

**Boy Scouts of America
Revolutionary Trails Council
2009 Budget Analysis**

REVENUE ITEMS

Group 1 Friends of Scouting – This line item represents the sum total of district goals in Family, Community and district leadership campaigns plus the Executive Board Campaign, a new council major gifts campaign, and a new council Scoutreach campaign.

During our recent budget and goal setting meeting with district leadership, goals were provided that totaled \$13,440 above 2008 numbers.

The Executive Board campaign was budgeted for a significant increase and is slated to be completed by the end of January 2009.

In addition to our traditional campaigns, we will be conducting a new major gifts campaign under the leadership of Nick Ide and a Scoutreach funding campaign under the leadership of Ray Meier.

Group 1A Gift in Kind-A total of \$50,000 from the Rutter Board will be recorded for the rent, maintenance, and utilities for the Scout Service Center.

Group 2 Special Events- The total of \$67,000 represents an increase in special events gross of \$17,000 due primarily to slight increases in each districts' special event and the Distinguished Eagle Scout Dinner for Bill Koslosky in January.

Group 3 United Way- No increase from any United Way is expected for 2009. The coming year is the second in a 2 year commitment from the United Way of Utica so the majority of the revenue in this line is already set.

Group 4 Foundations- An increased focus on foundation proposals should produce an additional \$5,000 over 2008 performance.

Group 5 Legacy/Tributes- A modest budget number. Historically, the actual in this line is a little higher. However, it's not prudent to budget any higher.

Group 6 Boy Scout Summer Camp- The total expected to be received from attendance at Cedarlands Scout Reservation, Camp Russell, and High Adventure Treks. The camping committee budgeted for a modest increase in attendance coupled with a \$15 increase in camp fees.

Group 7 Cub Scout Resident Camp- A new program for the council that will take place at Camp Kingsley. The camping committee budgeted for attendance of 100 youth. This line item also includes income derived from Family Camping operations.

Group 8 Year-Round Camp- This line represents rentals from the non-summer use of camp facilities. Additionally, revenue from the lease agreement with the Girl Scouts, which will yield an increase in usage, is expected to increase by \$3,000 over 2008.

Group 9 Day Camp -Revenue generated is based on only a modest increase in the number of Scouts attending camp.

Groups 10 and 11 Any revenue generated due to the 2010 jamboree will be either held in a custodial account for payment of fees or be offset by an equal expense. Additionally, the program committee decided to postpone the council camporee until 2010 to coincide with the 100th Anniversary Celebration.

Group 12 Scout Shop Net- Total revenue of \$25,000 in 2009 will be “flat” with actual performance in 2008.

Group 13 Popcorn Net- This revenue item represents a modest (\$1,000) increase over the 2008 actual performance of \$145,000.

Note: This budget item was set, by our district leadership, only 3 hours after the performance for 2008 became official.

Group 14 Volunteer Training – From the training committee, this revenue item is flat compared with actual performance in the recent past. Includes the University of Scouting.

Group 15 District Activities- The sum total of each activity that districts hold throughout the year.

Group 16- Council Activities- The sum total of council activities minus the Eagle Scout Dinner which, for 2009, will be realized in Special Events.

Group 18 - Investment Income- This revenue item represents 5.5% of the average of the prior 36 months market average of our endowment fund. It is also nearly \$20,000 less than the council could have taken 2008. Further it is based on an estimate that our Endowment Fund will end at \$3.6 million in 2008. As of the end of September, the fund had a value of \$4,000,000.

Group 19 Other Income- This line represents the total revenue expected to be generated by the timber harvest operation at Cedarlands Scout Reservation. Of this total, \$70,000 will be transferred to fund 2 for capital improvements in 2009. The remaining \$70,000 represents \$20,000 less timber revenue in the operating fund compared to 2008!

EXPENSE ITEMS

Group 20 Professional Fees- With the recommendation of a new audit firm (to be voted on by the board in November); the council will save nearly \$3,000. However, this line was budgeted at the same level as the expected 2008 actual

to compensate for any unexpected circumstances. This line also includes service fees, relating to IT, paid to the National Office.

Group 21 Compensation (Except Scoutreach and Camping) - Total compensation- including salaries, benefits, and taxes- for all employees (professional, clerical, local council employees, and seasonal staff) is expected to be \$678,975 in 2009. This total represents a nearly 4% increase on the expected 2008 performance.

In order to provide relevant data to the United Way and to provide accurate “cost accounting” for camp, the following allocations of salary, benefits, and taxes were made and therefore not reflected in the total of Group 21:

Properties Superintendant
25% to Summer Camp Expense 75% to Year-Round Camp Expense

Program Director
33% to Camping Expense 33% to Year-Round Camp Expense
Balance to this line item

Aplin District Director
25% to Scoutreach Expense

Part-Time Scoutreach Director
100% to Scoutreach Expense

Program Aides (\$11,000)
100% to Scoutreach Expense

Seasonal Camping Staff
100% to Camping Expenses

Group 22 Charter and Quota- Based on 3.5% of executive, clerical and paraprofessional salaries in 2007, this line item will increase slightly over 2008. There are no adjustments to be made here.

Group 23 Friends of Scouting- Expenses- for: printing of family FOS brochures, recognition items, donor entertainment and other items relating to fundraising.

Group 24 Special Events- Expenses for special events are expected to remain in-line with 2008 performance and when combined with expected revenue expected to generate an additional \$5,000 net to the council bottom line.

Group 25 Endowment Expense- Expenses for: brochures, recognition items, donor entertainment and other items relating to the Endowment Campaign.

Group 26 Boy Scout Summer Camp- Along with the traditional expenses of a summer camping operation, the camping committee allocated compensation as described in Group 21.

Group 27 Cub Resident Camp- expenses, based on 100 campers, of the council's new Cub Resident Camping Program. This item also includes family camping expenses.

Group 28 Year-Round Camp- Represents the expense to keep our camping facilities open. This line also includes electricity, maintenance, and property insurance. As noted in Group 21, 33% of the Program Director's and 75% of the Properties Superintendent's compensation is allocated here.

Group 29 Day Camp- Expenses related to operating day camp.

Groups 30 and 31- as mentioned in the revenue item, most of the revenue of expenses from these items, if any, will be deferred to 2010.

Group 32 Volunteer Training- the total expenses related to district and council level training events.

Group 33 District Activities-Total expenses, from each district, relating to the operation of their activities.

Group 34 Council Activities-Total expenses for council activities such as Scouting for Food.

Group 35- Unit Service-Although many of the "unit service" items are covered in other group listings, this represents the expenses of commissioner training and the council commissioner award.

Group 36 Staff Training- In 2009, the council expects to send 1-2 employees to new staff orientation and conduct local trainings as necessary. The senior staff is expected to attend the Finance Roundtable during the first quarter of 2009. Additionally, the council executive will attend the 2009 National Annual Meeting and 2009 Regional Meeting. The 2009 total represents a \$7,000 decrease from 2008 as the entire staff attended National Leadership Training Conference in 2008. That conference is not an annual event.

Group 37 Scoutreach-This line represents a portion of the cost of operating a Scouting program for inner-city and disadvantaged youth.

Group 38 Advertising and Publications-This line represents the following:

Marketing Materials	\$10,000
Council Newsletter	\$10,000

Group 39 Learning for Life-This line represents our License Fee to use the Learning for Life Program and will enable us to register up to 2,000 young people. A portion of this expense will be offset by fees charged for Character Days.

Group 40 Staff Travel-budgeted relatively flat from the expected performance in 2008. The council should see some relief since gas prices are expected to average 20 cents less in 2009.

Group 41 Service Center-The detail for this line includes the following:

Office Supplies	\$9,500
Postage	\$14,000
Phone	\$8,000
Equipment Rentals	\$4,800
Gift In Kind-Rutter	\$50,000

Note: First class stamps will increase by 1 cent and, according to Kiplinger, we can expect a 5% increase in bulk mail and a 10% increase in overnight shipping.

Group 42 Insurance- This line is for property, liability, and accident insurance only. Overall insurance is expected to increase 3 to 4% in 2009. However, the council's liability insurance will not see an increase. Total expenses for insurance in 2009 are budgeted to be \$40,000. Of this amount, a total of \$15,600 has been "allocated" to year-round camp expense.

Group 43 Other expense- a small safety net, just in case!

Bottom line, the net from operations will be \$78,834 surplus with a total of \$65,000 of that surplus reserved (transferred) for capital expenses. The remaining will be a contingency.