees & Registration	-	-	-	11,200	-	-	-	-	-	-	-	-	141,000	-	-	-	-	-	-	152,200
Other Revenue	54,592	-	-	-	-	-	-	-	-	-	-	-	600	-	-	-	-	-	-	55,192
Total Revenue	309,330	225,000	-	28,700	204,160	86,712	-	145,000	10,000	105,717	-	450,000	481,600	35,000	-	242,000	80,000	-	-	2,403,220
Expenses																				
Personnel	238,056	62,043	7,072	29,874	46,089	4,155	95,935	23,036	24,714	11,501	95,632	120,614	127,704	30,011	-	183,390	39,123	165,145	1,147	1,305,242
Contract Services	78,831	-	-	-	13,350	-	6,000	-	-	-	2,000	2,000	50,000	-	-	21,045	-	-	-	173,226
Awards	-	-	-	-	-	-	-	-	-	-	-	-	2,000	-	-	-	-	-	-	2,000
Mbrship/Assoc Dues	-	-	-	-	-	-	-	-	-	-	52	-	-	-	-	-	-	25,000	-	25,000
Equipment-Expendable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,604	-	-	-	3,604
Postage/Delivery	8,764	10,000	-	-	-	-	-	-	7	-	-	1,600	418	-	-	1,078	-	196	-	22,064
Printing/Copying	13,839	12,000	-	-	285	-	-	-	-	-	-	-	1,282	-	-	-	-	-	-	27,407
Office Supplies	1,200	-	-	248	-	-	-	11	301	-	-	-	500	1,092	-	2,000	-	-	-	5,352
Telephone	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,776	-	-	-	20,776
Books/Publications	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Allocations	33,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	33,000
Refunds/Rebates	32,536	-	-	-	-	-	-	-	-	105,717	-	-	-	-	-	-	-	-	-	138,253
Meetings/Conferences	-	-	-	(465)	-	-	-	50	-	-	-	60	200,000	2,348	-	257	-	154	-	202,403
Travel Expenses	4,584	-	-	4,677	-	-	4,500	1,635	600	-	60	-	20,000	9,678	-	2,032	-	10,806	-	58,572
National Board Activity	28,883	-	-	-	-	-	-	149	-	-	-	-	12,000	404	-	-	-	-	-	41,436
Commissions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Composition/Presswork	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14,356	-	-	-	14,356
Circulation/Mailing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	21,056	-	-	-	21,056
Maintenance	19,870	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	19,870
Occupancy	10,832	2,823	322	1,359	2,097	189	4,365	1,048	1,125	523	4,351	5,488	5,811	1,366	-	8,345	1,780	7,514	52	59,391
Utilities	8,071	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,780	-	-	-	9,851
Contributions	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	250	-	10,250
Insurance	22,618	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,189	-	-	-	24,807
Miscellaneous	24,229	-	-	-	-	-	15	-	-	-	-	-	5,000	-	3,000	8,763	-	1,600	-	42,607
Scholar/Intern/Fellow	-	-	-	-	-	-	-	45,000	-	-	-	-	-	-	-	-	-	-	80,000	125,000
Staff Development	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000
Personnel Recruitment	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000
Fees & Registration	10	-	-	-	-	-	-	25	-	-	-	-	-	325	-	-	-	-	2,000	2,360
Total Expenditures	569,323	86,866	7,394	35,693	61,822	4,344	110,815	70,954	26,747	117,741	102,095	129,763	424,715	45,223	3,000	271,669	120,904	212,665	1,199	2,402,933
Net R&E	(259,992)	138,134	(7,394)	(6,993)	142,338	82,368	(110,815)	74,046	(16,747)	(12,024)	(102,095)	320,237	56,885	(10,223)	(3,000)	(29,669)	(40,904)	(212,665)	(1,199)	287

JAPANESE AMERICAN CITIZENS LEAGUE
2023-24 Biennial Budget
2023 Staff Resource Allocation

		Hours			Total	Rate	Total General	60050-	60020 - Anti-	40020 DC	60070	20060	60030 Fund	20020	60080	20030	20050 Mktg	60040	20040	40015 Youth	30000	20010	60060 Social	Tule Lake	General
FTE	Direct	Indirect							Annual	hate	Lead	Education	Endowments	Devel	Interns &	Kakehashi	Legacy	& Comm	Membership	National	& Prof Dev	Pacific	Scholar-	Justice	
Headquarters - Admin																									
Exempt	1.8	3,046	698	3,744	58.60	2,318	6		4	5	56	16	12	-	20	40	42	400	32	60	35	-	-	1,800	
Non exempt	0.4	677	155	832	32.00	677																			677
Membership																									
Exempt	1.0	1,692	388	2,080	58.60	82	550	-	-	-	-	580	-	-	-	100	100	180	-	-	-	100			82
Non exempt	1.0	1,692	388	2,080	32.00	302											1,300	40		50					300
Pacific Citizen																									
Exempt	1.0	1,692	388	2,080	58.60	100	50	-	-	-	-	150	-	-	-	200	50	100	150	842	50	-			100
Non exempt	2.6	4,399	1,009	5,408	32.00	600	100	-	-	-	-	100	-	-	-	500	200	250	-	2,599	50	-			600
Washington DC Office																									
Exempt	1.0	1,692	388	2,080	58.60	160	100	50	60	60		100	80	60		75	80	200	4	60	3	590	10		160
Non exempt	3.0	5,076	1,164	6,240	32.00	1,066			10	600	100	-		400	500	200	60	500	400	40	-	1,200			300
MWD Regional Office																									
Exempt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non exempt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NCWNP Regional Office																									
Exempt	1.0	1,692	388	2,080	58.60	199	10	18	-	10	-	10	-	-	135	-	10	200	-	-	300	800			199
Non exempt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PNW Regional Office																									
Exempt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non exempt	-	-	-	-	58.6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PSW Regional Office																									
Exempt	-	-	-	-	58.6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non exempt	3	5,076	1,164	6,240	32.00	309	120	40	20	900	700					900	900	750		75	205	147	10		50
Total hours	15.8	26,734	6,130	32,864		5,813	936	118	684	1,075	56	1,656	492	560	155	2,015	2,742	2,620	586	3,726	643	2,837	20		4,268
Percent of total			18.65%	100.00%		17.69%	2.85%	0.36%	2.08%	3.27%	0.17%	5.04%	1.50%	1.70%	0.47%	6.13%	8.34%	7.97%	1.78%	11.34%	1.96%	8.63%	0.06%		12.99%
Cost																									
National-dir		1,115,611		1,115,611		262,042	48,998	5,585	23,590	36,395	3,282	75,762	18,191	19,516	9,083	75,519	95,245	112,568	23,700	144,821	30,897	130,418	906		198,847
National-ind			256,033	256,033		60,139	11,245	1,282	5,414	8,353	753	17,387	4,175	4,479	2,085	17,332	21,859	25,834	5,439	33,237	7,091	29,931	208		45,635
PC																									
Total cost		1,116,517	256,033	1,372,550		322,181	60,243	6,867	29,004	44,748	4,035	93,149	22,366	23,995	11,168	92,851	117,104	138,402	29,139	178,058	37,988	160,349	1,114		244,482

JAPANESE AMERICAN CITIZENS LEAGUE
2023-24 Biennial Budget
2024 Staff Resource Allocation

		Hours			Total	Rate	Total General	60050-	60020 - Anti-	40020 DC	60070	20060	60030 Fund	20020	60080	20030	20050 Mktg	60040	20040	40015 Youth	30000	20010	60060 Social	Tule Lake	General
FTE	Direct	Indirect							Annual	Hate	Lead	Education	Endowments	Devel	Interns &	Kakehashi	Legacy	& Comm	Membership	National	& Prof Dev	Pacific	Scholar-	Justice	
Headquarters																									
Exempt	1.8	3,046	698	3,744	60.35	2,518	6		4	5	56	16	12	-	20	40	42	200	32	60	35	-	-	1,800	
Non-Exempt	0.4	677	155	832	32.96	677																			338
Membership																									
Exempt	1.0	1,692	388	2,080	60.35	82	550	-	-	-	-	580	-	-	-	100	100	180	-	-	-	100	-	-	82
Non-exempt	1.0	1,692	388	2,080	32.96	302											1,300	40		50					300
Pacific Citizen																									
Exempt	1.0	1,692	388	2,080	60.35	100	50	-	-	-	-	150	-	-	-	200	50	100	150	842	50	-	-	-	100
Non-exempt	2.6	4,399	1,009	5,408	32.96	600	100	-	-	-	-	100	-	-	-	500	200	250	-	2,599	50	-	-	-	600
Washington DC Office																									
Exempt	1.0	1,692	388	2,080	60.35	160	100	50	60	60	-	100	80	60	-	75	80	200	4	60	3	590	10	160	
Non-exempt	3.0	5,076	1,164	6,240	32.96	1,066	-	10	600	100	-	-	400	500	-	200	60	500	400	40	-	1,200	-	-	300
MWD Regional Office																									
Exempt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-exempt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NCWNP Regional Office																									
Exempt	1.0	1,692	388	2,080	60.35	199	10	18	-	10	-	10	-	-	135	-	10	200	-	-	300	800	-	-	199
Non-exempt	-	-	-	-	32.96	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PNW Regional Office																									
Exempt	-	-	-	-	60.35	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-exempt	-	-	-	-	32.96	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PSW Regional Office																									
Non-exempt	3.0	5,076	1,164	6,240	32.96	309	120	40	20	900	-	700	-	-	-	900	900	750	-	75	205	147	10	50	
Total hours	15.8	26,734	6,130	32,864		6,013	936	118	684	1,075	56	1,656	492	560	155	2,015	2,742	2,420	586	3,726	643	2,837	20	3,929	
Percent of total			18.65%	100.00%		18.30%	2.85%	0.36%	2.08%	3.27%	0.17%	5.04%	1.50%	1.70%	0.47%	6.13%	8.34%	7.36%	1.78%	11.34%	1.96%	8.63%	0.06%	11.96%	
Cost																									
National-dir		1,149,001		1,149,001		281,950	50,462	5,752	24,298	37,486	3,380	78,028	18,736	20,101	9,354	77,781	98,100	103,866	24,409	149,158	31,821	134,319	933	193,620	
National-ind			263,696	263,696		64,708	11,581	1,320	5,576	8,603	776	17,907	4,300	4,613	2,147	17,851	22,514	23,837	5,602	34,232	7,303	30,826	214	44,436	
PC																									
Total cost		1,149,934	263,696	1,413,630		346,658	62,043	7,072	29,874	46,089	4,155	95,935	23,036	24,714	11,501	95,632	120,614	127,704	30,011	183,390	39,123	165,145	1,147	238,056	

JAPANESE AMERICAN CITIZENS LEAGUE
2023-24 Biennial Budget
Year to Year Comparison 2021-2024

	2021 Actual	2022 Budget	2023 Budget	2024 Budget
Revenue				
Membership Dues	557,603	398,912	515,000	515,000
General (Public) Support	97,034	8,000	47,520	10,000
Investment Income	531,369	565,615	546,482	546,482
Pacific Citizen	148,610	154,000	163,000	167,000
Book Sales	750	5,150	6,000	1,000
Grants	72,800	77,500	147,500	142,500
Fundraising	718,842	679,916	794,185	813,845
Fees & Registration (Conference)	9,527	116,200	158,200	152,200
Other Revenue	51,138	38,376	43,372	55,192
Total Revenue	2,187,673	2,043,669	2,421,260	2,403,220
Expenditures				
Personnel	937,117	949,780	1,202,603	1,305,242
Contract Services	277,731	169,286	284,876	173,226
Awards	402	1,250	1,250	2,000
Mbrship/Assoc Dues	16,737	25,052	25,050	25,052
Equipment-Expendable	6,611	3,604	3,604	3,604
Postage/Delivery	27,601	13,574	19,726	22,064
Printing/Copying	29,308	36,907	39,624	27,407
Office Supplies	5,480	7,058	5,152	5,352
Telephone	22,802	11,776	19,776	20,776
Books/Publications	38	-	-	-
Fees/Registration	-	2,360	2,360	2,360
District Allocations	16,500	27,500	33,000	33,000
Refunds/Rebates	137,581	112,224	136,780	138,253
Meetings/Conferences	300	165,903	200,903	202,403
Travel Expenses	40,616	50,892	60,144	58,572
National Board Activity	150	40,866	41,436	41,436
Commissions	17,123	-	-	-
Advertising	-	-	-	-
Composition/Presswork	16,654	14,756	14,756	14,356
Circulation/Mailing	21,557	21,056	21,056	21,056
Maintenance	48,561	19,870	19,870	19,870
Occupancy	111,067	58,476	60,976	59,391
Utilities	7,380	9,851	9,851	9,851
Contributions	-	6,250	10,250	10,250
Insurance	20,062	38,703	24,807	24,807
Miscellaneous	37,849	37,682	42,607	42,607
Scholar/Intern/Fellow	78,600	121,554	125,000	125,000
Staff Development	-	5,000	10,000	10,000
Personnel Recruitment	4,977	2,503	5,000	5,000
Total Expenditures	1,882,804	1,953,732	2,420,455	2,402,933
Net R&E	304,869	89,937	804	287

JAPANESE AMERICAN CITIZENS LEAGUE
2023-24 Biennial Budget
Glossary

Membership dues	Dues received from members.
General support	All unsolicited donations from member and non-member sources. This is differentiated from solicited support such as grants and fundraising.
Investment income	Dividends and interest from securities and money market accounts maintained by the investment houses.
Pacific Citizen	Revenue from non-member subscriptions, advertising, and other miscellaneous income sources.
Book sales	Revenue from the sale of the curriculum guides, other books and videos.
Grants	Funds provided by public and private grants to JACL. These are conditional upon production of deliverables and typically will be offset directly by expenses.
Fundraising	Revenue from the annual giving program, member donations, sweepstakes and other member programs.
Fees & registration	Revenue from registration fees for the Youth Conference, National Convention, DC Leadership Conference, and other conferences, conventions, and workshops.
National Convention	Fundraising attributed to National Convention captures call corporate sponsorships of convention.
Other	Revenue from the sale of pins, awards, revenue sharing, sale of equipment, chapter dues, rental income, and other sources.
Personnel	Total personnel costs including salaries, payroll taxes, health benefits, and retirement benefits.
Contract services	Fees for of outside services such as attorneys, auditors, and consultants.
Awards	The cost of pins, plaques, certificates, etc.
Membership & association dues	The cost of memberships to related professional and other nonprofit organizations and associations.
Equipment-expendable	Rental of equipment, maintenance of equipment, and the purchase of equipment costing less than \$500. Equipment costing more than \$500 is capitalized and depreciated over its useful life.
Postage & delivery	The cost of stamps, postage meters, express delivery services such as UPS and Federal Express, bulk mailing costs, registered mail, courier services, sorting and handling charges, and other postage and delivery costs.
Printing & copying	The cost of designing and producing booklets, brochures, pamphlets, and other printed documents.
Office supplies	The cost of paper, pens, folders, and other consumable supplies and materials necessary for the office.

Telephone	Local and long distance telephone charges, internet access charges, and e-mail fees.
Books and publications	The cost of purchasing books, magazines, videos, etc. The cost of subscribing to magazines, newspapers, and other periodicals.
Meetings and conferences	The cost of attending or conducting a meeting or conference, such as registration fees, purchase of books and other materials, rental or purchase of equipment, rental of space, gratuities, catered meals/breaks, convention bureau staffing costs, etc.
Fees	Licensing and other regulatory fees.
Travel expenses	Air and ground transportation costs, lodging, meals, and all costs related to travel.
National board activity	Expenses incurred by the board of directors for attendance at board meetings, office supplies and expenses, consultant and other fees, and other activities authorized by the National Board.
Advertising	Advertising costs.
Composition & presswork	Pacific Citizen cost for composition and presswork.
Circulation & mailing	Circulation and mailing costs of the Pacific Citizen.
Maintenance	Cost of janitorial services, landscaping, building maintenance, elevator service, air conditioning, fire alarm monitoring, and security monitoring and maintenance.
Occupancy	Rent, parking, storage, etc.
Utilities	Gas, electricity, waste disposal, sewer, water, etc.
Contributions	JACL support of other organizations and non-JACL programs through donations and contributions.
Insurance	Liability, workers compensation, directors and officers, and publication insurance costs.
Interest	Financing costs of loans.
Staff development	Cost of staff training seminars and retreats, tuition and other training fees, and related materials and costs.
Scholarship and student aid	Scholarships, student aid assistance, fellowships, stipends, and other awards.
Personnel recruitment	Advertisements, travel, moving, and other costs related to recruitment of personnel.
Miscellaneous	Any costs not included above.

JAPANESE AMERICAN CITIZENS LEAGUE
2023-24 Biennial Budget
Summary of National Programs

Annual Giving

The Annual Giving Campaign and Centennial Education Fund Campaign are our primary means of seeking funds from the general public. The annual giving campaign consists primarily of the end of year appeal letter sent in November. This has been supplemented with additional appeals in the spring or summer. With the Centennial Education fund, appeal messaging has been combined and will continue to be through this next biennium as the Centennial Education Fund campaign is scheduled to extend through 2024, having been launched in 2021 as a three year campaign. Additional program expenses are due to increased mailings as we target existing members and donors for donations with direct mail appeals.

Anti-hate

The anti-hate program has taken on increased attention with the rise in crimes and incidents targeting our own Asian American community since the advent of COVID. Our work in this area is integrated with our education efforts and includes speaking at events, dissemination of information about the history and prevalence of hate crimes, and advocacy work around legislation and policies to address hate crimes.

DC Leadership Summit

Established by JACL in 1984, the four-day annual leadership summit program introduces community leaders from across the nation to the national policy-making arena. Co-convened with OCA Advocate (formerly the Organization of Chinese Americans) since 1994, the JACL/OCA Washington, D.C. Leadership Conference is structured to provide a broad overview of the decision-making process at the federal level, including meetings and briefings by public officials, key policymakers who serve in Congress, the White House, federal agencies, advocacy organizations, and the media. Participants also will be briefed on legislative issues affecting AAPI communities and will examine the role Asian Pacific American civil rights organizations, such as JACL and OCA, play in affecting public policy and pursuing civil rights legislation in the nation's capital. This program is funded through registration fees for participants paid by the regional districts and grant funding from State Farm. The past two programs have benefited from the donation of meeting space from AT&T.

Education

At the core of JACL's mission is to educate the American public, and occasionally an international audience, about the history and experience of Japanese Americans. This experience highlights the wartime incarceration, but also extends to pre-war discrimination, and through the fight for redress. We seek collaboration with other national organizations who both focus on our community's history as well as those more tangentially engaged, but with an interest in expanding their breadth of coverage.

Activities in the area of education include The Power of Words program to educate the general public, but more importantly policy leaders and media about appropriate terminology in describing the Japanese American Experience. We will continue to expand the re-established national speakers bureau in collaboration with local chapters to ensure JACL communities can engage with the local schools and civic organizations to talk about the Japanese American experience.

This is the area where we can most readily seek grant funding to support existing work or expand our efforts. The current 2022 NEH Teacher Training grant is one such example of the funding that we can pursue to expand our education reach. As noted in the anti-hate section, education programming works in conjunction with our anti-hate advocacy and education efforts.

As we continue to expand our educational programming, staffing must also be expanded. A full FTE will be allocated to managing our education programming beginning in 2023.

Fund Development

2021 was by any measure an extremely successful year for fundraising and establishes the potential JACL has to solicit and convert donations, especially from individuals. Total fundraising will need to increase by nearly 100,000 from 2021 levels to 2023 and 2024. Funds will be raised in two primary ways, through increased breadth of corporate partners and increased individual donations.

Corporate giving is most typically through sponsorship of convention. At the recent conventions we have added new sponsors Google, Walmart, Motion Picture Association, and reactivated MGM Resorts. Areas in which we are especially pursuing potential sponsors are in technology.

Although we continue to pursue grant opportunities, grants are not included in the budget unless already awarded. New grant funding would not impact the overall revenue/expenses, but would impact staffing with the need to either reallocate staff resources or add capacity to meet grant requirements. Strategically, grant funding will be sought to support programming in our focus areas of our work in education and social justice, though other opportunities to support existing programs will also be pursued.

Kakehashi

The kakehashi program is largely funded by the Japanese government's Ministry of Foreign Affairs and provides cultural exchange trips to Japanese American college students and young adults. Although open to applicants regardless of JACL membership, the Kakehashi program is effective in introducing youth to JACL and is seen as a benefit of membership for many youth members. The first kakehashi trip was in 2014 and has grown to as many as 200 participants annually. After a two year pause due to COVID, trips are expected to resume in the 2022-2023 cycle and continue into the next two year period. This program was largely managed by the Washington, DC policy fellows, but drew significant amounts of their time. The trip is now managed as a regular ongoing program with full time staff overseeing administration.

Marketing & Communications

Marketing and communications are increasingly important and overlaps with many other areas of functionality for the organization. Currently a combined position with Education, a dedicated communications staff position will be established in the coming year. The single position will be better equipped to support chapters directly with communications needs such as preparing press statements and guidance in distributing to local press outlets. They will also be able to better focus JACL national and chapters in utilizing social media and internet presence to promote the organization.

Membership

JACL remains at its core a membership based organization, however the reality of declining membership numbers cannot be ignored. Although the decline has been blunted by increasing numbers of new members and a high retention rate much higher than peer organizations, the demographics of our older membership indicates declines will continue to exist for the foreseeable future. Membership retention efforts are focused on renewing lapsed members and understanding motivation for new members who have joined. A survey will be conducted of membership to better assess what programs are most valued, what benefits are preferred, and other characteristics of both long term and newer members.

In addition to our regular memberships, JACL also has Millennium, Century, and Thousand Club memberships which bring in additional revenue and have a multiplier effect on membership revenue vs membership numbers. A single Millenium Club membership is the equivalent of 15 regular memberships.

Membership revenue has actually increased the past two years contrary to the continued projected trendline for annual declines. As a result for the coming biennium, the expectation is that membership revenue will hold at the lowest annual level it has reached of \$515,000.

National Convention

The convention is one of the largest single programs by budget with projected increase in expenses of nearly \$100,000 from past budgeting. These increases are anticipated to be due to a combination of increased attendance as we return to in person programming, increasing costs and acknowledging actual costs of recent conventions, and providing an attractive product for attendees to come to. Staff expenses continue to be a significant expense for any programming and convention in particular draws heavy staff participation. In order to even convention expenses between years, the Youth Awards Luncheon will be moved to alternate biennial years

Revenue increases for convention are expected, as noted in the fundraising section, from increasing the breadth of funding corporate partners with \$75,000 in additional funding in 2023 and adding an additional \$25,000 for 2024. As we seek to grow attendance at convention, attendance registrations are projected to increase to \$125,000 registration revenue. Registration revenue could also be increased by increasing registration fees to offset what is typically a deficit between registration expenses and registration fees, offset by other sources of convention revenue.

Social Justice

The Social Justice program accounts for the second largest allocation of staff time after the Pacific Citizen. This includes broad work of staff in policy advocacy and extensive work in coalition with other civil rights organization partners. Included in this category is work with groups such as the National Council on Asian Pacific Americans, Leadership Conference on Civil and Human Rights, Japanese American Confinement Sites Consortium, Tsuru for Solidarity, and the National Nikkei Reparations Coalition.

Youth & Professional Development

The NYSC is largely funded by a grant from State Farm for which JACL remains especially grateful for the long term partnership. The Young Professionals Caucus has a modest budget from general funds with the potential for fundraising. This is an area which has the greatest potential for outside funding.

Tule Lake

As prescribed by resolution three passed at the 2019 convention, JACL must include the narrative of the Tule Lake Segregation Center in an updated edition of the JACL Curriculum Guide as well as provide public recognition to the Tule Lake Resisters at a public event. Due to COVID, in particular the public ceremony has been unable to happen, and it is anticipated that the event will be held in the first half of the coming biennium as well as completion of the revisions to the curriculum guide. Expenses for this program will only apply to the first year of the biennium.

Internships & Fellowships

The cost of the DC policy fellows has increased as wages have been increased to be comparable to similar positions in DC. To offset the increases in cost, additional funding will be sought to more fully fund the fellowships. The Masaoka fellowship will also be resumed and plans are in place to arrange for placement next year with an annual stipend of \$45,000.

Legacy Program

Annual Legacy Fund investment income is budgeted at 4 percent of fund average value for the trailing 36 months through January 2022. This is consistent with the Legacy Fund Management Policy passed by the National Council on August 6, 2022. Allocation to general support is 65%, to Legacy grants is 10%, to chapter rebates is 20% and to reinvestment, 5%.

Scholarship Program

In 2021 32 scholarships for a total of \$77,500 in awards. The budget for the scholarship program is \$119,904 in 2023 due to administrative expenses for the program not covered by funds from the scholarship endowments.

Pacific Citizen

This program is expected to remain largely the same for 2023-2024 with regard to staffing allocations and expenses. Print PC supplements are expected to continue to decline with fewer people opting for paper subscriptions. This is beneficial to the bottomline as the \$17 PC surcharge does not cover actual full costs of printing and mailing of hard copies. As we recover from COVID, modest increases in PC advertising revenue are planned for. Staff will continue to allocate time more accurately across programs outside the PC when applicable.