

Operating Fund - Unrestricted	Actuals		Budget	Actual	Forecast	Budget
	2014	2015	2016	11/30/2016	2016	2017
<b>Support and Revenue</b>						
1) Annual Giving (net of uncollectable)	1,257,481	1,308,084	1,293,400	1,194,472	1,263,471	1,274,960
2) Other Contributions	75,000	75,000				
3) Special Events - Net	322,152	318,367	378,800	481,514	481,514	480,492
4) Legacies and Bequests	25	11,675				
<b>Total Direct Support</b>	<b>1,654,657</b>	<b>1,713,126</b>	<b>1,672,200</b>	<b>1,675,986</b>	<b>1,744,985</b>	<b>1,755,452</b>
<b>Total Indirect Support</b>						
5) Associated Organizations		1,800		6,036	6,036	
6) United Way	468,046	403,626	359,638	273,903	273,903	148,500
7) United Way - Midlands Tocqueville Campaign						150,000
<b>Total Indirect Support</b>	<b>468,046</b>	<b>405,426</b>	<b>359,638</b>	<b>279,939</b>	<b>279,939</b>	<b>298,500</b>
8) Sale of Supplies - Net	91,916	117,352	115,050	116,658	131,708	135,900
9) Product Sales - Net	1,218,436	1,201,713	1,309,210	1,314,155	1,314,155	1,314,360
10) Investment Income from Endowment	674,876	693,385	760,938	695,897	757,921	812,420
11) Special Distribution from Endowment*			165,907			
12) Camping	837,426	959,105	1,110,194	1,082,800	1,093,185	1,149,365
13) Activities	165,468	191,569	180,094	164,880	167,032	179,844
14) Other Revenue	240,040	261,886	175,523	188,780	204,235	181,563
<b>Total Revenue</b>	<b>3,228,162</b>	<b>3,425,010</b>	<b>3,816,916</b>	<b>3,563,170</b>	<b>3,668,236</b>	<b>3,773,452</b>
<b>Total Support and Revenue</b>	<b>5,350,865</b>	<b>5,543,562</b>	<b>5,848,754</b>	<b>5,519,095</b>	<b>5,693,160</b>	<b>5,827,404</b>
<b>Expenses</b>						
15) Salaries	2,559,183	2,744,199	2,789,003	2,510,495	2,717,158	2,774,901
16) Employee Benefits	415,626	452,360	489,621	397,086	472,176	496,666
17) Payroll Taxes Expense	226,587	223,528	240,397	219,974	240,873	229,426
18) Employee Related Expenses	24,068	3,079	4,750	18,031	18,031	34,610
<b>Total Employee Compensation</b>	<b>3,225,464</b>	<b>3,423,166</b>	<b>3,523,771</b>	<b>3,145,586</b>	<b>3,448,238</b>	<b>3,535,603</b>
19) Professional Fees	116,747	134,234	136,600	122,578	130,336	122,475
20) Supplies	508,602	484,202	571,844	566,841	580,678	589,127
21) Telephone	36,085	37,433	40,431	34,010	37,378	36,059
22) Postage and Shipping	56,024	33,718	47,770	28,554	30,454	34,770
23) Occupancy	292,166	297,242	289,466	278,927	295,988	276,005
24) Rental and Maintenance of Equipment	106,179	92,501	89,075	91,640	96,387	100,285
25) Publications and Media	129,362	98,897	91,820	116,423	116,423	118,507
26) Travel	189,919	200,972	240,170	198,031	217,452	204,360
27) Conferences / Meetings / Events	128,920	196,123	155,733	132,624	137,418	168,595
28) Specific Assistance to Individuals	71,025	85,253	100,225	128,718	129,493	112,716
29) Recognition and Awards	222,841	269,209	279,113	275,214	282,223	263,450
30) Insurance	103,651	100,642	119,726	112,036	120,622	139,744
31) Other Expenses	74,597	73,653	76,715	81,502	83,602	59,250
32) Charter and National Service Fee	77,215	78,418	79,014		78,914	83,753
<b>Total Other Expenses</b>	<b>2,113,333</b>	<b>2,182,497</b>	<b>2,317,702</b>	<b>2,167,098</b>	<b>2,337,368</b>	<b>2,309,096</b>
<b>Total Expenses</b>	<b>5,338,797</b>	<b>5,605,663</b>	<b>5,841,473</b>	<b>5,312,684</b>	<b>5,785,606</b>	<b>5,844,699</b>
<b>Net Revenue / Expense</b>	<b>12,068</b>	<b>-62,101</b>	<b>7,281</b>	<b>206,411</b>	<b>-92,446</b>	<b>-17,295</b>
33) Special Scoutreach Contribution		65,000		70,000	70,000	
34) Jamboree ('13/'17) net of expenses						23,524
35) Jubilee ('14/'16) net of expenses	11,292		32,000	26,254	26,254	
<b>Net Total</b>	<b>23,360</b>	<b>2,899</b>	<b>39,281</b>	<b>302,665</b>	<b>3,808</b>	<b>6,229</b>

\* Line 11 - Special Distribution would only be used as needed at the end of the year. This would be a one year transition item.

**MID-AMERICA COUNCIL  
BOY SCOUTS OF AMERICA  
2017 OPERATING BUDGET**

**UNPARALLELED EXPERIENCES FOR MORE YOUTH**

To make it easier to compare the year to year financials, the attached summary budget has been edited. Most notably, Jubilee and Jamboree figures are being shown at the bottom of the summary as a net total. This ensures that these events, which only happen every 2 to 4 years, do not cause fluctuations on both the income and expense lines. A few special contribution sections have also been created to clearly show the yearly fundraising results. The standard monthly financials presented in 2017 will not be separated out in this fashion.

**EXPLANATION OF SUPPORT AND REVENUE**

**Annual Giving** (line 1) – This includes the Investment in Character, Project Sale, and Foundation Campaign. This campaign raises the dollars needed to support Council programs and operations. The campaign is budgeted to raise \$1.275 million (net of uncollected pledges of 6%). This is a realistic increase of just under 1% from the current year forecast.

**Special Events** (line 3) – Special fundraising events are budgeted to net \$480,000. This is budgeted to be flat compared to 2016 but is a 50% increase over 2014 and 2015. Most of this increase is due to the Citizen of the Year event but in 2017 there are unbudgeted plans to also increase the Mad Men and Shootout event capacities that could bring in additional funds. The Omaha and Sioux City golf fundraisers will continue their successful runs.

**Legacies & Bequests** (line 4) – Due to the uncertain nature of legacies & bequests, they are budgeted at zero.

**United Way** (line 6 & 7) – United Way funding has been decreasing for many years from UW of the Midlands and UW of Siouxland. Last year a special request for continued funding from UW of the Midlands was denied. Here is a history of allocations received from UW of the Midlands; which run from July 1 – June 30 of each year:

<u>Program Year</u>	<u>Allocation</u>	
2013/2014	\$286,691	
2014/2015	\$239,610	
2015/2016	\$164,647*	There was also \$53,853 awarded as a “one-time Cabinet Investment”
2016/2017	\$0	

In the fall of 2016 a campaign was started to help replace the loss of allocation funds by asking donors to designate their united way gift to the Boy Scouts. This campaign is budgeted in 2017 at \$150,000 with the outlook of growing it in future years.

**Sale of Supplies** (line 8) – This line is a combination of the commission received from National for the Gottschalk Scout Shop in Omaha and the Scout Shop the Council runs in Sioux City. There is also a small store in Norfolk. There has been an increase in sales the last couple of years as a direct result of the large number of cub Scouts recruited. An increase in Scouts mean more books, uniforms, and awards will be sold. There was even more growth in sales in 2016 due to Canfields not selling Scouting product.

**Product Sales** (line 9) - The net income of popcorn and camp card sales after cost of goods and unit commissions. Each year Scouts are given an opportunity to participate in the Council's main fundraiser, benefiting both the Council and local units. The 2016 popcorn sale generated over \$1 million for our units and is budgeted in 2017 to remain flat.

The camp cards program started in 2012 to help Scouts earn a free camp. Every year has seen tremendous growth as more units participate because of the great value; 50% commission and free camps for Scouts who sell at certain levels. This year 107 Cub Scouts and 86 Boy Scouts earned a free summer camp experience. In addition, 348 Scouts earned a free Jubilee registration.

**Investment Income** (line 10) - \$676,00 is budgeted from the general endowment fund. This represents the 5% of the average market value over the last three years that the Council's spending policy calls for. In addition, there is \$60,000 from the Olson Trust to cover expenses in the Petah La Shauro district and \$60,00 from the Wiebe and LSSR Camp Maintenance funds. There is \$13,500 for scholarships.

**Camping Revenue** (line 12) – Our camping programs had a tremendous year in 2016.

Boy Scout Resident Camp

Camp Cedars hosted a LDS encampment which pushed youth attendance past 1,900 for the first time since 2013. The camping strategic plan that has been put in place continues to be followed to ensure growth continues. In 2017, there will be a decline in total youth due to the 2016 LDS encampment but participation will grow compared to 2015 due to continued promotion and the excellent reviews received from campers in 2015 and 2016.

Cub Scout Resident Camp

The current Cub Resident Camp program started at Little Sioux in 2013. This new camp has been growing ever since with 470 youth in 2013 and 900 youth in 2016. The 2017 budgeted attendance is 1,050. This exciting program continues to grow by leap and bounds with the true testimony coming from the ever increasing number of out of council units attending.

Tri-State High Adventure Base (T-SHAB)

In 2015, T-SHAB became the country's newest nationally accredited council high adventure base, offering two treks down the Missouri River, covering over 160 miles of shoreline in an "urban" adventure. Over the last two years, nearly 100 Scouts and Scouters have participated in this exciting new program. In 2017, the program will be expanded to include a Loess Hills Trek option in addition to the Missouri River Trek.

**Activities Revenue** (line 13) – This line includes all events that are not accredited camping related. This includes district camporees, pinewood derbys, district dinners, cub onboarding events, and much, much more.

**Other Revenue** (line 14) - This income is from sources of revenue that does not belong anywhere else. The largest amounts are marketing funds from our popcorn company and also \$75,000 for insurance fees collected at charter renewal from non-LDS units(LDS units are covered by the church). See line 30 for a breakdown of the insurance costs.

## EXPLANATION OF EXPENSES

**Salaries** (line 15) – Salary expenses make up the largest portion of the Council's expenses. Staff members (32 full-time professionals along with 13 full-time and 2 part-time support / administrative staff, 3 Rangers, and 1 full-time & 30 part-time Outreach program aids) supporting and empowering volunteers (over 6,000 adult volunteers active and registered in our Council) help drive and deliver the Scouting program to the thousands of youth members involved (over 18,000 youth members registered). The Council employs one full-time person (both professional and support) for every 122 Scouting volunteers and every 367 young people registered in the Scouting program. The salary line item also includes summer camp staff salaries at \$130,000 and Outreach salaries of \$154,000.

Budgeted salaries include a 2.5% salary pool for increases based on performance; this is the recommended average increase from the national BSA 2017 budgeting guidelines. The Compensation and Benefits Committee will allocate the pool based on actual 2016 performance in January 2017. The budget assumes 4% savings for the year because of positions that will be open for part of the year because of vacancies. The budget has the new Scout Executive starting on March 1<sup>st</sup>.

The salaries line assumes that the updated Fair Labor Standards Act (FLSA) that were placed on hold by an injunction on November 22, 2016 would not go into effect. If the updated standards went into effect in 2017 at their current levels it would cause a \$12,000 increase to the budget for each remaining month of the year. This includes the necessary salary increases that it would take to get the identified staff up to the established exempt status threshold in addition to the increase cost of payroll taxes and benefits. Depending on the timing and severity of the impact, a one-time special distribution from the endowment could be required to balance the budget.

**Employee Benefits** (line 16) – Represents group accident, life, and medical insurances, retirement plan, long-term disability, and dental assistance. Medical premiums will rise on average about 4.2% in 2017.

Benefit	2017 Budget
Medical	\$265,049
Retirement Plan	\$137,476
403(b) Match	\$47,052
Dental	\$17,813
Group Accident & Life Insurance	\$16,902
Long-Term Disability Insurance	\$12,374
<b>Total</b>	<b>\$496,666</b>

**Payroll Taxes** (line 17) – Represents social security, unemployment and workman’s compensation insurance. Unemployment costs in 2012 and 2013 averaged \$27,000 while in 2015 and 2016 the average will only be \$4,000. In 2017 there will be \$10,000 in savings for workman’s compensation insurance due to our improving experience modification.

**Employee Related Expenses** (line 18) – Represents interview and moving expenses for staff positions. The largest of these will be the interview expenses and relocation of a new Scout Executive in the 1<sup>st</sup> quarter of 2017.

**Professional Fees** (line 19) – This expense includes auditor fees, legal fees, payroll services, National technology payments, and computer/website support. Below are the top items:

Category	2017 Budget
Computer Support & Back-up of Data	\$42,000
Financial Audit	\$27,100
National Council Technology Fees	\$14,100
Legal Services (Gift-In-Kind)	\$10,000
<b>Total</b>	<b>\$93,200</b>

**Supplies** (line 20) – Includes all District and Council program supplies, food and commissary, sanitation, office supplies, A/V, catering. The membership campaign has been greatly enhanced the last couple of years and will continue to be a focus in future years as we align our budget with the strategic plan. There are also some new programs being started at Camp Cedars. Below are the top four lines from the Supplies budget:

Category	2017 Budget
Food & Commissary/Catering – Boy Scout Resident Camp	\$185,000
Food & Commissary/Catering – Cub Scout Resident Camp	\$65,000
Program Supplies – Boy Scout Resident Camp	\$40,000
Program Supplies – Membership Campaign	\$30,000
<b>Total</b>	<b>\$320,000</b>

**Telephone** (line 21) – The Council maintains phone service for the Scouting Centers, camps, and partial reimbursement to staff that are required to use their mobile phones.

**Postage & Shipping** (line 22) – The Council generates mailings to support volunteers, provide communication, and for fundraising and membership efforts. This line also includes the costs to handle and distribute popcorn. Costs will increase in 2017 because of more direct pieces for fundraising and a new united way donor designated campaign.

**Occupancy** (line 23) – This line includes utilities, janitorial costs, repairs and property maintenance, licenses and permits, as well as rentals for district and Council activities.

**Rental & Maintenance of Equipment** (line 24) – This is the cost of repairing, renting and maintaining equipment, such as copy machines, computers, and camp equipment.

**Publications and Media** (line 25) – Includes in-house and outsourced printing. A few of the large projects are: ICC materials, membership recruiting, Scouting for Food and Ideal Year of Scouting Guide. Many of our publications are printed with Gift-In-Kind (free) services.

**Travel** (line 26) – Includes camp vehicle repair and licensing, leasing of vehicle for the Scout Executive, and staff travel expenses. With a territory comprising of 58 counties this expense is one of the largest for the council.

**Conferences & Meetings & Events** (line 27) – Scouting professionals attend a professional development series required during their first three years of employment. Funds in this category also underwrite the costs of training experiences for professional staff members, conferences that the Scout Executive is required to attend, and a modest amount for local staff training. In 2017, the Central Region of the BSA will be hosting an All Hands conference that all professionals in the region will attend. This will count as the annual training course for all professionals except for those that are required to attend the mandatory entry level trainings mentioned above. This category also includes fees paid to send volunteers and seasonal summer camp employees to day camp, resident camp, and C.O.P.E. trainings. Registration fees paid for events are also under this category; such as fees paid to Philmont for the Council contingent and tickets purchased from the Musketeers and Bandits for Scout Nights.

Category	2017 Budget
National Conferences/Trainings (Staff & Volunteers)	\$51,460
Registration Fees (Council High Adventure Contingents & Activities)	\$43,775
Central Region All Hands Conference (Professionals)	\$37,446
Local Conferences/Trainings/Meetings (Staff & Volunteers)	\$35,914
<b>Total</b>	<b>\$168,595</b>

**Specific Assistance to Individuals** (line 28) - Certain grants provide for camperships, registration and program materials for Scouts and families in need. A main component of this line item is support of our Scoutreach programs that provide Scouting to young people in at-risk areas. Registration fees, uniforms, transportation, food and supplies are all expenses of this program. Camperships are budgeted at \$29,500 and Scholarships \$14,500. The scholarship funds are mainly generated from the endowment fund. This line is budgeted to decrease from 2016 due to a new initiative last year from the Citizen of

the Year honoree to raise funds for the campership program. While this will likely continue, it is not yet established enough to budget for.

**Recognition/Awards** (line 29) - This line shows expenses for items such as patches, t-shirts, plaques, etc. for district and Council activities, such as camporees, fundraising, and summer camp. These items are purchased from fees charged for those activities. The largest expenses in this item are \$117,000 for popcorn prizes and \$40,000 for camp card free-camp incentives.

**Insurance** (line 30) – Accident & Sickness and liability insurance for volunteers and youth members, as well as an officers and directors’ policy and property and vehicle insurance for camps and Council Service Centers. \$75,000 is provided by units (see line 14). Our General Liability premium is jumping \$14,000 in 2016 and is up \$28,000 from 2015. Half of this is a result of a general rate increase on the national level with the other half a result of our experience modification increasing. The large increases in premiums for general liability are expected to continue for years to come due to litigations on the national level. Details on our insurance costs are:

Category	2017 Budget
General Liability (through National)	\$75,401
Property Insurance	\$36,495
Unit Accident & Sickness (Scouts and Scouters)	\$17,639
Automobile Insurance	\$6,104
Directors & Officers Insurance	\$2,105
<b>Total</b>	<b>\$137,744</b>

**Other Expenses** (line 31) - Includes bank service charges, credit card processing fees, and advertising expenses.

**Charter & National Service Fees** (line 32) - Fees paid to the BSA National Council for Council registration, program and computer support based on national formula.

**Special Scoutreach Contributions** (line 33) – These were special one-time contributions from sources to help cover the loss of United Way funds towards the Scoutreach programs.

**Jamboree** (line 34) – The National Jamboree event takes place every 4 years at the Summitt High Adventure Base in West Virginia.

**Jubilee** (line 35) – Jubilee is an unparalleled event that the council hosts at Mahoney State Park. This weekend event in the fall draws over 5,500 Scout and Scouters for the largest Scouting event in the region. Prior to 2016 this event was held every four years opposite of Jamboree. After the 2014 event it was decided to run this event every two years so that every Scout would get the opportunity to experience the best of what Scouting has to offer.