

Operating Fund - Unrestricted	Actuals			Budget	Actual	Variance	Budget
	2019	2020	2021	2022			2023
Support and Revenue							
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Direct Support							
1) Annual Giving (net of uncollectable)	924,436	730,770	635,932	655,400	764,724	109,324	1,070,975
2) Special Events - Net	269,747	364,873	420,454	443,750	524,792	81,042	269,542
3) Foundations and Trusts	207,463	157,000	194,445	230,000	190,482	(39,518)	456,500
Total Direct Support	1,401,646	1,252,643	1,250,831	1,329,150	1,479,998	150,848	1,797,017
4) Associated Organizations			194,000	218,000	218,000		218,000
5) United Way	109,887	94,660	77,420	63,400	92,565	29,165	75,788
Total Indirect Support	109,887	94,660	271,420	281,400	310,565	29,165	293,788
6) Sale of Supplies - Net	102,728	53,376	73,247	75,600	127,477	51,877	187,340
7) Product Sales - Net	1,176,287	292,512	402,356	446,500	515,324	68,824	490,500
8) Investment Income / James E West Foundation	941,499	991,277	997,692	1,051,478	1,048,310	(3,168)	1,039,000
9) Camping	914,400	409,439	713,561	671,485	597,520	(73,965)	744,375
10) Activities	127,338	46,631	84,289	98,284	78,915	(19,369)	94,140
11) Other Revenue	170,707	361,997	548,965	514,050	503,020	(11,030)	456,800
Total Revenue	3,432,959	2,155,232	2,820,110	3,167,397	2,870,566	(296,831)	3,012,155
Total Support and Revenue	4,944,492	3,502,535	4,342,361	4,777,947	4,661,129	(116,818)	5,102,960
Expenses							
12) Salaries	2,575,207	2,478,405	2,287,879	2,342,473	2,432,960	90,487	2,678,389
13) Employee Benefits	455,067	442,935	438,539	472,092	521,207	49,115	559,152
14) Payroll Taxes Expense	217,149	215,259	194,051	170,379	176,211	5,832	193,575
15) Employee Related Expenses	53,790	565	1,111	500	1,454	954	1,000
Total Employee Compensation	3,301,213	3,137,164	2,921,580	2,985,444	3,131,833	146,389	3,432,116
16) Professional Fees	176,188	204,368	214,112	229,856	260,402	30,546	291,450
17) Supplies	445,866	233,065	342,717	327,805	318,574	(9,231)	334,643
18) Telephone	30,924	29,576	26,919	29,191	28,596	(595)	28,275
19) Postage and Shipping	28,638	104,908	31,619	34,400	25,078	(9,322)	34,450
20) Occupancy	274,467	425,849	473,110	424,082	474,618	50,536	449,143
21) Rental and Maintenance of Equipment	109,884	86,524	199,234	85,625	80,811	(4,814)	89,450
22) Publications and Media	98,786	62,720	72,140	83,150	72,942	(10,208)	79,050
23) Travel and Membership	189,158	117,156	175,086	172,588	202,861	30,273	194,709
24) Conferences / Meetings / Events	139,706	61,451	75,897	79,514	79,162	(352)	93,090
25) Specific Assistance to Individuals	114,367	61,708	50,431	60,050	74,062	14,012	66,500
26) Recognition and Awards	172,810	102,835	231,548	137,235	204,462	67,227	192,635
27) Interest Expense	5,845		31				
28) Insurance	131,966	75,629	79,730	75,669	85,676	10,007	85,900
29) Other Expenses	56,084	83,166	168,931	366,619	134,726	(231,893)	136,059
30) Charter and National Service Fee	83,850	83,850	83,850	96,428	140,274	43,846	151,400
Total Other Expenses	2,058,538	1,732,803	2,225,354	2,202,212	2,182,242	(19,970)	2,226,754
Total Expenses	5,359,751	4,869,967	5,146,934	5,187,656	5,314,074	126,418	5,658,870
Net Revenue / Expense	(415,259)	(1,367,432)	(804,574)	(409,709)	(652,945)	(243,236)	(555,910)
31) Miscellaneous - one time items*	115,000	607,900	807,892				
32) Special Distribution*	300,000	523,000		710,000	645,000	(65,000)	550,000
33) Legacies and Bequests	600	575,806					
34) Jamboree net of direct expenses							6,000
34) Jubilee net of direct expenses		-34,116		11,600	10,276	-1,324	
Net Total	341	305,158	3,318	1,891	2,331	440	90

* 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: \$710k special distribution to keep staff in place and marketing efforts as Scoutings looks to grow post COVID & natioanal restructuring
 2023: \$550k special distribution to grow staff positions, continue marketing efforts, and continue LSSR Operations

2023 Mid-America Council Budget notes

- 1) Annual Giving: This reflects an increase over 2021 actuals of just over \$300K due mainly to the shift of the Citizen of the Year event towards annual giving instead of an event. While some donations may be lost there will be offsets by an increase in response to the continued focused nature of the Top 40 donor development process and the Big Gives Day Luncheon. This process resulted in a 20% increase from 2021 to 2022.
- 2) Special Events: All events are on target to match if not exceed revenue from 2022 minus the break from the Citizen of the Year event.
- 3) Foundations and Trusts: \$150K-\$200K is consistent reliable revenue, the \$250K increase accounts for over \$1 million in requests with a 20%-30% success rate. Requests will focus on program and capacity support over a 5yr period. Significant volunteer support will be needed to help engage all foundations in meaningful conversations.
- 4) Associated Organizations are funds from the Gillwell and James E West Foundations for their Shared Services and maintenance agreements.
- 6) Sale of Supplies now includes the Gottschalk Scout Shop operations that changed over from being a national store in July of 2022. While the financial gains are good for the council the greater benefit is the improved service to Scouting families and volunteers.
- 7) Popcorn and Camp Cards will gross over \$2.1 million with 50% going to units to support their programs. The popcorn is budgeted to stay flat with a decrease in Camp Cards from actual as we do not put a big effort into that program; it exists for those units that wish to do it.
- 8) This is funding from the James E West Foundation; which represents the 5% three year rolling average of the investments and reflects the reduction in the market.
- 9) Camping reflects an increase in camp fees due to already being set in 2022 prior to inflationary pressures.
- 11) Other revenue includes \$308k in the Program Support Fee, \$81k in membership subscription payments, and \$52k from our popcorn vendor.
- 12) Salaries are budgeted up in 2023 as there have been many vacancies in 2022. There is a 5% raise/bonus pool budgeted for 2023 with no budgeted vacancies. In 2023, the rollout of a new council structure will occur as we seek to align resources to the council's strategic plan. The budget includes positions like the Innovative Program Lead (Seasonal Scouts / Den Leader in a Box), Exploring Executive, STEM Director, Invention Trailer Coordinator, Marketing/Graphic Design Assistant, and Program Executive. These are a big reason for the additional distribution from the James E West Foundation (line 32).
- 13) Benefits reflect increased staffing levels with no vacancies. This line does not include an additional \$60k to the retired national BSA pension plan that the council did pay in 2021.
- 16) 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.
- 30) There is an increase in the National Service Fee slated for 2023 in addition to the additional fee of \$45k that was added in 2022 for the popcorn campaign.