



# Explaining the GCC Operating Budget

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## 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.



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## 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



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- 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