



MD-17
DGE/VDG Training
April 2025

Multiple District 17 Dollars and (Cents) Sense

By ID Hans Neidhardt
MD-17 Treasurer



"Big Picture" Topics Overview



Lions Clubs International Funding



Multiple District -17 Funding Process



Individual District (K-A-N) Funding Process

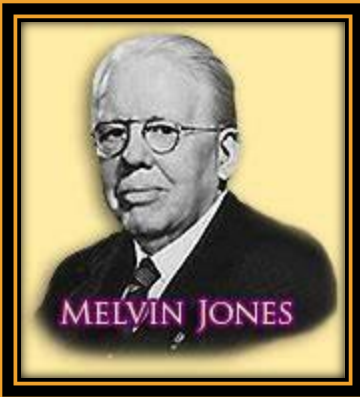


District Governor & State Treasurer Expectations



Your Questions – My Answers

LCI & MD 17 General District Administration Funding Guidance



- LCI will fund up to six (6) District Meetings and three (3) Multiple District Meetings.
- Multiple District 17 funds pay lodging, travel, and meal expenses the remaining Multiple District event, not covered by LCI. MD 17 Treasurer will advise the District Governors at the first State Council Meeting which Multiple District Meeting will be covered by the Multiple District.
- District Convention Speaker: Lodging, meals, and other related expenses once the guests arrive are covered by the District.



Lions Clubs International Initial Annual Budget For District Governor Expenses

- ❖ Each District Governor will be provided a budget annually
 - ❑ Budget based on “Look Back” budgets of District Governors
 - ❑ *Note: Claim all that you are authorized, for it will impact future District Governors.*
- ❖ District Governors may request an increase due to increased costs
 - ❑ Budget increase requests must be received by April 30th
 - ❑ “District Governor Request for Budget Increase Worksheet”

* Refer to District E-Book & Board Policy Manual, Chap IX *



LCI Approved District Governor Expenses

- * Accommodations – Actual Cost, not to exceed \$100.00/night
- * Mileage - \$.50 cents/mile (personal car or rental car)
- * Meals – Actual cost, not to exceed \$25.00/meal; \$75.00 (maximum per day)
- * Specific Meetings: 3 State Council Meetings, 6 District Meetings (Cabinet, District Convention, club officer orientation, and/or membership/leadership development)
- * Annual Club Visitations (shared with 1VDG and 2VDG)
- Note: New Club Organization visits to Leo clubs.

- [DISALLOWED, Ref DA-DGE2.en 7/2024](#)

* Refer to District E-Book & Board Policy Manual, Chap IX *



LCI Approved Specific DGE Seminar Expenses

- Training seminar at International Convention
 - **DGE training at St Charles (Q Center) will no longer take place.**
 - Three days of online seminar training, followed by two days of training at the International Convention starting with the 2025-2026 Lion's year.
 - Travel to the International Convention: Round-trip airfare for DGE is provided by LCI. As a DGE, you are eligible for a round-trip airfare for 1 adult companion to the convention; not to exceed \$500.00.
 - Hotel accommodations are covered by LCI during the International Convention.
 - Some meals/events at the International Convention are covered.

* Refer to District Governor's Handbook & Board Policy Manual, Chap IX *



Multiple District -17 Expenses of the Various Funds

- ☐ Administrative
- ☐ State Office Building & Equipment
- ☐ International Convention
- ☐ Kansas – International (KI)
- ☐ Global GAT Teams (GLT/GET/GMT/GST)
- ☐ Fall Rally
- ☐ State Convention
- ☐ Grants (LCI and LCIF)

Note: Administrative Funds can “feed” the other funds. However, for the most part, the “other funds” remain fixed within the fund (with 3 exceptions).

Specific Fund Limit Exceptions

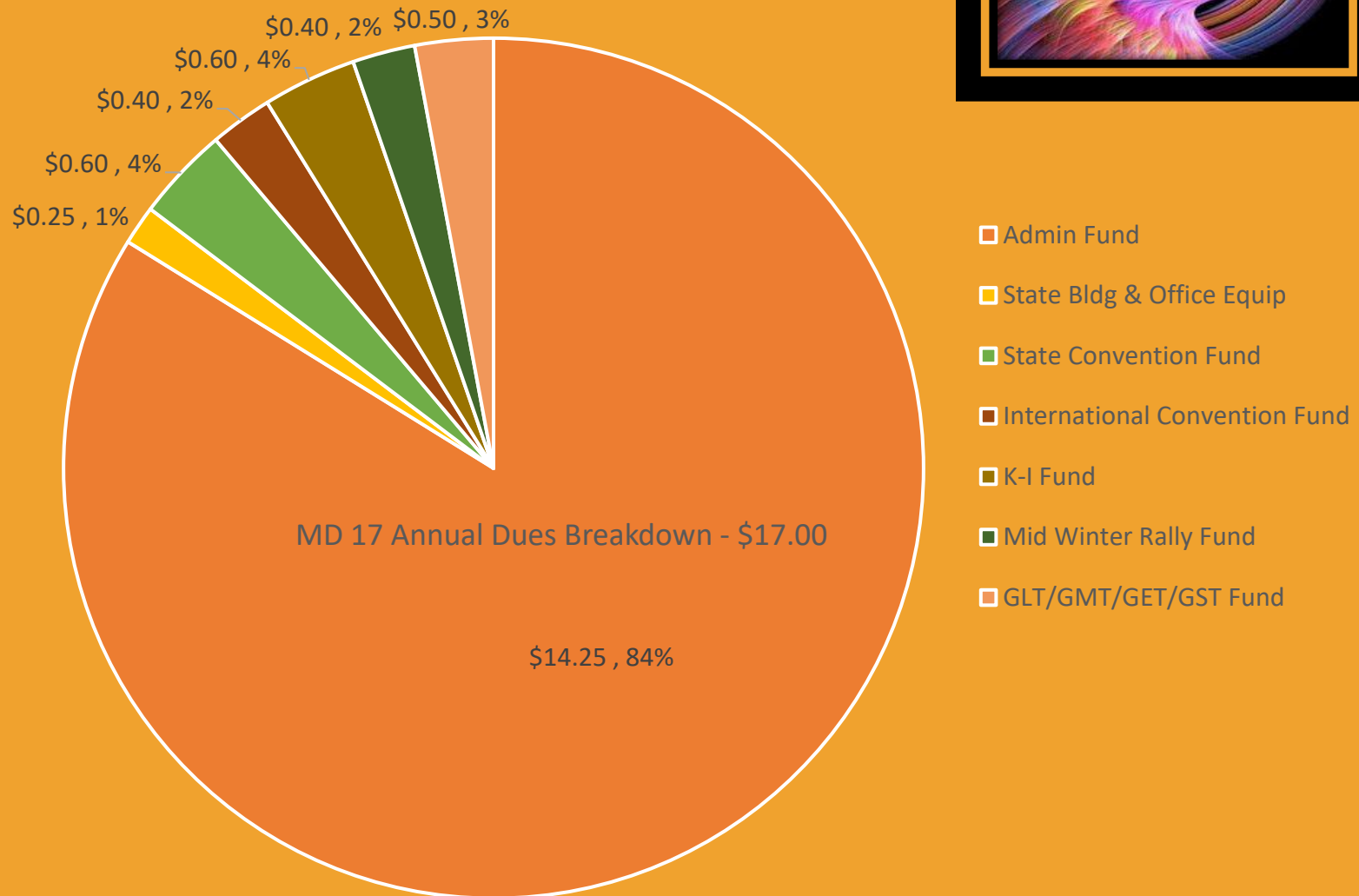


- State Convention Fund - \$7,500.00
- K-I Fund - \$60,000.00
- Global Teams (Service, Leadership, Extension, and Membership) Fund - \$10,000.00



Note: Excess funds will be transferred to the Administrative Fund at the end of the current Lions Fiscal Year.

The Big Question *Where Does The Lion's Share of Our Money Come From?*





Other Limited Revenue Sources

- ☐ Interest (CDs & Checking Account)
- ☐ Investments (Greater Manhattan Community Foundation)
- ☐ Sale of Directories, Lions Shirts, & Lion Pins
- ☐ LCI Grants



Budget & Finance Committee

The Budget Process



- July - Treasurer drafts a proposed “Budget Starting Point”, using past expenses/income history and projected income expected from membership dues, pin sales, directory sales, Lions shirt sales, and interest income.
- Prior to First State Council – Draft “Starting Point Budget” is sent to Budget & Finance (B&F) Committee and all Committee Chairs for review. B&F Committee meets with Committee Chairs for their concurrence, reductions, or requests for additional funds.



Budget & Finance Chair

Presents the proposed
“Draft Budget”
At the
First State Council Meeting

- Friday Night - B&F Committee Chair proposes the “draft budget” to the State Council.
- ❖ Council of Governors – Two Options
 - **Accept** the draft budget proposal as presented.
 - **Do Not Accept** the draft budget proposal. The B&F Committee meets again to make changes, B&F Committee Chair returns with a revised draft budget proposal.
- Saturday - Council of Governors cast their votes to approve the budget. Budget changes can be made at follow-on State Council meetings, if approved by the Council of Governors.
- Note: Changes can be made during 2nd Council Meeting, Fall Rally, and State Convention. Also given urgent circumstances, the Council can approve additional funding if needed during the year.

Treasurer's Reports



Treasurer Report Format (4 Pages)

- Page 1: Overall Budget Status
- Page 2: Comparative Report
- Page 3: State Council Specific
- Page 4: State Office Specific



Note: Reports sent in advance of each Council Meeting. The report sent out prior to the First State Council Meeting is the formal End of Year Report for the previous fiscal year.



Treasurer Report Pages 1 & 2 (Example)

TREASURER'S REPORT KANSAS LIONS STATE COUNCIL December 31, 2022

BALANCE SHEET

ASSETS

	June 30, 2022	December 31, 2022
Legacy Bank (Checking)	62,771.75	76,405.82
Marysville Comm Foundation (\$15K Invested)	13,761.41	13,296.75
Legacy Bank (CD 84214-Admin)	62,591.82	62,780.25
Legacy Bank (CD 83777-KI)	35,973.65	36,072.92
Legacy Bank (CD 83776-Band)	33,526.53	33,619.04
Total Assets	208,625.16	222,174.78

LIABILITIES AND FUND ACCOUNT BALANCES

Accounts Payable (Payroll Withholdings)	-	-
State/International Band Committee Account	28,209.11	34,645.86
Administrative Fund	73,183.72	71,559.68
Administrative Equipment Fund	4,961.17	3,390.95
International Convention Fund	30,648.08	33,887.23
Kansas - International Fund	46,146.52	47,505.19
GLT & GMT & GST	8,748.73	8,385.56
Mid-Winter Rally Fund	8,420.49	10,183.09
State Convention Fund	5,934.10	10,243.98
Yellow Dot Program Fund	2,373.24	2,373.24
Total Liabilities and Fund Balances	208,625.16	222,174.78

STATEMENT OF CHANGES IN FUND ACCOUNT BALANCES

FUND ACCOUNTS	BALANCE June 30, 2022	DUES RECEIPTS	OTHER RECEIPTS	FUND EXPENSES	BALANCE December 31, 2022
Administrative	73,183.72	29,910.76	4,349.29	35,884.09	71,559.68
Administrative Equipment	4,961.17	524.74		2,094.96	3,390.95
International Convention	30,648.08	839.60	2,925.25	525.70	33,887.23
Kansas - International	46,146.52	1,259.40	99.27		47,505.19
GLT & GMT & GST	8,748.73	1,049.50	4,296.89	5,709.56	8,385.56
Mid-Winter Rally	8,420.49	839.60	923.00		10,183.09
State Convention	5,934.10	1,259.40	3,050.48		10,243.98
Yellow Dot Program	2,373.24				2,373.24
Totals	180,416.05	35,683.00	15,644.18	44,214.31	187,528.92

KANSAS LIONS STATE COUNCIL COMPARATIVE BUDGET REPORT December 31, 2022

ADMINISTRATIVE FUND COMMITTEES - EXPENSE ANALYSIS

ADMINISTRATIVE FUND COMMITTEES	2022-2023 ACTUAL EXPENSE	2022-2023 BUDGET	% OF BUDGET	\$ OVER/UNDER BUDGET
Audit		252.00	0.0%	252.00
Budget and Finance	260.40	468.16	55.6%	207.76
Constitution and By-Laws & Parliamentary	273.84	1,320.48	20.7%	1,046.64
Environmental (+\$225 for pins)		1,030.32	0.0%	1,030.32
Global Leadership Team		210.00	0.0%	210.00
Global Membership Team	98.00	613.20	16.0%	515.20
Global Service Team	260.60	658.00	39.6%	397.40
Historical		1,248.80	0.0%	1,248.80
International Convention		-	#DIV/0!	-
K-I	129.36	145.60	88.8%	16.24
LCIF		926.80	0.0%	926.80
LEHP	213.57	709.20	30.1%	495.63
Long Range Planning		137.20	0.0%	137.20
Mid-Winter Rally		210.00	0.0%	210.00
Communications and Marketing	112.92	576.80	19.6%	463.88
State & International Band		453.60	0.0%	453.60
State Convention		364.00	0.0%	364.00
Information Technology		140.00	0.0%	140.00
State Office Committee		218.40	0.0%	218.40
State Council	12,591.25	26,500.00	47.5%	13,908.75
State Office	21,944.15	42,800.00	51.3%	20,855.85
Administrative Fund Expense Totals	35,884.09	78,982.56	45.4%	43,098.47

FUND ACCOUNTS - EXPENSE ANALYSIS

FUND ACCOUNTS	2022-2023 ACTUAL EXPENSE	2022-2023 BUDGET	% OF BUDGET	\$ OVER/UNDER BUDGET
Administrative Fund	35,884.09	78,982.56	45.4%	43,098.47
Administrative Equipment Fund	2,094.96	2,700.00	77.6%	605.04
International Convention Fund	525.70	5,400.00	9.7%	4,874.30
Kansas - International Fund	-	3,000.00	0.0%	3,000.00
GMT/GLT/GST	5,709.56	5,000.00	114.2%	(709.56)
Mid-Winter Rally Fund	-	2,500.00	0.0%	2,500.00
State Convention Fund	-	4,000.00	0.0%	4,000.00
Yellow Dot Program	-	100.00	0.0%	100.00
Fund Accounts Expense Totals	44,214.31	101,682.56	43.5%	57,468.25

FUND ACCOUNTS - INCOME ANALYSIS

FUND ACCOUNTS	2022-2023 ACTUAL INCOME	2022-2023 BUDGET	% OF BUDGET	\$ OVER/UNDER BUDGET
Administrative Fund	34,260.05	61,425.00	55.8%	27,164.95
Administrative Equipment Fund	524.74	1,025.00	51.2%	500.26
International Convention Fund	3,764.85	4,240.00	88.8%	475.15
Kansas - International Fund	1,358.67	2,660.00	51.1%	1,301.33
GLT & GMT & GST (includes GMT Grant)	5,346.39	4,050.00	132.0%	(1,296.39)
Mid-Winter Rally Fund	1,762.60	1,640.00	107.5%	(122.60)
State Convention Fund (includes EOY from 2022)	4,309.88	5,510.00	78.2%	1,200.12
Yellow Dot Program	-	100.00	0.0%	100.00
Fund Accounts Income Totals	51,327.18	80,650.00	63.6%	29,322.82



Treasurer Report Pages 3 & 4 (Example)



KANSAS LIONS MULTIPLE DISTRICT 17 STATE COUNCIL COMPARATIVE BUDGET REPORT FOR FISCAL YEAR 7/1/22 to 6/30/23:

1a

	2022-2023 Budget	Actual Expense	% of Budget	\$ Over/Under Budget
Operating Expenses				
Bond for Treasurer	\$300.00	294.00	98.0%	6.00
Directories	\$3,300.00	3,359.40	101.8%	(59.40)
Gifts/Donation	\$900.00	150.00	16.7%	750.00
Postage	\$220.00	112.68	51.2%	107.32
Printing	\$250.00	127.74	51.1%	122.26
Telephone	\$480.00	315.00	65.6%	165.00
Constant Contact Program (includes GPLLI)	\$1,500.00	1,070.00	71.3%	430.00
Zoom Program	\$200.00	149.90	75.0%	50.10
Supplies	\$800.00	396.06	49.5%	403.94
International Guest Speaker	\$1,000.00		0.0%	1,000.00
Website Annual Fee & Domain Fee	\$400.00	285.05	71.3%	114.95
IRS and Incorp Fees	\$150.00	140.85	93.9%	9.15
State Council Meeting Room Fees	\$2,500.00	1,262.50	50.5%	1,237.50
Special Events (Expenses with Linda's Retirement)	\$1,500.00	1,500.00	100.0%	-
Totals	\$13,500.00	\$9,163.18	67.9%	4,336.82
State Officer Expenses	2022-2023 Budget	Actual Expense	% of Budget	\$ Over/Under Budget
K DG Tom Bauman (Hays) Hays	\$220.00	288.41	131%	(68.41)
A DG Richard Webster (Riley) Junction City	\$280.00	267.00	95%	13.00
N DG Lori Horton (Pittsburg) Wichita	\$375.00	330.00	88%	45.00
				-
				-
CC Randy St Subyn (Hutchinson) Council Mtgs	\$1,500.00	776.90	52%	723.10
CC To (Dist Conventions)	\$800.00		0%	800.00
CC To (USA/Canada or Int Convention)	\$800.00		0%	800.00
CC To (Charter & Anniversary 50, 75, 100)	\$400.00		0%	400.00
Treas Hans Neidhardt (Council Mtgs)	\$1,400.00	1,365.44	98%	34.56
Totals	5,775.00	3,027.75	52%	2,747.25
District Governor Elect Training (State Conv)	2022-2023 Budget	Actual Expense	% of Budget	\$ Over/Under Budget
K 1VDG Jennifer Carter (Derby)	\$500.00		0.0%	500.00
A 1VDG Caroline Arter (Lansing)	\$550.00		0.0%	550.00
N 1VDG Pam Bilyeu (Vasser)	\$525.00		0.0%	525.00
K 2VDG Diana Baumann (Hays)	\$100.00		0.0%	100.00
A 2VDG Margy Sundstrom (Tonganoxie)	\$500.00		0.0%	500.00
N 2VDG Shari Neidhardt (Potwin)	\$50.00		0.0%	50.00
Totals	\$2,225.00	-	0.0%	2,225.00
VDG's at non-State Convention Council Meetings	\$5,000.00	3,729.50	74.6%	1,270.50
Grand Totals	\$26,500.00	\$15,920.43	60.1%	10,579.57

2a

KANSAS LIONS MULTIPLE DISTRICT 17 STATE OFFICE COMPARATIVE BUDGET

CURRENT FISCAL YEAR (22-23)

	2022-2023 Budget	Actual Expense	% of Budget	\$ Over/Under Budget
Meeting Expenses - State Secretary	2,000.00	942.05	47.10%	1,057.95
Travel Allowance (Forum)	1,000.00	1,469.56	146.96%	(469.56)
State Office Insurance	1,300.00	1,425.00	109.62%	(125.00)
Rent - State Office Building	4,000.00	4,000.00	100.00%	-
Wages - State Secretary (Salary \$1700/mo)	20,400.00	13,600.00	66.67%	6,800.00
Wages - PT (\$10.00/Hr) (Dan-June/Linda-Jul)	1,600.00	510.00	31.88%	1,090.00
Payroll Taxes	2,300.00	1079.42	46.93%	1,220.58
Annual Payroll Fee/Monthly Payroll Spt	700.00	567.62	81.09%	132.38
State Office (Utilities, Supplies, Etc)	9,500.00	6,994.51	73.63%	2,505.49
Totals	42,800.00	30,588.16	71.47%	12,211.84

PREVIOUS FISCAL YEAR (21-22)

	2021-2022 Budget	2021-2022 Actual Expense	Variance 6/30/2020	2000-2021 Percentage
Meeting Expenses - State Secretary	1,500.00	1,555.33	55.33	103.69%
Travel Allowance	-		-	#DIV/0!
Office Operations - Utilities, insurance, etc	1,300.00	1,810.00	510.00	139.23%
Rent - State Office Building	4,000.00	4,000.00	-	100.00%
Wages - State Secretary	22,000.00	22,266.00	266.00	101.21%
Wages - Part Time (\$10.00/Hr)	700.00	600.00	(100.00)	85.71%
Payroll Taxes	2,700.00	1749.25	(950.75)	64.79%
Annual Payroll Fee/Monthly Payroll Spt	700.00	565.45	(134.55)	80.78%
Transfers to State Secretary	9,000.00	9,000.00	-	100.00%
Totals	41,900.00	41,546.03	(353.97)	99.16%

MD-17 Allowable Expenses: DGs & VDGs

District Governor

1st/2nd VDG

* Closest Council/Least

Expensive Meeting

File < 30 Days

Accommodations -

\$75.00/Day

Mileage - \$.50 cents/mile

Meals - \$36.00/Day

Tolls & Registration Fee

* Council/Training Meetings

File < 30 Days

Accommodations - \$75.00/Day

- Up to 3 nights @ State Convention

- Up to 3 nights @ DGE Spring
Training (DGE's only)

Mileage - \$.50 cents/mile

Meals - \$36.00/Day

Tolls & Registration Fee

**when in
doubt**

***Note: If in doubt, claim it;
cause you know I will change
it, if it is not correct.**

MD-17 Allowable Expenses: Committee Members

- * File < 30 Days
- * Mileage - \$.28 cents/mile
- * Tolls
- * Special approved expenditures (pins, brochures, awards, etc.)



“Special Consideration: Global Team Structure”

LCI provides some limited funds to cover expenses of the “Team Chair” during tasking within the Districts


- Mileage - \$.50 cents/mile
- Lodging - \$75.00 for one night
- Meals - \$36.00/day
- Tolls and Registration Fee
- Office Admin Support (copies, handouts, etc.) - \$25.00 max

Note: LCI also allows use of these funds to cover airfare if the Team Chair is required to attend out of State training.



MD-17 Expense Vouchers For Committee Members

- ✓ Complete MD-17 Expense Voucher (sign/date/mail or email). Send the completed form to State Treasurer (within 30 days).
- ✓ Provide Receipts (copies are fine)

MD 17 Kansas Lions Committee Expense Report								
PURPOSE: _____		FUND or COMMITTEE: _____						
<div style="text-align: right;">  </div>								
LION INFORMATION:								
Name _____		Address _____				Date: _____		
		City/State/Zip _____						
Description	Hotel/Motel	Miles x \$.28	Tolls	Meals	Phone	Postage	Misc.	Total
Mileage per mile at \$.28								
Turnpike Tolls								
Approved Other Committee Expense								
TOTAL								
Please Attached All Receipts								
APPROVED: _____								
Form: MDLCER2017								

Individual District Budgets & Rules of Audit



- Each District develops their own budget and a policy on how the funds can be used. Budget is based on incoming membership dues and other various income (i.e. pin sales, directory sales, etc.).
- The proposed budget must be approved by the voting members that make up the District Cabinet.
- District Membership dues are collected semi-annually.
- Each District will be billed by the Multiple District Treasurer semi-annually for the numbers of members as shown by Lions Clubs International on 1 July and 1 January. Official membership numbers are given to the Treasurer by the State Secretary.
- Each District will also be billed annually for State/District pins and MD-17 Directories ordered from the State Secretary.



District Governor

District Governor's Expectations

- Prompt Payment of Expenses
- Correct District Billing Statements
- Complete/Clear Financial Reports
- Assistance & Financial Guidance
- If concerns should arise, an immediate and truthful response will be provided/received within an appropriate time limit.



State Treasurer

MD-17 Treasurer Expectations

- Correct Membership Reporting
- Prompt Payment of District Billings
- Timely Requests & Responses
- Complete Vouchers/Paperwork
- Trust & Confidence by the Council.

"As an appointed position, I serve at your pleasure and I am always willing to help; all you have to do is ask."



The logo for 'Future Finance' is set within a dark blue oval. The word 'FUTURE' is in white, and 'FINANCE' is in blue, both in a bold, sans-serif font. To the right of 'FUTURE' is a small blue bar chart with three bars of increasing height. The background of the oval features a faint world map and a glowing blue light effect.

FUTURE FINANCE

MD-17 Financial Future

Potential Challenges Discussion

- ✓ Membership Numbers
- ✓ Increasing Costs
- ✓ New Expenses
- ✓ Budget reallocations/restructures

Working as a Team



Fiscal Year 2025 - 2026



The Goal: Be successful in meeting your goals and being fiscally responsible.



Your training information received today, must have felt like drinking from a fire hose.



Remember: There are a lot of knowledgeable folks out there that are willing to help. All you have to do is reach out and ask. Wishing you a great year as District Governor and Vice District Governors.