

FY 2026 National Office Budget - Final Draft 250817

Expense Line Item #	Description	2025 Final Approved 8/4/24	2025 Actual as of 8/1/25	2025 Remaining	2026 Final Draft 8/17/25	2026 Change
7011	Taxes					
7011A	Corporate Tax Filing Fee	\$800	\$1,243	(\$443)	\$700	(\$100)
7011B	State Tax	\$0		\$0	\$0	\$0
7011C	Employment Tax (FICA, SSS, etc.)	\$37,753	\$12,023	\$25,730	\$15,302	(\$22,451)
7020	Insurance					
7021	Excess Medical Premium	\$34,100	\$30,361	\$3,739	\$35,650	\$1,550
7022	Liability Insurance Premium	\$55,328	\$75,322	(\$19,994)	\$86,620	\$31,292
7023	Worker's Comp Premium	\$1,500	\$314	\$1,186	\$1,500	\$0
7024	Cyber & Technology (NEW)	\$1,500		\$1,500	\$1,500	\$0
7025	Directors & Officers Premium	\$6,414	\$4,276	\$2,138	\$5,345	(\$1,069)
7026	Business Insurance Premium	\$1,410	\$2,546	(\$1,136)	\$3,055	\$1,645
7028	<i>Event Medical Liability Prem - CANCEL</i>	<i>\$3,959</i>	<i>\$3,247</i>	<i>\$712</i>	<i>CANCEL</i>	
7031	Legal Fees	\$0		\$0	\$0	\$0
7032	Accounting Fees	\$14,900	\$5,668	\$9,232	\$7,500	(\$7,400)
7040	BOD Meeting Expense	\$12,000	\$4,454	\$7,546	\$14,000	\$2,000
7051	Rent	\$1,200	\$1,200	\$0	\$1,200	\$0
7052	Electricity	\$12,000	\$7,178	\$4,822	\$9,600	(\$2,400)
7055	Garbage Service	\$660	\$645	\$15	\$660	\$0
7054	Water & Sewer	\$840	\$1,576	(\$736)	\$840	\$0
7055	Property	\$0	\$0	\$0	\$0	\$0
7055a	Property Taxes	\$3,500	\$3,400	\$100	\$3,500	\$0
7055b	M&R Service	\$2,240	\$1,840	\$400	\$2,500	\$260
7055c	M&R Supplies	\$450		\$450	\$450	\$0
7055d	M&R Equipment	\$650	\$790	(\$140)	\$0	(\$650)
7055e	Property Improvements	\$1,000		\$1,000	\$1,000	\$0
7055f	Building Repair & Replacement	\$1,000	\$19,046	(\$18,046)	\$1,000	\$0
7060	Employee Wages			\$0		\$0
7061	Executive Director	\$80,360	48,809.34	\$31,550	\$82,771	\$2,411
7062	Administrative Manager	\$86,320	32,669.40	\$53,651	\$75,504	(\$10,816)
7063	Administrative Assistants	\$75,130	61,209.63	\$13,920	\$81,120	\$5,990
7064	Administrative (part-time)	\$9,876		\$9,876	\$7,407	(\$2,469)
7066	Website Person (CONTRACTOR)	\$25,000	14,100.00	\$10,900	\$25,000	\$0
7069	Miscellaneous Adminstrative	\$0		\$0	\$0	\$0
7070	Employee Benefits			\$0		
7071	Medical Expense Reimbursement	\$23,910	\$10,000	\$13,910	\$23,446	(\$464)
7072	Retirement (IRA)	\$7,551	6,199.96	\$1,351	\$7,404	(\$147)
7073	Employee Training	\$1,500		\$1,500	\$0	(\$1,500)
7100	Office Expense			\$0		\$0

FY 2026 National Office Budget - Final Draft 250817

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7110	Printing			\$0		\$0
7110A	Reproduction	\$1,000		\$1,000	\$100	(\$900)
7110A1	Record Books - Covers	\$0		\$0	\$0	\$0
7110A2	Record Book - Inserts	\$0		\$0	\$0	\$0
7110B	Plastic Membership Cards	\$0		\$0	\$0	\$0
7110C	Ink & Toner	\$3,700	\$3,507	\$193	\$3,700	\$0
7110Z	Printing Other	\$0		\$0	\$0	\$0
7112	Bank Charges	\$500		\$500	\$500	\$0
7113	Credit Card Charges	\$13,000	\$206	\$12,794	\$20,000	\$7,000
7114	PayPal Charges	\$0	\$17,618	(\$17,618)	\$0	\$0
7115	Stripe Charges	\$0	\$25	(\$25)	\$0	\$0
7116	Square Charges	\$0	\$1,912	(\$1,912)	\$0	\$0
7120	Equipment	\$0		\$0	\$0	\$0
7130	Postage					
7131	US Postal Service	\$3,511	\$1,041	\$2,470	\$1,600	(\$1,911)
7132	Non US Postal Services	\$600	\$78	\$522	\$400	(\$200)
7140	Telephone Expense	\$2,920	\$2,385	\$535	\$3,020	\$100
7150	Machine Maintenance	\$2,000	\$1,185	\$815	\$2,000	\$0
7160	Supplies/Software	\$0		\$0	\$0	\$0
7161	Office Expenses	\$4,800	\$1,720	\$3,080	\$4,800	\$0
7162	Software	\$1,500	\$111	\$1,389	\$500	(\$1,000)
7200	Office Travel					
7201	Office Staff Meetings					
7202	National Meetings - NO staff travel	\$16,120	\$8,986	\$7,134	\$20,180	\$4,060
7204	Special Meetings	\$0		\$0	\$0	\$0
7204A	Special Meetings - ED travel exp	\$0		\$0	\$0	\$0
	TOTALS	\$552,501	\$386,892	\$165,609	\$551,374	\$2,832

FY 2026 National Office Budget - Final Draft 250817

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7011	Taxes				\$0	
7011A	Corporate Tax Filing Fee				\$700	
	Oregon non-profit filing & tax					
	California non-profit filing & tax					
7011B	State Tax				\$0	
	guesstimate					
	(folding into 7011A and leaving empty)					
7011C	Employment Tax (FICA, SSS, etc.)				\$15,302	
	6.2% of wages (7061 + 7062 + 7063 + 7064) *** reduced down from 15%				\$15,302	
7020	Insurance				\$0	
7021	Accident Medical Premium				\$35,650	
	<i>ACTUAL</i>				\$31,000	
	15% cushion for increased premium rate				\$4,650	
7022	General & Excess Liability Premium				\$86,620	
	<i>ACTUAL \$1M general & \$5M excess liability</i>				\$75,322	
	15% cushion for increased premium rate				\$11,298	
7023	Worker's Comp Premium				\$1,018	
	<i>ACTUAL Fiscal 2025 Premium (\$848)</i>				\$848	
	20% cushion for increased premium rate				\$170	
7024	Cyber & Technology (NEW)				\$1,500	
	<i>FY 2026 guesstimate (did not purchase in FY 2025)</i>				\$1,500	

FY 2026 National Office Budget - Final Draft 250817

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7025	Directors & Officers Premium				\$5,345	
	<i>ACTUAL Fiscal 2025 premium (\$4,276)</i>				<i>\$4,276</i>	
	<i>25% cushion for increased premium rates - increased sports org lawsuits</i>				<i>\$1,069</i>	
7026	Business Insurance Premium				\$3,055	
	Office property, casualty policy				<i>\$2,546</i>	
	<i>20% cushion for increased premium rate</i>				<i>\$509</i>	
7028	<i>Event Medical Liability Premium (CANCELLING DUE TO LACK OF USE)</i>				\$0	
	<i>Fiscal 2025 premium</i>				<i>\$3,299</i>	
	<i>20% cushion</i>					
7031	Legal Fees				\$0	
	Legal Fees				<i>\$0</i>	
7032	Accounting Fees				\$7,500	
	Accounting Fees - tax filing, financial rpts, & online QB hosting (Tilley & Lincoln)				<i>\$4,500</i>	
	Accounting Fees - payroll & deposit tax, 12 months * \$250/month (Nichols)				<i>\$3,000</i>	
	Accounting Fees - bookkeeping, 12 months * \$750/month (ABANDON IDEA)				<i>\$0</i>	
7040	BOD Meeting Expense				\$14,000	
	Fall Meetings - meeting room rental & A/V expenses higher				<i>\$7,000</i>	
	Spring Meetings - meeting room rental & A/V expenses higher				<i>\$7,000</i>	
7051	Rent				\$1,200	
	office rent (@ \$100/month)				<i>\$1,200</i>	
7052	Electricity				\$9,600	
	electricity (@ 800/month (\$200/month DECREASE))				<i>\$9,600</i>	

FY 2026 National Office Budget - Final Draft 250817

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7053	Garbage				\$660	
	garbage @ \$55/month				\$660	
7054	Water & Sewer				\$840	
	water & sewer @ \$70/month				\$840	
7055	Building				\$0	
7055a	Property Tax				\$3,500	
	about \$3,500 annually				\$3,500	
7055b	M&R Service				\$2,500	
	weekly mowing/maintenance (28 weeks @ \$50/week)				\$1,400	
	fertilizer & weed control (6 applications @ \$100)				\$600	
	irrigation - repair & maintenance				\$300	
	miscellaneous				\$200	
7055c	M&R Supplies				\$450	
	chemicals				\$100	
	gasoline & oil				\$100	
	misc supplies				\$100	
	ice melt/salt				\$150	
7055d	M&R Equipment				\$0	
	snow blower service				\$0	
	service garage doors				\$0	
7055e	Property Improvements				\$1,000	
	Misc - as needed				\$1,000	

FY 2026 National Office Budget - Final Draft 250817

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7055f	Building Repair & Replacement				\$1,000	
	Misc - as needed				\$1,000	
7061	Executive Director (salaried, full-time w/benefits)				\$82,771	
	RSF @ \$80,360/yr, 3% CPI increase ---> \$2,411 = \$82,771				\$82,771	
7062	Administrative Manager (full-time w/benefits)				\$75,504	
	TBW @ \$28.90/hr, \$1.10/hr incr ---> \$30.00/hr, 40 hrs/wk = \$62,400/yr				\$62,400	
	New AM (part-time training) @ \$13,104/yr, \$21.00/hr ---> 12 hrs/wk = \$13,104/				\$13,104	
7063	Administrative Assistants (full-time w/benefits)				\$81,120	
	AA @ \$19.50/hr, \$1.00/hr increase ---> \$19.50/hr = 40 hrs/wk, \$40,560/yr.				\$40,560	
	AA @ \$19.50/hr, \$1.00/hr increase ---> \$19.50/hr = 40 hrs/wk, \$40,560/yr.				\$40,560	
7064	Administrative Assistant (part-time/NO benefits)				\$7,407	
	RS @ \$23.74/hr, \$1.01/hr increase ---> \$24.75/hr = 6 hrs/wk, \$7,407/yr				\$7,407	
7065	Bookkeeper - function becomes part of 7062				\$0	
	function becomes part of 7062				\$0	
7066	Website Work (CONTRACTORs)				\$25,000	
	Website Programming Contractor @ \$30,000/yr, \$100.00/hr, 25 0 hrs/yr				\$25,000	
	Website Design Contractor					
7069	Miscellaneous Administration				\$0	
7070	Employee Benefits				\$0	

FY 2026 National Office Budget - Final Draft 250817

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7071	Medical Expense Reimbursement				\$23,446	
	9.5% of gross salary benefit for FT Admin. Assists., Admin. Mgr., & ED				\$23,446	
7072	Retirement (Simple IRA)				\$7,404	
	3% of gross salary benefit for FT Admin. Assists., Admin. Mgr., & ED				\$7,404	
7073	Employee Training				\$0	
	Classes/training				\$0	
7100	Office Expense				\$0	
7110	Printing				\$0	
7110A	Reproduction				\$100	
	printing & copying				\$100	
7110A1	Record Books - Covers <i>(change from expense to asset FY 2014)</i>				\$0	
7110A2	Record Books - Inserts <i>(change from expense to asset FY 2014)</i>				\$0	
7110B	Plastic Membership Cards				\$0	
7110C	Ink & Toner				\$3,700	
	HP M553 toner - color (2 full sets @ \$1,450 each set)				\$2,900	
	Kyocera toner - (1 full set @ 950 each set)				\$800	
7110Z	Printing Other				\$0	

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7112	Bank Charges				\$500	
	Bounced checks, statements, bank wires & etc.				\$500	
7113	Credit Card Processing Fees				\$20,000	
	Credit card processing fees				\$20,000	
7114	PayPal Charges				\$0	
	increasing online PayPal fees for online registration/processing				\$0	
7115	Stripe Charges				\$0	
	increasing online Stripe fees for online payments				\$0	
7116	Square Charges				\$0	
	increasing online Square fees for online payments				\$0	
7120	Equipment (change from expense to asset)				\$0	
	3 - Apple Mac Mini (3 X \$1300 = \$4,200)					
	2 - MacBook Pro (2 X \$3,700 = \$7,400)					
	2 - Adobe Acrobat (2 x \$300 = \$600)					
	2 - WIFI 7 Routers (2 X \$500 = \$1,000)					
	2 - Gigabit Ethernet Switches (2 X \$500 = \$1,000)					
7130	Postage				\$0	
7131	US Postal Service				\$1,600	
	stamps \$78/roll * 8 rolls (800 - 1st class mailing)					
	USPS online = 12 months * 6 mailings * \$30.00 each				\$1,600	
7132	Non-US Postal Service				\$400	
	very rarely use FedEx or UPS services				\$400	

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7140	Telephone				\$3,020	
	local, long distance, & internet @ \$180/month				\$2,160	
	Zoom Workplace Pro				\$160	
	CANCELLED - Zoom Pro Webinar 500					
	MetroFAX				\$100	
	mobile phone & wireless broadband service @ \$50/month				\$600	
7150	Machine Maintenance				\$2,000	
	equipment maintenance & repair				\$2,000	
7160	Supplies/Software				\$0	
7161	Office Supplies				\$4,800	
	\$400/month = 12 * \$400 = \$4,800				\$4,800	
7162	Software (change from expense to asset)				\$500	
	5 - MS Office (5 X \$12 per month X 12 months = \$720)				\$500	
7200	Office Travel				\$0	
7201	Office Staff Meetings				\$0	
7202	National Meetings				\$20,180	
	Fall mtg in Las Vegas - airfare for ED \$600				\$600	
	Hotel, 5 nights for ED, \$225/night				\$1,125	
	Per Diem, 6 days @ \$40/day				\$240	
	Auto Rental & Gasoline, for ED				\$900	

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	Fall mtg in Las Vegas - airfare for AM \$600				\$600	
	Hotel, 4 nights for AM \$225/night				\$900	
	Per Diem, 5 days @ \$40/day				\$200	
	Auto Rental & Gasoline, for AM				\$900	
	Fall mtg in Las Vegas - airfare for AA \$600				\$400	
	Per Diem, 5 days @ \$40/day				\$200	
	Fall mtg in Las Vegas - airfare for AM \$600				\$400	
	Hotel, 2 nights for AA \$225/night				\$450	
	Per Diem, 3 days @ \$40/day				\$120	
	Annual Spring mtgs in Honolulu - airfare for ED 1,000				\$1,000	
	Hotel, 6 nights for ED, \$275/night				\$1,650	
	Per Diem, 7 days @ \$40/day				\$280	
	Auto Rental & Gasoline, for ED				\$900	
	Annual Spring mtgs in Honolulu - airfare for AM \$1,000				\$1,000	
	Hotel, 5 nights for AM \$275/night				\$1,375	
	Per Diem, 6 days @ \$40/day				\$240	
	Auto Rental & Gasoline, for AM				\$900	
	Summer Nationals in ??? - airfare for ED \$800				\$800	
	Hotel 4 nights for ED \$260/night				\$1,000	
	Per Diem, 5 days @ \$40/day				\$200	
	Auto Rental & Gasoline, for ED				\$900	
	Summer Nationals in ??? - airfare for AM \$800				\$800	
	Hotel 4 nights for AM \$250/night				\$1,000	
	Per Diem, 5 days @ \$40/day				\$200	
	Auto Rental & Gasoline, for AM				\$900	
	<i>USJF Representation - USA Judo functions & other</i>				\$0	
7204	Special Meetings				\$0	
7204A	Special Meetings - USA Judo				\$0	