

Operating Fund - Unrestricted	Actuals				Budget
	2018	2019	2020	2021 - Prelim	2022
Support and Revenue					
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Direct Support					
1) Annual Giving (net of uncollectable)	1,168,319	924,436	730,770	635,932	655,400
2) Special Events - Net	334,868	269,747	364,873	420,454	443,750
3) Foundations and Trusts	239,244	207,463	157,000	194,445	230,000
Total Direct Support	1,508,775	1,401,646	1,252,643	1,250,831	1,329,150
4) Associated Organizations				194,000	218,000
5) United Way	133,432	109,887	94,660	77,420	63,400
Total Indirect Support	133,432	109,887	94,660	271,420	281,400
6) Sale of Supplies - Net	114,670	102,728	53,376	73,247	75,600
7) Product Sales - Net	1,201,945	1,176,287	292,512	402,356	446,500
8) Investment Income / James E West Foundation	882,444	941,499	991,277	997,692	1,361,478
9) Camping	986,411	914,400	409,439	713,561	671,485
10) Activities	128,890	127,338	46,631	84,289	98,284
11) Other Revenue	335,467	170,707	361,997	548,965	514,050
Total Revenue	3,649,827	3,432,959	2,155,232	2,820,110	3,167,397
Total Support and Revenue	5,292,034	4,944,492	3,502,535	4,342,361	4,777,947
Expenses					
12) Salaries	2,480,642	2,575,207	2,478,405	2,287,879	2,342,473
13) Employee Benefits	444,652	455,067	442,935	438,539	472,092
14) Payroll Taxes Expense	217,968	217,149	215,259	194,051	170,379
15) Employee Related Expenses	13,608	53,790	565	1,111	500
Total Employee Compensation	3,156,870	3,301,213	3,137,164	2,921,580	2,985,444
16) Professional Fees	159,394	176,188	204,368	214,112	229,856
17) Supplies	429,763	445,866	233,065	342,717	327,805
18) Telephone	30,767	30,924	29,576	26,919	29,191
19) Postage and Shipping	21,176	28,638	104,908	31,619	34,400
20) Occupancy	317,553	274,467	425,849	473,110	424,082
21) Rental and Maintenance of Equipment	77,086	109,884	86,524	199,234	85,625
22) Publications and Media	112,173	98,786	62,720	72,140	83,150
23) Travel	176,889	189,158	117,156	175,086	172,588
24) Conferences / Meetings / Events	130,838	139,706	61,451	75,897	79,514
25) Specific Assistance to Individuals	103,056	114,367	61,708	50,431	60,050
26) Recognition and Awards	297,161	172,810	102,835	231,548	137,235
27) Interest Expense	1,841	5,845		31	
28) Insurance	144,157	131,966	75,629	79,730	75,669
29) Other Expenses	68,610	56,084	83,166	168,931	366,619
30) Charter and National Service Fee	83,750	83,850	83,850	83,850	96,428
Total Other Expenses	2,154,215	2,058,538	1,732,803	2,225,354	2,202,212
Total Expenses	5,311,085	5,359,751	4,869,967	5,146,934	5,187,656
Net Revenue / Expense	-19,051	-415,259	-1,367,432	-804,574	-409,709
31) Miscellaneous - one time items*		115,000	607,900	807,892	
32) Special Distribution*		300,000	523,000		400,000
33) Legacies and Bequests	5,588	600	575,806		
34) Jubilee net of direct expenses	25,029		-34,116		11,600
Net Total	5,978	341	305,158	3,318	1,891

* 2019: \$115k one time gift for Scoutreach.
 2020: \$523k special distribution to cover gap year before council program support fee becomes active in 2021.
 2020: \$608k in PPP funds from COVID CARES Act in addition to \$576k estate gift that is designated by the board for future year expenses.
 2021: \$608k in PPP funds and \$550k in ERC funds from COVID CARES Act.
 2021: \$350k gift to Gillwell Foundation for deferred maintenance projects
 2022: \$400k special distribution to keep staff in place as Scoutings looks to grow post COVID & nationl restructuring

2020: Product Sales (popcorn - Line 7) was going to be smaller before COVID because of the implementation of the council program support fee (line 11).

2021: Other Expenses (line 29) includes \$100,000 in a marketing campaign. This grows to \$310,000 in 2022 and is covered by funds from the James E West Foundation (line 8).

2022 Mid-America Council Budget notes

- 1) Annual Giving: This reflects an increase over 2021 actuals of just over \$65K due to donors increasing their annual giving in response to the focused nature of the Top 40 donor development process.
- 3) Special Events: All events are on target to match if not exceed revenue from 2021
- 4) Associated Organizations are funds from the Gillwell and James E West Foundations for their Shared Services and maintenance agreements.
- 5) Foundations & Trusts: The 2022 budgeted number is a more accurate representation of revenue compared to historical giving in this category, this continues to be an opportunity for growth.
- 7) This is funding from the James E West Foundation. This includes \$310k towards a marketing campaign and \$400k in a special distribution to maintain the current staffing and support of units. There are also operating costs being absorbed as we prepare to sell Little Sioux to the Iowa Natural Heritage Foundation.
- 8) United Way reflects that the Columbus Area UW now only gives towards Scout expenses.
- 10) Sales from the Scout Shops in Omaha and Sioux City
- 11) In 2021 gross sales were \$1.95 Million. With over \$950k going to units to support their programs.
- 14) Camping numbers came back nicely in 2021 and should hold steady in 2022. There will be less of a focus on day camps as we are not a market leader in this area.
- 16) Other revenue includes \$400k in the Program Support Fee, \$60k in membership subscription payments, and \$40k from our popcorn vendor.
- 17) Salaries are budgeted up slightly in 2022 as there have been many vacancies in 2021. Council leadership is maintaining the current staff structure with only minor tweaks as we seek to build back Scouting post COVID and national restructuring. This is the reason for the additional distribution from the James E West Foundation (line 7).
- 18) Benefits reflect savings from the partnership with ADP Totalsource. The budget does reflect returning to a council sponsored 403b / 401k plan that would return matching to 100% instead of 50% but that is on hold until after the national restructuring is complete.
- 19) Payroll taxes is dropping because workman's compensation is now part of the contract with ADP Totalsource and is included in their fees on line 21 – Professional fees.
- 21) Professional fees now include workman's compensation and the ADP Totalsource fees. This not only provides lower benefit costs but gives us a host of HR products. The advantage is an integrated payroll and benefits platform for our employees that will also act as an onboarding tool, performance reviews, and talent management. Other items in this category include: audit, legal, technology, and fundraising services.
- 25) Because of funding being available several deferred maintenance items were able to be taken care of in 2021.
- 26) The 'Other' expense line is mainly the \$310,000 that is budgeted towards a marketing campaign. This expense is being covered by an additional gift from the James E West foundation – line 8.