

2016 BUDGET NOTES

The notes below are written to address the variances in our 2015-2016 budget compared to the 2015 year end.

<b>REVENUES</b>	
<b>Contributions</b>	Contribution revenue for 2015-2016 is budgeted at \$366,500. There are several new initiatives, including opportunities for corporate donations through program sponsorships/partnerships, a new \$1,000 donor initiative, segmented mailing campaigns and a targeted lapsed donor campaign. We will be promoting the 100 <sup>th</sup> anniversary of the Gold Award as an additional contribution opportunity in conjunction with launching our Girl Scouts of Western Ohio alumnae engagement program.
<b>Grants – Non-Government</b>	Budgeted grant revenue for 2015-2016 is \$406,250 - an increase of 37.5%. Several large grant requests were declined and no new GSUSA grant opportunities were offered in 2015. The 2016 grant plan has been adjusted and includes a mix of historical funders as well as new foundations. We have added a cultivation strategy as well as opportunities to request matching grants for our \$1,000 donor initiative and sponsorship grants for the Gold Award ceremony and anniversary celebration.
<b>United Way</b>	We are seeing decreases in funding from some of our United Way funders that reflect the decline in dollars raised by their campaigns.
<b>Fund Raising Events</b>	The regional Women of Distinction events continue to gain momentum; we are projecting adding new sponsors for the 2015-2016 events and an increase in the number of individual donations.
<b>Cookie Sale</b>	While we have budgeted for an overall 1% increase in the sales volume for the 2016 Cookie Sale, we will be piloting 36,720 packages of the gluten free cookie in the sale projections. This cookie will sell at \$5.00 per package (versus \$4.00), but has a purchase price double that of the other 6 varieties.
<b>Program Services</b>	Program revenue has been increase by 7% due to two large projects added in 2015-2016. The first is the B.I.G. Event in Toledo - an event to incentivize troops to register for the new year. The event will take place at Bowling Green State University during their annual STEM in the Park event so girls experience both. The second event addition is the STEM event at the Cincinnati Museum Center in collaboration with the Cincinnati STEM collaborative. We will be serving 200 Girl Scout Juniors for a portion of the event and then hosting a public “Girls in STEM” partner fair open to all girls and parents.
<b>Retail Sales</b>	The retail revenue has been budgeted "flat" to reflect the impact of online sales process by GSUSA and generally decreasing sales volume. The addition of the volunteer tool kit alleviates the need for some printed materials for leaders.
<b>Investment Income – Net</b>	This revenue line represents only anticipated earned income, less fees. The 2015-2016 income from interest and dividends was budgeted conservatively based on recent months actual income.
<b>EXPENSES</b>	
<b>Salaries</b>	The budget for staff costs is developed with the assumption that all positions are “full” while the comparative figures are actual staff costs. The salary figures for the 2015-2016 budget project salary increases for eligible staff in October 2015.
<b>Benefits</b>	Medical benefit costs have been budgeted with a 9.5% increase, due to large claims over the past two years and the effect of the Affordable Care Act. In the 2014-2015 year, several non-exempt positions have been filled with temporary staff or “temp-to-hire” staff. These positions are not benefit eligible, creating a wider variance on this line.

<b>Payroll Taxes</b>	This increase of 18% results from the "savings" in 2015 from a six month moratorium on Worker's Compensation payments to the state as they revise the process for assessing Worker's Compensation liability. We have also attempted to budget for the unknown impact of changes in the assessment of unemployment charges - currently paid on the first \$9,000 of compensation - this base could be adjusted in the coming year.
<b>Professional Services</b>	We will see a saving of \$20,000 in the 2015-2016 budget over the current year for fees related to the two audits and tax filings. We have also discontinued the contracted services of an HR consultant and a grant writer. These functions are now performed "in-house". These savings are offset in part by the increased reporting requirement of the Affordable Care Act and consultants to be used with our special STEM events.
<b>Supplies</b>	The majority of this increase relates to the cost of STEM activities and the supplies for the new program events. Funding these activities will be a primary focus of the 2015-2016 grant funding request to offset the increased costs.
<b>Communication</b>	Communication has been "budgeted down" to reflect the savings as we begin to consolidate our phone and internet services across all facilities.
<b>Occupancy</b>	A primary component of "occupancy" are the costs of utilities. We have budgeted for increases from many of our utility service providers and from our contracted service providers.
<b>Travel &amp; Vehicle Expenses</b>	The 2014-2015 actual expenses included the travel and housing costs of the national convention. The convention is on a three year cycle, so those costs are not included in the 2015-2016 budget.
<b>Staff Development</b>	There were additional cost in the 2014-2015 year related to the tri-annual national convention.
<b>Financial Assistance</b>	Additional financial assistance for girls and adults has been budgeted for the 2015-2016 year. A significant portion of membership and program assistance will be funded by grants.
<b>Insurance</b>	We anticipate minor increases in all lines of our coverage - Commercial, Vehicle and Umbrella coverages as well as Internet Liability, Director and Officer and Fiduciary Liability coverage.
<b>Miscellaneous Expense</b>	Miscellaneous expense includes the costs for recruitment, background checks for staff and volunteers, bank fees, credit cards charges, bad debt, licensing fees, and various membership fees. A new expense, credit card processing fees for Digital Cookie, was budgeted at \$8,000 and as we take all of our registration processes "on-line" the costs of payment processing will increase.