Girl Scouts of Virginia Skyline
FY 2027 Draft Budget
August 25, 2026

	Adopted Budget - FY25	FY25 Actuals	Adopted Budget - FY26	FY26 Actuals 7/31/2026	Draft Budget - FY27 -	Increase (Decrease) over FY26 Budget	Percentage Change
Public Support							
General Operating Contributions	$287,000	$312,612	$342,000	$312,241	$794,148	$452,148	157.54%
General Operating Pledge Income	$3,000	$0	$3,000	$26,000	$3,000	$0	0.00%
General Operating Event Income	$0	$1,177	$746	$1,055	$1,276	$530	100.00%
United Way Allocations	$7,500	$2,204	$3,500	$0	$1,000	($2,500)	-33.33%
United Way Donor Designations	$2,500	$2,273	$1,500	$1,506	$1,000	($500)	-20.00%
Total Public Support	**$300,000**	**$318,266**	**$350,746**	**$340,802**	**$800,424**	**$449,678**	**149.89%**
Fall Product Revenue							
Fall Product Sales	$289,000	$202,893	$98,800	$188,940	$190,500		
Fall Product Cost of Goods Sold	($188,862)	($141,424)	($63,760)	($130,205)	($139,600)		
Total Fall Product Revenue	**$100,138**	**$61,469**	**$35,040**	**$58,734**	**$50,900**	**$15,860**	**15.84%**
Cookie Product Revenue							
Cookie Product Sales	$3,258,880	$2,771,956	$3,645,000	$2,690,588	$3,014,000		0.00%
Cookie Product Cost of Goods Sold	($1,463,030)	($1,273,642)	($1,742,310)	($1,418,953)	($1,568,000)		0.00%
Total Cookie Product Revenue	**$1,795,850**	**$1,498,314**	**$1,902,690**	**$1,271,635**	**$1,446,000**	**($456,690)**	**-25.43%**
Online Shop Revenue							
Online Shop Sales	$65,000	$66,451	$75,000	$52,836	$70,000		0.00%
Online Shop Cost of Goods Sold	($44,200)	($41,822)	($48,750)	($32,762)	($45,500)		0.00%
Total Online Shop Revenue	**$20,800**	**$24,629**	**$26,250**	**$20,074**	**$24,500**	**($1,750)**	**-8.41%**
Council Shop Revenue							
Council Shop Sales	$32,000	$11,418	$13,000	$16,866	$25,000		0.00%
Council Shop Cost of Goods Sold	($26,700)	($9,849)	($12,000)	($13,328)	($19,900)		0.00%
Total Council Shop Revenue	**$5,300**	**$1,569**	**$1,000**	**$3,538**	**$5,100**	**$4,100**	**77.36%**
Property Revenue							
Icimani Rental Income	$4,500	$2,328	$3,600	$1,475	$2,500	($1,100)	-24.44%
Sugar Hollow Rental Income	$2,500	$4,275	$6,500	$3,035	$5,500	($1,000)	-40.00%
Sacajawea Rental Income	$3,500	$2,405	$3,500	$4,945	$6,700	$3,200	91.43%
Total Property Revenue	**$10,500**	**$9,008**	**$13,600**	**$9,455**	**$14,700**	**$1,100**	**10.48%**
Program Revenue							
Program Service Income	$30,788	$13,863	$21,805	$15,540	$34,855	$13,050	42.39%
Total Program Revenue	**$30,788**	**$13,863**	**$21,805**	**$15,540**	**$34,855**	**$13,050**	**42.39%**

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All Other Revenue							
Other Revenue	$333,125	$88,832	$173,000	$58,787	$20,000	($153,000)	-45.93%
Total All Other Revenue	**$333,125**	**$88,832**	**$173,000**	**$58,787**	**$20,000**	**($153,000)**	**-45.93%**
Total Revenue	**$2,596,501**	**$2,015,950**	**$2,524,131**	**$1,778,566**	**$2,396,479**	**($127,652)**	**-4.92%**
Expenditures							
Salaries	$1,253,432	$926,431	$1,039,306	$968,632	$1,050,820	$11,514	0.92%
Health and Retirement Benefits*	$259,151	$189,735	$273,623	$201,887	$144,510	($129,113)	-49.82%
Payroll Taxes and Workers Comp Ins	$96,894	$72,114	$79,491	$76,097	$80,308	$818	0.84%
Professional Fees	$122,477	$145,893	$163,003	$143,947	$166,347	$3,344	2.73%
Supplies	$132,439	$62,658	$117,329	$70,501	$115,000	($2,329)	-1.76%
Telephone	$66,240	$39,680	$36,800	$22,698	$29,000	($7,800)	-11.78%
Postage	$18,487	$8,878	$15,252	$7,777	$17,869	$2,617	14.16%
Occupancy	$178,460	$150,240	$246,930	$179,440	$182,990	($63,940)	-35.83%
Equipt Rental, Repair and Maint	$87,762	$9,701	$18,175	$5,206	$17,275	($900)	-1.03%
Printing & Publications	$36,588	$6,535	$17,650	$9,374	$22,520	$4,870	13.31%
Travel	$122,839	$85,441	$161,609	$79,122	$105,000	($56,609)	-46.08%
Conferences, Conventions & Training	$20,825	$11,623	$20,470	$14,769	$13,870	($6,600)	-31.69%
Specific Assistance to Individuals	$52,800	$80,509	$123,300	$127,928	$135,600	$12,300	23.30%
Membership Dues	$11,970	$13,042	$12,035	$8,732	$12,960	$925	7.73%
Interest Expense **	$156,590	$162,728	$169,405	$175,888	$136,448	($32,958)	-21.05%
Insurance	$88,176	$66,895	$91,068	$74,826	$98,465	$7,397	8.39%
Miscellaneous	$51,895	$39,387	$46,430	$51,169	$50,060	$3,630	6.99%
Total Expenditures	**$2,757,024**	**$2,071,488**	**$2,631,875**	**$2,217,992**	**$2,379,041**	**($252,834)**	**-9.17%**
Net Revenue Over Expenditures	**($160,523)**	**($55,539)**	**($107,744)**	**($439,426)**	**$17,437.56**	**$125,181.63**	
Adjustment for National Girl Scout Council Retirement Plan	$161,151	$161,151	$161,151	$161,151			
Adjusted Net Revenue Over Expenditures	$628	$628	$53,407	($278,275)			

**GSUSA Pension payment ends as of 12/31/2026 causing this reduction from 2026 budget*
***Doesn't include any line of credit interest as we are self funding*

girl scouts
of virginia skyline

GSVSC FY27 BUDGET
Budget Analysis

The FY27 draft budget reflects a continued focus on financial stability, maintaining essential operations, supporting membership and program delivery, and strengthening the Council's financial position. The budget projects **total revenue of approximately $2.396 million** and **total expenditures of approximately $2.379 million**, resulting in a projected **net operating surplus of approximately $17,437**.

Revenue

The FY27 budget anticipates a significant increase in general operating contributions, with **$794,148** budgeted. This amount includes anticipated MHS grants and other significant contributions, including funding designated to support payroll, pension obligations, and Icimani-related needs. Together with pledge income, event income, and United Way support, total public support is projected at approximately **$800,424**.

Product programs remain an important source of operating revenue. Fall Product sales are budgeted at **$190,500**, generating approximately **$50,900** after cost of goods sold. Cookie program sales are projected at **$3.014 million**, with approximately **$1.446 million** in net revenue after product costs. Online Shop and Council Shop activities are expected to contribute approximately **$24,500** and **$5,100**, respectively.

Property revenue is budgeted at approximately **$14,700**, primarily from rentals at Icimani, Sugar Hollow, and Sacajawea. Program service income is projected at **$34,855**, reflecting increased program activity.

Other revenue is budgeted conservatively at **$20,000**, a substantial reduction from prior-year amounts and intended to avoid relying on unusual or non-recurring revenue.

Overall, FY27 revenue is projected to be approximately **$2.396 million**, about **$127,652 lower than the FY26 adopted budget**.

Expenditures

Personnel costs remain the largest component of the FY27 budget. Salaries are budgeted at approximately **$1.051 million**, with an additional **$144,510** for health and retirement benefits and **$80,308** for payroll taxes and workers' compensation.

Professional fees are budgeted at **$166,347**, while supplies are budgeted at approximately **$115,000**. Occupancy costs are projected at **$182,990**, reflecting the ongoing costs of maintaining Council facilities and properties.

Travel is budgeted at approximately **$105,000**, while insurance is projected at **$98,465**. Specific Assistance to Individuals is budgeted at **$135,600**, supporting financial assistance and other direct assistance to members and participants.

Interest expense is budgeted at approximately **$136,448**. Although this remains a significant expense, the FY27 budget reflects a reduction of approximately **$33,000 from the FY26 adopted budget**.

Total expenditures are projected at approximately **$2.379 million**, which is approximately **$252,834 below the FY26 adopted budget**.

Overall Financial Position

The FY27 budget represents a meaningful improvement over the FY26 adopted budget, which projected a substantial operating deficit. The FY27 budget instead projects a **$17,437 operating surplus**, providing an opportunity to begin rebuilding financial stability and reducing reliance on borrowing or other short-term sources of cash.

The budget remains dependent on the receipt of anticipated grants and contributions, particularly the significant general operating contributions included in the budget. Continued monitoring of cash flow, fundraising performance, payroll and benefit costs, interest expense, and other major expenditures will be essential throughout the fiscal year.

The FY27 budget is therefore designed not only to fund the Council's planned programs and operations, but also to move the organization toward a more sustainable financial position.