

**2020 AMERICAN CAMP ASSOCIATION  
WISCONSIN CAMP ECONOMIC IMPACT  
FINDINGS REPORT**



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## EXECUTIVE SUMMARY

Neighborhood Analytics, LLC and the Strategic Research Institute at St. Norbert College are honored to partner with the American Camp Association in Wisconsin to evaluate the economic impact of Wisconsin camps.

Organized camps provide both social and economic benefits to individuals, families, regions, and states. In addition to enriching the lives of participants and staff alike, camps also provide economic advantages within states by generating direct and indirect revenue through job creation, spending, tax impacts, and other means. Analyzing the economic significance of camps enhances understanding among key participants on the importance of camps. This report presents the findings of an economic impact study of camps. The study took two forms: a survey of camp directors and leaders and an economic impact assessment using the financial data provided by the survey respondents.

Key findings of this study include:

- Completed surveys of 40 Wisconsin camps are used to understand the economic impact of camps at the state and local level. Furthermore, findings regarding camp types, respondent demographics, and an analysis of respondents' financial concerns given the continued pandemic and relative restrictions are reported here. **Overall, this study uses a representative sample of camps and their historical data to identify that camps contribute over \$700M (million) each year in economic activity.**
- **Collectively, these camps contribute 7,844 jobs to the state on annual basis along with \$717M in economy activity.**
  - The estimated annual direct effect of these camps on the state economy is significant, comprising of 5,003 employees, \$109.2M in labor income, and \$267.8M in economic activity.
  - When combining the direct impact of these camps with their respective economic multipliers, this leads to an annual total impact on the WI economy of 6,507 jobs, \$184.8M in labor income, and \$518.5M due to just operating expenditures.
  - The ACA WI camps also influence the state economy by investing in capital expenditures which involves spending in specific sectors which helps to further grow the economy. Collectively, these resident camps also contribute an additional 1,337 employees, \$66.4M in labor income, and \$198.5M in economic activity annually to the state of WI when accounting for the total effect of their capital spending.
- **Collectively, the existence of a single resident camp in a WI county has, on average, an estimated annual impact of 30 jobs and \$2.3M in economic activity in that county.**
  - At the county level, the total annual impact due to operating expenditures of an average camp is 25.2 jobs, \$580,282 in labor income, and \$1.7M in total output for a typical county based on this sample of data, with the capital spending behavior adding an additional 4.7 jobs, \$169,139 in labor income, and \$593,232 in economic activity to a county in WI.

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## METHODOLOGY

The primary goal of this study is to measure the economic impact of camps in WI to better inform stakeholders about the crucial economic role these organizations play in the state. Following the work of Harrolle and Rich (2011) and Lawton (2017), we achieve this by combining survey data with economic impact analysis conducted using IMPLAN.

For the survey, our partners at the ACA Wisconsin supplied the Strategic Research Institute at St. Norbert College with emails and contact information for camps. We identified 107 day camps and 241 resident camps for a total of 348 camps in the state. We attempted to contact every camp. Of those we contacted, 90 surveys were opened. Of those 90, 40 were completed. All the surveys that provided financial data for the economic impact results were residential camps. If we consider the total number of camps, we have completed surveys from about 11.5% of camps throughout the state. As this study will demonstrate, responding camps are generally a good representation of the camps in the state in terms of location and camp types.

The survey asked questions about camp organization types, programming types, respondent characteristics, and most importantly, asking those filling out the survey to report on the past five years of budget data. Given the unique circumstances of 2020 with the COVID-19 pandemic, we also asked respondents to detail their opinions about being able to operate at full capacity for summer 2021 and offered an opportunity for respondents to discuss the nature of their concerns for the future. A copy of the survey instrument is available in Appendix A.

While the survey results provide important information about the camps that responded to the survey, real metrics of economic impact are difficult to ascertain from survey responses alone. For that reason, our analysis leverages a computer model known as IMPLAN, developed by MIG Inc., formerly known as Minnesota IMPLAN Group Inc. The original model name, IMPLAN, is a reference to Impact analysis for PLANning, and was first developed in the 1970s by the United States Department of Agriculture's Forest Service. The backbone of the IMPLAN model is the I-O (input-output) matrix, essentially a large table with hundreds of rows and columns that specify the relationships between sectors of the economy. The original idea of I-O analysis traces back to Wassily Leontief, a Russian-American economist who in the 1960s pioneered the analysis by which inputs from one industry produce outputs for consumption or inputs for another industry. For example, with an input-output table, one can estimate how demands for labor or other inputs change when there is a change in the production of a final consumer good or service.

IMPLAN incorporates a social accounting system into the I-O framework. The result is a Social Accounting Matrix (SAM). In addition to the usual relationships identified by I-O, SAM captures non-market transactions, such as transfer payments from government to households, or household to government payment of taxes. Thus, it provides a more comprehensive and realistic depiction of the ways in which sectors of the economy interact with and affect one another.

The IMPLAN model is widely used across the country by private- and public-sector investigators and applied to projects big and small. Its reputation is built upon the size of its model (536 industry sectors identified by the U.S. Department of Commerce); its use of detailed, current government data from all levels (federal, state, and local) to specify sector interactions; and its flexibility in applying the impact analysis to state, county, or even zip-code-level regions specified by the investigator. For our purposes, we can leverage the budget and expenditure data provided by survey respondents to estimate broader economic impact at the state and county level.

IMPLAN is used to generate estimates of the direct, indirect, and induced effects of a change in economic activity. Because these effects play a key role in the economic analysis presented in this report, simple explanations are provided here as they relate to our method of analyzing economic impact.

Suppose a camp considers a new capital project with \$100,000 planned for new buildings and equipment. What is the economic impact of this activity? From the IMPLAN model perspective, the effects occur in three forms:

Direct Impact (the project itself)

- **Direct impact** involves the immediate effects of the spending event. In this example, it is the spending of \$100,000 on new physical structures and equipment.

Multiplier Impacts (effects that are triggered by the initial direct activity)

- **Indirect impact** involves related businesses or producers who have increased activity as a result of the direct spending. In this example, indirect impacts might involve a local lumber company enjoying increased business as a result of the \$100,000 new construction.
- **Induced impact** captures the regional household spending changes from increased household income generated from the direct **and** indirect effects. In this example, when employees of the construction and local lumber company earn more income, they spend it on household goods and services at businesses in the local community. These expenditures become income for others, and the money is re-spent again. IMPLAN tracks these rounds until the size of a given round's effects becomes negligible.

The total impact is captured when the indirect and induced effects are added to the direct effects. Comparing the total impact to the direct effect allows for calculation of **multipliers**. For example, if \$100,000 in direct spending generates a total of \$150,000 in direct, indirect, and induced effects, a multiplier of 1.50 is obtained for that specific project in the specific geographic region chosen for study.

One of the strengths of the IMPLAN model is that the multipliers it generates are calculated for a given geographic area chosen by the investigators and based upon the interactions of industry sectors with each other specified by the underlying I-O model. They are not predetermined or generic multipliers that apply to each industry regardless of location.

Specifically, multipliers can be generated for employment, labor income, and total output, and are uniquely calculated for each region specified by the investigator and each industry in which economic changes are taking place. The size of the multiplier in any given situation depends on the nature of the economic activity creating the change, and the size of the region in which the impact is being measured. For example, a business that strongly affects other business activity in the region of study creates a bigger multiplier effect than a business that has weaker connections to other local businesses. Moreover, if the region being studied is larger and more diverse in its business activities, one should expect higher multipliers since there is less "leakage" out beyond the boundaries of that region.

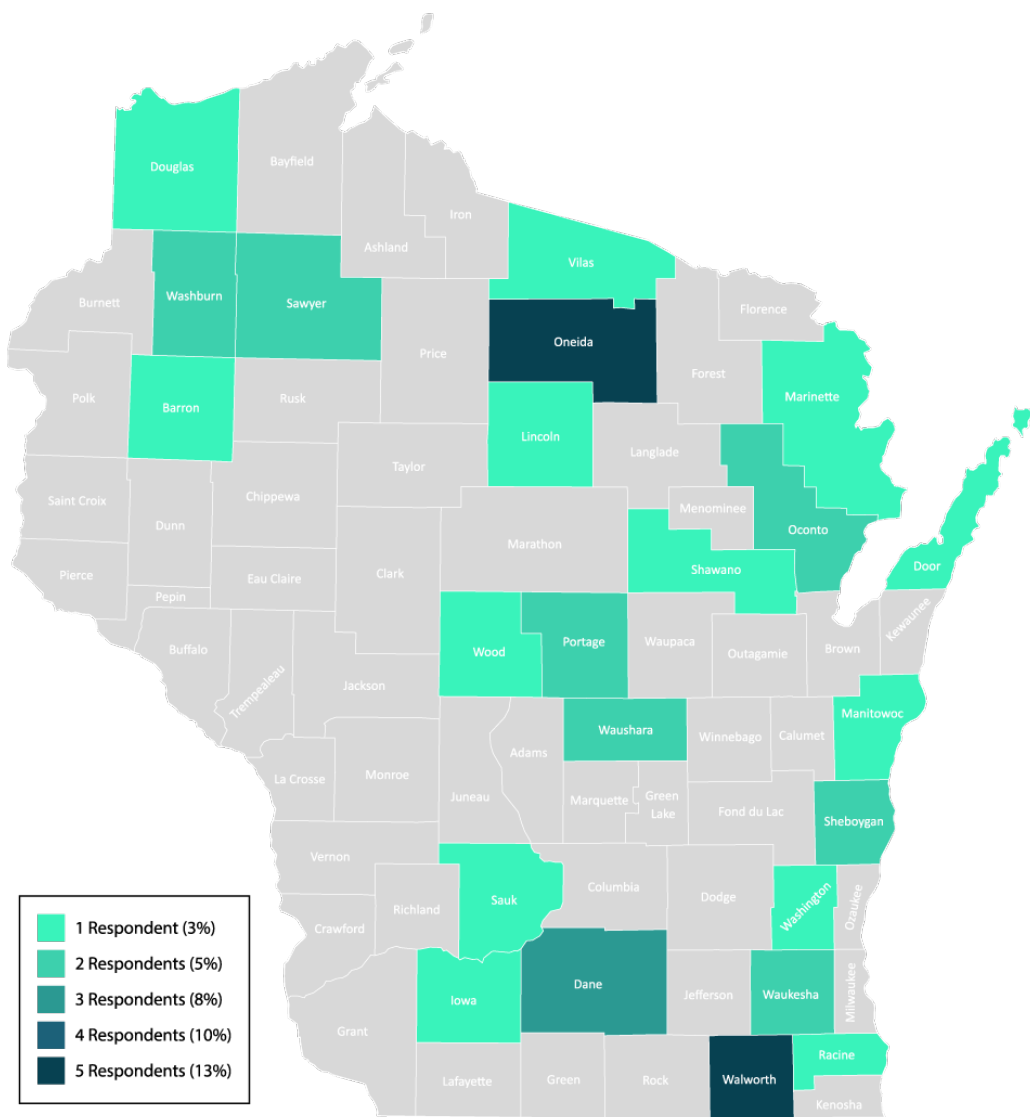
The full results of our analysis using IMPLAN are included later in this report. The next three sections examine the other survey results including the organizational characteristics of the camps, respondent demographics, and analysis of respondents' attitudes regarding summer 2021.

## RESPONDENT CAMP CHARACTERISTICS

The survey instrument asked multiple questions about the characteristics of the respondent camps, including in which county the camp was located, what type of organization the camp was, and what type of programming it provided. The survey also asked how long the camp had been in operation and the seasons in which it operated. Finally, respondents also identified their camp’s gross revenue from last year as well as their respective camps breakdown of part-time and full-time employees.

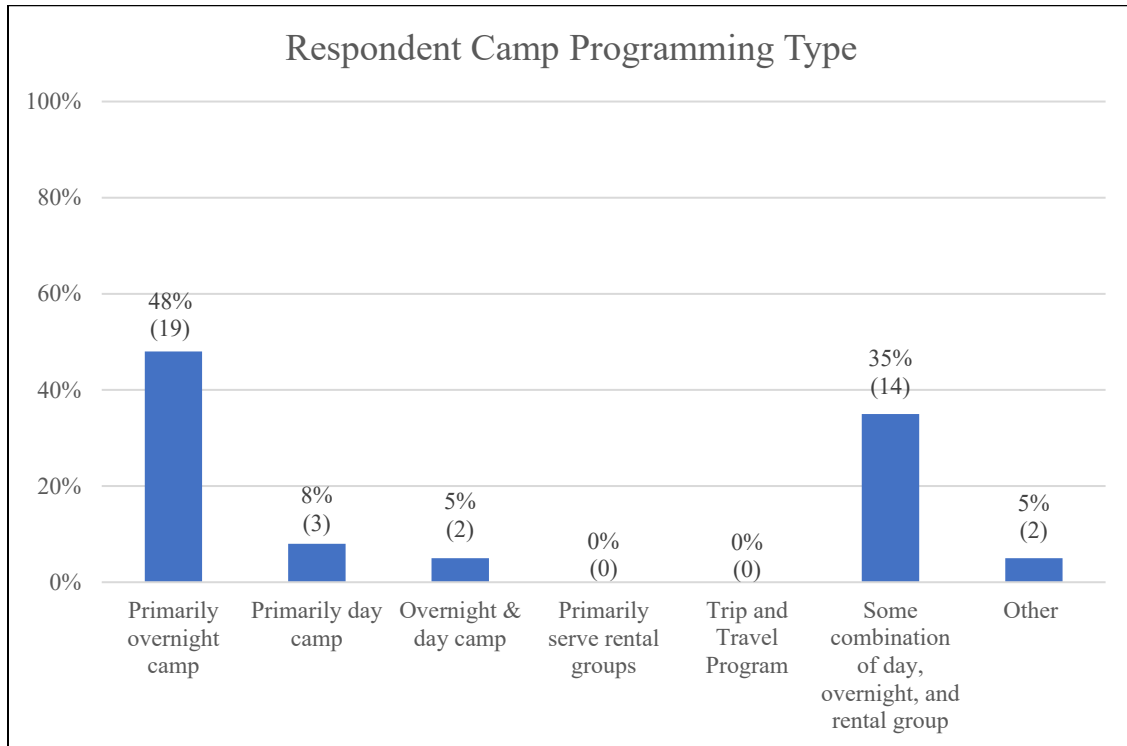
Figure 1 shows that respondent camps were most frequently from Oneida and Walworth County; however, there was diversity in the geographic location of respondent camps, with 23 of the 72 (32%) Wisconsin counties represented by respondents.

**Figure 1: In what Wisconsin County is your camp primarily located?**



There are also different types of camps represented in the data. Figure 2 shows that respondent camps were mostly overnight camps or some combination of overnight, day, and rental types (48% and 35% respectively). In fact, only 3 respondents (8%) identified their camps as primarily a day camp. As we identified in our methodology section, this is generally representative; however, we do have around a 10% lower percentage of day camps in our survey data than in the state. As our data to measure economic impact is from the residential camps alone, as is detailed in other places in this report, this distinction is beneficial to note in the figure below. Should our data be skewed in any direction, we would prefer it is skewed to residential camps as they are camps we focus on for economic impact assessment.

**Figure 2: Which of the following best describes your camp?**

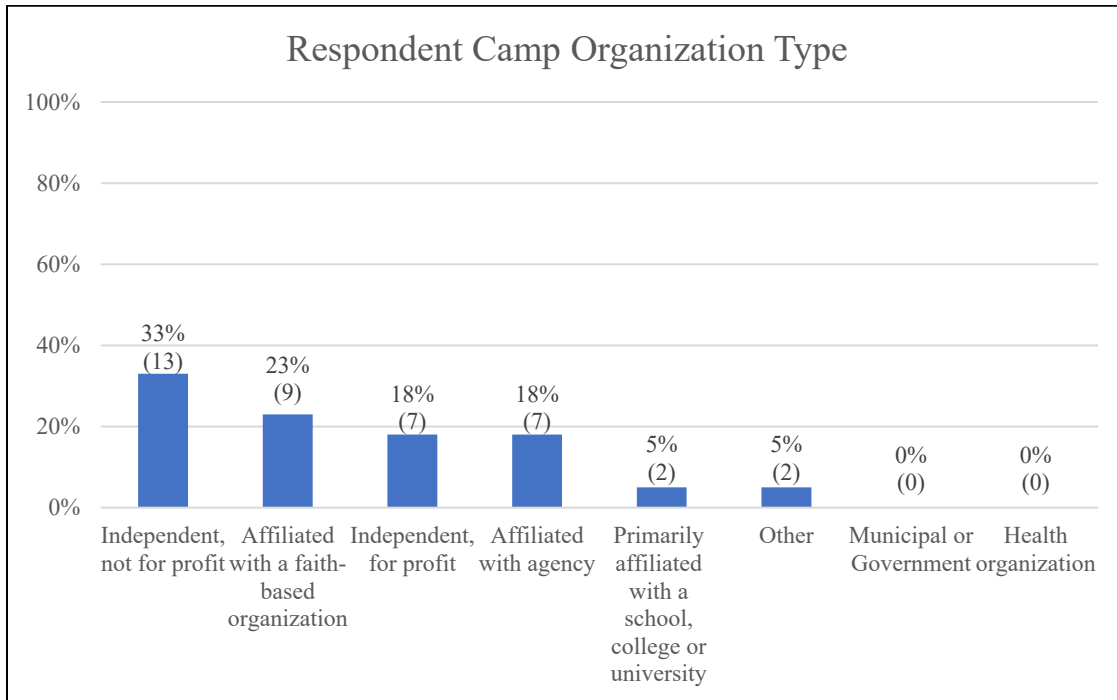


For those who replied that their camp fell into the “other” category, one identified their camp as “primarily experiential leadership campus of a college with graduate, gap year, and other academic programs but run 12 weeks of summer camp (the laboratory for college student leadership development). Also retreats during the school year.” The other respondent in the “other” category was a combination of multiple options, noting their camp was “Trip, Travel, Rental, Overnight”.

In addition to programming type, the survey also asked about the type of organization a camp was part of or connected with. As Figure 3 below illustrates, respondent camps were primarily independent, not for profit organizations (33%) or affiliated with a faith-based organization (23%). Only 7 respondent camps (18%) were explicitly for-profit entities. Of the 2 respondents that selected the “other” category, one was “affiliated with an organization” and the other was “Girl Scouts”.

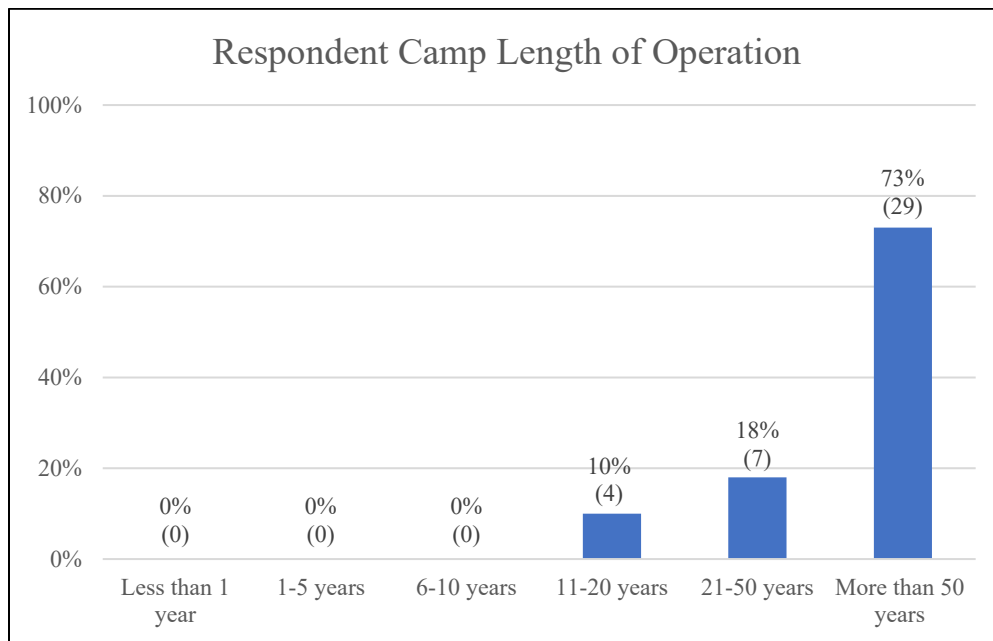


**Figure 3: Which of the following best describes your camp?**



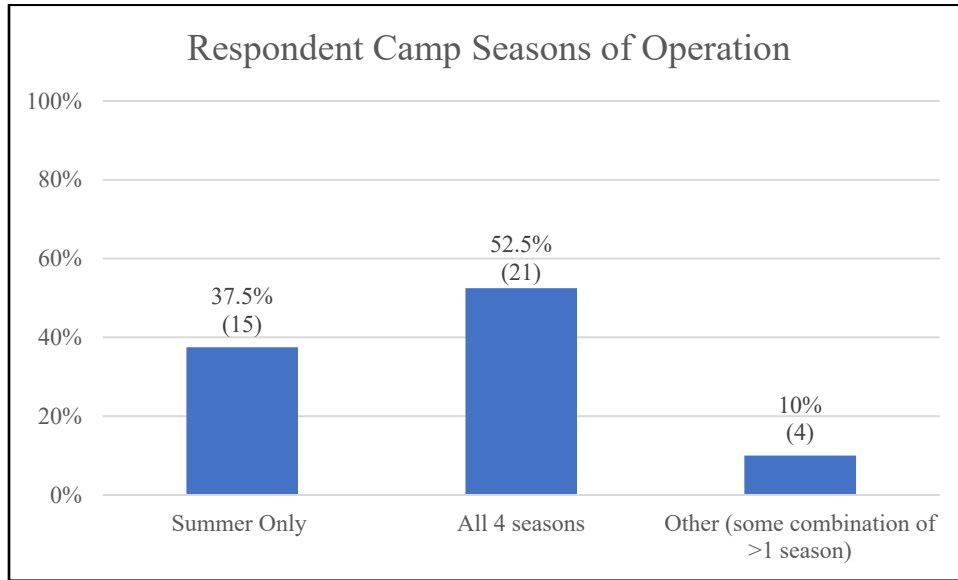
Respondent camps also had a rich history in the state of Wisconsin; Figure 4 shows 73% as having been in operation for more than 50 years. The institutional perseverance of these camps indicates their importance to their local communities and to the state overall. In fact, no respondent camp had been in operation less than 10 years, indicating that those camps able to complete the survey were long standing camps in the state.

**Figure 4: How long has your camp been in operation?**



In addition to long histories of operation, most respondent camps (52.5%) also operate all four seasons of the year. Figure 5 demonstrates the bimodal nature of camps seasons, with camps overwhelmingly operating during only the summer or during all four seasons. Those that replied in some combination of more than one camp, but not all four seasons included two camps that operate in fall and spring only, one camp that operates in summer and fall, and one camp that operates in all seasons except winter.

**Figure 5: Does your camp operate in the off-season (not during the summer)?**



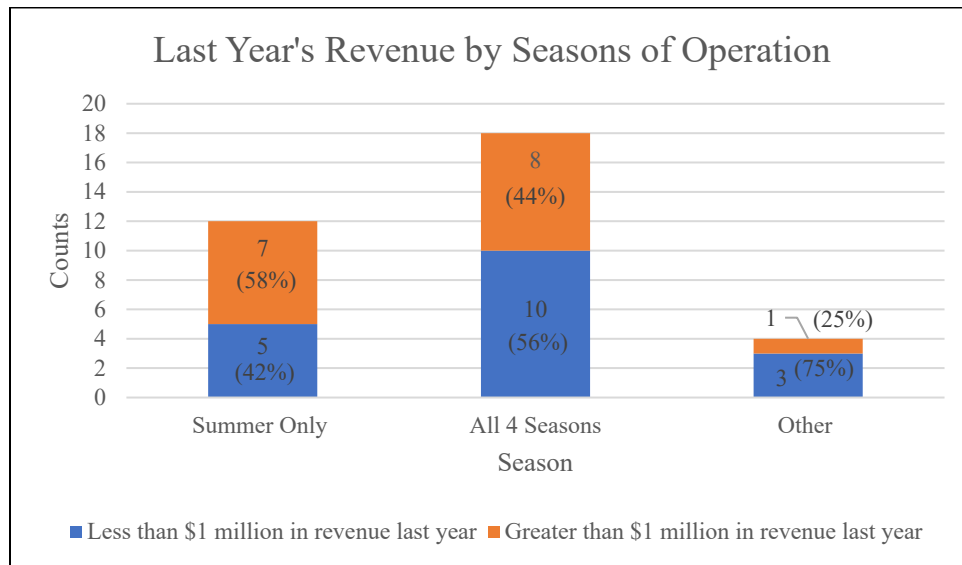
Respondents were also asked to categorize their organization’s total gross revenue for the past year. Most often, camps reported revenue between \$1 million and \$2.5 million (35%; Table 1). The second most frequent response was one category lower, reporting \$500,000 to \$999,999. Overall, 18 out of 34 camps (53%) that responded to this question reported revenue less than \$1 million last year. Only one camp reported revenue over \$5 million, and in fact, that camp reported having revenue over \$10 million last year.

**Table 1: What was your organization’s total gross revenue for last year?**

Gross Revenue Range	% (Count)
Less than \$100,000	6% (2)
\$100,000-\$249,999	12% (4)
\$250,000-\$499,999	15% (5)
\$500,000-\$999,999	21% (7)
\$1 million-\$2.5 million	35% (12)
\$2.6 million-\$5 million	9% (3)
\$5.1 million-\$10 million	0% (0)
Greater than \$10 million	3% (1)

Given that respondent camps tended to operate either only in the summer or over all four seasons, one may consider whether the length of the operating season for the camp influenced its overall revenue. However, as Figure 6 details below, the revenue categories were generally uniformly split between the summer only and the four seasons camps. The four seasons camps were almost equally split, 8 camps reporting over \$1 million, and 10 camps reporting below \$1 million. Of note, six respondents did not complete the revenue portion of the survey and are therefore not in the figure below.

**Figure 6: Gross Revenue and Seasons of Operation**



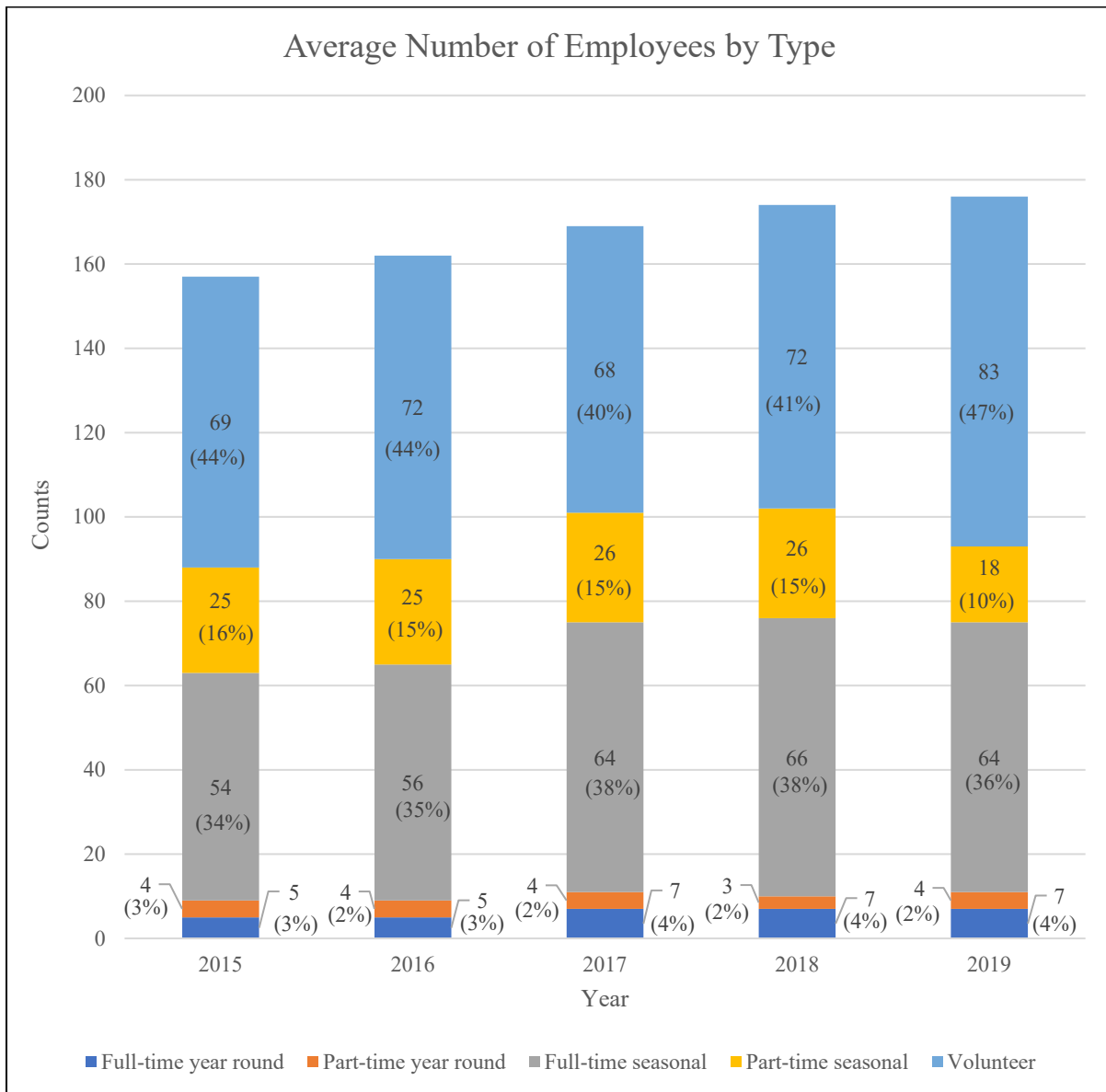
In addition to being asked about revenue for the past year, respondents were also asked to identify their level of staffing for the past five years. Table 2 shows the average number of employees in each category with the range of responses below the average in each cell from 2019 to 2015 (respondents were asked to list their employees in this order). The ranges demonstrate that respondent camps are a diverse group of camps with a variety of staffing needs. As our economic impact findings reveal in a later section, employment by camps produces large economic impact throughout a camp's region and in the state overall.

**Table 2: Average and Range of Employee Types**

Employee Type	2019	2018	2017	2016	2015
Full-time year round	7	7	7	5	5
	1 - 32	1 - 26	1 - 25	1 - 15	1 - 15
Part-time year round	4	3	4	4	4
	1 - 20	1 - 15	1 - 21	1 - 20	1 - 21
Full-time seasonal	64	66	64	56	54
	1 - 300	1 - 308	1 - 302	1 - 280	1 - 280
Part-time seasonal	18	26	26	25	25
	1 - 130	1 - 130	1 - 130	1 - 130	1 - 130
Volunteer	83	72	68	72	69
	1 - 400	4 - 350	4 - 350	6 - 325	6 - 300

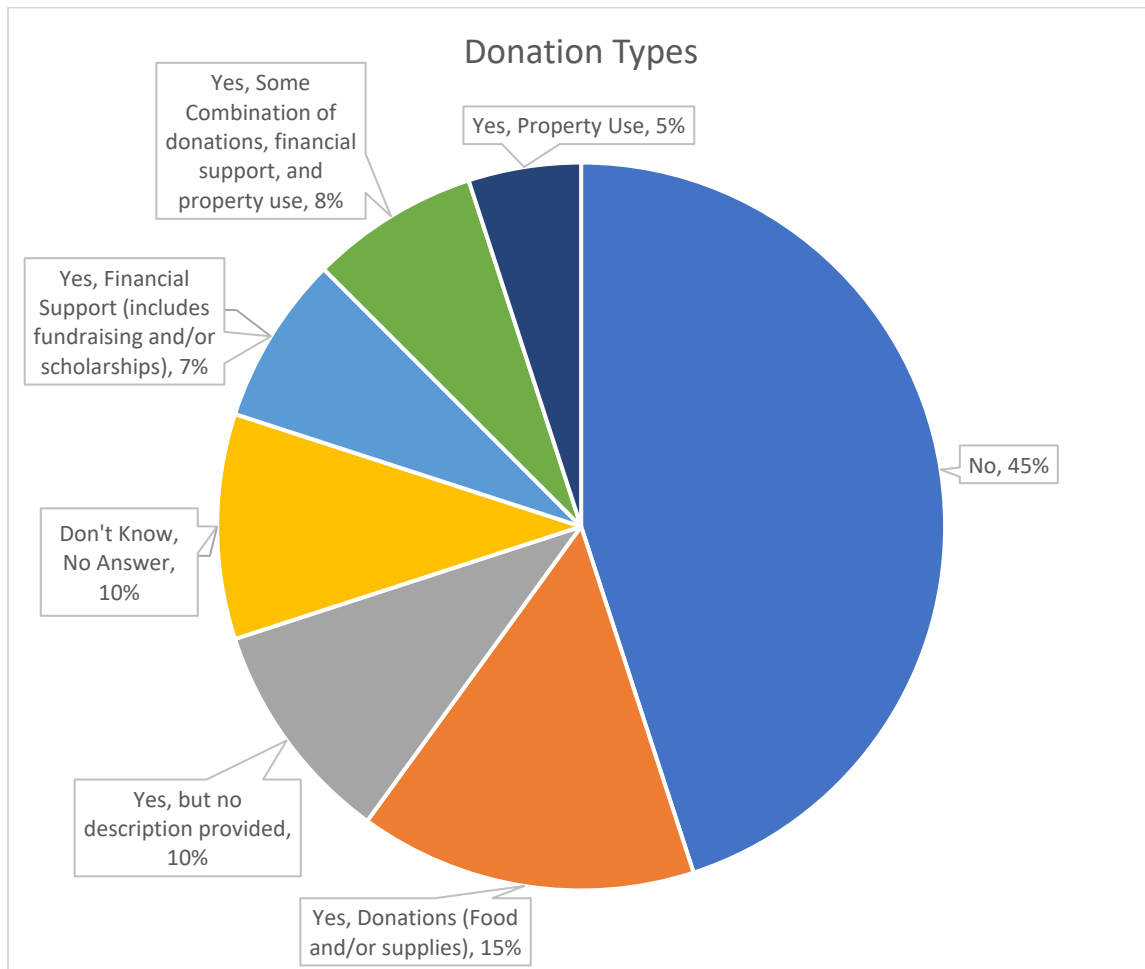
To illustrate any noticeable changes over time, Figure 7 shows the averages by employee type over the past five years from 2015 to 2019. Average staffing has increased, but only slightly over the past five years. For most camps, full-time seasonal and volunteer employees make up the largest share of staff, while full-time year-round and part-time year-round staff are less common. Thus, even though many of the camps do operate throughout the year, most of the non-volunteer staffing occurs during the camp’s “season.”

**Figure 7: How many full-time and part-time employees work at your camp?**



Respondents were also asked about if and how they donated goods or services to local charities or service organizations. Of the 40 respondents, 45% (18) responded affirmatively. Another 45% (18) answered no, and 10% (4) were not sure if their organization donated goods or services (Figure 8). Those who answered yes were then directed to an open-ended question asking them to describe the goods or services donated. 14 of the 18 respondents provided some detail to complement their affirmative response. (Complete, unedited responses are included in Appendix B.)

**Figure 8: Does your camp donate goods or services to local charities or service organizations?**



In summary, the survey results regarding camp characteristics reveal that our respondent camps generally represent camps overall in the state of WI. This information also reveals that most camps have an overnight component, and about half of the camps operate only in summer, with the other half operating all year. Finally, as the above figure demonstrates, more than half of the camps contribute to their communities through direct donations or financial support. Unsurprisingly, camps in WI are important contributors to other area nonprofits and organizations.

## RESPONDENT CHARACTERISTICS

In addition to questions about their respective camps, respondents also answered questions about themselves as the person filling out the survey. The survey instrument asked about job title, length of tenure in the role, age, and the education level of the respondent. Respondents were primarily directors or held other leadership titles. These individuals were well-educated representing a diverse length of tenure and age groups.

The instrument asked an open-ended question: “What is your current job title?” Answers revealed that more than 68% of respondents were in some type of director role, whether that be called Director, Summer Program Director, Director of Operations, or other director-style titles. Four respondents also revealed that their titles included “owner” of the camp, while two others had the job title of CEO. Overall, respondents were clearly all leaders in their respective organizations. The full list with percentages and counts is included in Table 3 below. (Eight respondents did not answer this question.)

**Table 3: What is your current job title?**

Title as Provided by Respondent	% (Count)
Admin	3% (1)
Camp Director	10% (4)
Camp Operations Chair	3% (1)
CEO	5% (2)
Chief Programs Officer	3% (1)
Director	8% (3)
Director of Camp and Program	3% (1)
Director of Operations	3% (1)
Director of Summer Camp and Family Programs	3% (1)
Executive Assistant / Health and Safety Director	3% (1)
Executive Director	20% (8)
Manager, Business World, IT, & Database	3% (1)
Owner	5% (2)
Owner & Director	3% (1)
Owner/Director	3% (1)
Program Coordinator	5% (2)
Summer Program Director	3% (1)

Responses to questions regarding education level, length of time in current position, and age are reported in Tables 4-6. The respondents, now identified as camp directors, owners, and other leaders, are well-educated, with all respondents having graduated college, and 47% (17 of 36 respondents) having also obtained a graduate or professional degree. While the respondents were overwhelmingly well-educated, there was more diversity in age and the length of tenure in the position.

**Table 4: What is the highest level of education you have completed?**

Education Level	% (Count)
Less than a high school diploma	0% (0)
High school diploma or GED	0% (0)
Some college or tech school	0% (0)
Graduated from college	54% (21)
Graduate or professional degree	46% (18)

**Table 5: How long have you been in your current position?**

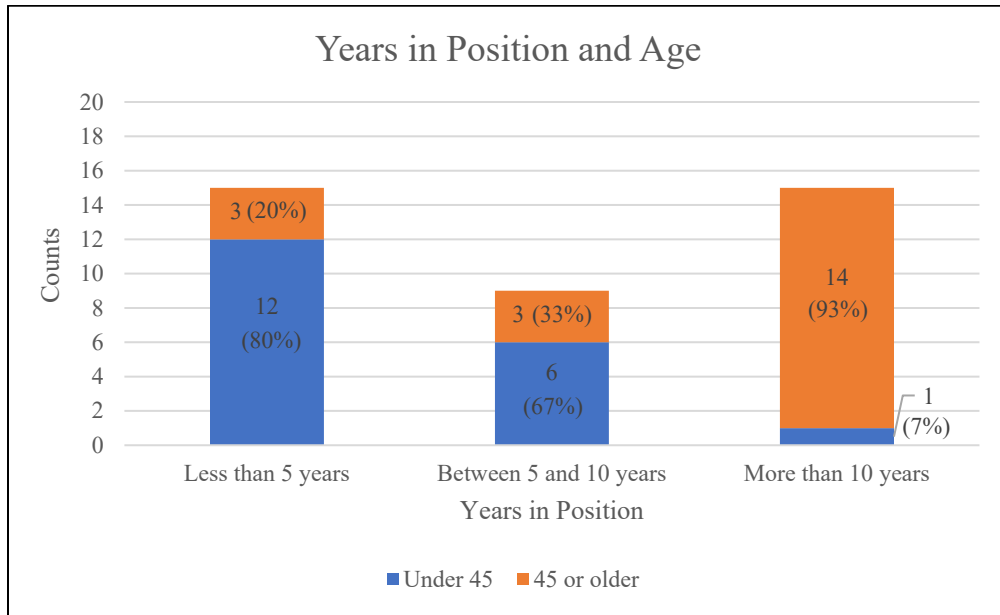
Length in Current Position	% (Count)
Less than 1 year	3% (1)
1-2 years	23% (9)
3-4 years	13% (5)
5-6 years	8% (3)
7-8 years	5% (2)
9-10 years	10% (4)
More than 10 years	39% (15)

**Table 6: Which of the following age groups do you fall into?**

Age Group	% (Count)
18-24 years	5% (2)
25-34 years	21% (8)
35-44 years	23% (9)
45-54 years	26% (10)
55-64 years	23% (9)
65-74 years	3% (1)
75 years or older	0% (0)

It can also be illustrative to consider the way age and education interact with years in a position. As would be expected, those who had been in their position for less than 5 years tended to be younger, but not necessarily less educated. Comparably, those in their position for more than 10 years tended to be older than 45, but again the likelihood of a graduate or professional degree was around 50%. Figures 9 and 10 show the comparisons of length of tenure across education level and age.

**Figure 9: Length of Tenure and Age**



While Figure 9 clearly reveals that older persons have held their positions longer, as is to be expected, Figure 10 shows that older persons are more likely to hold a graduate or professional degree as their highest education level. Conversely, younger respondents were less likely to have completed a graduate or professional degree. This too, is unsurprising as completion of a professional or graduate degree takes additional time in one's life.

**Figure 10: Education Level and Age**

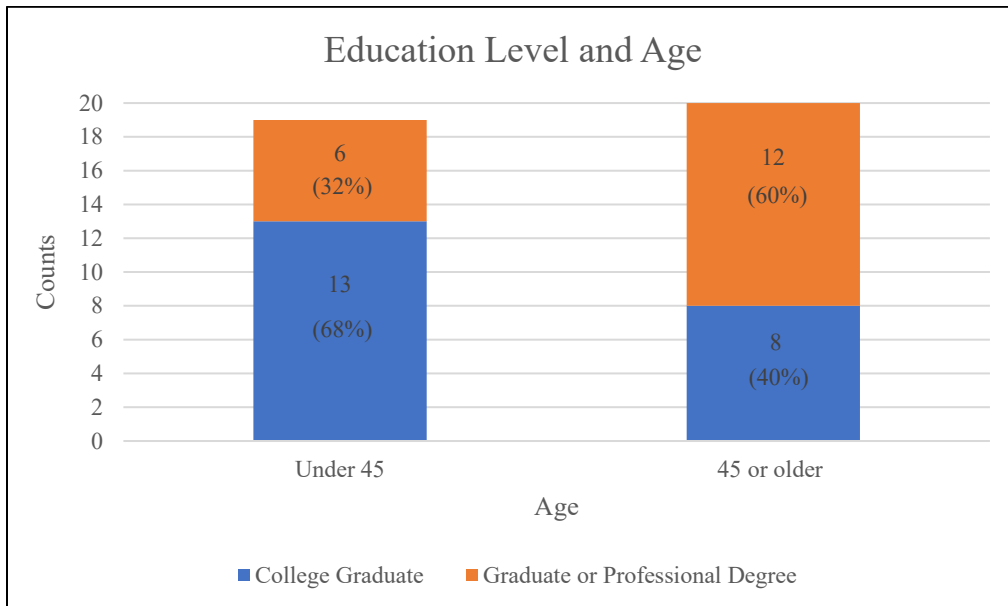
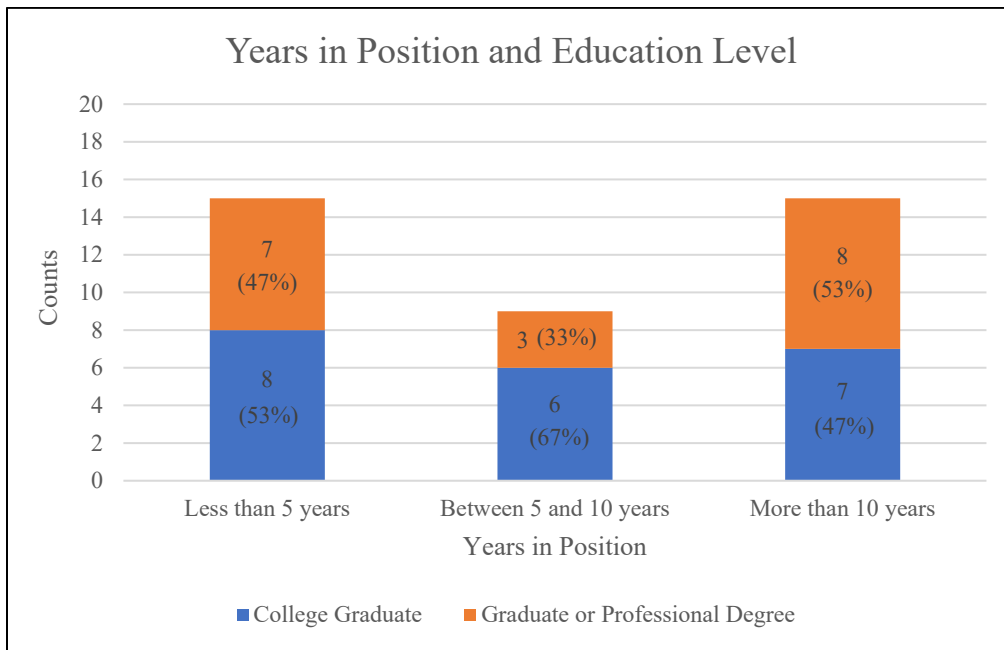




Figure 11 displays the relationship between length of tenure and education level. Interestingly, longer-tenured directors tend to be better-educated than those who have been in their roles 5-10 years, but the newest group of directors, those with less than 5 years in their role, have comparable educational backgrounds to the oldest group. This indicates that there has been a relatively recent shift in the caliber of new directors. Interestingly, this could suggest a growing level of expertise among newer entrants into camp directorship and leadership roles, which can help maintain, if not bolster, the important economic benefits these organizations bring to states and counties.

**Figure 11: Length of Tenure and Education Level**

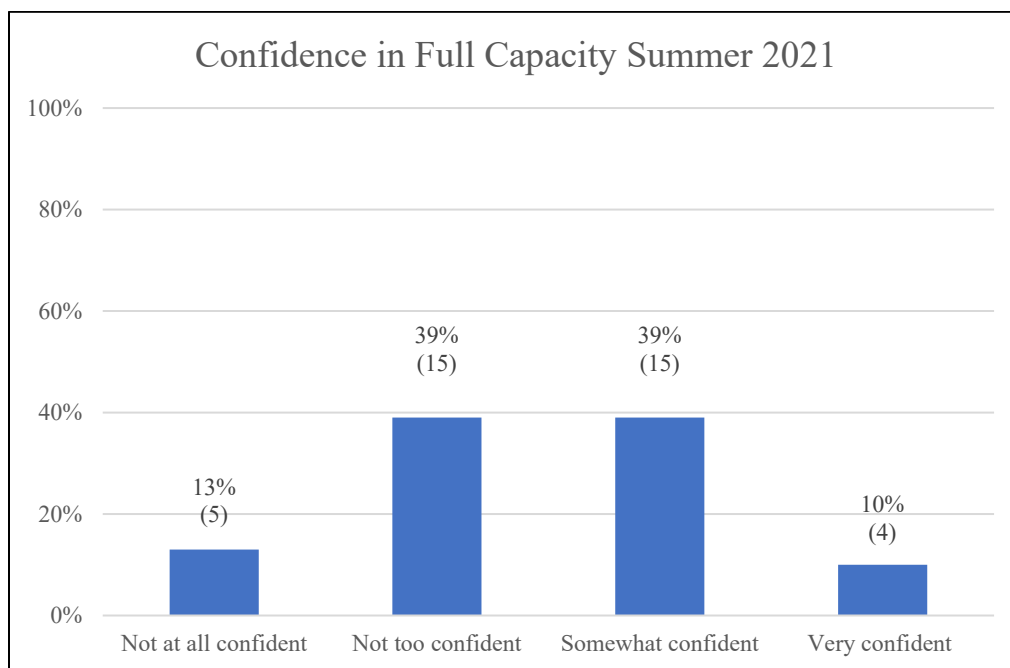


In summary, respondents were exclusively directors and other leaders at their respective camps. There was interesting diversity in age and length of tenure in their role; however, all respondents were at least college educated, and many also had graduate or professional degrees. This is likely representative of camp leaders throughout the state.

## PERCEIVED FUTURE FINANCIAL CHALLENGES

Conducting a survey and investigating camps during a pandemic offers unique opportunities. WI camps were undoubtedly impacted by this crisis. To ascertain how the pandemic was perceived to influence the summer of 2021, the survey instrument asked respondents about their perceptions of their future ability to operate at full capacity. Generally, respondents were split evenly. As Figure 12 indicates, 20 respondents were “not at all” or “not too” confident, while 19 were “somewhat” or “very” confident that their camp could operate at full capacity in 2021. Overall, most respondents were in the middle – not completely discouraged about their future ability to operate at full capacity, but not wholly confident either. Given the economic impact these camps have and the way in which they contribute to their local and state economies, addressing these challenges is paramount to continued success and economic growth.

**Figure 12: Thinking about next summer (2021), how confident are you that your camp will be able to operate at full capacity?**



To better understand the responses to this question, the survey instrument also gave the following prompt: “In one or two sentences, please describe what, if any, additional financial challenges your camp will face in returning to full operating capacity in summer 2021.” 36 respondents offered comment.

Some camp leaders were clearly concerned, with one writing “we depend heavily on outside money to help fund our campers...if we don’t have the necessary funding it will be extremely difficult to provide camp in 2021.”

Others were more optimistic; one comment read “The only challenge to use filing is whether COVID is still a significant issue. If it is diminishing, we will fill. We ran camp with youth last summer successfully. It was very successful and parents/kids loved it!”

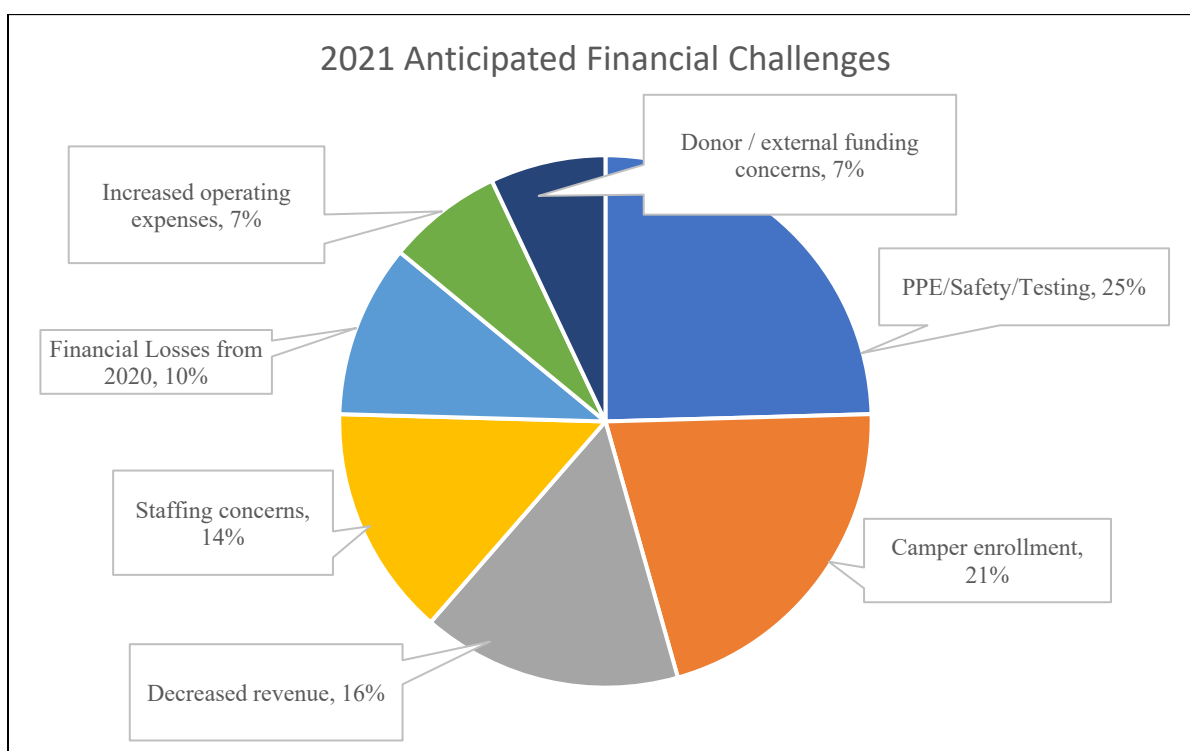
Some respondents went on to detail several contingencies revealing that while concerned, they had developed plans to operate at lower capacity, even if that meant operating in the negative financially.

While full, unedited responses are included in Appendix C, some key themes arose when reviewing these comments. These include:

1. PPE/Safety/testing including concerns (including cost and availability)
2. Financial losses and decreased programming from last summer
3. Increased or different operating expenses for next summer (generally)
4. Decreased revenue for next summer
5. Staffing concerns
6. Camper enrollment (lower enrollment because of restrictions and/or hesitation due to COVID-19)
7. Donor/external funding concerns

Figure 13 displays the frequency with which each theme appeared throughout the open-ended comments. Each comment could fall into any number of categories.

**Figure 13: Most frequent themes in open-ended financial challenges question**



Concerns regarding camper enrollment and PPE/Safety/Testing were the top two types of issues raised by respondents, with decreased revenue a close third. Often respondents would cite concerns of camper enrollment being forced to be low with capacity restrictions as well as fears that parents may not want to send their kids again this year. Staffing concerns were also common as more staff is needed to follow COVID 19-related safety protocols. Finally, some respondents cited the losses of 2020 and how that grew their concern for 2021 and some also referenced concerns about their sources of external funding that help offset camper costs. Hopefully, this information can be leveraged to help camps throughout the state make plans for summer and alleviate some of the concerns raised.

## ECONOMIC IMPACT

Using the data collected from the questionnaire as to historical budget expenditures, 5-year average estimates were calculated for the total operating expenditures (\$1,111,410.40) and the total capital expenditures (for this category the individual categories were averaged and modeled as separate categories for their respective industry impact). Using this data and the IMPLAN tool discussed in the methodology section, we can estimate the economic impact of the ACA WI camps. The resulting analysis provides a two-fold estimated annual economic impact in the form of the operating expenditures and the capital expenditures. This analysis is also a two-level analysis, beginning first by analyzing state level impact and then subsequently examining county-level economic impact. As these results rely on two spending questions from the survey, the averages and range of answers for those questions are included in full in Appendix D.

We begin by using the per camp averages from the first step. These were multiplied by the 241 resident camps (listed in DATCAP and provided via Cathy Scheder with the ACA) to gauge the state-level economic impact of these collective camps. We use an estimate of 241 resident camps (day camps were excluded as the collected expenditure data came exclusively from camps that have an overnight presence). Thus, the direct estimated impact on output in WI of the 241 resident camps at an average output of \$1,111,410.40 per camp yields a total estimated state-level impact of \$267,849,906.40 per year. Using the IMPLAN I-O modeling approach, this level of output was analyzed with a study region of the entire state of WI for the respective industry sector for the camps. (Sector 504 Other Amusement or Recreation Industries).

A similar process was employed for the capital expenditures analysis, however, the key difference is that the capital spending on behalf of the camp takes place in different sectors (think about a camp spending \$300,000 on construction, this would hit the construction sector, whereas spending on outdoor equipment would hit a different sector). To get the total estimates, the 5-year averages were first calculated for each capital spending category and then multiplied by the 241 resident camps to construct this estimate at the state-level. Each line item of capital expenditure was then analyzed by sector of impact and combined collectively to assess the state-level impact of capital spending by these camps.

The results for the operating expenditure analysis at the state-level are displayed in Table 7.

**Table 7: The Economic Impact of 241 Resident Camps on the State of WI**

Impact	Employment	Labor Income	Output
Direct Effect	5,003	\$109,184,887	\$267,849,906
Indirect Effect	694	\$35,527,043	\$125,548,943
Induced Effect	810	\$40,101,197	\$125,128,481
<b>Total Effect</b>	<b>6,507</b>	<b>\$184,813,127</b>	<b>\$518,527,330</b>
Multiplier	1.30	1.69	1.94

The key findings of Table 7 are as follows:

1. The estimated direct effect of these resident camps is 5,003 employees, \$109.2M in labor income, and \$267.8M in output or economic activity. This is to say that these camps are estimated to be

directly responsible for over 5,000 jobs and are responsible for the respective labor income and output to the WI economy on an annual basis.

2. When you factor in the multiplier effects in the WI economy (i.e. the businesses that benefit from payments for goods and services provided to these camps, as well as the employees that receive household income), the total estimated effect of these camps is 6,507 jobs, \$184.8M in income, and \$518.5M in total output for the state of WI.
3. The multiplier effects (total/direct) often tell a compelling story of impact. In this case, for every 1 job created by these resident camps, another 0.3 jobs are created through the multiplier effect in the WI economy. For every \$1 paid in labor income by these camps, another \$0.69 is paid out elsewhere in labor income in the WI economy. For every \$1 of output generated by these camps, an additional \$0.94 is created through multiplier effects. It is worth noting that state-level multipliers, notably output, tend to be larger than county-level multipliers, as the larger the geography the less likelihood for economic leakage from the region.

Similar analysis is explained below based on the average responses on the survey for capital expenditures. Table 8 clearly demonstrates that in addition to the income and effects revealed above, capital expenditures at WI camps also produce a great deal of economic impact.

**Table 8: The Economic Impact of 241 Resident Camps' Capital Expenditures on the State of WI**

Impact	Employment	Labor Income	Output
Direct Effect	847	\$39,429,685	\$114,590,776
Indirect Effect	200	\$12,605,527	\$39,142,252
Induced Effect	290	\$14,333,778	\$44,730,474
<b>Total Effect</b>	<b>1,337</b>	<b>\$66,368,990</b>	<b>\$198,463,502</b>
<b>Multiplier</b>	<b>1.58</b>	<b>1.68</b>	<b>1.73</b>

The key findings of Table 8 are as follows:

1. The estimated direct effect of the capital expenditures of these resident camps is 847 jobs, \$39.4M in labor income, and \$114.6M in output or economic activity on average per year.
2. When you factor in the multiplier effects in the WI economy (i.e. the businesses that benefit from payments for goods and services provided to these camps, as well as the employees that receive household income), the total estimated effect of these camps is 1,337 employees, \$66.4M in labor income, and \$198.5M in output or economic activity on the state of WI.
3. In this case, for every 1 job created by the capital expenditure by these resident camps, another 0.58 jobs are created elsewhere in the WI economy. For every \$1 paid in labor income by these camps, another \$0.68 is paid out in labor income in the WI economy. For every \$1 of output generated by the capital spending by these camps, an additional \$0.73 is created through multiplier effects.

Both tables are annual per year estimates that can be combined. On average resident camps are responsible for a total annual estimated economic impact of \$518.5M for their operating expenditures, plus an additional economic impact \$198.5M in capital spending per year when accounting for spillover effects. Taken together, we can estimate this as the total impact and do so in the executive summary.

The jobs numbers are also particularly interesting; as earlier analysis in this report details, the survey data suggests that full-time and part-time employees do not make up a large number of jobs in this section when compared to seasonal full-time and part-time work. IMPLAN uses the same assumptions as the Bureau of Economic Analysis in the treatment of seasonal work. If 1 job is 12 months, and a seasonal job is 3 months, then 4 seasonal jobs would be the equivalent of 1 full-time job. Rather than impose this restriction on the model of the number of jobs from the survey data, the IMPLAN model estimates the number of jobs based on the entered output size. For perspective, if you take the 5,002 jobs estimated as the direct effect for the operating expenditures as an average of the 241 camps, this yields an estimate of about 20.7 jobs per camp. The survey results for employment suggest the average for responding camps was about 6.2 full-time employees, 3.8 part-time employees, 60.8 full-time seasonal, and 24 part-time seasonal. When you think about part-time jobs and seasonal jobs combining to create a full-time job, the average of 20.7 from IMPLAN aligns with the survey data.

To focus on county-level results using the IMPLAN I-O modeling approach, we examine the output with a study region of every expenditure-reporting county for the respective industry sector for the camps. After collecting the varying results of each county-level model, the results were then averaged across counties to serve as an estimate of the average county-level economic impact of an average ACA WI camp. This is an especially important piece of the analysis, as the economic impact is linked heavily to the size of the economic activity in a respective county. As demonstrated earlier in this report, we do have a good representation of different counties in the survey responses throughout the state.

A similar approach was employed for the capital expenditures analysis, however, the key difference is that the capital spending on behalf of the camp takes place in different sectors (think about a camp spending \$300,000 on construction, this would hit the construction sector, whereas spending on outdoor equipment would hit a different sector). To get the total estimates, the 5-year averages were first calculated for each capital spending category. Each line item of capital expenditure was then analyzed by sector of impact and combined collectively to assess the county-level impact of capital spending by the average camp. Table 9 summarizes these findings.

**Table 9: The Average Economic Impact of an ACA WI camp on a WI County**

Impact	Employment	Labor Income	Output
Direct Effect	21.3	\$434,306	\$1,111,410
Indirect Effect	2.3	\$85,908	\$352,084
Induced Effect	1.5	\$60,068	\$203,802
<b>Total Effect</b>	<b>25.2</b>	<b>\$580,282</b>	<b>\$1,667,296</b>
Multiplier	1.18	1.34	1.50

The key findings of Table 9 are as follows:

1. The estimated direct effect of an average camp is 21.3 employees, \$434,306 in labor income, and \$1.1M in output or economic activity. In other words, this is the average estimated economic footprint for a single camp and its direct employment, labor income, and output measures on a WI county.
2. When you factor in the multiplier effects (i.e. the businesses that benefit from payments for goods and services provided to these camps, as well as the employees that receive household income), the total estimated county-level effect of an average camp is 25.2 jobs, \$580,282 in labor income, and \$1.7M in total output for a WI county based on this sample of data.
3. The multiplier effects (total/direct) often tell a compelling story of impact even at the county-level. In this case, for every 1 job created by these resident camps, another 0.18 jobs are created in the county, or in this case, for every 5 jobs created by these resident camps, roughly 1 job is created through the multiplier effect in the local county-level economy. For every \$1 paid in labor income by the average camp, another \$0.34 is paid out in labor income to the local county-level economy. For every \$1 of output generated by these camps, an additional \$0.50 is created through multiplier effects. It is worth noting that state-level multipliers, notably output, tend to be larger than county-level multipliers, as the larger the geography the less likelihood for economic leakage from the region. Hence when comparing these multiplier effects to the previous results, there is a tendency for these multipliers to be smaller.

The results for the capital expenditure analysis at the county-level are displayed in Table 10 below.

**Table 10: The Average Economic Impact of the Capital Expenditures of an ACA WI camp on a WI County**

Impact	Employment	Labor Income	Output
Direct Effect	3.7	\$126,836	\$452,503
Indirect Effect	0.5	\$24,715	\$81,699
Induced Effect	0.4	\$17,588	\$59,030
<b>Total Effect</b>	<b>4.7</b>	<b>\$169,139</b>	<b>\$593,232</b>
Multiplier	1.26	1.35	1.31

The key findings of Table 10 are as follows:

1. The estimated direct effect of the capital expenditures of an average camp on a WI county is 3.7 jobs, \$126,836 in labor income, and \$452,503 in output or economic activity on per year.
2. When you factor in the multiplier effects (i.e. the businesses that benefit from payments for goods and services provided to these camps, as well as the employees that receive household income), the total estimated effect of an average camp is 4.7 employees, \$169,139 in labor income, and \$593,232 in output or economic activity on a county in WI.

3. In this case, for every 1 job created by the capital expenditure by an average camp, another 0.26 jobs are created in the county. For every \$1 paid in labor income by an average camp, another \$0.35 is paid out in labor income in the county. For every \$1 of output generated by the capital spending by these camps, an additional \$0.31 is created through multiplier effects.

As was the case for the state-level analysis, both of the county-level tables are annual per year estimates that can be combined. Those totals are also highlighted in the executive summary at the beginning of this report.

In terms of the jobs and labor income categories, the approach allowed IMPLAN to construct the estimate for each respective county that was modeled based on the given \$1.1M in output. However, the jobs conversion via seasonal, part-time, etc. discussed previously holds here as well.

One final caveat on this analysis—if one takes the averages of each of the line items that make up the capital expenditures table and adds them together to get the total capital expenditures, the sum will not necessarily equal the direct effect number for output. The capital expenditures analysis is modeled by the sector where the money is spent. In this analysis, money can be spent on sectors that have retail markups on products that were purchased wholesale. At the county-level there are often leakages where money from the economy flows outside of the county, this often happens if there is anything purchased in this manner. IMPLAN produces a sector-based estimate of money that flows out of a regional economy in this fashion and reduces that amount from the direct output number in this case.

**In sum, the economic contribution of ACA camps to Wisconsin and its constituent counties is evident; camp operations continue to drive considerable economic activity and employment across the state through demonstrable direct and indirect means. This conclusion rests on survey-based data regarding camp operating and capital expenditures in conjunction with I-O models estimated via the IMPLAN framework aimed at assessment of camp impacts on employment, labor income, and output.**



## REFERENCES

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## APPENDIX A: SURVEY INSTRUMENT COPY



# AMERICAN CAMP ASSOCIATION WISCONSIN CAMP ECONOMIC IMPACT FINAL 2020 QUESTIONNAIRE

The American Camping Association (ACA) thanks you in advance for completing this survey. The information you provide is critical to our efforts to convey the economic value of Wisconsin camps to funders, parents, communities, policy makers, and many other stakeholders. *Please read and answer each of the questions below. All of your responses are COMPLETELY CONFIDENTIAL and will never be linked to you or your camp. Thank you for taking time out of your day to tell us about your camp.* If you have questions about these procedures please contact Dr. Jamie Lynch, Director of the St. Norbert College Strategic Research Institute, at [jamie.lynch@snc.edu](mailto:jamie.lynch@snc.edu). Questions concerning the ACA should be directed to Hasim Dawkins, Regional Director of the American Camp Association at [hdawkins@acacamps.org](mailto:hdawkins@acacamps.org) or Cathy Scheder, American Camp Association WI Local Council of Leaders Chair at [secondnaturepartners@gmail.com](mailto:secondnaturepartners@gmail.com).

1. How long has your camp been in operation?
  - Less than 1 year .....1 (SKIP TO END)
  - 1 – 5 years .....2
  - 6 – 10 years .....3
  - 11 – 20 years .....4
  - 21 – 50 years .....5
  - More than 50 years.....6
  
2. In what Wisconsin County is your camp primarily located?
  - <<drop down>>
  
3. Which of the following best describes your camp?
  - Independent, not for profit .....1
  - Independent, for profit .....2
  - Affiliated with agency.....3
  - Affiliated with a faith-based organization .....4
  - Municipal or Government.....5
  - Primarily affiliated with a school, college or university.....6
  - Health organization.....7
  - Other, please specify: \_\_\_\_\_.....9
  
4. Which of the following best describes your camp?
  - Primarily overnight camp .....1
  - Primarily day camp .....2
  - Overnight & day camp.....3
  - Primarily serve rental groups .....4
  - Trip and travel program .....5
  - Some combination of day, overnight, and rental group programming .....6
  - Other, please specify: \_\_\_\_\_.....9
  
5. Does your camp operate in the off-season (not during the summer)?
 

*(Please check all that apply)*

  - Summer .....1
  - Fall .....2
  - Winter .....3
  - Spring.....4

## BUDGET AND SPENDING

6. The following list contains several common budget or expense items for residential and day camps. To the best of your ability, please provide your camp's spending on the following sectors from 2015-2019. Please leave blank areas for years where no spending occurred. *(Please fill in the dollar amount spent for each year and category as a whole number only, e.g. 30,000)*

	2019	2018	2017	2016	2015
A. Food services	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
B. Occupancy	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
C. Transportation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
D. Administrative	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E. Program	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
F. Health services	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
G. Staff (other than salaries)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
H. Marketing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
I. Contract services	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
J. Insurance/Benefits	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
K. Staff expenditures (salaries)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
L. Taxes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
M. Other operating expenses	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>N. Total Operating Expenses</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

7. The following list contains several common capital expenditures for residential and day camps. To the best of your ability, please provide your camp's spending on the following expenditures from 2015-2019. Please leave blank areas for years where no spending occurred. *(Please fill in the dollar amount spent for each year and category as a whole number only, e.g. 30,000)*

	2019	2018	2017	2016	2015
A. New or renovated buildings	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
B. Ground improvements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
C. Horses and other livestock	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
D. Vehicles	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E. Program equipment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
F. Equipment maintenance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
G. Other capital expenditures	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

8. Does your camp donate goods or services to local charities or service organizations?  
 Yes .....1  
 No.....2 (SKIP TO Q9)  
 Not Sure .....8 (SKIP TO Q9)

8a. In one or two sentences, please describe the services or goods your camp donates to local charities or service organizations. Please also list the charities and organizations.

---

9. Thinking about next summer (2021), how confident are you that your camp will be able to operate at full capacity? Would you say you are...

- Very confident .....1
- Somewhat confident.....2
- Not too confident .....2
- Not at all confident.....8

9a. In one or two sentences, please describe what, if any, anticipated financial challenges your camp will face in returning to full operating capacity in summer 2021.

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## DEMOGRAPHICS

10. What is your current job title?

<<open-ended>>

11. How long have you been in your current position?

- Less than one year.....1
- 1 – 2 years .....2
- 3 – 4 years .....3
- 5 – 6 years .....4
- 7 – 8 years .....5
- 9 – 10 years .....6
- More than 10 years.....7

12. Which of the following age groups do you fall into?

- 18 – 24 years .....1
- 25 – 34 years .....2
- 35 – 44 years .....3
- 45 – 54 years .....4
- 55 – 64 years .....5
- 65 – 74 years .....6
- 75 years or older.....7

13. What was your organization’s total gross revenue for last year?

- Less than \$100,000 .....1
- \$100,000 - \$249,999 .....2
- \$250,000 - \$499,999 .....3
- \$500,000 - \$999,999 .....4
- \$1 million - \$2.5 million .....5
- \$2.6 million - \$5 million .....6
- \$5.1 million - \$10 million .....7
- Greater than \$10 million .....8

14. What is the highest level of education you have completed?

- Less than a high school diploma .....1
- High school diploma or GED .....2
- Some college or tech school .....3
- Graduated from college .....4
- Graduate or professional degree .....5

15. How many full-time and part-time employees work at your camp?

*(Please fill in the number for each year and category as a whole number only, e.g. 25)*

	2019	2018	2017	2016	2015
A. Full-time year round	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
B. Part-time year round	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
C. Full-time seasonal	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
D. Part-time seasonal	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E. Volunteer	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Thank you for taking time to support the Wisconsin Camps!**

## **APPENDIX B: OPEN-ENDED RESPONSES – QUESTION 8**

While the report summarizes key findings from open-ended responses, it is important for stakeholders to have the opportunity to review respondents' full answers. Below are the unedited responses supplied by those who answered affirmatively in Question 7, that their camp donates good or services to local charities or service organizations.

**Question 8: In one or two sentences, please describe the services or goods your camp donates to local charities or service organizations. Please also list the charities and organizations.**

- We provide scholarships to local children to attend day camp and resident camp as well as auction items for other non-profits to utilize in efforts to raise their organizations fund.
- At the end of each season we have donated unopened bulk dry goods to Feed My People in Door County.
- We are active members in the local and national communities. Throughout the summer our campers often take part in community service projects and fundraising efforts both for local Wisconsin organizations and national organizations of interest/prominence.
- Our college students and high school campers serve in churches (multiple) and charities (Northwoods Needs Ministry) throughout the year. We provide camp scholarships for local youth to come to camp in the summer.
- We provide snacks and food to after school and sports programs.
- Our grounds are used by Wisconsin K9 search and rescue group for training 2-3/yr. We also allow area youth groups to use our site for activities on occasion free of charge.
- Food left over from summer camps donated to the Women's Shelter
- food at the end of the camping season and monetary donations to local charities
- We tend to donate food to food pantries whenever we can along with clothing to the local goodwill.
- Excess food at the end of the summer
- We donate lots of food at the end of each year. Also any items that we are replacing, bunk beds, boats, etc.
- Clothing Food Financial aid for local families
- We often will allow the organization to use the property at no cost. This includes local churches, schools, and police and fire.
- Blankets, lost and found items, wood chips, firewood, free training/accommodations and meals, meeting space, community activities, storm shelter, and food items.

## APPENDIX C: OPEN-ENDED RESPONSES – QUESTION 9

While the report examines the open-ended answers from respondents that reveal impact of COVID-19 on camp operations, it is important for stakeholders to have the opportunity to review respondents' full answers. Below are the unedited responses supplied by respondent about the additional financial challenges they anticipate for the summer of 2021.

**Question 9: In one or two sentences, please describe what, if any, additional financial challenges your camp will face in returning to full operating capacity in summer 2021.**

- We lost significant revenue because of 2020 lockdowns and stunted the confidence constituents have regarding 2021 opportunities.
- We will likely struggle with operating expenses and parents being able to pay to send their child to camp. We have cut drastically what we will do in summer 2021 which will impact us and other businesses we usually work with.
- Some of our donor support is predicated on the success of third-party events and businesses doing well financially; with the uncertainty that many of them are facing, it is impossible to know what level of support that they will be able to provide.
- Depending on what our genius governor does, I anticipate extra cost due to the continued fear mongering of the pandemic resulting in higher expenses for sanitation and other hygiene equipment.
- covid
- This will be based on local requirements and guidelines. In 2020 we operated at a reduced capacity due to 100% of rental groups canceling from March-June and 85% canceled in August. Our program that are run inhouse were at lower capacity due to staffing. We anticipate staffing to be a struggle as recruitment tactics are limited this year.
- Camper number will be down because of limited restrictions
- higher operational expenses due to loans we had to take out to get us through 2020
- N/A due to fundraising and donor community
- We have three contingencies in place. From full capacity to virtual, we are planning on half-capacity for the full season, including adult programming and a concert series with seating mostly outside. This reduces our revenue in half -- and forgoes over \$120,000 in revenue that pays for overhead outside of donor gifts.
- Camper enrollment, covid expenses will be the biggest financial challenges in addition to filling the gap from the roll over tuition.
- Finding summer staff and proper healthcare staff is our number one concern. In addition, we are concerned about families being ready to send their kids to camp after the pandemic.
- We are extremely concerned about the increased cost of running camp -- this includes upgrades to our facility to make it more COVID-friendly, testing expenses, increasing staffing costs, increased need for medical supplies and the increased financial aid our camper families will need (due to the ongoing financial strain of the pandemic). In addition, we are concerned about the potential for decreased demand as the result of the lost summer -- families for both financial and others reasons will need to make prioritization decisions about how to spend their limited resources.
- The only challenge to us filling is whether Covid is still a significant issue. If it diminishing, we will fill. We ran camp with youth last summer successfully. It was very successful and parents/kids loved it!



- Health services being able to support screening and testing; Finding enough campers willing to attend.
- With lower revenue in 2020, it will be tough to open at full capacity without knowing if we can end the summer in the black.
- We have resources to make it to end of March. We will need business to pick up in the spring for needed cash. We hope that summer registration deposits will start to come in during March, April, May.
- We do not anticipate being able to run at full capacity. I think we will cut our number of weeks and perhaps shorten each session by a day. This does mean that our revenue will be down by perhaps at least \$150,000.
- we had a loss this year of \$550K. I hope testing becomes readily available and at a decent price. One company quoted me 130K for testing that would be needed for our full-season program which is 7 weeks.
- People following the restrictions that we will need to operate under. Parents willing to send their kids.
- We typically have \$650,000 of rental group income annually from school groups, universities and churches. I do not anticipate groups of the size that bring in revenue in 2021. We hope to run overnight camp in 2021. We plan to run day camp in 2021
- We are planning to operate at half capacity, but that could be increased or decreased based on pandemic conditions.
- Our summer camp and other programming was typically financially subsidized by income from other areas of our organization. Due to budget shortfalls caused by COVID-19, camp programming will need to operate as if it were financially independent. Furthermore, our leadership has decided camp will stay entirely virtual for summer 2021, but as more people are vaccinated, there is some concern that there will not be much interest in virtual camp.
- My apologies, I do not have any budgetary information at all. Getting kitchen & dining hall adapted to provide COVID-19 safety precautions will very likely be a big concern among other things such as busing.
- staffing low enrollment again shutting down due to covid
- We depend heavily on outside money to help fund our campers (i.e scope, title 20 and more) If we don't have the necessary funding it will be extremely difficult to provide camp in 2021
- Many families rolled over tuition from 2020 to 2021 so we will have less \$ coming in even if camp is full. Expect to have significantly increased expenses for extra staff, PPE, cleaning, staff mental health, testing.
- Our main program will be able to run in some capacity, but with reduced enrollment numbers due to capacity issues and increased expenses. Covid may limit our ability to host other events and shoulder season programming.
- Decreased revenue from lower enrollment, higher costs due to more staffing and other needs (PPE, testing, etc).
- Due to Covid 19, we will most likely not be running at full capacity. This will be challenging because we will still need provide out staff with salaries, food, and housing.
- 50 to 65% less than 2019 revenue. 2019 was all time high. 2020 was 87% less than 2019. We see some improvement in 2021 over 2020.
- Our decision to not return to full capacity next year is not a financial one, but a health/safety one.
- We are planning to run at 50% capacity. This will allow us to run without a deficit for the summer, but will be very tight and the budget is as low as possible.

- If we open at partial capacity but still need full staff we will operate in the negative financially.
- Limiting the number of campers we may have will hurt us financially. Plus, all the increased costs of operating our Camp with "Best Practice" standards is very costly. So with numbers going down and expenses going up it's hard to keep our staff paid, have the right amount of staff, recruit additional help needed, etc.
- Related COVID modifications to buildings, testing protocols, adequate quarantine spaces, increased PPE needs, increased staffing needs etc.

**APPENDIX D: TABLES FOR BUDGET AND CAPITAL EXPENSES (QUESTIONS 6 & 7)**

Question 6 asked respondents to fill in, to the best of their ability, their spending on these common budget and expense items. In bold is the average, below is the range.

<b>BUDGET ITEM</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
<b>Food services</b>	<b>\$126,039</b>	<b>\$121,831</b>	<b>\$173,111</b>	<b>\$88,810</b>	<b>\$86,986</b>
	\$3,000 - \$503,762	\$3,000 - \$508,274	\$2,500 - \$1,280,000	\$2,500 - \$205,000	\$2,500 - \$190,254
<b>Occupancy</b>	<b>\$69,790</b>	<b>\$62,251</b>	<b>\$71,230</b>	<b>\$53,496</b>	<b>\$58,433</b>
	\$55 - \$168,000	\$300 - \$164,000	\$300 - \$231,000	\$68 - \$163,000	\$300 - \$159,000
<b>Transportation</b>	<b>\$35,101</b>	<b>\$40,916</b>	<b>\$31,964</b>	<b>\$32,232</b>	<b>\$32,262</b>
	\$250 - \$118,742	\$250 - \$139,000	\$250 - \$114,000	\$250 - \$126,000	\$250 - \$114,000
<b>Administrative</b>	<b>\$135,016</b>	<b>\$118,753</b>	<b>\$61,665</b>	<b>\$61,002</b>	<b>\$58,387</b>
	\$2,000 - \$636,038	\$1,830 - \$588,235	\$1,800 - \$283,992	\$2,200 - \$281,170	\$2,000 - \$245,470
<b>Program</b>	<b>\$62,668</b>	<b>\$49,368</b>	<b>\$30,605</b>	<b>\$32,530</b>	<b>\$30,161</b>
	\$2,900 - \$410,400	\$3,500 - \$250,101	\$2,900 - \$110,000	\$2,100 - \$125,000	\$3,000 - \$108,000
<b>Health services</b>	<b>\$7,888</b>	<b>\$9,941</b>	<b>\$8,002</b>	<b>\$6,508</b>	<b>\$4,788</b>
	\$100 - \$54,887	\$150 - \$60,383	\$150 - \$64,000	\$150 - \$54,000	\$150 - \$29,000
<b>Staff (other than salaries)</b>	<b>\$27,737</b>	<b>\$24,366</b>	<b>\$21,518</b>	<b>\$21,876</b>	<b>\$22,448</b>
	\$1,500 - \$162,902	\$500 - \$147,658	\$2,000 - \$109,327	\$165 - \$121,151	\$1,101 - \$135,898
<b>Marketing</b>	<b>\$16,493</b>	<b>\$16,084</b>	<b>\$12,692</b>	<b>\$13,444</b>	<b>\$14,083</b>
	\$150 - \$55,000	\$497 - \$64,000	\$1,000 - \$41,000	\$625 - \$47,000	\$97 - \$45,000
<b>Contract services</b>	<b>\$24,107</b>	<b>\$25,283</b>	<b>\$25,688</b>	<b>\$23,898</b>	<b>\$20,418</b>
	\$3,612 - \$69,262	\$4,500 - \$61,071	\$4,500 - \$60,000	\$4,500 - \$55,000	\$4,030 - \$45,249
<b>Insurance/Benefits</b>	<b>\$84,121</b>	<b>\$72,932</b>	<b>\$63,802</b>	<b>\$63,139</b>	<b>\$65,771</b>
	\$4,180 - \$200,000	\$3,500 - \$207,000	\$2,400 - \$168,000	\$2,564 - \$172,000	\$3,000 - \$169,000
<b>Staff expenditures (salaries)</b>	<b>\$359,317</b>	<b>\$320,752</b>	<b>\$306,397</b>	<b>\$299,823</b>	<b>\$283,104</b>
	\$20,794 - \$686,246	\$233 - \$658,000	\$12,800 - \$641,000	\$11,606 - \$607,000	\$14,900 - \$628,000
<b>Taxes</b>	<b>\$31,942</b>	<b>\$39,330</b>	<b>\$40,570</b>	<b>\$36,588</b>	<b>\$36,659</b>
	\$750 - \$125,000	\$750 - \$125,000	\$750 - \$125,000	\$700 - \$125,000	\$700 - \$125,000
<b>Other operating expenses</b>	<b>\$69,304</b>	<b>\$99,830</b>	<b>\$77,711</b>	<b>\$79,381</b>	<b>\$75,508</b>
	\$1,023 - \$224,360	\$1,121 - \$278,800	\$1 - \$340,550	\$2 - \$279,300	\$520 - \$291,300
<b>Total Operating Expenses</b>	<b>\$1,247,359</b>	<b>\$1,307,091</b>	<b>\$1,022,086</b>	<b>\$995,080</b>	<b>\$985,43600</b>
	\$56,864 - \$4,930,178	\$48,251 - \$5,128,420	\$41,469 - \$4,796,600	\$43,412 - \$4,618,919	\$45,340 - \$4,272,130

Question 7 asked respondents to fill in, to the best of their ability, their spending on these common capital expense items. In bold is the average, below is the range.

<b>CAPITAL EXPENSE</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
<b>New or renovated buildings</b>	<b>\$403,119</b>	<b>\$374,397</b>	<b>\$376,600</b>	<b>\$248,404</b>	<b>\$126,476</b>
	\$3,000 - \$4,500,000	\$5,000 - \$2,400,000	\$2,500 - \$3,600,000	\$2,000 - \$1,650,000	\$4,000 - \$400,000
<b>Ground improvements</b>	<b>\$30,893</b>	<b>\$26,222</b>	<b>\$33,757</b>	<b>\$25,429</b>	<b>\$19,922</b>
	\$5,000 - \$75,000	\$1,284 - \$100,000	\$500 - \$113,000	\$575 - \$57,000	\$1,610 - \$50,000
<b>Horses and other livestock</b>	<b>\$18,000</b>	<b>\$18,000</b>	<b>\$24,500</b>	<b>\$18,000</b>	<b>\$18,000</b>
	\$6,000 - \$30,000	\$6,000 - \$30,000	\$19,000 - \$30,000	\$6,000 - \$30,000	\$6,000 - \$30,000
<b>Vehicles</b>	<b>\$24,449</b>	<b>\$24,406</b>	<b>\$21,643</b>	<b>\$16,668</b>	<b>\$24,000</b>
	\$10,000 - \$45,000	\$9,250 - \$41,000	\$2,000 - \$50,000	\$10,000 - \$23,000	\$5,000 - \$50,000
<b>Program equipment</b>	<b>\$15,038</b>	<b>\$16,063</b>	<b>\$18,461</b>	<b>\$15,627</b>	<b>\$19,469</b>
	\$365 - \$50,000	\$2,000 - \$50,000	\$500 - \$55,000	\$500 - \$50,000	\$500 - \$50,000
<b>Equipment maintenance</b>	<b>\$13,793</b>	<b>\$6,556</b>	<b>\$9,903</b>	<b>\$6,672</b>	<b>\$7,662</b>
	\$5,000 - \$56,000	\$744 - \$15,000	\$700 - \$26,000	\$700 - \$10,000	\$500 - \$20,000
<b>Other capital expenditures</b>	<b>\$44,606</b>	<b>\$25,000</b>	<b>\$237,500</b>	<b>\$35,667</b>	<b>\$32,500</b>
	\$2,634 - \$155,000	\$25,000 - \$25,000	\$25,000 - \$450,000	\$25,000 - \$50,000	\$25,000 - \$40,000