



Girl Scouts of Western Ohio 2014 Plan of Work & Budget

Plan of Work

- Realistic corporate plan to meet mission, goals, and priorities.
- Integrated, cross-regional budget in line with resources available.



Executive Limitations

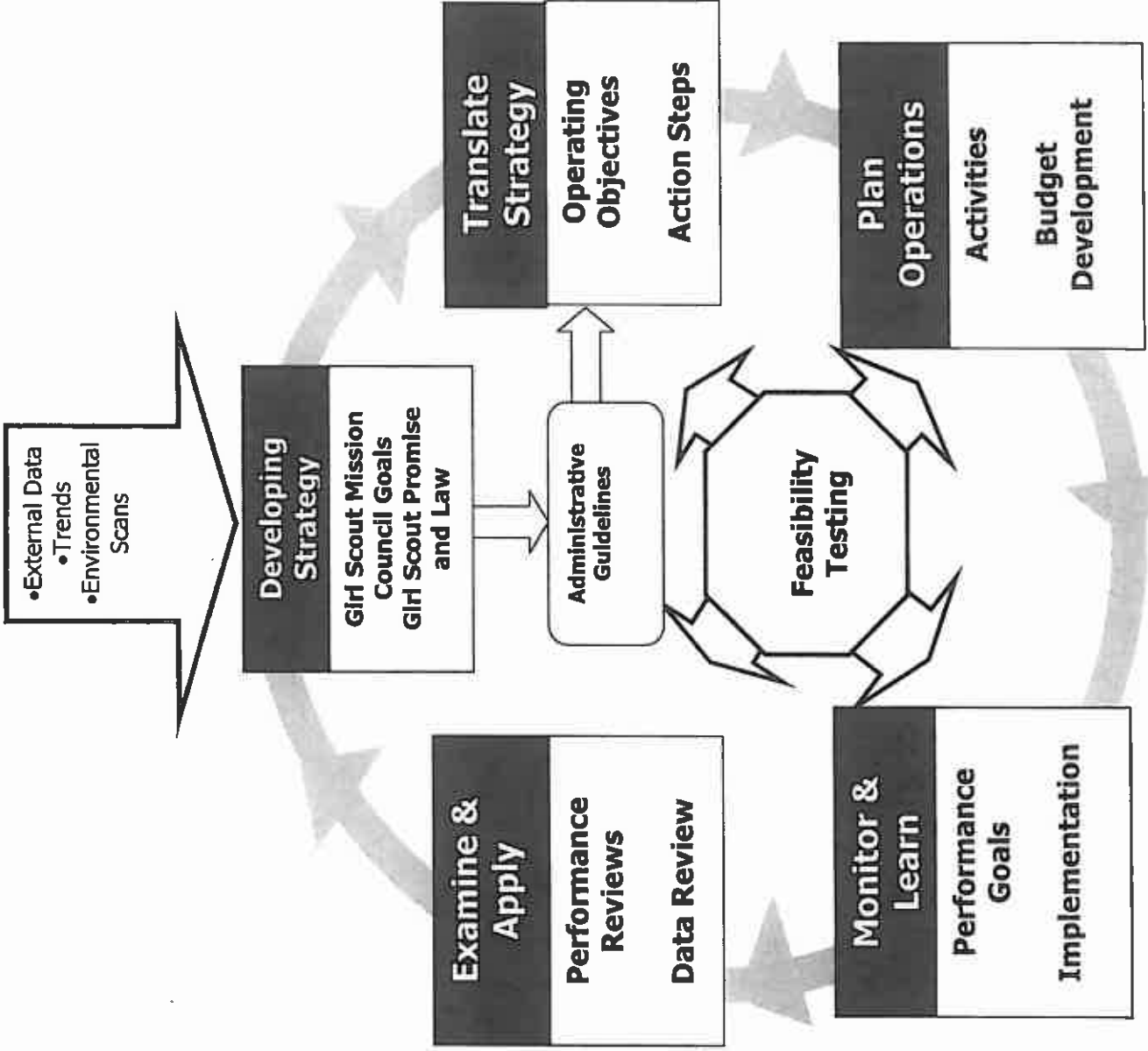
- 2.4 – Financial Planning/Budgeting: Financial planning for any fiscal year or the remaining part of any fiscal year shall not deviate materially from the board's Ends priorities, risk fiscal jeopardy, or fail to be derived from a multi-year plan.
- 2.5 – Financial Condition and Activities: With respect to the actual, ongoing financial condition and activities, the CEO shall not cause or allow the development of fiscal jeopardy or a material deviation of actual expenditures from board priorities established in the Ends policies.



Budget Challenges/Impact

- Moving from calendar year to membership year budget
- Economy – Cookie sale increase
- Pension Liability





CODE	DESCRIPTION	REVENUE	EXPENSE
316 – Product Sales	To implement an integrated product sales plan to meet council net revenue goals in order to carry out the Girl Scout leadership experience.	\$7,981,253	\$439,826
341 – Property Management	To manage council properties and related assets to meet the program and administrative needs of the council and to ensure compliance with health and safety standards.	\$99,735	\$1,108,503
RECRUITMENT & REGISTRATION OF GIRLS			
321 – Recruitment of Girls	To extend Girl Scout membership to 14,206 new girls, leveraging the full Girl Scout portfolio.	\$0	\$517,269
322 – Retention of Girls	To develop and implement a comprehensive retention plan, resulting in 57% or 26,229 girls being retained for the membership year.	\$0	\$555,550
Volunteer Management			
331 – Volunteer Recruitment	To recruit 4,193 new adult volunteers to support new girls in a variety of Girl Scout pathways.	\$8,370	\$1,561,187
332 – Volunteer Training	To manage and ensure implementation of volunteer human resource practices and policy compliance, and provide opportunities for required trainings through flexible delivery options within six months of appointment and enrichment trainings that support the understanding of the Girl Scout Leadership Experience and volunteer job performance, resulting in a 63% adult retention rate.	\$0	\$424,179
334 – Volunteer Management	To develop and implement a comprehensive community plan to support service unit teams and circles in preparing and engaging volunteers to implement the Girl Scout Leadership Experience with girls, resulting in 63% (10,212 adults) retention rate for adults.	\$0	\$832,445
Communications			
333 – Communications	To develop and implement a communications plan using technology to communicate to all audiences within the council (girls, adults, volunteers, and the community).	\$0	\$186,536
TOTALS		\$10,261,081	\$8,182,707

***Membership Benchmarks:**

Date	# of Girls	Percentage of Total Goal
October 31, 2013	22,282	45%
November 14, 2013	30,209	60%
December 13, 2013	35,935	72%
February 27, 2014	45,545	85%
May 14, 2014	48,178	96%
Total Goal (9/30/14)	50,001	100%

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	9-Months Ended 9/30/2013 (Estimated Actual)	9-Months Ended 9/30/2014 (Budget)	Comparison
<u>Revenues</u>			
Contributions	\$222,747	\$291,700	23.6%
Grants - Non-Government	\$36,500	\$361,100	89.9%
United Way	\$715,067	\$681,948	-4.9%
Government Grants	\$3,927	\$1,400	
Fundraising Events	\$11,528	\$25,215	54.3%
Cookie Sales - Net	\$6,951,530	\$7,981,253	12.9%
Nut Sales - Net	\$7,043	\$0	
Retail Sales - Net	\$223,602	\$213,135	-4.9%
Program Services	\$536,127	\$596,704	10.2%
Investment Income - Net	\$155,839	\$95,625	-63.0%
Realized Gains/Losses	\$158,823	\$0	
Miscellaneous Income	\$39,064	\$13,001	-200.5%
Total Revenues	\$9,061,797	\$10,261,081	11.7%
<u>Expenses</u>			
Salaries	\$4,057,869	\$4,395,216	7.7%
Benefits	\$676,528	\$825,183	18.0%
Payroll Taxes	\$410,026	\$441,676	7.2%
Professional Services	\$310,085	\$365,501	15.2%
Supplies	\$295,749	\$378,436	21.8%
Communications	\$92,366	\$100,490	8.1%
Postage & Shipping	\$34,365	\$36,228	5.1%
Occupancy	\$466,891	\$511,529	8.7%
Equipment, Repairs, & Maintenance	\$63,396	\$65,490	3.2%
Printing & Publications	\$124,596	\$120,052	-3.8%
Travel & Vehicle Expenses	\$178,388	\$223,610	20.2%
Staff Development	\$5,232	\$22,325	76.6%
Financial Assistance	\$130,005	\$163,715	20.6%
Insurance	\$221,749	\$241,124	8.0%
Miscellaneous Expense	\$210,656	\$292,132	27.9%
Total Expenses	\$7,277,901	\$8,182,707	11.1%
NET	\$1,783,896	\$2,078,374	
Estimated Revenue 10/1-12/31	\$1,077,427	\$1,100,000	
Estimated Expenses 10/1-12/31	-\$2,262,950	-\$2,610,000	
Estimated Net 12-months ended 12/31	\$598,373	\$568,374	
Contributions to Frozen Pension Plans	-\$528,466	-\$782,500	
	<u>\$69,927</u>	<u>-\$214,126</u>	

9-Months Ended 9/30/2013 (Estimated Actual) Comparison
 9-Months Ended 9/30/3014 (Budget)

Revenues	9/30/2013 (Estimated Actual)	9/30/3014 (Budget)	Comparison
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The notes below are written to address the variance in our 2014 budget compared to the 2013 operating results for 9-months.

REVENUES	
Contributions	We are projecting a 24% increase in contributions in 2014. Fund development staffing has been restructured for a focus on major gifts and increased volunteer giving.
Grants – Non-Government	A contract grant writer has been hired to identify new sources of funding, to revive historical sources, and to broaden staff's understanding of "fundable activities." The goal is to raise \$361,000 of grant funding for the 9-month period of 2014.
United Way	This decrease reflects the decline in campaign dollars raised by United Ways throughout our council and the resulting projected reduction in allocations.
Cookie Sale	Our sale price per box will be increased to \$4.00 for the 2014 Cookie Sale. Based on national data, this will reduce the volume sold by an estimated 10% from the number of boxes sold in 2013. Net revenue is up approximately \$1 million due to the price increase.
Nut Sale	The 9-month period does not include the nut sale which is held in October and November.
Program Services	Due to budget constraints, Troop Adventure Camp was cancelled during the 2013 summer season, but is back in the budget for 2014. Increased program revenue is the result of Troop Adventure Camp.
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	Actual 2013 estimated revenue includes sources that are not budgeted such as funds received from disbanded troops and abandoned bank accounts (\$19,972 through September of this year) and cookie dough that is not redeemed.
EXPENSES	
Salaries	This increase is due to two primary factors: (1) The budget cuts in 2013 necessitated a freeze on hiring for several months, while this budget assumes 100% staffing at all times; (2) The effect of an average 3.5% merit increase for staff in 2013. The 2014 budget does not include salary increases, but we are committed to ensuring that dollars are available for raises in late summer 2014. This will have a minimal effect on this 9-month budget.
Benefits	Medical benefit cost will increase 7% for 2014. This budget assumes staffing at 100%, while comparing to 2013 actual costs that saw the effect of a freeze on hiring for several months, followed by a large number of new hires, who must wait 60 days for benefits to begin. This figure does not include the pension liability, which is shown separately.
Payroll Taxes	This line item reflects projected increases in Unemployment and Workers' Compensation rates.

Location	Year	2014	2013	2012
Butterworth	Hazardous tree removal	2014	3,000	
Butterworth	New bushhog for Big Tractor	2013		4,000
Butterworth	Resurface main road and driveway	2013		2,500
Butterworth	Freedom Lodge - Replace existing deck w/fire escape at rear of building	2013		3,500
Butterworth	New Signage	2013		3,000
Butterworth	Tent Sites Bed Replacements (30)	2009		6,000
Butterworth	Beehive - renovate kitchen and main restroom	2012		4,500
Butterworth	Beehive Furnance Replacement	2012		5,600
BUTTERWORTH TOTAL		3,000		23,100
Libbey	Windows at Ranger House	2014	4,000	
Libbey	Roof the clusters (four units)	2014	19,000	
Libbey	Woodland/clusters cedar shingle interior replacement	2014	14,000	
Libbey	Sewage lift station -- parts replacement (replace all)	2013/14	9,000	3,000
Libbey	Dead / Dying Ash tree removal	2013		1,500
Libbey	New Signage (Council identifier sign on camp road)	2013		1,500
Libbey	Linden House - replace furnaces	2012		3,500
Libbey	Low Lodge furnace	2012		3,500
Libbey	Tent unit hot water heaters	2012		6,000
Libbey	Tree Removal - Ash Borer Issue (remaining trees)	2012		1,500
LIBBEY TOTAL		46,000		20,500
Rolling Hills	Hazardous tree removal	2014	2,500	
Rolling Hills	4x4 truck with plow kit/toolbox	2013		30,000
Rolling Hills	Foundation Repair - Rainbow Lodge	2013		4,000
Rolling Hills	Refrigerator in Woodhull - 2-	2013		1,000
Rolling Hills	Refrigerator w/ice maker Rainbow	2013		1,300
Rolling Hills	Woodhull Lodge - Install new flooring in center sect	2012 /13		2,400
Rolling Hills	Woodhull Lodge - Replace 6 exterior doors	2012		12,000
Rolling Hills	Rainbow Lodge - Replace carpet	2012 /13		8,400
Rolling Hills	Rainbow Lodge - Replace ceiling over porch	2012 /13		5,300
Rolling Hills	Rainbow Lodge - Repair/ replace porch roof	2012 /13		4,000
ROLLING HILLS TOTAL		2,500		68,400
Stonybrook	Ropes course elements	2014	8,850	
Stonybrook	Mower - Zturn	2014	11,500	
Stonybrook	Privacy fence at ranger house	2013		2,000
Stonybrook	Carpet replacement in ranger house	2014		3,000
Stonybrook	Kitchen improvements (flooring, plumbing) ranger H	2013		4,000
Stonybrook	Fix pool pipes /backflow preventer/repair pool floor	2013/14	22,000	18,000
Stonybrook	New Signage	2013		3,000
Stonybrook	Paint kitchen shelters	2012		5,000
Stonybrook	New gutters and fascia for ranger residence	2012		1,500
Stonybrook	New screens (Both lodges) and storm windows	2012		3,500
Stonybrook	Tent Canvas and flys (6)	2012		4,000
Stonybrook	New paint in lodges and dining hall	2012		5,000
STONYBROOK TOTAL		42,350		49,000
WPC	Fence Repairs and securing west side of property	2014	9,000	
WPC	Replace Roof at Duffy	2014	22,500	
WPC	Hazardous tree removal	2014	7,500	
WPC	Install AC at Ranger House	2014	3,000	
WPC	How House Metal Roof Replacement	2013		1,500
WPC	Replace windows/shades at Sweetbriar	2013		5,500
WPC	Sweetbriar Furnace Replacement	2012		2,800
WPC TOTAL		42,000		9,300

	9-Months ended 9/30/2013 (Estimated Actual)	9-Months ended 9/30/2014 (Budget)
<u>SOURCES:</u>		
Operating Revenues	\$9,025,297	\$9,899,981
Net proceeds from sale of Camp Ladigrau	\$204,074	\$0
Donor Restricted Funds (Grants)	\$36,500	\$361,100
Donor Restricted Funds (Grants-released from previous periods)	\$104,500	\$0
Total Annual Sources	<u>\$9,370,371</u>	<u>\$10,261,081</u>
Decreases to Board Designated Funds: Asset Replacement Fund (Capital Budget)	<u>\$379,200</u>	<u>\$311,285</u>
Total Sources	<u>\$9,749,571</u>	<u>\$10,572,366</u>
<u>USES:</u>		
Operating Budget Expenses	\$7,136,901	\$7,821,607
Obligation to Frozen Pension Plans	\$408,732	\$586,890
Donor Restricted Expenses (Grants)	\$141,000	\$361,100
Total Annual Expenses	<u>\$7,686,633</u>	<u>\$8,769,597</u>
Increases to Board Designated Funds: Capital Budget	\$379,200	\$311,285
Fourth Quarter Reserves	\$1,409,737	\$1,705,613
Operating Reserve (1)	\$0	\$0
Asset Replacement (2)	\$204,074	\$0
Pension Liability (3)	\$69,927	-\$214,129
Total Uses	<u>\$9,749,571</u>	<u>\$10,572,366</u>
TOTAL SOURCES MINUS USES:	<u>\$0</u>	<u>\$0</u>

Note: Operating Expenses do not include non-cash expenses such as depreciation.

- (1) Operating Reserve is currently \$5,871,813 (7 months). An Operating Reserve is a GSUSA Charter requirement
- (2) 2013 Depreciation for 9 months is \$698,582. The current balance of the Asset Replacement Fund is \$7,009,747. The net proceeds (sale price less undepreciated value) from the sale of Camp Ladigrau will be held in this fund pending board decision. The sale of Camp Myeerah is expected in early 2014 and net proceeds are expected to be \$1,069,000.
- (3) At 9/30/2013, the balance in the Pension Reserve was \$2,704,223. Strict management of expenses in the 4th quarter of 2013 should allow us to complete our last 12/31 year-end with a small addition to these reserves. We currently anticipate the need to fund a portion of the 2014 liability to the Frozen Plans from this fund.

Monitoring

2.4 Policy Title: Financial Planning/Budgeting

Financial planning for any fiscal year or the remaining part of any fiscal year shall not deviate materially from the board's Ends priorities, risk fiscal jeopardy, or fail to be derived from a multi-year plan.

Further, without limiting the scope of the foregoing by this enumeration, he or she shall not:

1. Develop a budget without conducting a formal process for planning for the future of the organization.
2. Develop a budget without employing credible projection of revenues and expenses, separation of capital and operational items, cash flow, and disclosing planning assumptions.
3. Plan the expenditure in any fiscal year of more funds that are conservatively projected to be received in that period.
4. Plan so that organizational reserves could drop below six (6) months of the current unrestricted expense budget for the current fiscal year.
5. Plan an asset replacement fund that is not increased each fiscal year by at least the value of the current year depreciation expense. At no time may this fund be larger than accumulated depreciation.
6. Plan in a manner that risks unacceptable financial conditions enumerated in the "Financial Condition and Activities" policy.
7. Provide less for board prerogatives during the year than is set forth in the "Cost of Governance" policy.





Questions



girl scouts

building girls of courage
confidence and character

