



SAME Board of Direction Minutes

Monday, Dec. 15, 2025, 1100

Virtual

BOD Position	First	Last	Attendance
RVP Mid	Wendy	Amann	X
Treasurer	Jordan	Beard	X
Chair, Foundation	Tim	Byers	conflict
RVP East	Ed	Chamberlayne	X (partial)
Counsel	Craig	Croteau	
Elected Director Yr 3	Roland	DeGuzman	X (partial)
C3 Chair Project Lifecycle	Ann	Ewy	X
President	Mike	Huffstetler	X
Past President	Sharon	Krock	X
President-Elect	Ben	Matthews	X
Vice President	Patrice	Melancon	X
Elected Director Yr 1	Sid	Osgood	X
C3 Chair Workforce Development	Zakary	Payne	X
Elected Director Yr 2	Shane	Payne	X (partial)
Vice President	Albert	Romano	X
RVP West	Colleen	Rust	X
Executive Director/Secretary	Mike	Wehr	X
Vice President	Carrie Ann	Williams	X
C3 Chair Membership	Brad	Wilson	X

did not attend

Call To Order

Mike Huffstetler, SAME President, called the meeting to order at approximately 1100 hrs, they recited the Pledge of Allegiance, and a quorum was established. He proceeded to follow the published agenda (Encl 1). Slides are at Enclosure 2.

Consent Agenda

- [BOD Meeting Minutes 8-3-25](#)

The BOD voted to approve the Consent Agenda.

Mike Wehr, Executive Director, mentioned the time and attention that has been put into the budget. He highlighted some items in the budget narrative (Encl 3) for the board. There are three budget scenarios explained which is new for the SAME National Office. We are conservative on events revenue and forward on growth. There is also a big shift toward the Foundation. Our budget is nested within our 2030 Strategic Goals. IGE is in high demand. People encompass K-CEO (learning at every level). All of the investments of the 2026 budget are tied back to the goals.

The BOD voted to approve the FY26 Budget and the amended National Priorities.

National Office Priorities (Final - Encl 4)

Mike unveiled the 2026 proposed National Priorities. They connect to the three points we heard from SBC keynote speaker, Lindsay Shookus: vulnerability, adaptability, and credibility.

- Deliver First-Class Customer Experience: Ensure that our members and partners get value from their engagement through SAME, our programs, products, services, and events.

- Advance/Assist Key SAME Activities: Ensure that we are helping enable the success of what the NLA, volunteer leadership, and 2030 Strategic Plan expect SAME to achieve.
- Align Opportunities, Investments & Resources: Ensure that we take advantage of how we can grow the Society and increase its impact, not accepting the status quo.

Discussion

- Leveraging Strategic Partners falls under “Align Opportunities.”
- This is how the staff will develop their performance goals. Every staff member should see themselves in these priorities with the help of their supervisors.
- Should avoid the word “Ensure.” Final is re-worded.
- We should call out “Posts” by name to remain clear in our support to Posts that drive the Strategic Plan. Final is re-worded.

SAME Budget Brief (Encl 2, Slides 3-18)

Mike Wehr provided the bottom line up front. The budget is conservative in revenue and liberal with hiring to help us achieve our goals and priorities. We are “right-sizing” the staff to answer known issues, but also to increase focus on the Foundation. He described the choke points that the staff has experienced and the need for the new hires. He reminded the BOD of the authorities for the budget in the Financial Policy & Procedures for SAME. Directors may amend a line item of the SAME annual budget with the approval of the Executive Director and the Board of Direction will be notified of any budget amendment resulting in a significant change to the approved budget.

James Black, Director of Finance & Administration, gave an overview of the 2026 budget and finances. He showed a comparison of 2025 forecast and the 2026 budget. We are budgeting an overall 1.5% increase in operations revenue which is conservative. For the comparison for revenue with investment gains, it's important to note that while the forecast includes investment gains, we do not budget for that. Total expenses are increased by 7.9% due to the efforts underway to grow the staff to achieve the goals of the strategic plan. He showed the 2026 budget by department to show how money is going in and out.

Drivers of revenue change include member dues (approved dues increase), partnership mergers, meetings revenue, and investments. Drivers of expenses include labor & fringe, travel, IT & contractual, advertising, depreciation, and meeting expenses. We are planning to hire six new staff for a total cost of \$444K: Meetings Manager (transitioning from contractor), Programs Manager, Junior Graphics Designer, Foundation Fundraising & Stewardship Manager, and Governance & Foundation Coordinator. Foundation will cover \$80K in labor. Travel expenses will increase based on strategic need and by request through R2C; this is big driver of strategic goals. IT will increase due to licenses for new hires, expansion of data analytics (strategic importance), and enhanced cybersecurity defenses and documentation processes.

Discussion

- Where is accounting at right now with it's new hires in relation to the budget? How do you feel about the process with your wealth of experience? The team is catching up well, the new Sr. Accountant is doing really well and we should be able to close out the year on time. It is nice to have an organization with a strong revenue drive and process with the ability and resources to grow.
- Jordan Beard, SAME Treasurer, praised the process that was undertaken by James and the National Office to create the budget. We are in a strong and financially healthy position. We did a great job of nesting the budget into the strategic plan. Disruption does cause opportunity as we have seen with SBC and SAME has a foundational role in that opportunity with investment and growth.
- Are any of the objectives outlined in the budget measurable? To what extent are metrics required to show the impact of the changes. It may be complicated at first, but will help to share the impact with our members.
- Where do webinars fall in the budget? We have discussed some possibilities with webinars. The amount of revenue received from non-members attending webinars was very low. It's really a member benefit. This is an opportunity moving forward and needs to be examined for topical interest and relevance as well as frequency.

National Leadership Assembly (SBC) AAR

Mike Huffstetler gave an overview of the NLA meeting and asked for discussion points from board members. What went well, what should be adjusted overall, and what should be adjusted for Spring vs Fall? We anticipate that the Spring NLA meeting will have a slightly different format than Fall. Spring will include orientation and updates on pressing issues instead of quad chart briefings. We have flipped the paradigm, but now we need to distance ourselves from the old paradigm. We need to utilize the full breadth of the NLA to address the needs and initiatives that surface. We should be in constant communication with our colleagues to identify trends and opportunities. Continue to leverage SLO calls and EAG as well as Engage. We need to continue to spread awareness of the Foundation to Posts. San Antonio has a Foundation section in their newsletter which is a best practice. Below is a summary of the discussion.

Discussion

- **Meeting Structure and Engagement:** Participants agreed that the new NLA format, which emphasized broad participation and time management, was successful in giving more members a voice and keeping discussions focused and engaging. Suggestions were made to continue using breakout groups for actionable problem-solving and to ensure all members feel included.
- **Pressing Issues Process:** The group discussed the process for surfacing, prioritizing, and assigning pressing issues, with suggestions to formalize the submission and vetting process, clarify expectations and timelines, and ensure that actionable items are assigned to appropriate groups or committees. There was consensus that the pressing issues log should remain a living document, with ongoing input and transparent prioritization.
- **Role of RVPs and Communication:** A couple board members highlighted the importance of Regional Vice Presidents (RVPs) in connecting with posts and surfacing local issues, recommending improved communication channels and early, clear expectations for engagement.
- **Strategic vs. Tactical Issues:** Mike W. and others discussed the need to distinguish between strategic, national-level issues and more tactical, local concerns, ensuring that the NLA focuses on items with broad impact while still capturing valuable grassroots input. The group considered renaming the 'pressing issues' list to 'strategic needs' to reinforce this focus.
- **Best Practices and Coordination:** The group discussed the implementation of innovation and technology steering committee positions within COIs, agreeing to coordinate across groups to avoid duplication and share best practices, with the intent to report back at the next NLA meeting.

NLA Pressing Issues (Encl 5)

Kathy Off walked the BOD through the issues that were brought forward from the survey and the NLA meeting "parking lot." While there are entities assigned to each subject, several items will require extensive discussions with many different stakeholders. All items will include the appropriate staff liaisons with most reporting occurring at the JETC NLA meeting. The document will be shared with the NLA; it will be a living document that will be maintained by the Executive Committee. While not all items on the original list are tagged for reporting at JETC, all items will remain on the list. Some items are currently being actioned by staff. Additionally, even if a responsible party feels they have successfully addressed an issue, we ask that a report is still given to the NLA to make everybody aware of the action and follow-up.

Closing Remarks

Mike H. gave an update on the Executive Director search. We are seeing some applications and hope to see more going into January. The Succession Committee is meeting weekly. Mike shared his favorite quote from Tom Brown, Deputy Director for Civil Engineers, U.S. Air Force: "SAME is always where partnership meets purpose." Even with the struggles that our service partners have been going through, they still see SAME as essential to their mission. We should take every opportunity to share the dialogue we witness from the government and industry. As the board of direction, you drive the strategic direction of the Society. The meeting was adjourned at approximately 12:50 p.m. ET.



MG Mike Wehr, P.E., USA (Ret.)
Executive Director

Encl 1: Agenda
Encl 2: Slides
Encl 3: 2026 Budget Narrative
Encl 4: 2026 National Priorities
Encl 5 : Pressing Issue Worksheet

ENCLOSURE 1: Agenda

TIME	AGENDA	RESPONSIBLE
1100 – 1105	Call to Order, Pledge, Opening Remarks	Mike Huffstetler
1110 – 1150	National Budget 2026 – <i>Decision</i>	Mike Wehr, Jordan Beard, James Black
1105 – 1110	National Priorities - <i>Decision</i>	Mike Wehr
1150 – 1200	NLA AAR	Mike Huffstetler
1200 – 1250	NLA – Generated Issues for Action (spreadsheet discussion)	Mike Huffstetler, Roland DeGuzman
1250 – 1300	Closing Remarks	Mike Huffstetler



2026 Proposed National Officer Priorities



Deliver First-Class Customer Experience

- Ensure that our members and partners get value from their engagement through SAME, our programs, products, services, and events.

Advance/Assist Key SAME Activities

- Ensure that we are helping enable the success of what the NLA, volunteer leadership, and 2030 Strategic Plan expects SAME to achieve

Align Opportunities, Investments & Resources

- Ensure that we take advantage of how we can grow the Society and increase its impact, not accepting the status quo



Society of American Military Engineers Financial Report

Budget 2026

Report December 15, 2025

3  Society of American Military Engineers | Established 1920 | Drive Partnerships, Deliver Solutions, Develop People same.org |  @SAMENATIONAL |  @SAME_NATIONAL |  "Society of American Military Engineers"

What's Driving the 2026 Budget



Drive Partnerships

2025 reflected a heightened commitment to partnering with SAME, notably within an environment of Executive Orders and implementation guidance.

Deliver Solutions

The demand for Industry Government Engagement (IGE) is growing to keep pace with Federal demand for A/E/C support within the Department of War and the acquisition to support it.

Develop People

We recognized People experiencing and serving SAME at all levels contribute to the Partnerships and Solutions.

4  Society of American Military Engineers | Established 1920 | Drive Partnerships, Deliver Solutions, Develop People same.org |  @SAMENATIONAL |  @SAME_NATIONAL |  "Society of American Military Engineers"

The Bottom Line Up Front:



Conservative Revenues with Events & Meetings, but also the right level of Membership Dues based upon 2025 Decision

Staff Right-Sizing reflected in:

Two positions that are converting or bridging

Four new positions:

Two to reinforce areas of too much overtime or constraint (education and graphics)

Two for our new 5th Director of Governance and Philanthropy

For the overall benefit of

the institution, there is value in moving forward together on a timeline, not piecemealing.

5  Society of American Military Engineers | Established 1920 | Drive Partnerships, Deliver Solutions, Develop People same.org | [Facebook](https://www.facebook.com/SAMENATIONAL) | [Twitter](https://twitter.com/SAME_NATIONAL) | [LinkedIn](https://www.linkedin.com/company/society-of-american-military-engineers) | "Society of American Military Engineers"

Budget Authority



Budget Amendments

Directors may amend a line item of the SAME annual budget with the approval of the Executive Director.

The Executive Committee will be notified of any budget amendment resulting in a significant change to the approved budget.

Non-budgeted (outside existing approved programs)

Non-budgeted expenses include costs that are not included in the budget approved by the Executive Committee.

This does not apply to budgeted items that have an unfavorable variance.

Up to \$5,000	Executive Director
\$5,001 - \$10,000	Treasurer OR Executive Director
\$10,001 - \$25,000	Treasurer AND Executive Director
\$25,001 and above	Executive Committee

6  Society of American Military Engineers | Established 1920 | Drive Partnerships, Deliver Solutions, Develop People same.org | [Facebook](https://www.facebook.com/SAMENATIONAL) | [Twitter](https://twitter.com/SAME_NATIONAL) | [LinkedIn](https://www.linkedin.com/company/society-of-american-military-engineers) | "Society of American Military Engineers"

Comparison of 2025 Forecast and 2026 Budget



Operations Revenue

2025 Forecast, \$13.78M

2026 Budget, \$13.98M

+1.5%

Total Revenue with Investment Gains

2025 Forecast, \$14.74M

2026 Budget, \$13.98M

Total Expenses

2025 Forecast, \$12.96M

2026 Budget, \$13.98M

+7.9%

7

 Society of American Military Engineers | Established 1920 | Drive Partnerships, Deliver Solutions, Develop People same.org | [@SAMENATIONAL](#) | [@SAME_NATIONAL](#) | [Society of American Military Engineers](#)

2026 Budget By Department



MEETING REV \$9.168M 65.6%	MEMBERSHIP REV \$2.639M 18.9%	COMMUNICATIONS REV \$841K 6.0%	POST OPERATIONS REV \$436.5K 3.1%	PROGRAMS REV \$518K 3.7%	INTEREST \$372K 2.7%
----------------------------------	-------------------------------------	--------------------------------------	---	--------------------------------	----------------------------

REVENUE
\$13.975M

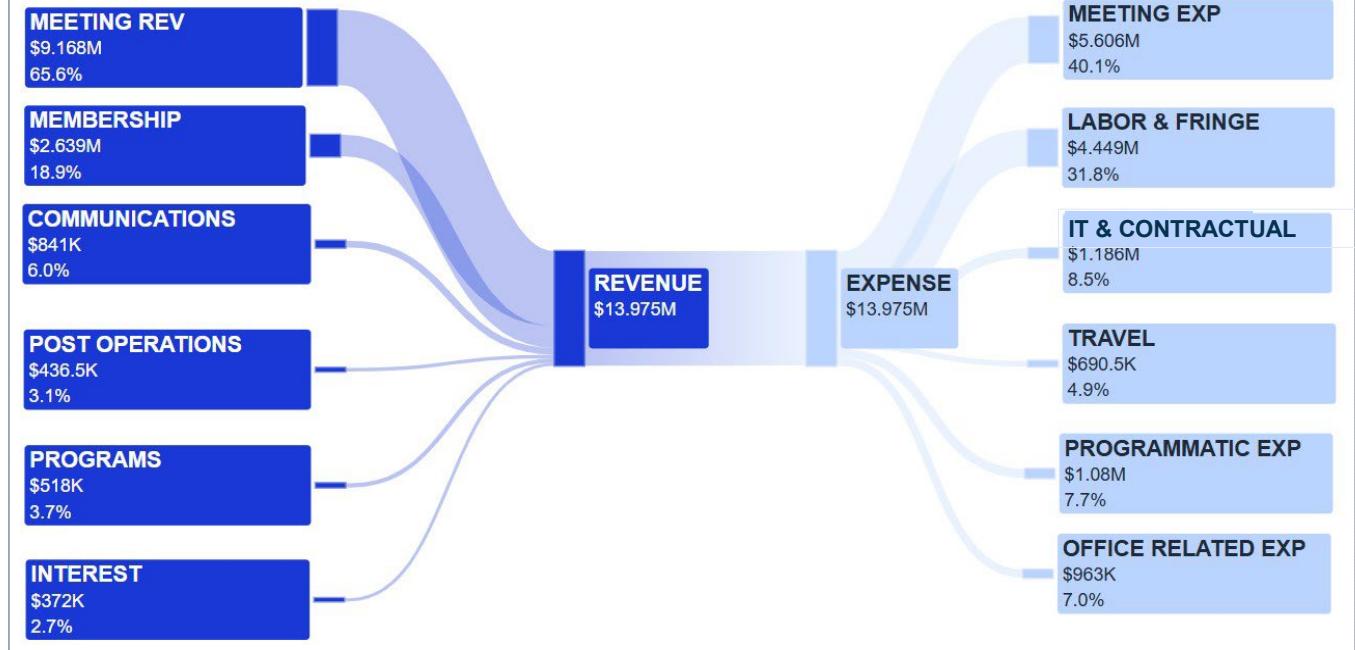
EXPENSE
\$13.975M

MEETING EXP \$6.788M 48.6%	MEMBERSHIP EXP \$672K 4.8%	COMMUNICATION EXP \$793.5K 5.7%	POST OPERATIONS EXP \$484.5K 3.5%	PROGRAMS EXP \$1.219M 8.7%	GENERAL & ADMIN EXP \$4.018M 28.7%
----------------------------------	----------------------------------	---------------------------------------	---	----------------------------------	--

8

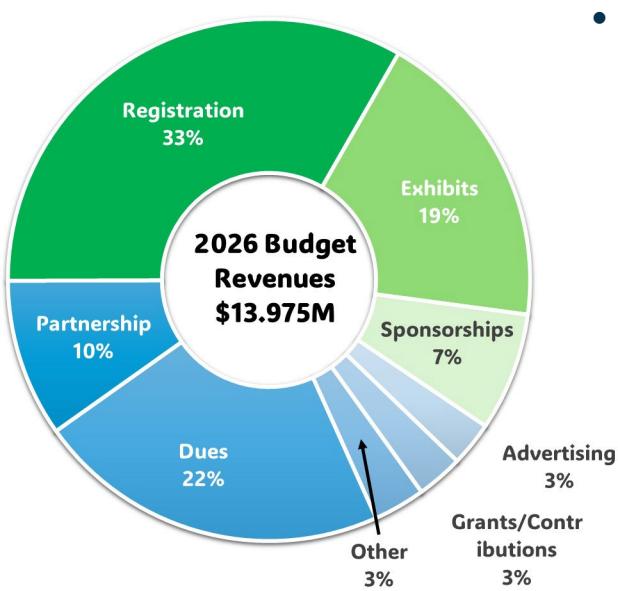
 Society of American Military Engineers | Established 1920 | Drive Partnerships, Deliver Solutions, Develop People same.org | [@SAMENATIONAL](#) | [@SAME_NATIONAL](#) | [Society of American Military Engineers](#)

2026 Budget By Department/ Expense Area



9  Society of American Military Engineers | Established 1920 | Drive Partnerships, Deliver Solutions, Develop People same.org | [@SAMENATIONAL](#) | [@SAME_NATIONAL](#) | [Society of American Military Engineers](#)

Drivers of Revenue Changes



• Revenues up 1.5% from '25

• Dues: Up 10.8%
(Represents 21.9% of Total Budget)

• Partnerships: Down 9.4%

• Registrations/Exhibitor/Sponsorship: Up 0.1%
(Represents 59.5% of Total Budget)

10  Society of American Military Engineers | Established 1920 | Drive Partnerships, Deliver Solutions, Develop People same.org | [@SAMENATIONAL](#) | [@SAME_NATIONAL](#) | [Society of American Military Engineers](#)

Revenue Changes- 1.5% (\$200K) on \$13.97M



• Members Dues

- Increasing by **\$298K (10.8%)** to **\$3.06M**
- **Primary Driver:** May 2025 Approved Dues Increase
- Includes **3.5% estimated member loss** in projections

• Partnerships

- Budgeted to **fall 9.4% (\$142K)**
- **Primary Driver:** Partner mergers (Paige and EEC)

• Meetings Revenue

- Mix of revenues is changing (Registration/Exhibits/Sponsors)
- **Overall impact: 0.1%**

• Investments – Up \$57K

- Increase as Investments up ~\$1 million from 2025
- Move Cash in Banking to Investments for better return

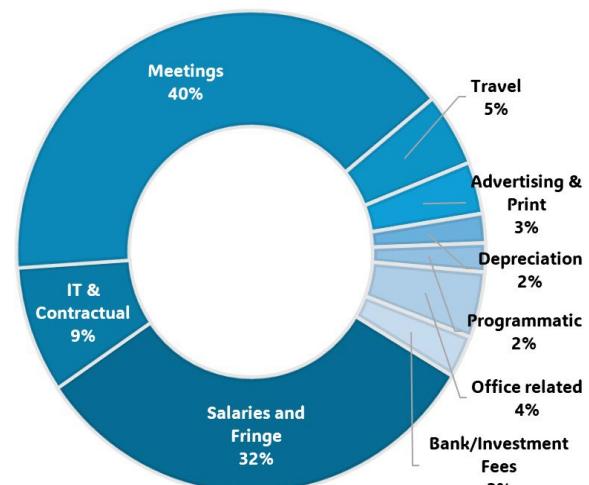
11 Society of American Military Engineers | Established 1920 | Drive Partnerships, Deliver Solutions, Develop People same.org | [Facebook](https://www.facebook.com/SAMENATIONAL) | [Twitter](https://www.twitter.com/SAME_NATIONAL) | [LinkedIn](https://www.linkedin.com/company/society-of-american-military-engineers) | "Society of American Military Engineers"

Drivers of Expense Changes



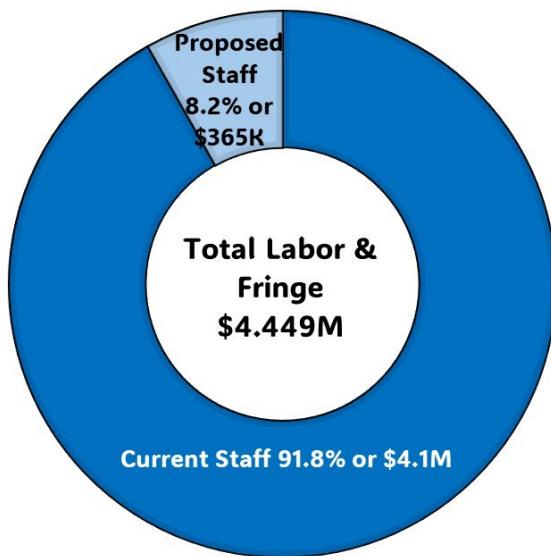
• Expenses Up 7.9% or \$1.019M

- **Labor & Fringe: Up 13%**
- **Travel: Up 38%**
- **IT & Contractual: Up 25%**
- **Advertising & Print: Up 31%**
- **Depreciation: Up 19%**
- **Meeting Expenses: Up 3.45%**



12 Society of American Military Engineers | Established 1920 | Drive Partnerships, Deliver Solutions, Develop People same.org | [Facebook](https://www.facebook.com/SAMENATIONAL) | [Twitter](https://www.twitter.com/SAME_NATIONAL) | [LinkedIn](https://www.linkedin.com/company/society-of-american-military-engineers) | "Society of American Military Engineers"

LABOR AND FRINGE 13.2% on \$4.449M (+591K)



6 New Staff -\$365K in 2026 (Net)

- Two is a Transition of a Contractor to full time or Replacement
- Two Expanding Current Programs
- Two Foundation
- **Foundation to pay \$80K (\$30K in 2025) for New Hires.** The Full Labor & Fringe cost for SAME is \$196.5K for all staffing.

2027 Cost for New Staff is \$444K

13  Society of American Military Engineers | Established 1920 | Drive Partnerships, Deliver Solutions, Develop People same.org | [@SAMENATIONAL](#) | [@SAME_NATIONAL](#) | [Society of American Military Engineers](#)

Staffing by Department and FTE Use

	Staff	FTE	Rank
Membership & Posts	4	4.6	
Membership		3.0	2
Post Leaders Workshop		0.4	
Post Operations		1.2	8
Communications	8(+1)	3.5	
Communications Admin		0.3	
The Military Engineer		1.3	7
Website / Digital		1.8	4
Meetings & Education	9(+2)	9.3	
Meeting Admin		0.6	
Transition Workshop & Job Fair		0.4	
Capital Week		0.8	
Small Business Conference		2.9	3
Europe Conference		1.6	6
JETC		2.9	3

	Staff	FTE	Rank
Programs	4(+0)	4.0	
Camps - General		1.3	
COIs		0.9	
Strategic Partnerships		0.1	
Strategic Programs		0.7	
Webinars		0.6	
COI's / Other Programs		0.0	
Fellows Activity		0.1	
Leader Development Program		0.2	

	Staff	FTE	Rank
Foundation Activities	3(+2)	1.7	
Foundation Activities		1.7	5
General & Administration	7	10.6	
Board / Governance		0.6	
PTO & Holidays		4.8	
General / Administrative		5.2	1

	Staff	FTE	Rank
Total	35	33.7	

14  Society of American Military Engineers | Established 1920 | Drive Partnerships, Deliver Solutions, Develop People same.org | [@SAMENATIONAL](#) | [@SAME_NATIONAL](#) | [Society of American Military Engineers](#)

Travel Expenses (\$690.5K)



- **Travel to increase by 38.5% (+192K) to \$690.5K**

- **Drivers of Change**

- **Increase Staff Travel for COI/Strategic Activities:** +\$20K
- **JETC Member Travel:** +\$68K
- **Post Leader Workshop Member Travel:** +\$40K
- **Regional VP Travel:** +\$24K
- **Leadership Development Member Travel:** +\$31K
- **R2C – International Travel:** +\$28K

15 Society of American Military Engineers | Established 1920 | Drive Partnerships, Deliver Solutions, Develop People same.org | [Facebook](https://www.facebook.com/SAMENATIONAL) | [Twitter](https://twitter.com/SAME_NATIONAL) | [LinkedIn](https://www.linkedin.com/company/same/) | "Society of American Military Engineers"

IT & Contractual 24.8% on \$1.186M



- **Increase of 24.8% (+\$235.5K)**

- **Contractual Costs**

- **Up \$98K**
 - Includes \$83.5K for moving staff to contractual position in Programs Division

- **IT Programming & Systems**

- **Up \$137K**
 - Licenses for five new staff positions
 - Expansion of data analytics capabilities
 - Integration of systems into the database (E-Show)
 - Integration software for Microsoft BI or similar
 - Enhanced cybersecurity defenses and documentation processes

16 Society of American Military Engineers | Established 1920 | Drive Partnerships, Deliver Solutions, Develop People same.org | [Facebook](https://www.facebook.com/SAMENATIONAL) | [Twitter](https://twitter.com/SAME_NATIONAL) | [LinkedIn](https://www.linkedin.com/company/same/) | "Society of American Military Engineers"

Other Expenses



• Depreciation (\$275K)

• Up 19.1% (+\$44K)

- IT equipment refresh: laptops, monitors, docking stations (\$33K)
- Office redesign to accommodate staff increases (\$140K)

• Advertising & Printing (\$483K)

- Increase of 31.1% (+\$114.5K)
- \$64K for Membership Department initiatives to offset impact of dues
- \$21K for Meeting Advertising
- \$24K for Printing cost increases

• Meetings (\$5.6M)

- 40% of Budget
- On Statement of Activities (Facilities to Other Meetings)
- Increase of \$177K from 2025
- Up 3.4%

17  Society of American Military Engineers | Established 1920 | Drive Partnerships, Deliver Solutions, Develop People same.org | [@SAMENATIONAL](#) | [@SAME_NATIONAL](#) | [Society of American Military Engineers](#)

How FY2026 Budget Supports SAME's Strategic Goal



Drive Partnerships

- Increased staff and travel budget to strengthen industry-government engagement
- Support for bringing government members to meetings
- Expanded outreach through advertising initiatives

Deliver Solutions

- Growth in staff to enhance COI and regional engagement
- IT investments for advanced data analytics and system integration
- Improved tools for tracking and maximizing mission readiness efforts

Develop People

- Additional staff resources for leadership development and mentoring
- Travel funding for workshops and leadership programs
- Technology upgrades to support education and engagement

18  Society of American Military Engineers | Established 1920 | Drive Partnerships, Deliver Solutions, Develop People same.org | [@SAMENATIONAL](#) | [@SAME_NATIONAL](#) | [Society of American Military Engineers](#)

Decision

- National Priorities
- Budget



ENCLOSURE 3: Budget Narrative

Society of American Military Engineers

Budget Narrative for 2026

SAME's vision is to serve as the trusted integrator across Architecture, Engineering, Construction, and related professions in addressing our nation's economic and security interests at home and abroad. Our mission is to lead collaboration in support of national security priorities through three strategic goals:

- **Drive Partnerships** – Strengthen industry-government engagement and foster multi-disciplinary collaboration. Note that 2025 reflected a heightened commitment to partnering with SAME, notably within an environment of Executive Orders and implementation guidance.
- **Deliver Solutions** – Address critical infrastructure and mission readiness challenges through Communities of Interest (COIs) and regional engagement. Note that we believe the demand for Industry Government Engagement (IGE) is growing to keep pace with Federal demand for A/E/C support within the Department of War and the acquisition to support it.
- **Develop People** – Enhance America's STEM pipeline and technical workforce through education, mentoring, and leadership development. We recognized People experiencing and serving SAME at all levels contribute to the Partnerships and Solutions.

The Fiscal Year 2026 budget reflects our commitment to advancing SAME and maintaining financial sustainability. It specifically reinforces our commitment to NLA governance and Foundation alignment through the staff support of Events, Programs, Communications, Finances, and the initiated Foundation Directorate. This plan supports strategic initiatives in membership engagement, communications, and leadership development. The proposed allocations ensure adequate staffing, program expansion, and operational efficiency to meet projected growth and deliver high-quality services.

For Fiscal Year 2026, SAME will continue to implement a zero-based budgeting approach to ensure that every expense is fully justified and aligned with strategic priorities. The proposed budget includes:

- Operational revenues and expenses total \$13,975,000.
- For investments, only interest income is reflected, while gains and losses are excluded.

Board consideration and endorsement

- Proposed Staffing Increases - SAME
- Proposed Staffing Increases – SAME Foundation
- Proposed Budget
- 2026 National Office Priorities

Summary of 2025 Year-End Forecast

SAME is forecasting a year-end profit of \$1.79 million, with \$819K coming from operations and \$966K from realized and unrealized gains in Investments. The profit is based on a forecast of \$ 14.74 million in revenue. The most significant drivers of operating profit are meeting revenues of +\$374K, partnerships of +\$117K, reduced labor/fringe costs of \$155K, and lower travel expenses of +\$180K.

Total forecast year-end Assets will include **\$3.43 million in cash and \$10.77 million in investments.**

Economic Assumptions and Budget Scenarios

Several economic forecasts for 2026 project modest U.S. GDP growth, ranging from 1.5% to 2.0%. SAME is taking a conservative approach, assuming growth will be limited to 1.5% for the year. To prepare for uncertainty, staff developed three budget scenarios:

- Optimistic: Revenue growth of 3%
- Adverse: Revenue decline of 11.6%
- Proposed: Revenue increase of 1.5%

The purpose of these scenarios is to identify areas where additional expenses could be supported under optimistic conditions and where cost reductions could be achieved without disrupting core operations in an adverse environment. With reserves of approximately \$13.7 million, SAME's primary objective remains maintaining operational efficiency while advancing strategic priorities. The 2026 budget aligns with the Proposed scenario and is a blend of the Optimistic and Adverse scenarios.

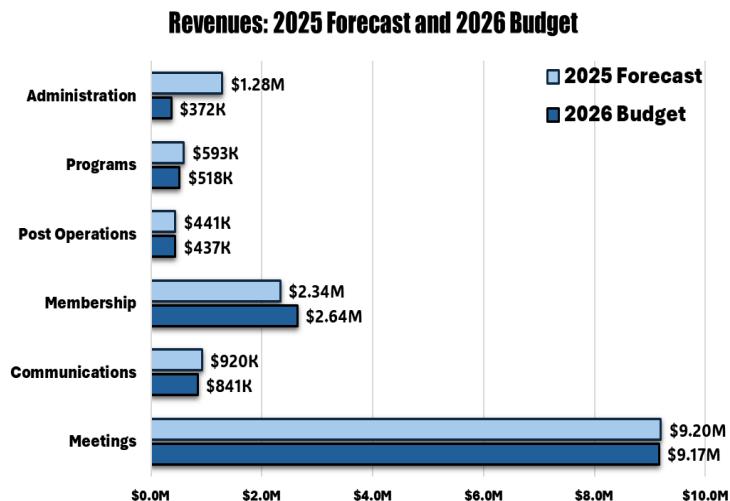
Revenue Overview

Total revenues for FY 2026 are projected at \$13,975,000, representing a 1.5% increase over FY 2025 operational revenues (excluding investment gains. This reflects an increase of

approximately \$200K compared to the 2025 operations forecast revenue of \$13.78 million.

). SAME does not include Investment gains/losses in its budget build. The primary driver of this growth is expected to be membership dues, which are projected to increase by \$302,000. This incorporates a conservative approach to Meetings. As stated again when describing meetings, since 2006, meeting-related revenue has grown by an

impressive 1,131%. However, this segment is also the most vulnerable to federal policy changes impact and economic fluctuations, experiencing declines of more than 20% during periods of financial challenge. Other program revenues are budgeted to remain flat or show slight decreases, maintaining a conservative approach to forecasting amid economic uncertainty. A more detailed



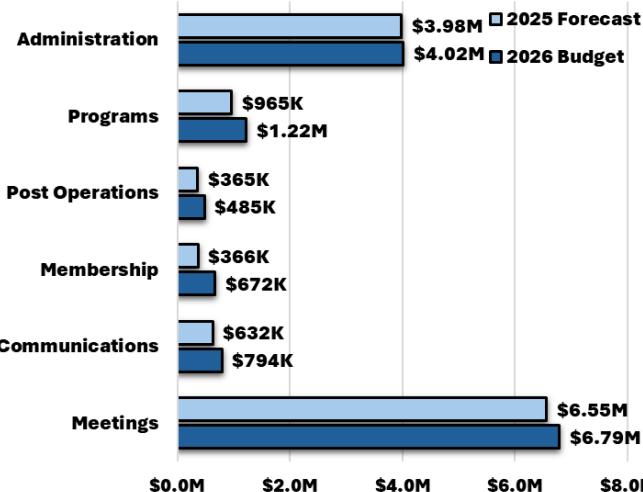
departmental analysis will be provided later in the report to offer insight into individual performance and strategic priorities.

Expenses Overview

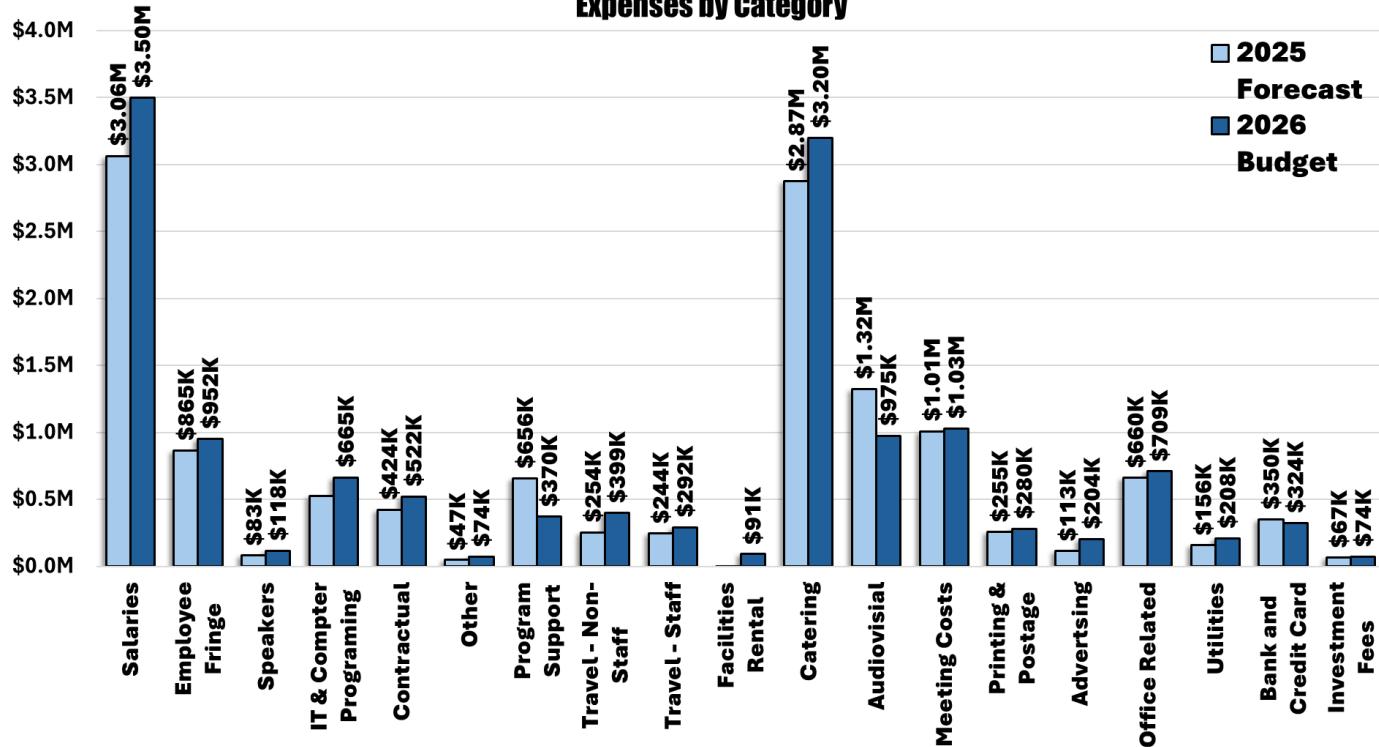
Total revenues for FY 2026 are projected **at \$13,975,000**, representing a **7.9% increase (\$1.02 million)** over FY 2025 operational expenses. Significant departmental increases include **Posts (33%), Membership (84%), and Communications (26%)**. Adjustments in staffing allocations and fringe benefits drive these increases.

Personnel-related costs—**Labor and Fringe Benefits**—are expected to rise by approximately \$519K, reflecting the requested staffing additions outlined in the next section. These increases account for the majority of the overall expense growth. **Travel is budgeted to increase by \$191K** to provide options for both staff travel to regional events and member travel. Additionally, **IT and Programming** expenses are projected to increase **by \$137K** to strengthen support for strategic initiatives and improve program tracking. The \$137K covers expenses for IT initiatives, including the launch of a new program (reMembers Post Accounting), additional staffing, enhanced cybersecurity measures, and improved data analytics capabilities.

Expenses: 2025 Forecast and 2026 Budget



Expenses by Category



2026 Staffing Requests (Action Item)

SAME is requesting six new positions in FY 2026 to improve efficiency, reduce workload imbalances, and advance strategic priorities. These roles address gaps from 2025 and support growth in programs, member engagement, and fundraising.

Background

In 2025, SAME requested several positions to strengthen operations. Only the Membership Specialist was filled in Q4. Other roles—Junior Graphics Designer, Meetings Assistant, and Education Support—were not fulfilled and are requested again for 2026. Programs will also replace one position and add a contractor for six months. Two new Foundation positions are proposed to enhance fundraising and governance.

Positions and Justifications

Junior Graphics Designer – Expand design capacity to elevate communications and marketing,

Meetings Assistant – Transition from contractor to full-time to strengthen support for growing conferences and events and service quality.

Education Support – Enhance collaboration with Strategic Programs and improve efficiency, reduce overtime, and expand educational program capabilities.

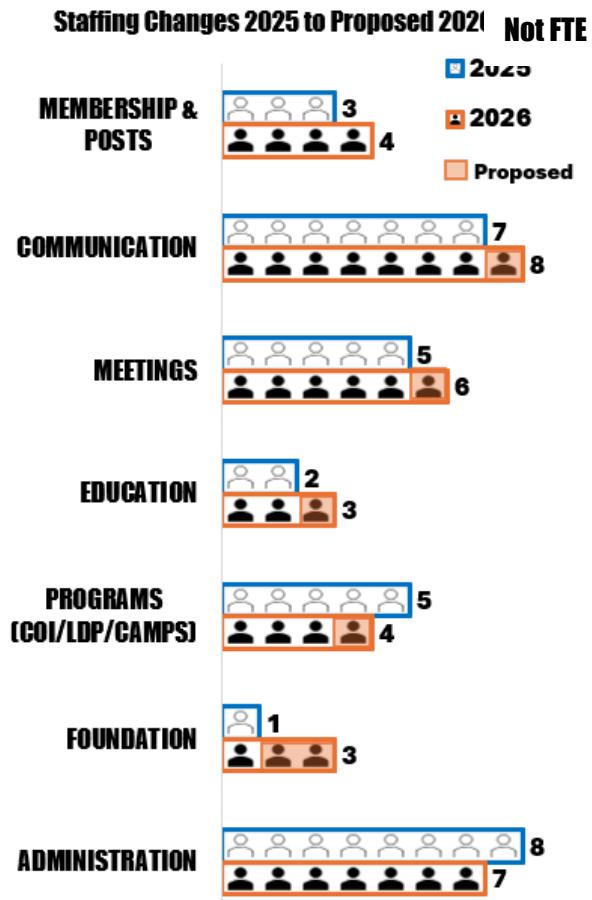
Leadership Development Manager – Advance strategic programs and Communities of Interest (COI) with dedicated leadership support; includes a transition through seven months of contractor assistance.

Foundation Fundraiser – To improve fundraising by securing donations and cultivating strategic donor relationships to sustain and grow mission impact.

Governance & Philanthropy Coordinator – Bolster governance processes and philanthropic strategy, with a planned mid-year start.

Foundation Funding Gap

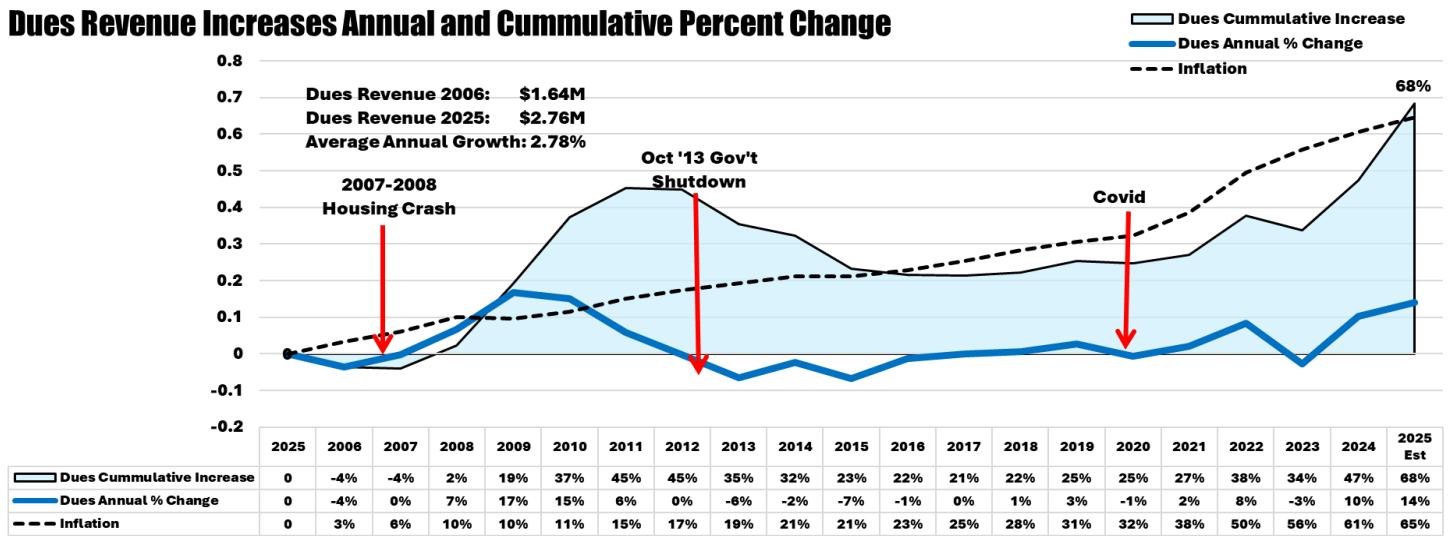
The Foundation Board has tentatively approved **\$80,000** to support the addition of two new positions: **Foundation Fundraiser** and **Governance & Philanthropy Coordinator**. However, this allocation will not fully cover the projected labor and fringe costs of **\$196,500** for all staff working on the Foundation in 2026. SAME will need to fund the remaining **\$116,500** from SAME operational resources to ensure these positions are filled.



Membership ('26 v '25) – Rev \$2.64M (+\$302K)– Expenses \$672K (+300K)

Membership remains a cornerstone of SAME's financial stability and growth. Historically, dues revenue has grown at a rate less than inflation, averaging 2.5% annual growth from 2007 to 2024, with only minor fluctuations during economic downturns. To strengthen long-term sustainability and reduce reliance on meeting revenue, SAME has begun adjusting membership rates to align with market benchmarks.

Dues Revenue Increases Annual and Cumulative Percent Change

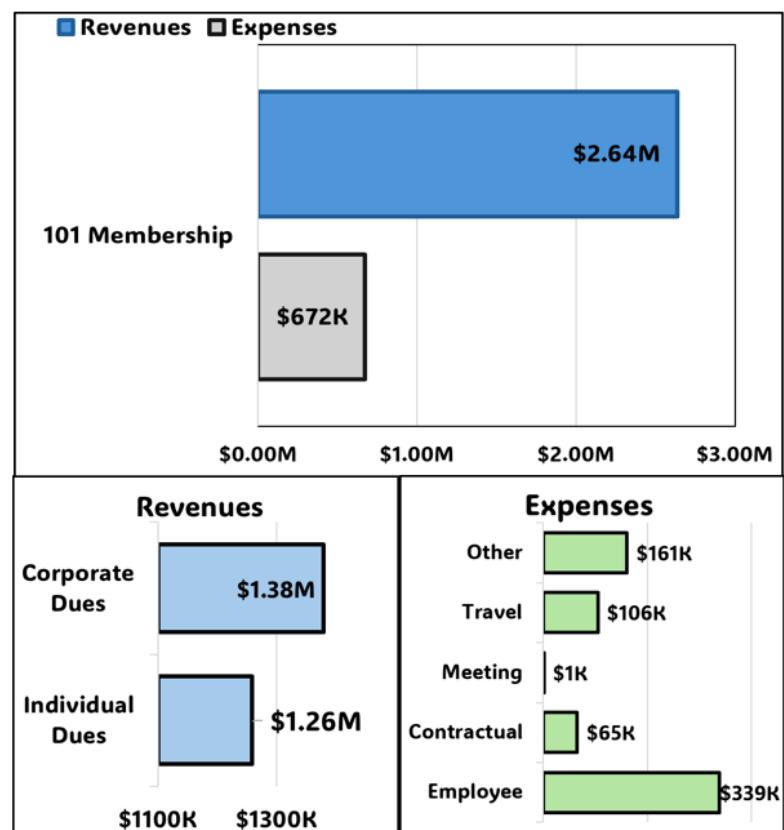


For FY2026, dues revenue is projected to increase by \$302K over FY2025, driven by targeted adjustments and a continued commitment to delivering member value. In addition, \$78K has been allocated to the advertising budget to strengthen member promotion and engagement, supporting SAME's strategic vision of expanding membership and enhancing visibility.

Expenses are projected to rise more sharply—from **\$371K to \$672K**, an **83.85% increase**, outpacing revenue growth. The largest expense categories for FY2026 include:

- Salaries:** \$268,000 (40% of total expenses). The growth in expenses is primarily due to improved allocations for labor and fringe benefits.
- Employee Fringe:** \$71,000
- Advertising (in Other):** \$134,000

2026 Budget

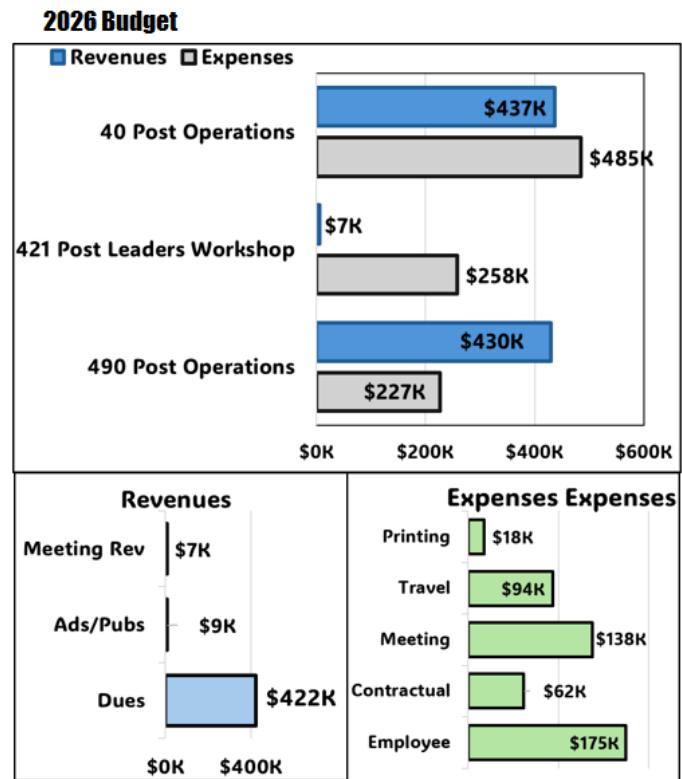


Post Operations ('26 v '25)– Revenue \$437K (-6K) Expenses \$485K(+120K)

Overall for Post Operations, total revenue decreases slightly from \$441K to \$437K, while expenses increase from \$365K to \$485K. This shift turns a prior surplus of \$76K into a projected deficit of (\$48K). The primary drivers of this difference are changes in how labor and fringe benefits are allocated to programs.

For the **Post Leaders Workshop**, the budget remains flat from 2025 to 2026, resulting in a net loss of \$ 252,000 budgeted for 2026.

In 2026, Post Operations is budgeted to generate \$430,000. Expenses will increase from \$113K to \$227, driven by changes in allocations for salaries and fringe benefits, IT costs, and travel. Consequently, the net profit is expected to decrease from \$322K in 2025 to \$203K in 2026.

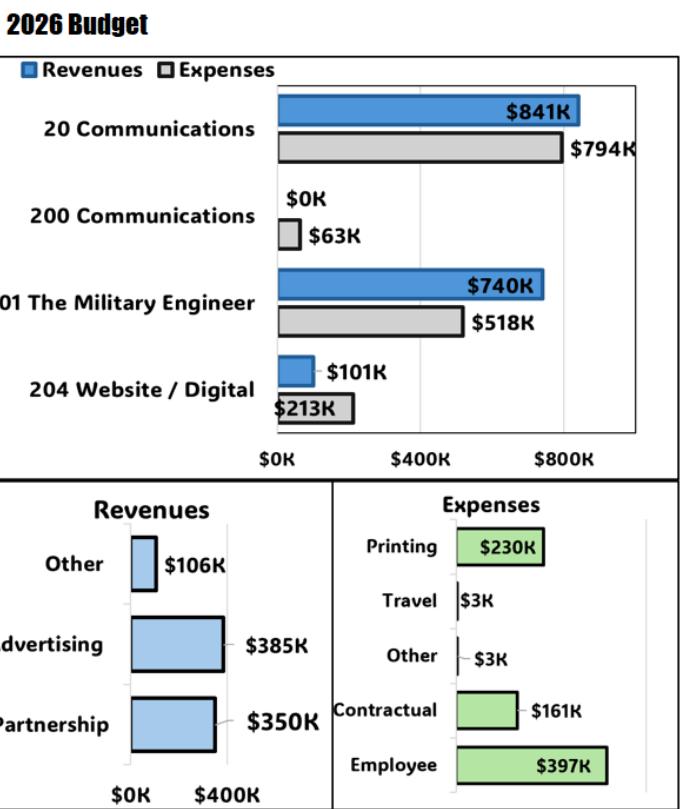


Communications ('26 v '25)– Revenue \$841K (-79K)– Expenses \$793.5K(+161K)

Communications is expected to experience a revenue decline from \$920K to \$841K in 2025 due to the merger of some Partnership members. Expenses rise sharply from \$632,372 to \$793,500, primarily due to the change in labor and fringe allocation. This reduced the net surplus from \$287,952 to \$47,500.

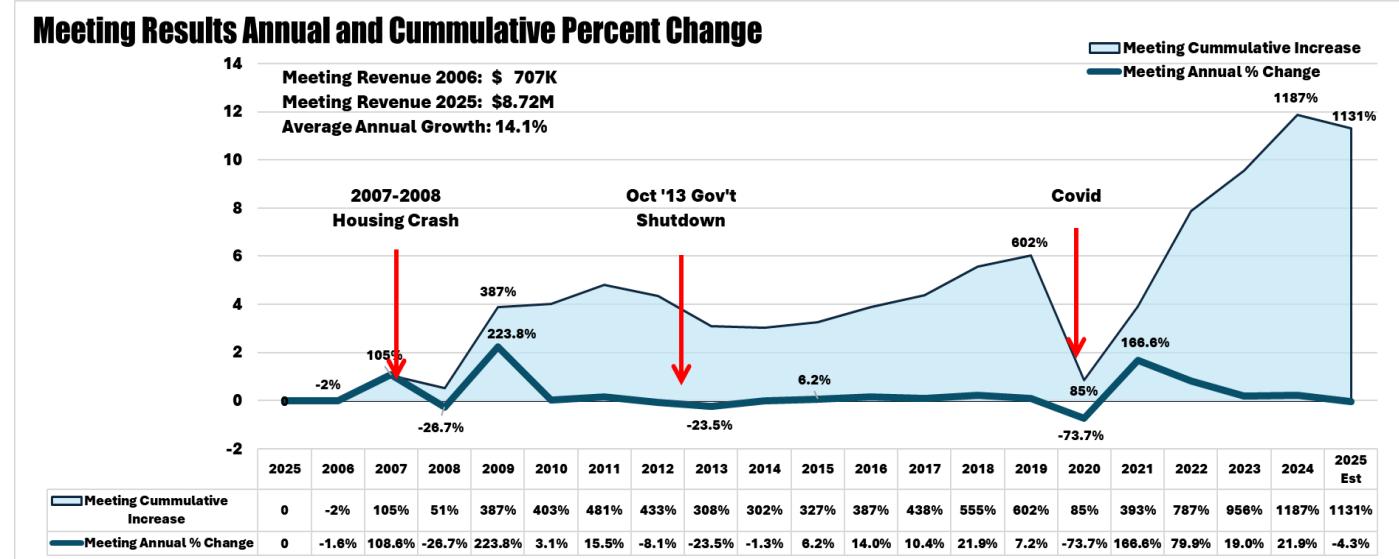
The Military Engineer, the most significant decline in budgeted revenue, is projected to fall by \$95K, primarily due to a \$92K drop in partnerships. Expenses are projected to increase by \$51K (Labor and fringe allocations)

The Website/Digital Platform improves revenue by \$16K, driven by growth in sponsorship and advertising. Expenses are budgeted to increase by \$47K due to labor changes.



Meetings ('26 v '25)– Revenue \$9.17M(+1K) – Expenses \$6.79M (+234K)

Meetings continue to be the primary revenue driver for SAME, with major conferences serving as the backbone of the organization's mission. Since 2006, meeting-related revenue has grown by an impressive 1,131%. However, this segment is vulnerable to federal policy changes and economic fluctuations. It has experienced declines of more than 20% during periods of financial challenge.



Meetings remain the largest revenue generator for SAME, with a total revenue budget of \$9.17 million for 2026, compared to \$9.16 million in 2025. Registration fees continue to dominate, increasing from \$3.91 million to \$4.56 million, while sponsorships also grow significantly by \$305K. Exhibit revenue decreases by \$184K.

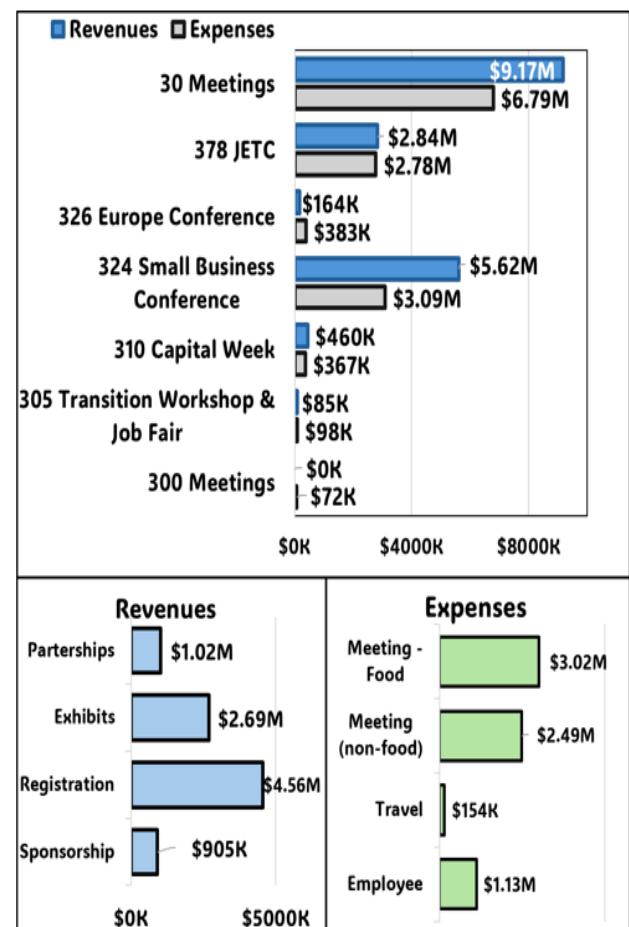
On the expense side, costs rise from \$6.55 million to \$6.79 million, driven by catering, audiovisual, and meeting costs, which collectively account for the largest share of spending. Salaries decrease slightly, but fringe benefits add \$236K, and staff travel remains high. As a result, net contribution declines from \$2.65 million in FY2025 to \$2.38 million in FY2026.

Catering (Food) is a significant portion (33.4%) of the meeting's budget or \$3.02 million.

At the program level, the **Small Business Conference** remains the strongest performer, increasing its surplus from \$2.35 million to \$2.53 million.

JETC also grows revenue but sees its margin shrink to \$62K due to higher expenses.

2026 Budget



Programs ('26 v '25) – Revenue \$518K (-75K) – Expenses \$1.22M (+254K)

The Programs section encompasses SAME's Communities of Interest (COIs), Leadership Development Program, strategic initiatives, and camp programs. It is a forward-focused segment designed to provide insight, engagement, and professional development opportunities for the SAME community.

The Programs section shows a widening deficit from FY2025 to FY2026, emphasizing its role as a mission-driven segment rather than a profit center. The revenue decline is primarily due to the sunset of an \$80K STEM grant awarded in FY2025.

Expenses increase significantly, rising from \$965K to \$1.22 million. This growth is driven by a \$220K increase in labor costs, reflecting full-year staffing and the inclusion of fringe benefits in FY2026.

Travel expenses are projected to rise by \$75K, and staff-related costs will increase by \$26K, with the remainder allocated to travel subsidies. Contractual expenses also increase to \$84K to support staff transitions.

As a result, the overall deficit expands from \$372K in FY2025 to \$701K in FY2026.

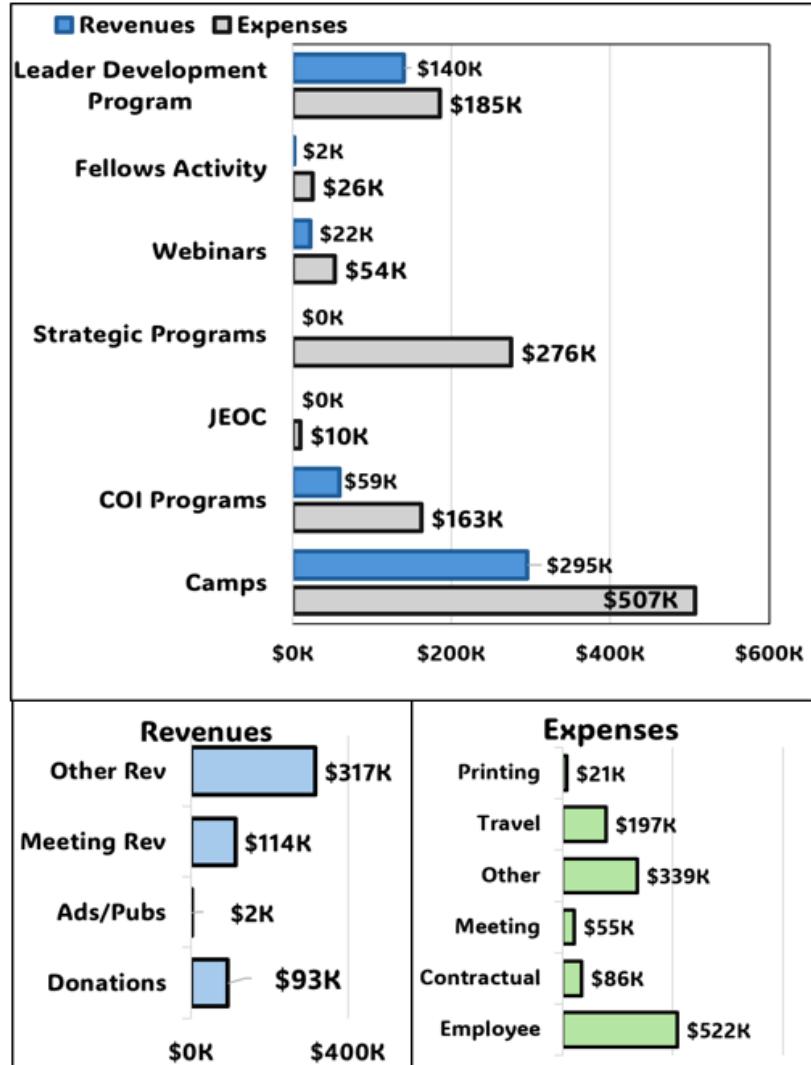
At the program level, **Camps** continue to be the largest expense category, with Camps to \$507K, creating a \$212K deficit.

The **Leader Development Program**, which generated a \$101K surplus in FY2025, is projected to experience a \$37K deficit in FY2026 due to increased expenses and reduced support. Contributing factors include a \$22K rise in labor costs, a \$10K increase in meeting expenses, and a \$57K increase in travel costs, which includes \$28K allocated from R2C.

COI Programs improve slightly, reducing their deficit from \$136K to \$112K, while **Strategic Programs** increase in expenses from \$30K to \$276K, primarily due to labor allocations and the contractor cost mentioned in the labor section, which was \$27,989.

Included in the budget is \$30K for an R2C request to support UC members attending the Post Leader Workshop and international travel.

2026 Budget



Gen & Admin ('26 v '25) Rev \$372K (+57K) (*no Invst Gains)- Exp \$4.02M (-51K)

The General and Administrative category reflects a significant cost center for SAME, with expenses far exceeding revenue in both FY2025 and FY2026.

Interest income increases slightly from \$315K to \$372K, with a recommended move of excess cash into investments.

In accordance with SAME's budget-building guidelines, estimated investment gains and losses are not included in the budget.

Expenses are budgeted to decrease slightly from \$4.07 million to \$4.02 million.

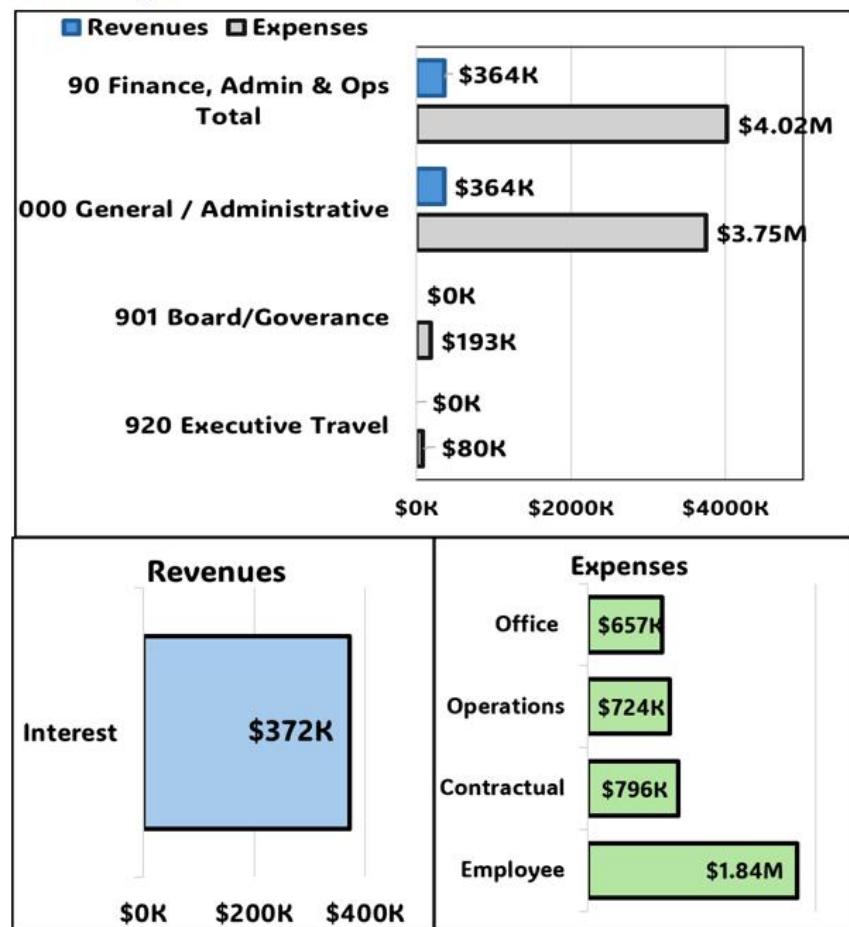
The primary cost drivers for FY2026 are salaries and fringe benefits, which increase to \$1.84 million due to additional staff and associated vacation and holiday costs.

Contractual expenses are projected to increase significantly, driven primarily by IT and software programming costs, which rise from \$480K to \$586K, bringing total contractual expenses to \$796K. The growth in IT-related costs reflects higher per-staff software licensing fees, enhanced cybersecurity measures, documentation support, and expanded data analytics capabilities as SAME invests in upgraded software packages to strengthen operations.

Other notable costs include office-related expenses of \$657K (comprising depreciation of \$275K, leases of \$210K, insurance of \$42K, and other related office expenses), bank and credit card fees of \$324K, and investment fees of \$74K.

Governance-related costs are also increasing, with Board and Governance expenses rising by \$50K to a total of \$193K. This increase is driven primarily by a \$72K rise in meeting expenses and a \$44K increase in labor costs. Additionally, executive travel is projected to grow from \$72K to \$80K due to the transition to a new Executive Director.

2026 Budget



Foundation ('26 v '25) Rev \$540K (-142K) – Expenses \$516K (+138K)

The Foundation's activities show a notable decline in financial performance from 2025 to 2026. Total revenue decreases from \$682K to \$540K. However, 2025 includes \$195K of investment gains.

Contributions are budgets at \$386K, lower than the \$461K in 2025. **2025 included two multi-year pledges totaling \$250K.** According to accounting standards (FASB 958-605), the full amount of the multi-year pledge is recognized as revenue in the year of the donation. This accounting standard inflated 2025 revenues beyond the amounts actually collected.

Expenses rise significantly from \$377K to \$513K, driven by the introduction of salaries (\$80,000), catering (\$37,000), printing and postage (\$18,000), and investment fees (\$9,500).

As a result, the net surplus for **Foundation Activities** shifts from \$304K in FY2025 to a deficit of -\$42K in FY2026.

The addition of the **Soaring Eagle program** is budgeted for \$126K in revenue against \$57K in expenses, contributing a positive \$69K to the overall total. Despite this, the combined result for both programs drops from \$303,946 to \$50,500, reflecting increased operational costs and reduced revenue streams.

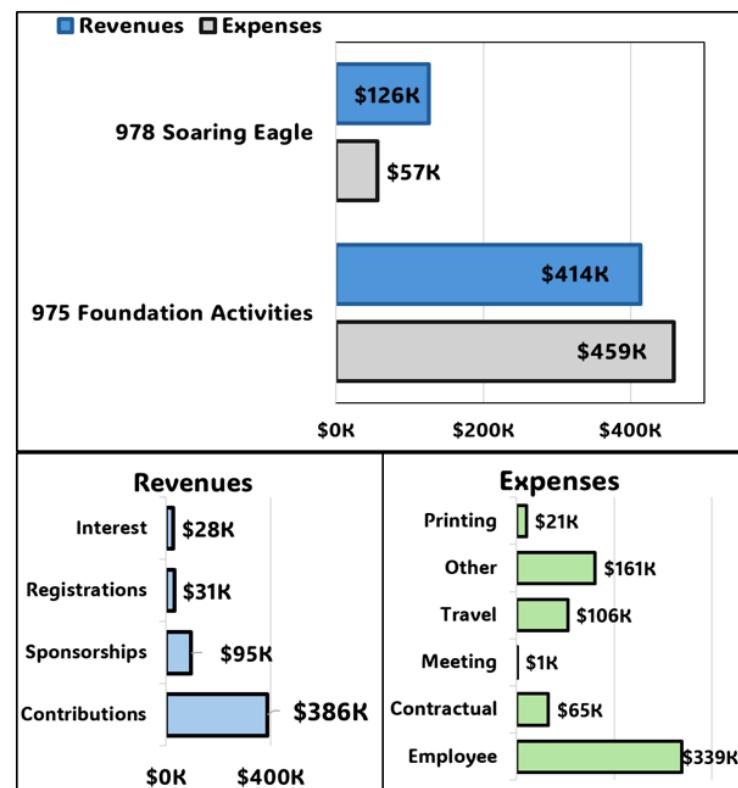
Labor and Staffing

The SAME and Foundation Budgets include two new positions

1. Foundation Fundraiser – Secure donations and build strategic donor relationships.
2. Governance & Philanthropy Coordinator – Strengthen governance and philanthropic strategy; planned mid-year start contingent on fundraising progress. This is a 50% Foundation use.

The SAME Board will need to agree to the SAME Foundation proposal to provide **\$80,000** to support the addition of two new positions: **Foundation Fundraiser** and **Governance & Philanthropy Coordinator**. The total projected labor and fringe costs of servicing the SAME Foundation are **\$196,500** for 2026. SAME will need to fund the remaining **\$116,500** from operational resources to ensure these positions are filled.

2026 Budget



SOCIETY OF AMERICAN MILITARY ENGINEERS

BUDGET 2026

	Membership	Communi-cations	Meetings	Post Operations	Programs	General & Admin	Total
Revenue							
Contributions	-	-	-	-	93,000	-	93,000
Foundation/Grant Contribution	-	-	-	-	309,000	-	309,000
Dues - Individual	1,259,000	-	-	-	-	-	1,259,000
Dues - Corporation	1,380,000	-	-	-	-	-	1,380,000
Dues - Posts	-	-	-	421,500	-	-	421,500
Advertising	-	385,000	-	-	-	-	385,000
Registration	-	-	4,559,000	2,500	94,000	-	4,655,500
Exhibits	-	-	2,635,000	-	-	-	2,635,000
Sponsorships	-	95,000	904,500	4,000	20,000	-	1,023,500
Partnership	-	350,000	1,016,500	-	-	-	1,366,500
Other	-	11,000	53,500	8,500	2,000	-	75,000
Interest & Dividends	-	-	-	-	372,000	-	372,000
Revenue before Investment Ga	2,639,000	841,000	9,168,500	436,500	518,000	372,000	13,975,000
Investment Gains (Not Budgeted)	-	-	-	-	-	-	-
Total Revenue	2,639,000	841,000	9,168,500	436,500	518,000	372,000	13,975,000
Expenses							
Salaries	268,000	313,500	889,000	138,000	411,500	1,477,000	3,497,000
Employee Fringe	71,000	83,500	236,000	36,500	110,000	415,000	952,000
IT & Computer Programming	-	10,500	4,000	61,500	2,500	586,000	664,500
Contractual	65,000	150,000	64,000	-	83,500	159,500	522,000
Facilities Rental	-	-	90,000	-	1,000	-	91,000
Catering	1,000	-	3,018,500	117,000	28,500	32,000	3,197,000
Speakers	-	-	100,000	-	17,500	-	117,500
Audiovisual	-	-	907,500	20,000	7,500	40,000	975,000
Exhibitor Costs	-	-	632,500	-	-	-	632,500
Registrations Fees	-	-	173,000	500	-	-	173,500
Other Meeting	-	-	221,500	-	-	-	221,500
Travel - Staff	21,000	-	105,500	11,500	45,500	108,500	292,000
Travel - Non-Staff	85,000	3,000	48,000	82,000	151,500	29,000	398,500
Scholarships	-	-	-	-	27,000	-	27,000
Program Support	-	-	-	-	246,000	-	246,000
Printing & Postage	7,000	225,000	22,500	5,500	1,500	18,000	279,500
Advertising	134,000	5,000	32,500	1,000	13,000	18,000	203,500
Utilities	-	-	198,000	-	-	10,000	208,000
Office Related	20,000	-	2,500	11,000	8,500	150,500	192,500
Insurance	-	-	43,000	-	64,000	41,500	148,500
Leases	-	-	-	-	-	210,000	210,000
Bank and Credit Card	-	-	-	-	-	324,000	324,000
Taxes, Fees & Licenses	-	3,000	-	-	-	50,000	53,000
Depreciation	-	-	-	-	-	275,000	275,000
Investment Fees	-	-	-	-	-	74,000	74,000
Total Expenses	672,000	793,500	6,788,000	484,500	1,219,000	4,018,000	13,975,000
Changes in Net Assets	1,967,000	47,500	2,380,500	(48,000)	(701,000)	(3,646,000)	-

SOCIETY OF AMERICAN MILITARY ENGINEERS

Budget 2026 and Statement of Activity for 2025

	2025 Forecast	2025 Budget	2026 Budget	Variance 2026	
				Forecast	%
Revenue					
Contributions	79,780	142,000	93,000	13,220	16.6%
Foundation/Grant Contribution	375,308	417,988	309,000	(66,308)	-17.7%
Dues - Individual	1,167,000	1,150,563	1,259,000	92,000	7.9%
Dues - Corporation	1,169,700	1,118,924	1,380,000	210,300	18.0%
Dues - Posts	425,000	505,901	421,500	(3,500)	-0.8%
Advertising	354,000	400,932	385,000	31,000	8.8%
Registration	4,428,160	4,586,650	4,655,500	227,340	5.1%
Exhibits	2,950,825	2,525,000	2,635,000	(315,825)	-10.7%
Sponsorships	925,738	818,500	1,023,500	97,762	10.6%
Partnership	1,508,608	1,391,100	1,366,500	(142,108)	-9.4%
Other	76,471	82,130	75,000	(1,471)	-1.9%
Interest & Dividends	314,500	292,019	372,000	57,500	18.3%
Revenue before Investment Gains	13,775,090	13,431,708	13,975,000	199,910	1.5%
Investment Gains (Not Budgeted)	966,129	-	-	(966,129)	-100.0%
Total Revenue	14,741,219	13,431,708	13,975,000	(766,219)	-5.2%
Expenses					
Salaries	3,064,693	3,127,628	3,497,000	432,307	14.1%
Employee Fringe	865,000	958,015	952,000	87,000	10.1%
IT & Computer Programming	527,130	476,888	664,500	137,370	26.1%
Contractual	423,854	548,276	522,000	98,146	23.2%
Facilities Rental	(15,474)	(37,496)	91,000	106,474	-688.1%
Catering	2,873,839	3,403,047	3,197,000	323,161	11.2%
Speakers	83,000	114,000	117,500	34,500	41.6%
Audiovisual	1,322,895	867,212	975,000	(347,895)	-26.3%
Exhibitor Costs	685,624	629,787	632,500	(53,124)	-7.7%
Registrations Fees	169,954	168,620	173,500	3,546	2.1%
Other Meeting	152,920	146,020	221,500	68,580	44.8%
Travel - Staff	244,339	320,080	292,000	47,661	19.5%
Travel - Non-Staff	254,372	358,764	398,500	144,128	56.7%
Scholarships	29,750	27,000	27,000	(2,750)	-9.2%
Program Support	538,698	486,050	246,000	(292,698)	-54.3%
Printing & Postage	255,454	306,059	279,500	24,046	9.4%
Advertising	112,970	179,500	203,500	90,530	80.1%
Utilities	156,478	182,600	208,000	51,522	32.9%
Office Related	181,576	186,847	192,500	10,924	6.0%
Insurance	123,519	92,104	148,500	24,981	20.2%
Leases	193,106	243,336	210,000	16,894	8.7%
Bank and Credit Card	350,000	350,949	324,000	(26,000)	-7.4%
Taxes, Fees & Licenses	65,174	101,422	53,000	(12,174)	-18.7%
Depreciation	230,965	159,000	275,000	44,035	19.1%
Investment Fees	66,541	36,000	74,000	7,459	11.2%
Total Expenses	12,956,377	13,431,708	13,975,000	1,018,623	7.9%
Changes in Net Assets	1,784,842	-	-	(1,784,842)	-

Board Inquires Response Document (update date 12/10/2025)

Questions/Comments/Corrections:

Question: Pg 2 para 3 – Regarding the three staff-developed budget scenarios, could you clarify the “adverse” case: how was the 11.6% revenue decline calculated and what specific drivers were assumed, especially given that the “optimistic” scenario reflects only a 3% increase?

The Optimistic budget scenario was based on the initial proposals submitted by the Directors. These budgets were then adjusted downward to align with a projected 1.5% revenue increase.

For the Adverse scenario, the 11.6% revenue decline is primarily driven by reductions in membership dues and conference revenue. Membership dues projections were informed by historical declines of 4.1% (2006–2007) and 6.5% (2013). Conference revenue was estimated to fall by approximately 17.6%, based on 70% of the impact observed during the 2008 and 2023 declines of 26.7% and 23.5%, respectively.

The purpose of these reductions was to model the impact of a severe economic downturn and assess how much expenses could be adjusted to manage the situation. Overall, these changes represent an 11.6% decrease compared to the projected 2025 year-end (excluding investment gains). Depending on timing, an adverse year could result in a \$1.2 million loss, driven by a \$1.83 million drop in revenue.

Expense flexibility is limited, as conference costs cannot be reduced across the board by the same 17.6% due to contractual obligations. Only items with per-unit costs were adjusted proportionally, while other expenses were reduced at a lower rate following discussions with the meetings team.

With \$14.2 million in cash and investment reserves, SAME could withstand an adverse year without compromising strategic goals such as improving partner engagement, enhancing COI solutions, and developing people.

Question: Pg 2 and 3 charts – Just an observation from the charts: five out of six departments show decreased revenue (FY25 forecast vs. FY26 budget), while all six departments show increased expenses. Is there any concern about this trend?

Several factors explain these trends:

- **Staffing Changes:**

In FY25, we had extended periods without full staffing in Strategic Programs and Finance, reducing labor costs by approximately **\$155K**. Late in FY25, we added two personnel for membership. For FY26, labor costs increase by **\$496K**, creating a net swing of **\$651K**. One of these hires is an upgraded position intended to strengthen operations other expand our capabilities to increase services to members.

*Looking ahead to FY27, the same six positions will rise from \$496K to \$589.2K. For context, conference revenue has historically grown at an average of **14.1% per year**, though FY26 is budgeted flat.*

- **Current Staffing Limitations:**

Experienced staff are currently spending time on basic functions rather than program development. The new staffing plan addresses this gap, enhances efficiency, and provides operational security where positions previously had limited or no backup. This is critical given the past and potential future growth in conferences and increasing graphics needs.

- **Other Expense Drivers:**

- Transformation-related costs are fully accounted for in FY26, but we have not projected corresponding revenue increases due to economic and federal uncertainties.
- Inflationary pressures have raised costs for catering and software.
- Depreciation increased due to changes in allocation.

- **Foundation Staff Impact:**

Additional labor costs for foundation staff will result in modest fundraising improvements but are not expected to drive aggressive growth immediately.

- **Budget Approach:**

Overall, the FY26 budget is conservative on revenue assumptions given the planned expense increase.

Question: Pg 4 – staffing chart is helpful and clear; when you total up, 2025 shows as 31 total staff, and 2026 shows as 35 total staff - is this accurate? Just should confirm and maybe note the roll-up. Also, is the current 1 person for Foundation truly 100% or aren't they cross-departmental (1/2 time?); also, it might be helpful for visibility to show the contracted staff for 2025 and 2026, what dept they reside, maybe with a third row/color? Could just note they are not FT and they are not included in the staff counts.

At the start of 2025, we had **31 staff members**. During the year, two positions were vacated and not replaced: **Natasha (Operations)** and **Jeanine Fenton (Grants)**, reducing the count by 2 (to **29**). Later, **Membership** added one new staff member, bringing the total to **30**.

For 2026, we plan to add **6 staff members**: one is a **replacement** for Leadership Development, and the remaining five are **new positions**. This will bring our total staff to **35**.

We avoid using FTEs for staff who work across multiple departments, as this happens frequently. For example, in 2026, **14 people** will contribute hours to the Foundation, and **25 staff** will work on Meetings. . .

Our **2026 Staff and FTE allocation** is as follows:

Membership & Posts	Staff	FTE	Programs	Staff	FTE
	4	4.6		4	4.0
Membership		3.0	Camps - General		1.3
Post Leaders Workshop		0.4	COI - Technical		0.6
Post Operations		1.2	COI - Human Capital		0.3
Communications	8	3.5	JEOC		0.0
Communications Admin		0.3	Strategic Partnerships		0.1
The Military Engineer		1.3	Strategic Programs		0.7
Website / Digital		1.8	Webinars		0.6
Meetings & Education	9	9.3	Grants - General		0.0
Meeting Admin		0.6	COI's / Other Programs		0.0
Transition Workshop & Job Fair		0.4	Fellows Activity		0.1
Capital Week		0.8	Leader Development Program		0.2
Small Business Conference		2.9			
Europe Conference		1.6	General & Administration	7	10.6
JETC		2.9	Board / Governance		0.6
Foundation Activities	3	1.7	PTO & Holidays		4.8
			General / Administrative		5.2
			Total	35	33.7

Eileen and IT could be considered Contracted Staff but are not in the calculation.

Question: Pg 10 last para – Foundation proposal would be covering 40%; does the BOD need to be alerted that either this will be expected to continue in 2027-on – or no guarantee? Is it possible this could incrementally increase over the next couple years so the Foundation is

fully funding the 3 dedicated positions at some point (i.e. if this is the plan we should advise the BOD).

I agree that this is a potential issue. The SAME Foundation Board has not given a guarantee for 2027. Any increase would have to come from fundraising. It is one of the reasons the Governance & Philanthropy Coordinator position is delayed until July 1. If the Fundraising is not meeting budget expectations for the first part of the year, the SAME board could revisit the Governance & Philanthropy Coordinator. No additional funds were provided for this position. It can be considered a 100% SAME paid for position.

Question: Pg 4 last para - (FOUNDATION) \$196,500 projected cost is based on what as a start date for the 2 positions? Maybe note that here (i.e. net \$116,500 expense could end up less if they don't onboard until 2nd or 3rd quarter)

The \$196,500 is the total Labor and fringe of the combined 14 people who work the foundation. I have adjusted the language.

Question: Pg 3 – I think pg 9-para 5 partially answers the question, but on Pg3-para 2 on IT and Programming, you refer to the \$137K increase, but it would be good to note briefly if this is software, hardware, current contracted services escalated, all of the above? Basically, is the amount tied to specific quotes for enhancements, or is this just a blanket budget figure for spending towards “strengthening support...”?

The increase includes several components:

- **Large-Scale IT Costs:**

The primary driver is **ReMembers**, which had limited costs in FY25 during development but will incur approximately **\$65K** in FY26. Most 2025 costs are development and are fixed assets. Costs in 2026 are mostly subscription.

- Additional costs account for inflation and expanded user access. User license will need to expand from 30 to 235 people or a 16.7% increase.

- **Planned Projects for FY26:**

1. **Cybersecurity Enhancements** (e.g., LastPass) and **Systems Documentation Tools** (e.g., Scribehow) – combined estimated cost of **\$8K**.
2. **Database Integration for Registration Information** – to improve data management and reporting. Currently, the data for registrations is not fully integrated to the database. This needs to be moved over for the current and prior years.
3. **Business Intelligence / Data Analytics Software** – to strengthen insights and decision-making capabilities. Add software to our systems to allow a one-stop location to pull metrics on our performance.

Question: Pg 6 How are Post dues different from Individual and Corporate Dues?

A portion of Individual and Corporate Dues is allocated for Posts. SAME keeps half of the individual dues and a varying percentage of corporate dues (based on size) and remits the remainder to the Posts. We separately allocate it to cover post operations.

Question: Pg 8 para 3 – is the noted reduction in grant income driven by the administration’s policy changes?

No. We do not receive federal grants. We received a grant from another organization. The grant ends in 2025. They may renew for 2026, but no grant has been developed. The net impact would be minimal as most of the grant revenue covers other direct costs.

Question: Why is there a deficit in Camps of \$212K

The Camps program has consistently operated at a loss and has not achieved break-even performance. Current revenue sources are Post donations, Foundation contributions, individual donations, and camper registration fees. The Foundation Board determines the level of Foundation support, and historically, fundraising capacity for these programs has been limited. SAME has paid for the remaining costs.

Before 2025, labor costs were not allocated to the Camps program. Beginning in 2025, labor and fringe expenses were included, adding \$110K in 2025 and \$123K in 2026. In 2025, camper registration averaged \$483 per participant. Posts, the Foundation, and Registration revenues covered \$1,244 per camper. In 2025, the actual cost of approximately \$1,800 per camper further widened the gap.

To address this shortfall, the Foundation is working to establish endowments that will help fund a greater share of program expenses starting in 2026 and beyond. This endowment initiative is still in its early stages.

Question: Why is there a large swing in the Leadership Development program from 2025 to 2026?

The Leader Development Program, which achieved a \$101K surplus in FY2025, is projected to incur a \$37K deficit in FY2026 due to reduced support and higher expenses. Key factors include a \$18K decrease in Foundation support, a \$10K reduction in Post support, a \$22K increase in labor costs, a \$10K rise in meeting expenses, and a \$57K increase in travel costs, which includes \$28K allocated from the R2C.

Comment: Pg 2 para 3 – small point, but in last para you could add “federal policy change impacts” or something similar to the “economic fluctuations” reference

Done

Comment Pg 6 para 5 – small edit (“sees revenue fall is budgeted at..” - ?)

Clarification Added

Comment Pg 7 para 1 – same suggestion as above, consider acknowledging administration policy impacts along with economic fluctuations

Added

Correction: Pg 8 header – Expenses \$1.22M: should read as “(+255K)” – correct?

You are correct. Adjusted

Correction Pg 10 header – Expenses \$513K: should read as “(+136K)” – correct?

Expenses are \$515.5K. The chart was wrong for the section and replaced.

Correction: Pg 5 chart – why do 2006 and 2007 start as negative %s? Might be a bit clearer to leave off 2006 and start w/ 2007 as 0% (and n/a as dues cumulative increase cell)

Added the 2025 data as starting point. 2025 base is 0% for both.

Correction: Additional Information Page 8, bottom of Page

Added a sentence to the \$30K Included in the budget: \$30K for an R2C request to support UC members attending the Post Leader Workshop and international travel.

Correction: Chart Page 7

Changes '23 Government Shutdown to '13 Government Shutdown.

Correction: Chart Page 5

Changed expenses to remove \$21K set for printing. It is in other expenses.

Correction: Chart Page 6 – Post Operation

Changed format to have blue revenue above grey expenses. Also, several post-operation expenses end in \$500 but are rounded up. For example, employee expenses are \$174,500, rounded to \$175K. As a result, the charts show more expense than the actual.

Correction: Pages 11 and 12 – The Budget 2026, page 11, and Budget 2026 & Statements of Activity for 2025 do not use the same categories.

Changed format to have matched categories.

ENCLOSURE 4: National Priorities

Deliver First-Class Customer Experience

- Provide maximum value to Posts, Members and Partners through their engagement with SAME, our programs, products, services, and events

Advance/Assist Key SAME Activities

- Help enable the success of what the NLA (Posts/Regions, C3s, National Programs), volunteer leadership, and 2030 Strategic Plan expects SAME to achieve

Align Opportunities, Investments & Resources

- Take advantage of how we can grow the Society and the Foundation to support members, partners, and stakeholders, not accepting the status quo

ENCLOSURE 5: Pressing Issue Worksheet (full worksheet is on Engage)

Pressing Issue Title	Notes	Responsible	Report Goal	Pressing Issue Description (Describe the issue to include the problem statement).
FAR Part 19 Revision - Risks to set aside	This came up as a parking lot item during the NLA meeting.	Small Business Council - define SAME's role in this issue. Do we need to adjust the title of the SBC to be beyond small business?*	2026 IETC NLA Meeting (Feb for potential name change of SBC)	Proposed revisions attempt to chip away at traditional methods of allowing set aside procurement methods, including sole source, in favor of free and open competition
K-12 / Camps / College / Scholarship Tracking	This is an ongoing issue that needs targeted and defined support. Need to revisit some UPIC projects and work directly with staff.	Lead: Work Force Development Group Suggest an Elected Director lead and/or Task Force. TF would need to be approved by the board.*	2026 IETC NLA Meeting	Process/system needed to get our youth and college participants/scholarship winners into a national database and track them as they/progress through school and their career.
Auto renewal of membership	This is an operational issue that the staff will address.	SAME Staff	2026 IETC NLA Meeting	Auto renewal of membership is common amongst many societies and organizations. SAME currently doesn't offer this.
Roster format and data integrity.	This is an operational issue that the staff will address.	SAME Staff	2026 IETC NLA Meeting	The Membership Committee's biggest challenge is membership data integrity which effects the accuracy of the information provided to our Post Membership POCs via the rosters. The consistent issues with the rosters have proven to be discouraging and a large obstacle for the Post POCs. The consistent duplicates and other issues are confusing for the POCs at the Post level and increases the time required to perform their duties. Our Tools team consistently reviews rosters for issues and alerts National to the issues. However, once one issue is resolved, it seems to create new issues. We would like meet with the individual(s) who work with the membership data / develop the roster format to determine a final solution to the consistent issues.
Ans we'reing the call for innovation & technology	Build the framework. A few COAs to consider: ② Central TF or Council? The model would be the Leader Development COI that was formed as a central location to foster leadership development activities across the Society. Is that what this "new home" could become? ② VPs for innovation/Technology in all COAs. This is a less aggressive COA than the one above ② Any other COAs worth considering?	2026 IETC NLA Meeting	How is SAME going to answer the call from govt. leadership for innovation & technology. We have a great Cyber (GF that has taken off due to Lusion, failing appropriately under Resilience. However, we have an AI (GF with no current home. I don't think Resilience is the right place. But the bigger issues is that is just one small effort in what should be a much larger and cohesive approach.	
Regional/Industry Days informing National Programs	This came up as a parking lot item during the NLA meeting.	Project Lifecycle Group with AI/GE Project leads* Membership Group (leverage RVPs) ask each Industry Day committee to write a page and post on Engage; change TIME visibility	2026 IETC NLA Meeting	*All governance actions should include the appropriate staff. If you are unsure of who that is, please contact Kathy Off.
Pressing Issue put forward by Group leads				
Parking lot items put forward by XC				