

The notes below are written to address the variances in our 2017-2018 budget compared to the 2016-2017 projected year-end revenue and expenses.

REVENUES	
Contributions	Contribution revenue for 2017-2018 is budgeted at \$464,000, a \$215,995 increase over the current year. We will build on the initiatives launched in 2017 that supported our current increases over last year. This includes program sponsorships and partnerships, our ToGetHerThere Circle, and Camp For Every Girl. We are also adding specific funding requests for capital projects.
Grants – Non-Government	Budgeted grant revenue for 2017-2018 is \$402,000, an increase of \$84,332 over the expected total for the 9/30/17 year-end. We have grown this revenue over the past few years and expect to continue to build on current partnerships to increase giving.
United Way	The projected United Way funding for the next year has been reduced by \$130,500 over this year. United Ways are seeing declines in the contributions they receive. The Greater Cincinnati United Way will be changing the focus of the allocations they provide which may result in a decline in the funding we receive.
Fund Raising Events	The regional Women of Distinction events are being revised over the coming year to attract new dollars and raise visibility.
Cookie Sale	We are budgeting for only a small increase in the per girl average sales for 2018, which will result in a small increase over the current year.
Nut Sale	The 2016 fall sale of nuts and candy was extremely successful with \$573,571 of net revenue – the budget for 2017-2018 reflects an expected continuation of that success.
Retail Sales	We anticipate this revenue line will remain relatively flat.
Program Services	An increase of 18% is budgeted for program revenue – there will be a small increase in the fee for council sponsored summer day camps and there will be additional sessions of day camps and of troop adventure camp offered next year.
Miscellaneous Income	The projected revenue on this line includes \$65,000 of proceeds for the timbering completed at Camp Stonybrook and Camp Rolling Hills. The \$110,361 for 2018 includes the funds expected from GSUSA – \$102,500 to supplement membership financial assistance in the first year of the membership fee increase.
EXPENSES	
Salaries	The budget for staff related costs is developed with the assumption that all positions are “full”. A 3% increase for eligible staff has been included in this budget.
Benefits	We will see no increase in medical or dental benefit costs for the premium period October 2017 to September 2018. The cost of Girl Scouts of Western Ohio’s 403(b) contribution and match are also reflected in this line item. Since staff related costs are budgeted conservatively and there is a conservative assumption that all positions are filled and that all new staff will take the health benefits.
Payroll Taxes	The increase in this line item reflects a significant increase in our workers’ compensation rate. We have a number of staff in classifications that are at higher rating – property, camp and outdoor staff.
Professional Services	Professional services includes a number of more detailed line-items – Legal Fees, professional consultants for program activities, computer/technical consultants, evaluation services,. Each of these areas has been budgeted for small increases – the cumulative result is \$84,134.

Supplies	This is another summary account includes a number on lines – office supplies, computer supplies, program supplies, janitorial supplies and others. Much of the increase in this line reflects the increase in the number of additional girls we expect to serve at our various camps next year.
Communication	Communication has been "budgeted down" to reflect the savings as we begin to consolidate our phone and internet services across all facilities.
Postage & shipping	In an effort to engage families more effectively, we are testing the use of mail communication, in addition to our current digital and social media messaging.
Occupancy	A primary component of "occupancy" are the costs of utilities and contracted maintenance - like snow removal. We were very fortunate this past year – the winter was mild with little snow. This budget was developed using a four year average for these services.
Printing & Publications	Increases in this line item are due to the printing of family engagement tools and resources.
Travel & Vehicle Expenses	This line item includes staff mileage, vehicle repairs, fuel for council vehicles, and “Hotels, Meals & Incidentals”. For the 2017-2018 year, \$21,000 of budgeted expenses for the October convention are included.
Staff Development	This budget includes \$17,000 of costs for the October convention.
Financial Assistance	Additional financial assistance for girls and adults has been budgeted for the 2017–2018 year due to the increase of membership fees from \$15 to \$25, Additional funding is also included for summer camps as the number of girls is expanded. Membership subsidy budgeted at \$25,000 will again be used as an incentive for Early Bird registration in 2018.
Insurance	We are advised that only small increases in all lines of insurance are expected for the next year.
Miscellaneous Expense	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. There has been some shifting in the distribution of miscellaneous expenses – overall only small changes are expected.

