

2013 BUDGET NOTES

The notes below are written to address the variance in our 2013 budget compared to the 2012 projected year-end figures.

REVENUES	
Contributions	We are projecting a 27% increase in contributions in 2013. Grant applications will be outsourced to enable the fund development staff to pursue major gifts and increase volunteer giving.
Grants – Non-Government	Grant applications will be outsourced to an experienced grant writer. We will look to new sources of funding and to “reviving” historical sources with a goal of \$372,750.
United Way	This \$72,000 decrease reflects the decline in campaign dollars raised by United Ways throughout our council and the resulting projected reduction in allocations.
Government Grants	Department of Justice funds are no longer available for outreach programs in our Dayton region. We will pursue new sources of funding through non-government grants.
Cookie Sale	Our budget reflects a 4.5% sales increase for 2013 which includes a cost increase of \$.02 per box. Product sales staff have been working with the baker to develop a plan to increase sales. In addition, we will be part of a pilot project in the 2013 sale that will be introducing a “healthy” snack bar alternative.
Nut Sale	The budgeted net revenue for the fall nut sale has been increased by 10% to reflect increased efforts to grow this sale.
Investment Income – Net	Budgeting for this revenue line represents only anticipated earned income, less fees. Realized or unrealized gains or losses are not budgeted.
Miscellaneous Income	Projected Actual Revenue includes revenue sources that are not budgeted such as: funds received from disbanded troops and abandoned bank accounts (\$11,280 through September of this year) and cookie dough not redeemed.
EXPENSES	
Salaries	The 2013 budget does not include salary increases. We budget with the expectation that all staff positions are filled at all times – the result of that assumption is reflected in the 2% comparison of the 2013 budget to the projected 2012 year-end results.
Benefits	Contributions to the frozen national Girl Scout council retirement plan for 2013 will be \$520,740 and an estimated \$65,000 to the frozen retirement plan for the former Maumee Valley portion of the Toledo United Way pension plan. The cost of our medical plan has increased by 15.4% for 2013.
Payroll Taxes	This line item reflects projected increases in Unemployment and Workers’ Compensation rates.
Supplies	The cost of supplies reflects the cost of expanding our outreach activities (an area where we will request grant funding), and the cost of recruiting volunteers.
Postage & Shipping	\$8,000 of the increase in this line item relates to expanded mail solicitations in the area of fund development. The rest is due to additional surveys that are now required by United Way and mailings to families registering for camp.
Occupancy	Increases in this line reflect standard changes in the costs of electric, gas, fuel oil, and other utilities and services.

Equipment, Repairs & Maintenance	This line item was high in 2012 due to software purchases which included licenses to upgrade all council computers to Windows 7 and Office 2010. 2012 had a number of incidents of storm damage at our properties – many either under our deductible or requiring the expenditure of our full deductible amount. We have also had the expense of tree removal for the ash borer and the costs of bed bug extermination. The budget for 2013 for this line reflects a “return to normal” budget.
Travel & Vehicle Expenses	Increases in this line item reflect the additional travel being done by staff between regional locations. In this line item are the costs for buses to transport girls from outreach locations to camp activities and conferences – this will be an area where we solicit outside funding.
Staff Development	This increase of \$7,800 will support management’s continued efforts to provide staff development opportunities and reflecting needs identified by survey results in 2012 and staff attendance at the GSUSA-sponsored Act Now conferences.
Insurance	This increase is due, in part, to our claims for storm damage to property in 2011 and 2012.
Miscellaneous Expense	This item includes the costs of background checks (now required for all volunteers transporting girls), credit card processing fees (increasing as program/event registrations have moved to an online process), bad debts (still less than 1% of our sales, but as sales volume increases so does the uncollectable amounts), and the “net” of all volunteer day camp activities (projected to result in a small credit to this account for 2012).