

RESOURCES & FINANCES

STRATEGIC PILLAR

OUR VISION

The Boy Scouts of America is financially sound at all levels of the organization through a balanced funding model. Funding is not a barrier to providing programs that fulfill our mission.

STRATEGIC OBJECTIVES & GOALS

Objective I: **The BSA is financially secure at all levels due to robust and sustainable funding models that address the current and future needs of all operating, capital, and endowment funds.**

Strategies to Achieve the Objective:

- Identify and access additional diverse and sustainable sources of operating funds to avoid overreliance on any particular source. Evaluate key financial performance indicators from each council, using analysis to identify necessary resources for 2011–2015.
- Define expectations for and provide local councils with resources and support to build endowment funds so endowment earnings may contribute significantly to annual council operating budgets.

Specific Goals:

1. The National Council and each local council are financially stable with balanced budgets, appropriate cost structures, and additional funding models. [December 2015]
2. Each local council has completed a business plan performance assessment using the national guidelines for council business plan performance as one important metric. [June 2012]
3. We have developed operating performance guidelines, along with “boots on the ground” support, to help council and area management develop and evaluate council business plan performance from a local, market-driven perspective. [September 2011]
4. We have developed and rolled out a new five-year major gifts emphasis (including endowment) that includes trained staff and vice presidents of major giving at both the council and area levels. [June 2011]
5. All councils have participated in a self-assessment to evaluate their current business models. The self-assessment includes conversations with neighboring councils about financial strength and potential boundary realignments, mergers, and/or sharing services. [December 2013]

Objective II: The BSA smartly and effectively manages and leverages its resources (e.g., property, facilities, finances, members, and intellectual property) to provide local councils and the National Council with new avenues for revenue growth and operating cost containment.

Strategies to Achieve the Objective:

- In collaboration with local councils, leverage our relationships and intellectual property for new avenues of revenue generation and/or civic and community partnerships.
- Exploit economies of scale through cooperative purchasing.
- Provide specialized shared-service models for use across council boundaries (e.g., special events, camping, activities, and production within a defined area).

Specific Goals:

1. The National Council, in frequent partnership with local councils, has raised \$500 million. Those funds are being used to develop The Summit: Bechtel Family National Scout Reserve and to support national initiatives to increase local council growth capacity. [December 2015]
2. The National Council has engaged in revenue and funding ventures that include intellectual property, BSA products, image placement, and icon campaigns. Local councils are significant beneficiaries of the funds generated. [December 2013]
3. The National Council has piloted and delivered a useful model for exploiting economies of scale and/or the use of shared services to reduce individual council expenses. [June 2012]
4. The National Supply Group continues to develop local, market-driven resource toolkits for helping council Scout shops maximize revenue opportunities, and is providing support and coaching for council retail operations. Eligible councils whose Scout shop operations do not produce at least an 8 percent return on net sales have been given an opportunity to become national Scout shop operations (to the extent that National Council resources are available). [December 2011]
5. Where appropriate, councils have had the opportunity to talk with a representative from the BSA Treasury Department about the advantages of involvement with the Endowment Limited Partnership. [June 2012]

Objective III: The BSA is committed to the highest standards of stewardship, governance, and transparency.

Strategies to Achieve the Objective:

- Ensure that council executive boards have the personnel capacity to help their councils succeed.
- Ensure that all councils embrace an enterprise risk management methodology.

- Enhance governance understanding and financial management training throughout the organization.

Specific Goals:

1. Each council executive board has established an audit committee that is in compliance with guidelines outlined in the AICPA Audit Committee Charter Matrix and that includes at least one member who is a trained and experienced professional accountant. [December 2011]
2. Each council executive board has an investment or portfolio committee chair who is experienced in modern portfolio management. [December 2011]
3. The National Council has implemented an enterprise risk management program by December 2011 and we have created a framework for local council development of enterprise risk management fundamentals. [December 2012]
4. We have developed a comprehensive board governance and financial management training opportunity for top volunteer and professional leadership at all levels of the organization. [December 2013]