

	A	H	I	J
1	MIDDLE TENNESSEE COUNCIL - BSA			
2	COMPARATIVE STMT OF OPERATIONS			
3	2023 BUDGETS, 2022 ACTUAL			
4				
5		2022 Budget	2022 Actual as 12.31	2023 Approved Budget
6	DIRECT SUPPORT			
7	Net Friends of Scouting	2,360,000	2,555,865	2,576,000
8				
9	<u>Special Events: Fall Golf Tournament</u>			
10	Contributions/Fees	110,150	112,690	122,000
11	Cost Direct Benefit	(23,900)	(28,210)	(27,000)
12	Net SE-Fall Golf Tournament	86,250	84,480	95,000
13				
14	<u>Special Events: Extravaganza Auction</u>			
15	Contributions/Fees	150,000	141,550	163,274
16	Cost Direct Benefit	(25,000)	(16,752)	(25,000)
17	Net SE- Extravaganza Auction	125,000	124,798	138,274
18				
19	<u>Special Events: Clay Shoot</u>			
20	Contributions/Fees	102,000	112,970	119,550
21	Cost Direct Benefit	(22,000)	(29,605)	(29,640)
22	Net SE -Clay Shoot	80,000	83,365	89,910
23				
24				
25	Other (Navigator)	38,000	39,226	-
26				
27	Net-All Special Events	291,250	292,643	323,184
28				
29	Other Contributions	140,000	45,000	145,000
30				
31	Total Direct Support	2,829,250	2,932,734	3,044,184
32				
33	INDIRECT SUPPORT			
34	Net United Way	47,600	49,238	46,000
35				
36	Total Indirect Support	47,600	49,238	46,000
37				
38	REVENUE			
39	Sale of Supplies Gross	934,700	1,036,547	990,000
40	Sale of Supplies Cost of Goods	(554,000)	(632,501)	(602,550)
41	Net Sale of Scouting Supplies	380,700	404,046	387,450
42				
43	CampCard:Product Sales	82,000	85,944	100,000
44	CampCard:Product Cost of Sold	(24,000)	(27,888)	(29,500)
45	Net Camp Card Sales	58,000	58,056	70,500
46				
47	Popcorn:Product Sales	1,250,000	1,328,444	1,425,000
48	Popcorn:Product Cost of Sales	(340,000)	(367,932)	(362,500)
49	Popcorn:Product Commissions	(437,500)	(461,259)	(498,750)
50	Net Popcorn Sales	472,500	499,253	563,750
51				
52	Net Product Sales	530,500	557,309	634,250
53				
54	Investment Income	924,612	959,383	909,393
55				
60	Camping Revenue	1,364,750	1,108,633	1,277,291

	A	H	I	J
5		2022 Budget	2022 Actual as 12.31	2023 Approved Budget
61				
62	Activity Revenues	282,074	225,280	268,865
63				
64	Other Incomes	44,402	374,992	38,800
65				
66	Total Revenue	3,527,038	3,629,643	3,516,049
67				
68	TOTAL SUPPORT & REVENUE	6,403,888	6,611,615	6,606,233
69				
70	EXPENSES:			
71	Salaries	2,805,778	2,725,088	2,812,941
72	Employee Benefits	591,088	596,530	625,466
73	Payroll Taxes Expense	229,195	201,297	238,097
74	Employee Related Expenses	6,500	11,512	7,000
75	Total Employee Compensation	3,632,561	3,534,427	3,683,504
76				
77	Professional Fees	150,200	174,576	165,200
81	Program and other supplies	848,250	840,803	913,224
82	Telephone and communications	64,550	57,372	61,700
83	Postage and Shipping	33,850	23,883	34,011
84	Occupancy	493,650	511,246	530,453
85	Rental and Maintaince of Equipment	103,205	107,436	116,990
86	Publications and Media	1,600	2,183	2,300
87	Travel Expenses	231,634	227,410	260,411
88	Conference and Meetings	21,950	38,398	45,750
89	Specific Assistance to Individuals	87,500	68,850	110,000
90	Recognition & Awards	22,000	34,239	24,000
91	Insurance	136,516	124,343	135,230
92	Other Expenses	440,170	106,462	97,136
93	National Charter & Serv Fees	102,422	102,423	112,664
94	Total Other Expense	2,737,497	2,419,425	2,609,069
95				
96	TOTAL EXPENSES	6,370,058	5,953,852	6,292,573
97				
98	Surplus (Deficit) Rev/Exp	33,830	657,763	313,660
99				
100	Transfer to Ongoing Properties Trust		(300,000)	
101	Transfer to Endowment Fund-UR		(300,000)	
102				
103	Change in UR Net assets	33,830	57,763	313,660

Middle Tennessee Council, Boy Scouts of America
2023 Council Budget Committee Meeting
NOTES

2023 Budget

INCOME

Line 7 – Net Friends of Scouting

- We are budgeting \$2,576,000 in net Friends of Scouting compared to \$2,555,865 in 2022. We are budgeting for an 8% pledge loss.

Line 27 – Net All Special Events

- We are budgeting \$323,184 combined net on our Sporting Clays, Golf Tournament and Extravaganza compared to \$292,643 in 2022.

Line 29 – Other Contributions – STEM & Scoutreach

- We are budgeting \$145,000 compared to \$45,000 in 2022. This \$100,000 increase represents an increase in Scoutreach grants.

Line 31 – Total Direct Support

- We are budgeting \$3,044,184 compared to \$2,932,734 in 2022. This is a \$111,450 increase.

Line 36- Total Indirect Support – United Way

- We are budgeting \$46,000 compared to \$49,238 in 2022.

Line 41- Net Sale of Scouting Supplies

- We are budgeting \$387,450 compared to \$404,046 in 2022.

Line 52- Net Product Sale

- We are budgeting \$634,250 compared to \$557,309 in 2022. This is a \$76,941 increase. This includes our spring camp card sale and our fall popcorn sale.

Line 54 – Investment Income

- We are budgeting \$909,393 in investment income from our endowment funds in 2023. This is a \$49,990 decrease from 2022. This represents a change in the spending policy from a maximum 4% of a 3-year rolling average to 6%. This will fund the loan repayment as part of the MTC's contribution to the National BSA Bankruptcy Trust.

Line 60– Camp Revenue

- We are budgeting \$1,277,291 compared to \$1,108,633 in 2022. This is a \$168,628 increase.

Line 62 – Activity Revenue

- We are budgeting \$268,865 compared to \$225,280 in 2022. This is a \$43,585 increase.

Line 68– Total Support and Revenues

- We are budgeting \$6,606,233 compared to \$6,611,615 in 2022. This is a \$5,382 decrease.

EXPENSES

Line 75– Total Employee Compensation

- We are budgeting \$3,683,504 compared to \$3,534,427 in 2022. This is a \$149,077 increase. This represents a full staff for 2023 and 4% for potential performance increases.

Line 89 – Specific Assistance to Individuals

- We are budgeting \$110,000 compared to \$68,650 in 2022. This is a \$41,350 increase.

Line 94 – Total Other Expense

- We are budgeting \$2,609,069 compared to \$2,419,425 in 2022. This is a \$189,644 increase. This increase is mainly due to increased insurance costs.

Line 96 – Total Expenses

- We are budgeting \$6,292,573 compared to \$5,953,852 in 2022. This is a \$338,721 increase.

Line 98– Surplus/(Deficit) Rev/Exp

- We are budgeting a \$313,660 surplus for 2023. The surplus is mainly due to the increase in endowment fund spending policy from 4% to 6%. The Council needs this surplus to cover the expense of the loan repayment for the National BSA Bankruptcy Trust contribution. We expect to repay the loan in 3 years.