Explaining the GCC Operating Budget

Income (3 categories)

1. Direct Support
   a. Friends of Scouting (FOS) – unrestricted operating support given by individuals. FOS is categorized into various groups like “Executive Board”, “Family”, etc.
   b. Project Sales – operating support given by an individual/company for a specific purpose ($1,000 donated expressly to purchase ammo for Summer Camp)
   c. Special Events (Sporting Clays, Golf) – an event hosted with the express intent to raise funds for Scouting (as opposed to an event designed as a program for youth)
   d. Foundations & Trusts

2. Indirect Support – funds received from an organization that has collected said funds from individual donors. We often do not receive individual donor information for these aggregated contributions.
   a. United Way
   b. Federal Employee Giving Campaign
   c. State Employee Giving Campaign
   d. America’s Charities
   e. Government Grants – this is where we book revenue from sales of Arizona BSA license plates

3. Revenue
   a. Sale of Supplies (net of Cost of Goods) – from Safford Scout Shop. Note, Phoenix Scout Shop does not get booked here, as it is booked as a ‘rent’ and not retail sales
   b. Product Sales (net of Cost of Goods and Unit Commissions) – popcorn and Camp Cards
   c. Investment Income from Endowment
   d. Camping Revenue – fees paid for Scouts to attend overnight programs
   e. Activity Revenue – fees paid for Scouts to attend programs that typically do not occur overnight.
Explaining the GCC Operating Budget

Expenses (2 broad categories)

1. Employee Compensation
   a. Salaries/Wages – 29 year-round employees, including Camp Rangers, plus all seasonal/temporary staff for Summer Camp, etc.
   b. Employee Benefits – insurance, etc.
   c. Payroll Tax – social security/medicare, unemployment, and worker comp
   d. Employee Related Expenses – advertising to hire employees, interviewing

2. Other Expenses
   a. Professional Fees:
      i. Legal
      ii. Fundraising/PR
      iii. Employment services
      iv. Accounting – Jitasa
      v. Electronic data processing fees (merchant accounts)
   b. Program Expenses
      i. Health & safety
      ii. Food
      iii. Office supplies
      iv. Camp equipment
      v. Kitchen
      vi. General program supplies
   c. Telephone
      i. Phone lines to Scout Service Centers and camps, reimbursement to certain staff for business use of their cell phones
   d. Postage & Shipping
   e. Occupancy & Utilities – for Scout Service Centers and all camps
      i. Rental of Facilities
      ii. Electricity/Gas/Heating Oil/Water/Sewer
      iii. Janitorial
      iv. Building Supplies
   f. Rental & Maintenance of Equipment
      i. Specialized tools for camp maintenance
      ii. Copier
      iii. Fire service contracts
      iv. Security contracts
   g. Printing – in-house and outside
   h. Travel
      i. Gas and oil for council-owned vehicles
      ii. Vehicle repairs for council-owned vehicles
      iii. Mileage allowance – to reimburse staff for business use of personally-owned vehicles
iv. Hotels/meals – related primarily to certain BSA required training
v. Vehicle rental – primarily popcorn delivery
vi. Meals – Miscellaneous meals related to program events and other uses
vii. Membership Dues – civic club participation for key staff. This is NOT BSA registration fees; BSA registration fees paid for Scouts and leaders do not pass through our operating budget. These fees are held in escrow by GCC and sent to BSA immediately.

i. Conferences & Meetings
   i. Meeting rental space
   ii. Food & beverage costs
   iii. Registration fees for national, regional, and local conferences, covering both volunteer and staff training

j. Assistance to Individuals – scholarships for youth to cover camp fees, uniforms, etc.

k. Recognitions – for youth (popcorn prizes, etc), adults (Silver beaver awards, etc), and staff (performance-based recognition)

l. Insurance
   i. Liability – covers charter partners and council
   ii. Accident & Sickness – covers youth and adults while on Scouting activities
   iii. Director & Officer – liability coverage for council leadership
   iv. Property – covers all camps, real estate, etc.

m. Miscellaneous
   i. Advertising
   ii. Bank service charges
   iii. Permits

n. National Service Fee – provides for services from BSA to GCC