



CENTRAL FLORIDA COUNCIL
BOY SCOUTS OF AMERICA

2018 Budget and Budget Explanation

Adopted by Council Board of Directors on December 13, 2017

Central Florida Council 2018 Budget

To make it easier to compare the year-to-year financials, this budget explanation has some adjustments from standard financial statements. Most notably, National Jamboree figures are shown at the bottom of this explanation and, unless otherwise noted, are excluded from the charts and graphs below. This ensures that this one event, which only occurs every 4 years, does not cause fluctuations on both the income and expense lines. The standard monthly financials presented in 2018, some of which compare 2017 and 2018 values, will not be separated out in this fashion.

In addition, in 2017, income and expenses were tracked at more granular levels, which results in some significant swings between years for some line items, especially in expenses. For example, an event might have expenses recorded for site rental, food, printing and recognition that were previously all recorded in supplies.

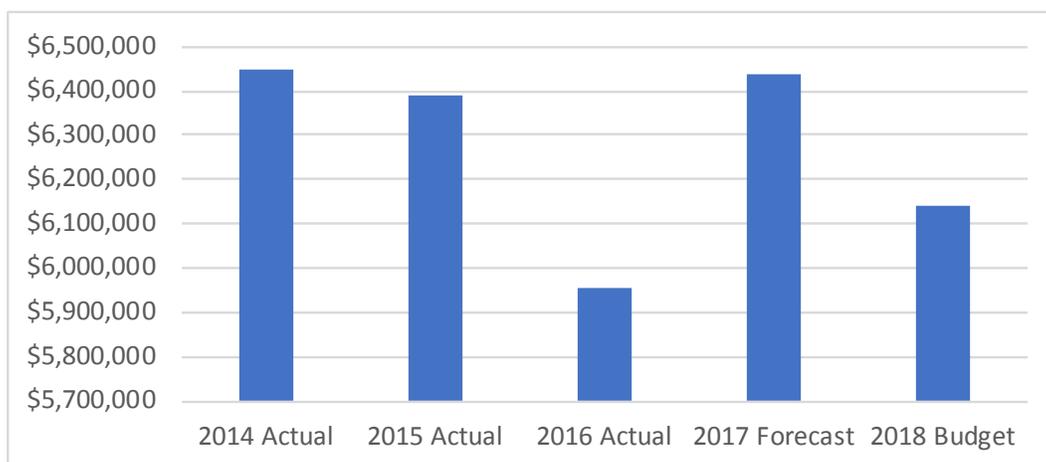
Support and Revenue Including National Jamboree

Actuals			Forecast	Budget
2014	2015	2016	2017	2018
\$6,449,363	\$6,391,238	\$5,954,638	\$6,887,383	\$6,140,415

Support and Revenue Excluding National Jamboree

Support and Revenue is budgeted to decrease \$295,239 (without Jamboree included), primarily due to the loss of funding for Learning for Life starting in July 2017. Income for Learning for Life in 2017 was \$264,084. Prior years, Learning for Life income was \$440,539 in 2016, \$391,920 in 2015 and \$351,668 in 2014. 2018 Support and Revenue compared to 2017 without Learning for Life or Jamboree would be a decrease of \$31,155, a decrease of 0.50%.

Actuals			Forecast	Budget
2014	2015	2016	2017	2018
\$6,449,363	\$6,391,238	\$5,954,638	\$6,435,654	\$6,140,415



Direct Support

Friends of Scouting (FOS) – Line 1

The Friends of Scouting campaign consists of three components:

- A family campaign conducted within each unit where parents and leaders have the opportunity to support the council's Scouting program
- A community campaign which consists of numerous Golden Eagle Dinners, at which many corporations, foundations and individuals contribute to Scouting
- A direct mail campaign to past donors and potential new donors not included in the other two categories - no direct mail campaign was conducted in 2017, and only \$5,000 is budgeted for 2018 direct mail

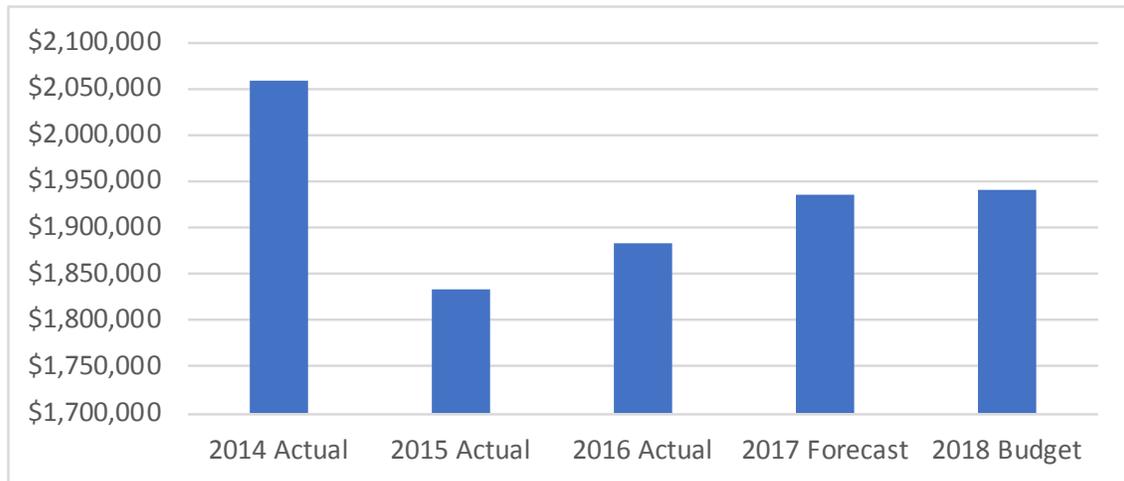
The following table show Friends of Scouting donations net of an allowance for uncollectable pledges.

Actuals			Forecast	Budget
2014	2015	2016	2017	2018
\$2,057,748	\$1,832,603	\$1,882,501	\$1,935,201	\$1,941,830

The breakdown of the 2018 Friends of Scouting (FOS) campaign is shown in the following table. For the community and family campaign, 8% of the total pledges are budgeted as uncollectable.

Community	Family	Direct Mail	Total FOS Gross	Uncollectable	Net
\$1,738,000	\$367,250	\$5,000	\$2,110,250	\$168,420	\$1,941,830

Friends of Scouting (Net of Uncollectable)



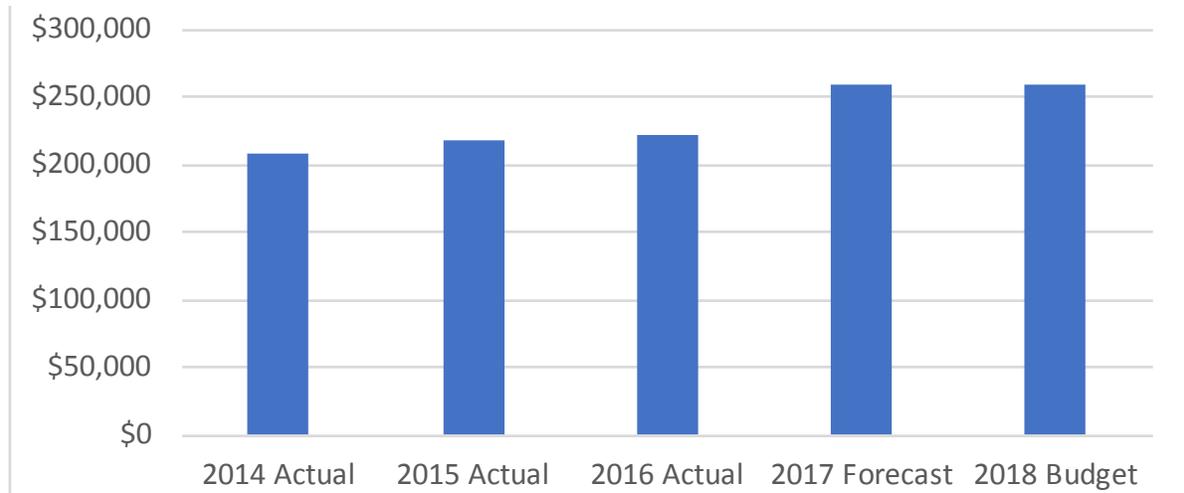
Project Sales – Line 2

Project sales generally include gifts-in-kind of items that would otherwise be purchased out of the standard budget and donations of cash that are intended for a specific purpose, including the following:

- Sponsorship of Eagle Scout kits for every Eagle Scout for the year
- Campership donations supporting Scouts attending summer camp, day camp, and other activities
- Steaks for summer camp leader dinners
- Donated advertising on billboards, radio, television and printed media
- Donated printing for programs such as the council banquet
- STEM camp equipment donations and camperships

2017 is the first year in which these donations have been recorded as project sales. In order to allow comparisons, the largest of these project sales, Lightfest advertising donations, which were recorded in the Other Direct Donations category in prior years, are recorded in this line item below, for all years shown.

Actuals			Forecast	Budget
2014	2015	2016	2017	2018
\$208,920	\$218,816	\$222,216	\$258,167	\$260,078



Special Events – Line 3

Several specific events make up this category:

- A sporting clays tournament
- A Bass and Birdies golf tournament with fishing and clays shooting - This event replaced a more typical golf tournament with a higher end spectacular event. Because of the change in format, net revenue for this event was substantially lower than typical in 2017, but is expected to grow significantly in 2018 and again in 2019.
- A golf tournament in Brevard County
- A travel, sports and entertainment auction
- Space Coast Lightfest holiday light display (note that in addition to the income in this category, there are associated activities such as a 5k run that generate income in the Activities category)
- A Hispanic Heritage Luncheon benefitting Hispanic Scouting, which will be held but is not budgeted in 2018
- The Whitney M. Young, Jr. Service Award Luncheon benefitting Scoutreach youth

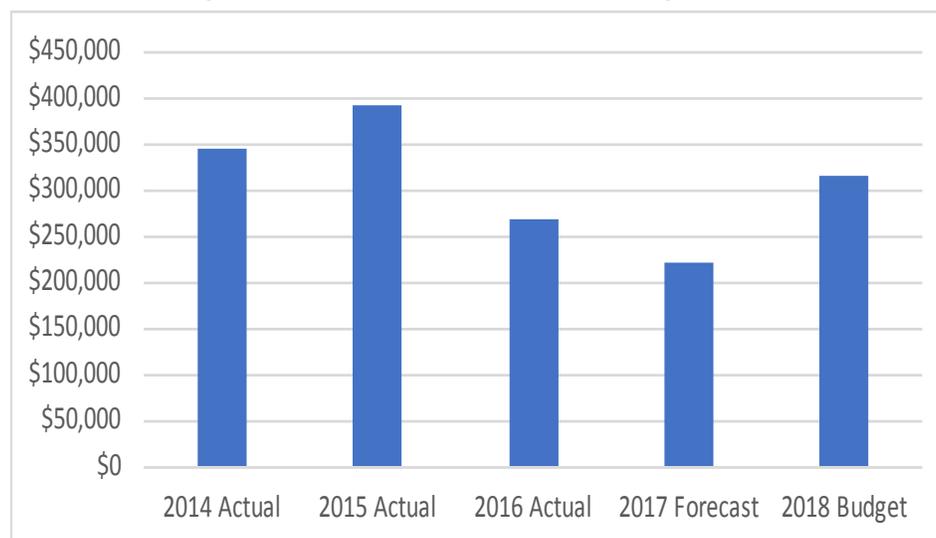
Direct expenses include the direct costs of putting on the event, such as meals, greens fees, tournament shirts, facility rentals, etc. Indirect expenses, which are not included in this line item, include printing, postage, committee meeting expenses, supplies and other similar expenses. The following table and graph show special event income net of direct expenses. More details about each special event's income and all expenses are shown on the next page.

Actuals			Forecast	Budget
2014	2015	2016	2017	2018
\$343,370	\$393,080	\$266,808	\$220,869	\$314,250

Although the 2018 budget for these events is significantly increased from 2017, several factors were considered in setting each event's budget, including the following:

- Sporting clays had several teams cancel due to Hurricane Irma. The 2018 budget is based on results from the last several years.
- Bass and Birdies was a completely renovated event. In its inaugural year, the event produced a small profit. Based on feedback from this year's attendees, and several sponsors that have already committed for 2018, the event is budgeted to net \$40,000 next year, although it should net considerably more.
- The auction had its poorest year ever in 2017. Next year, the auction will be held in downtown Orlando, and will return to paper bidding, and will not have an attendee fee, based on feedback from attendees the last couple of years.

Special Events Net of Direct Expenses



For each special event, the table below shows gross income (GI), direct benefits (DB), other expenses (OE) and net income from event (NET). For the two luncheons, it also includes an allowance for uncollectable pledges (AU).

		Actuals			Forecast	Budget
		2014	2015	2016	2017	2018
Sporting Clays	GI	\$135,526	\$145,731	\$135,115	\$118,375	\$145,000
	DB	\$28,113	\$29,157	\$27,500	\$27,279	\$30,000
	OE	\$10,820	\$8,614	\$8,071	\$10,393	\$8,858
	NET	\$96,593	\$107,960	\$99,544	\$80,713	\$106,142
Bass and Birdies	GI	\$79,033	\$83,106	\$40,143	\$53,000	\$105,000
	DB	\$12,517	\$15,014	\$10,894	\$49,284	\$54,000
	OE	\$1,472	\$500	\$236	\$681	\$11,000
	NET	\$65,044	\$67,592	\$29,013	\$3,035	\$40,000
Brevard Golf	GI	\$0	\$16,565	\$20,572	\$24,033	\$23,000
	DB	\$0	\$5,450	\$4,854	\$5,600	\$5,350
	OE	\$0	\$517	\$519	\$739	\$1,065
	NET	\$0	\$10,598	\$15,199	\$17,694	\$16,585
Auction	GI	\$89,375	\$109,095	\$58,737	\$54,430	\$70,000
	DB	\$17,539	\$13,370	\$15,406	\$18,911	\$19,000
	OE	\$6,195	\$12,688	\$10,044	\$12,420	\$8,420
	NET	\$65,641	\$83,037	\$33,287	\$20,099	\$42,580
Space Coast Lightfest	GI	\$134,973	\$127,462	\$140,779	\$166,376	\$160,500
	DB	\$95,832	\$95,042	\$111,767	\$94,000	\$94,000
	OE	\$14,380	\$12,079	\$9,672	\$15,907	\$14,929
	NET	\$24,761	\$20,341	\$19,340	\$56,469	\$51,571
Whitney M. Young Luncheon	GI	\$51,765	\$55,788	\$28,154	\$37,371	\$42,000
	AU	\$3,000	\$7,303	\$3,710	\$3,795	\$4,200
	DB	\$6,428	\$5,993	\$3,904	\$5,948	\$6,200
	OE	\$2,492	\$2,140	\$3,170	\$2,114	\$3,430
	NET	\$39,845	\$40,352	\$17,370	\$25,514	\$28,170
Hispanic Heritage Luncheon	GI	\$23,970	\$45,460	\$27,814	\$12,929	\$0
	AU	\$700	\$1,200	\$2,900	\$971	\$0
	DB	\$7,143	\$6,483	\$3,571	\$2,886	\$0
	OE	\$1,653	\$1,540	\$1,478	\$1,407	\$0
	NET	\$14,475	\$35,358	\$19,111	\$7,666	\$0

Legacies & Bequests – Line 4

This line consists of donations left to the council through wills and planned giving. In 2017, the council received unrestricted operating fund bequests in the amount of \$118,146. Such unrestricted bequests are unusual and are not part of the council budget.

Foundations & Trusts - Line 5

Numerous foundations and trusts donate to Scouting through the Friends of Scouting / Golden Eagle Dinner campaign (Line 1). A few donations from foundations and trusts that are not part of the annual Friends of Scouting campaign have been recorded in this category.

Actuals			Forecast	Budget
2014	2015	2016	2017	2018
\$36,210	\$1,800	\$108,248	\$15,000	\$0

Other Direct Contributions - Line 6

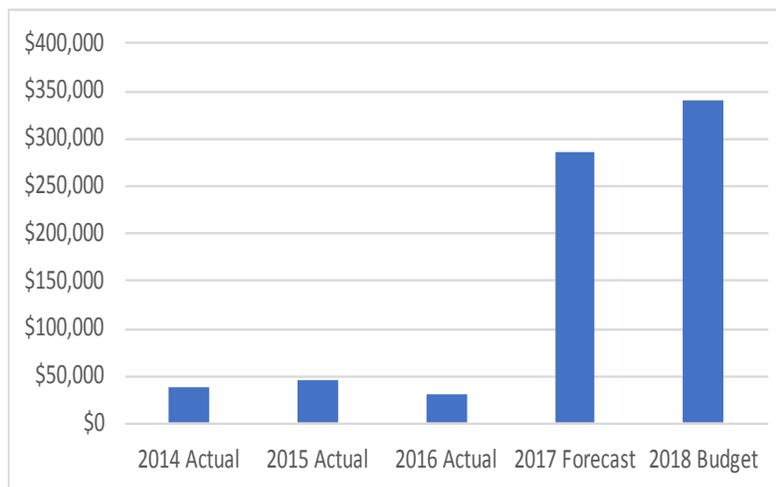
Income that does not fit into the above categories and is donated directly to the council is placed in this category. This includes certain donations that directly fund a Scoutreach program and disaster relief donations.

One of the significant expenses in the budget each year is insurance. In order to provide the Scouting program, the council must carry several types of insurance, including liability, property, automobile, and directors and officers insurance. The council also provides accident and sickness insurance that covers all Scouts and leaders during all Scouting activities, at no cost to the units. Note that the list does not include the council costs to provide employee insurance such as medical insurance.

As part of the annual recharter process, beginning in 2017, the council implemented a new insurance fee. That fee provides a source of revenue that is spread across the Scouting family to help offset these costs. A fee of \$15 per person will be collected during the recharter process. The \$15 rate will remain constant during the years 2017 and 2018. Many other councils have implemented a similar fee ranging from \$15 to \$100 per person.

The 2017 forecast and 2018 budget numbers are based, respectively, on June 30, 2016 and June 30, 2017 membership numbers. The numbers exclude LDS members since the LDS church recharterers are paid directly by the LDS church to the National Office of the Boy Scouts of America, and the council cannot collect anything for that reason. Scoutreach youth that are paid through the council budget are also excluded since the net result would be the council writing a check to itself. In addition, if a youth or adult is registered in more than one position, such as a Scout in a troop and a venture crew, they only pay one registration fee and therefore, they also only pay one insurance fee. Based on the membership numbers, the forecast is that 16,530 youth and adults would contribute \$247,950 to this fund in 2017 and 17,750 youth and adults would contribute \$266,250 in 2018.

Actuals			Forecast	Budget
2014	2015	2016	2017	2018
\$38,214	\$45,129	\$30,911	\$284,622	\$340,376



Indirect Support

Associated Organizations – Line 7

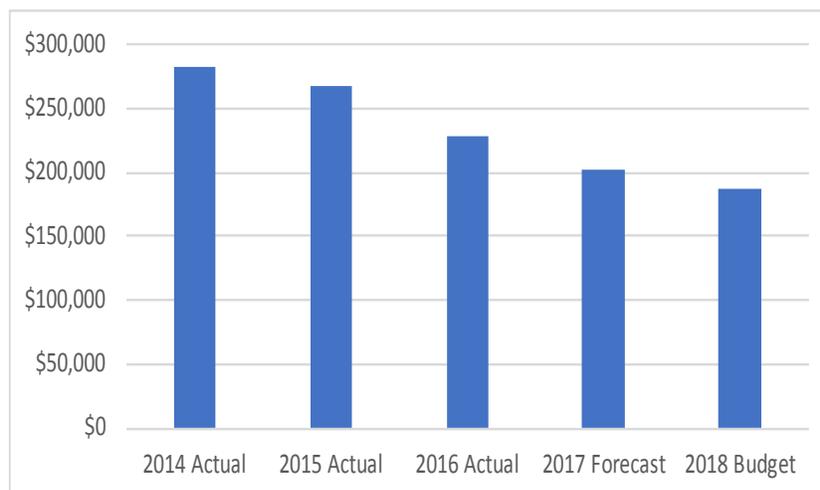
The council does not normally receive any income from the National Council of the Boy Scouts of America. However, in 2017, the council received \$3,840 to help offset some of the additional costs incurred for school recruiting as a result of Hurricane Irma.

United Way – Line 8

United Way Allocations run from July 1 – June 30. The “Other” line includes United Way agencies from other areas of the country as well as other similar agencies. At this time, the council receives the following types of donations from the four chapters to which the council belongs:

- United Way of Brevard (UWB) - The council receives an allocation as well as designated gifts.
- United Way of Lake and Sumter Counties (UWLS) - For the last couple of years, the council has not received an allocation, but has received a special allocation, including camperships, as well as designated gifts.
- United Way of Volusia and Flagler Counties (UWVF) - Starting July 1, 2017, the council receives only designated gifts.
- Heart of Florida United Way (HFUW) - The council receives only designated gifts.

	Actuals			Forecast	Budget
	2014	2015	2016	2017	2018
UWB	\$37,424	\$30,876	\$26,772	\$25,485	\$25,485
UWLS	\$14,372	\$22,076	\$6,470	\$12,747	\$10,000
UWVF	\$29,491	\$32,179	\$35,472	\$18,351	\$5,000
HFUW	\$168,346	\$154,922	\$134,132	\$126,383	\$122,515
OTHER	\$32,287	\$28,590	\$26,191	\$19,500	\$25,000
TOTAL	\$281,920	\$268,642	\$229,038	\$202,466	\$188,000

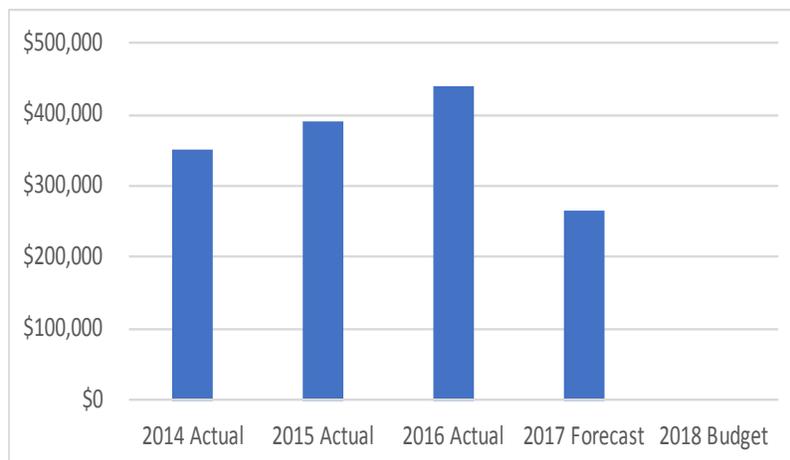


Government Fees and Grants – Line 9

Learning for Life is a school-based character education program funded by the Florida Department of Education that served numerous schools in Orange County for many years, and several schools in Seminole County for one year. During the first half of 2017, the grant funded two full-time and two part-time employees that served 35,000 students. Schools were provided with lesson plans and handouts electronically or on paper, along with numerous other services. Note that while that income is shown in the chart below, the income was classified by the National Office as Other Income (line 11), not Government Grants and Fees (line 6), in 2014-2015 financial statements. It is recorded below in this category for consistency. Learning for Life grants follow the school year, July 1-June 30, and therefore cross the council budget year.

In late spring of 2017, the funding for the program throughout the state was eliminated through a line item veto by the governor. There is no indication of whether the program will be funded in future years, so all associated income and expenses have been forecast as zero for July-December 2017 and all of 2018.

Actuals			Forecast	Budget
2014	2015	2016	2017	2018
\$351,668	\$391,920	\$440,539	\$264,084	\$0



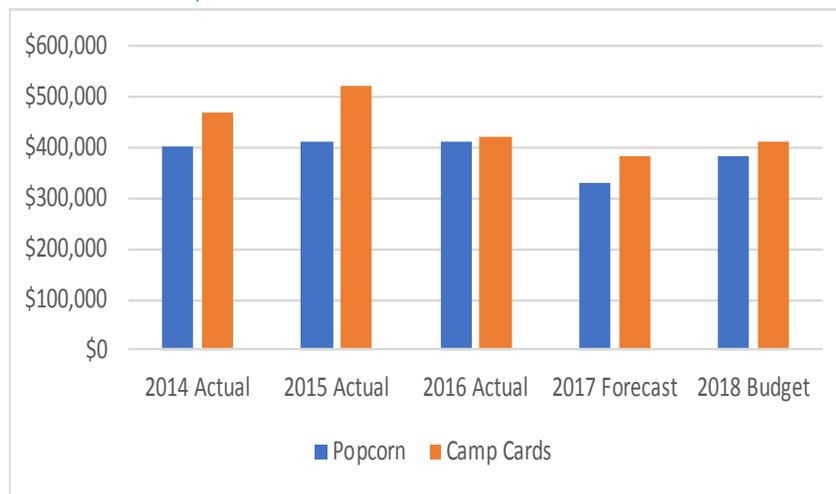
Revenue

Product Sales – Line 10

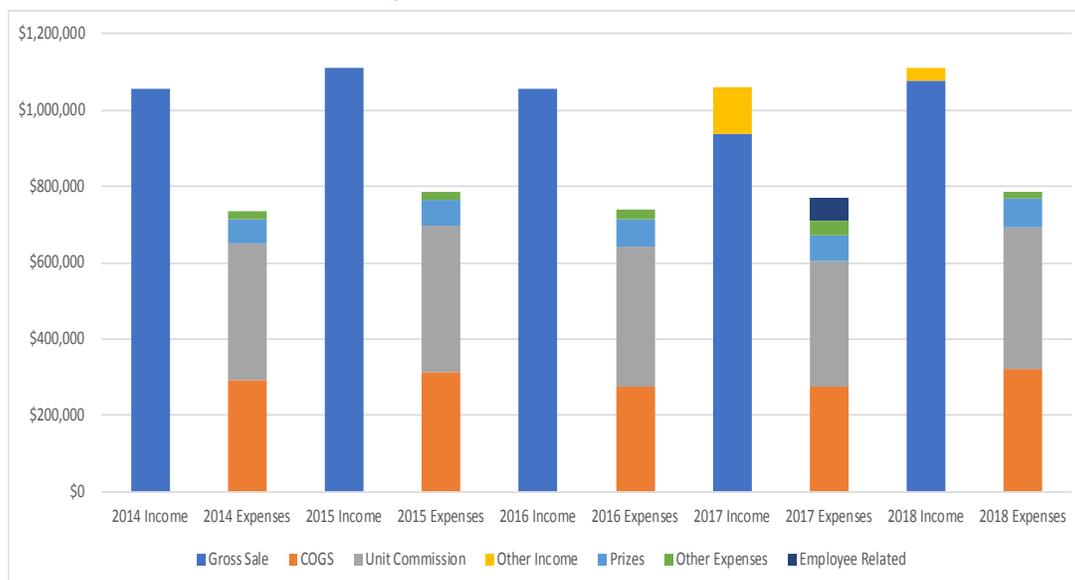
The council conducts two major product sales each year, a popcorn sale in the fall and a camp card in the spring. For each sale, units earn significant revenue toward their unit budgets, typically up to 40% of the gross amount they sell. The following table and the first chart show the gross amount of the sale net of the unit commissions and the cost of the product being sold. The other two charts show more detail about the various income and expenses line items for the popcorn sale and the camp card sale separately.

	Actuals			Forecast	Budget
	2014	2015	2016	2017	2018
Popcorn	\$401,685	\$413,418	\$413,062	\$331,845	\$383,775
Camp Cards	\$468,971	\$519,640	\$421,639	\$384,490	\$413,281
Total	\$870,656	\$933,058	\$834,701	\$716,335	\$797,056

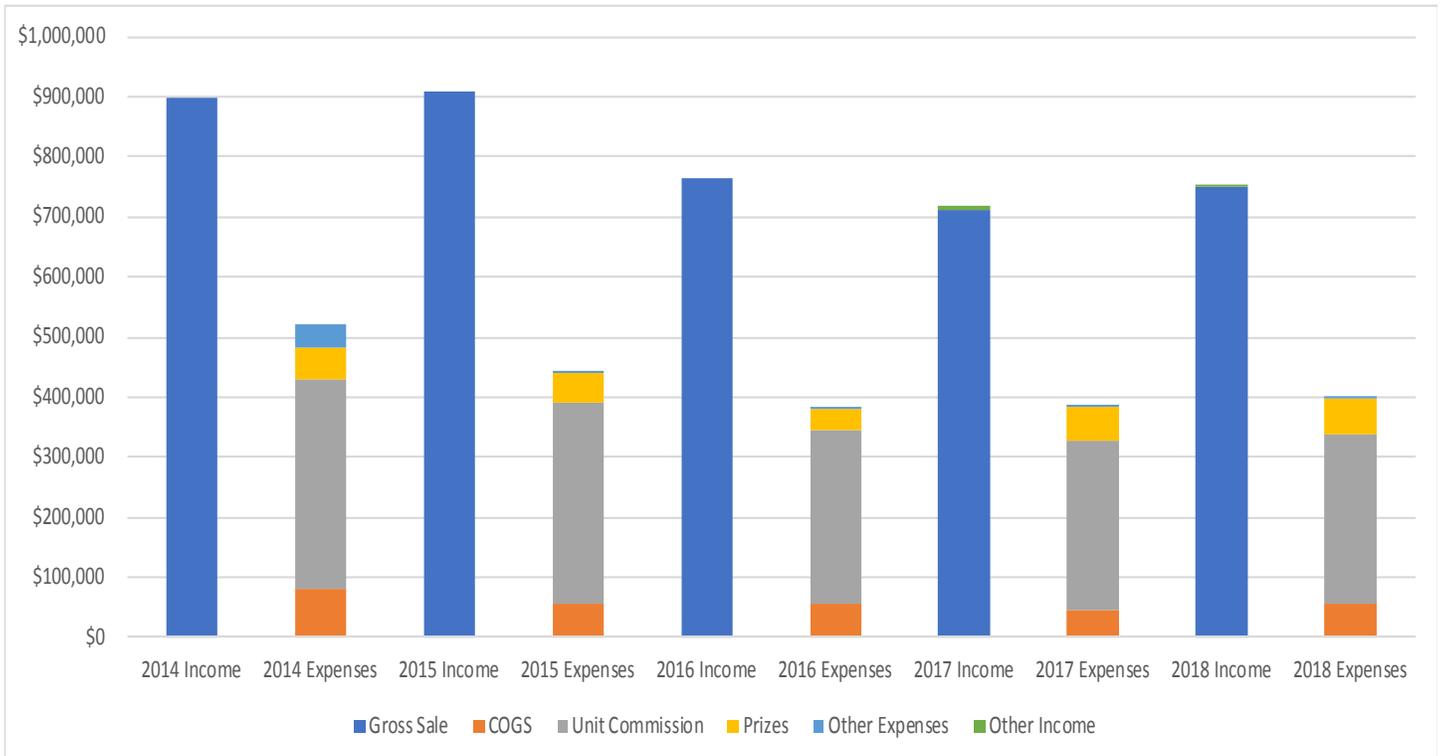
Product Sales (Net of Cost of Goods and Unit Commissions)



Popcorn Sale Breakdown



Camp Card Sale Breakdown



In 2017, the focus of the camp card sale was altered to emphasize opportunities for Scouts to earn their way to an unparalleled experience at camp. While gift cards were still available, there were numerous camping activities that were earned through the sale. A similar list of opportunities will be available in 2018.

In 2018, the council will have two regional camp cards to take advantage of more local businesses.

Camp Card Camping Activities Earned in 2017

Unparalleled Experience	Number Earned	Total Value
Cub Scout Day Camp	104	\$12,000
National Youth Leadership Training	2	\$430
Summer Camp	15	\$4,600
Winter Camp	12	\$1,980
Cub Scout Halloween Weekends	283	\$7,773
Central Florida Scouting Jamboree	188	\$5,610

Investment Income – Line 11

Each year, the council can choose to recognize a portion of the council endowment fund earnings as income in the operating fund, based on the current council spending policy for endowment.

For 2017 and 2018, the budget reflects income based on approximately 6% of the fund.

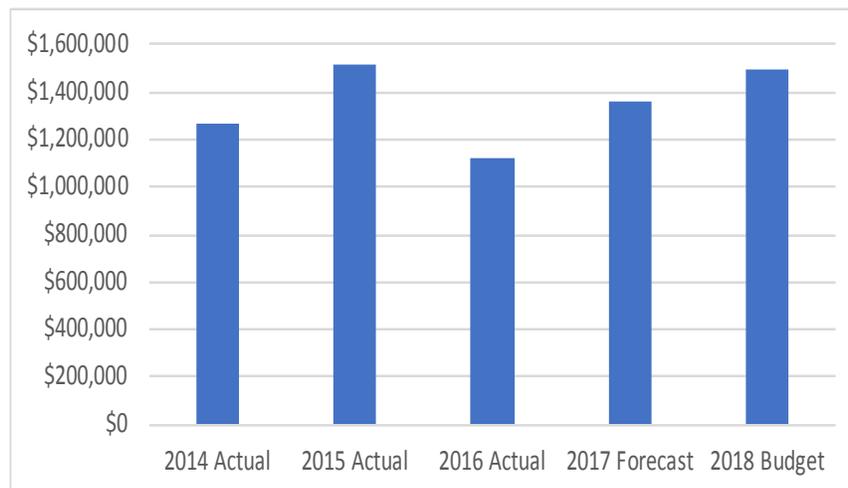
Actuals			Forecast	Budget
2014	2015	2016	2017	2018
\$174,000	\$66,000	\$0	\$98,000	\$98,000

Camping – Line 12

The Camping line represents income from council camping activities, held at the Leonard and Marjorie Williams Family Scout Reservation, primarily Camp La-No-Che, including the following:

- Summer Camp
- Winter Camp
- Cub Theme Weekends
- Tiger Growl
- NYLT and Powderhorn Training Courses
- Cope and Adventure Tower
- Camp Food Service
- Camp Trading Post
- Eagle Encampment
- Boy Scout Extravaganza
- Safety Weekend and Wilderness First Aid
- Cub Scout Resident Camp
- International Jamborette

Actuals			Forecast	Budget
2014	2015	2016	2017	2018
\$1,272,293	\$1,512,740	\$1,123,450	\$1,363,472	\$1,498,957



Each year, thousands of Cub Scouts and their families attend campouts at Camp La-No-Che. The most popular are four Cub Halloween weekends held each October and the Tiger Growl each November. Other weekend campouts include Blast Off to Outer Space, Super Heros Weekend, Racing Into Scouting (not held in 2017), Cub Holiday Weekend (not held in 2017 due to the Central Florida Scout Jamboree) and Webelos to Scout Transition (cancelled in 2017 due to Hurricane Irma), In addition, a Cub Scout Resident Camp was held in the summer of 2017 for the first time, and will be held again in 2018. The first year had 50 participants.

Camp La-No-Che Cub Scout Camping Attendance

	Actuals			Forecast	Forecast
	2014	2015	2016	2017	2018
Cub Weekends at Camp La-No-Che	2589	2694	2465	2700	3000

Each year, there are several opportunities for long-term camping in the council. The list below does not include Scouts that attend national high adventure bases, other councils' camps, or troop-run summer camps.

- Summer camp - There are between six and eight weeks of summer camp held each year. In 2017, attendance increased by 216 Scouts and by 42 units. The cost of summer camp in 2018 is only \$320, a modest increase from \$315 in 2017. Once again, with very few exceptions, such as horseback riding, SCUBA, handicraft kits, and photos, the fee is all-inclusive. Classes and troop activities no longer have to pay extra for waterskiing, ATVs, shooting, climbing, COPE and most other programs. A specialty week has been added during week 8.
- Winter Camp - In December and sometimes January, the council offers a program similar to summer camp, but lasting a shorter period and at a lower price. During the winter of 2017-18, there are two four day sessions, one in December 2017 and one in January 2018. There is also a 3-day mini session in December 2017.
- NYLT - National Youth Leadership Training is a week-long training program for Scouts in leadership positions that trains them in leadership techniques.
- Eagle Encampment - For the last 10 years, this program has provided an opportunity for Scouts to work on numerous Eagle-required merit badges. Due to changes in volunteer leadership, this event is in transition and plans for 2018 are not yet determined. Note that while this event is a long-term summer camp, it is not held at Camp La-No-Che and therefore, income from this event is recorded in the Activities portion of the budget, not the Camping portion.
- Outside groups - In addition to traditional Scouts, several outside groups such as ROTC and Young Marines use the Camp La-No-Che facilities and program for their own long-term programs each summer.

Boy Scout Long-Term Camping Attendance

	Actuals			Forecast	Forecast
	2014	2015	2016	2017	2018
Summer Camp	2985	2917	2017	2233	2475
NYLT	103	168	102	48	48
Eagle Encampment	77	92	87	94	0
Winter Camp	360	385	430	400	500
Outside Groups	345	685	200	474	500
Total Youth	3870	4247	2836	3249	3523

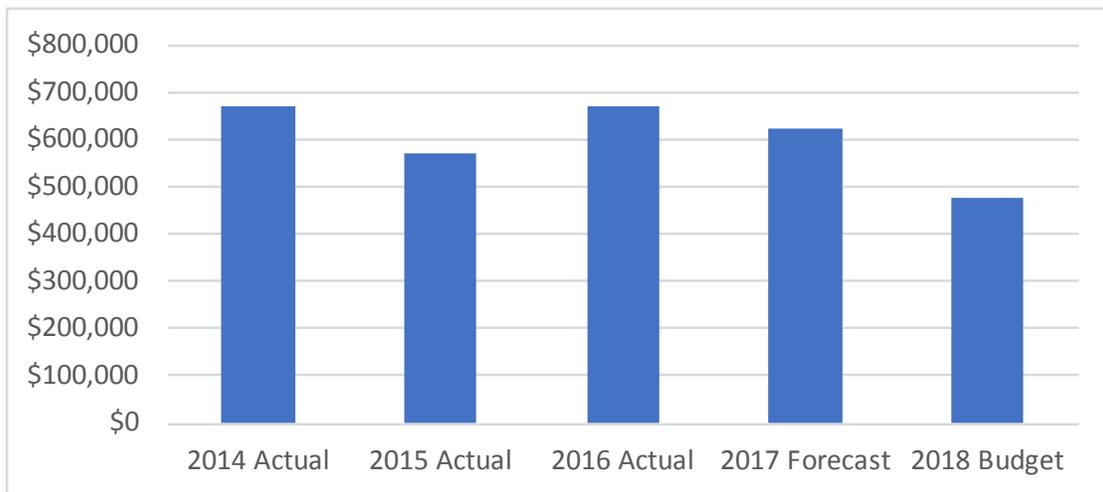
Activities – Line 13

This line includes all events that are not accredited camping related. Among many others, this includes:

- Cub Day Camps and STEM Day Camps
- Central Florida Scouting Jamboree
- District and Council Camporees
- Pinewood Derby
- District and Council Banquet
- Cub Family Campout
- Training including Wood Badge
- University of Scouting
- Scouting for Food
- Philmont Treks
- Family Fest / Scout Show
- Exploring and Venturing Activities
- Eagle Encampment
- Lightfest Activities such as Hay Rides and 5K Run

Note that \$139,286 of the 2017 forecast is derived from the Central Florida Scouting Jamboree.

Actuals			Forecast	Budget
2014	2015	2016	2017	2018
\$669,295	\$571,165	\$672,180	\$624,881	\$477,869

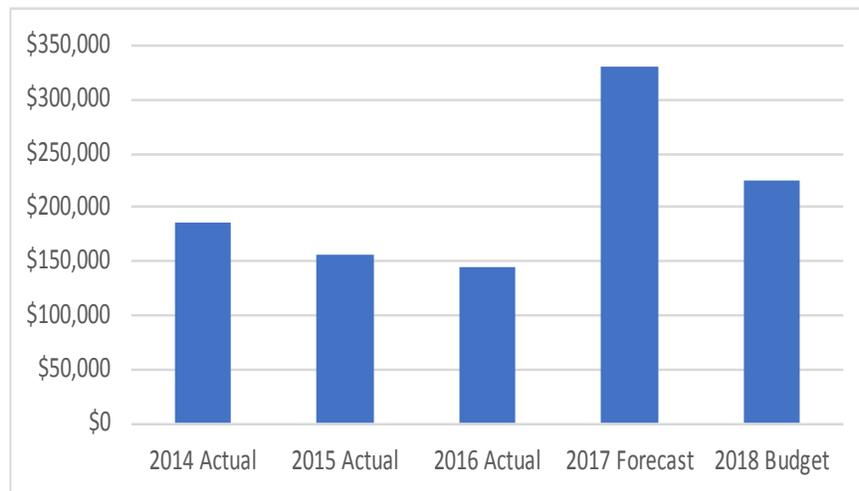


Other Revenue – Line 14

This income is from sources of revenue that do not belong anywhere else, primarily income from the two National Scout Shops that is received in lieu of rent. Learning for Life revenue in 2013-2015 is reported on this line on financial statements, but shown in Government Grants and Fees in this presentation for consistency. Revenue in this category includes:

- Proceeds from the Boy Scout specialty license tags that are sold in the seven counties within the council
- The Brevard and Apopka Scout Shops pay the council a percentage of sales from each store in lieu of rent (the properties for both shops are provided by the council)
- Return fee from excess camp card returns
- Marketing donations for the popcorn sale
- A credit card convenience fee (2%) that was initiated in 2017 to offset the costs of accepting credit cards

Actuals			Forecast	Budget
2014	2015	2016	2017	2018
\$186,917	\$156,286	\$144,047	\$330,461	\$224,000



Expenses (Excluding National Jamboree)

As mentioned at the beginning of this document, expenses were tracked at a more granular level in 2017, which results in some significant swings between years for some expense line items. For example, an event might have expenses recorded for site rental, food, printing and recognition that were previously all recorded in supplies.

Employee Compensation

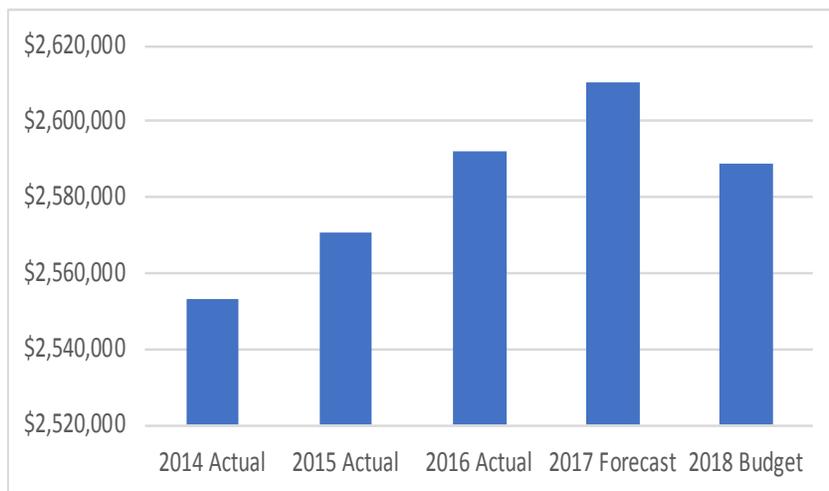
Salaries - Line 15

Salary expenses make up the largest portion of the Council's expenses. Staff members include 24 full-time professionals along with 12 full-time and 1 part-time support / administrative staff, 3 Rangers/Caretakers, and 2 full-time & 7 part-time Outreach program personnel. Until July 2017, there were also 2 full-time and 2 part-time Learning for Life staff. These personnel support and empower over 6,800 volunteers, helping drive and deliver the Scouting program to over 21,000 youth members. The Council employs one full-time person (both professional and support) for every 163 Scouting volunteers and every 508 young people registered in the Scouting program.

The 2018 salary line item includes summer camp staff salaries of \$186,000. The budget assumes a 0% vacancy rate among full-time staff, although we typically experience a 2%-4% FTE vacancy rate.

Based on National Council recommendations, individual salaries for full-time personnel are budgeted to increase an average of 2.5%. Since raises take effect on July 1, the merit increase pool has a net effect of 1.25%, or \$28,905.

Actuals			Forecast	Budget
2014	2015	2016	2017	2018
\$2,553,355	\$2,570,854	\$2,592,148	\$2,610,597	\$2,589,003

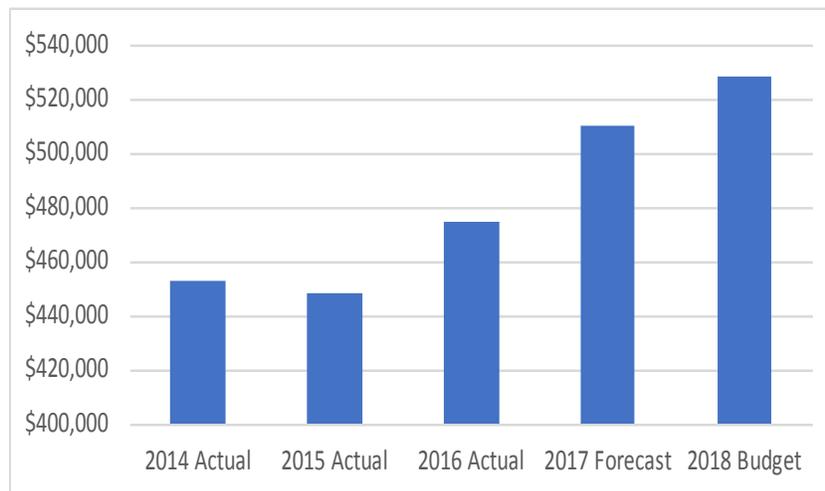


Employee Benefits - Line 16

This line item represents the council cost to provide group accident, life, and medical insurances, retirement plan, long-term disability, and dental assistance to full-time employees. Note that the employee portions of those costs are not included since those costs are paid directly by the employees.

Actuals			Forecast	Budget
2014	2015	2016	2017	2018
\$453,229	\$448,625	\$474,952	\$510,044	\$528,207

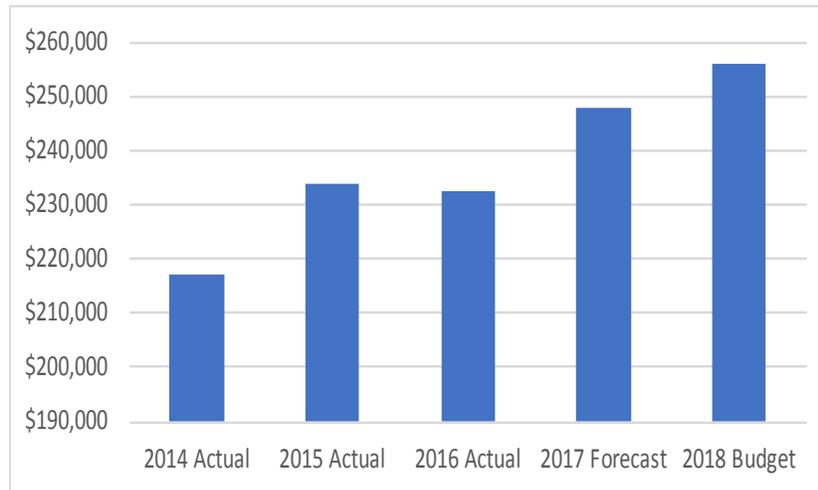
Benefit	2017 Forecast	2018 Budget
Medical	\$288,501	\$305,171
Retirement Plan	\$143,223	\$144,092
403(b) Match	\$34,812	\$35,500
Dental	\$16,388	\$16,320
Group Accident and Life Insurance	\$15,555	\$15,562
Long-Term Disability Insurance	\$11,564	\$11,562
TOTAL	\$510,044	\$528,207



Payroll Taxes Expense - Line 17

Payroll taxes include employer costs for social security, Medicare, unemployment insurance and workman's compensation insurance.

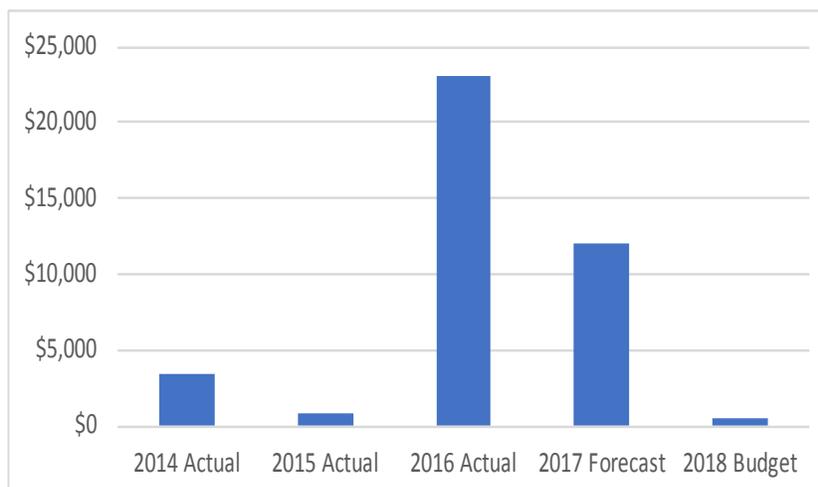
Actuals			Forecast	Budget
2014	2015	2016	2017	2018
\$217,131	\$233,733	\$232,644	\$247,783	\$256,020



Employee Related Expenses - Line 18

This line item includes interview and moving expenses for staff positions. When staff with experience from other councils are brought in to the Council, the Council helps with relocation and interview expenses. In 2016, the council conducted a national search for a new Scout Executive, which resulted in much higher than normal expenses in this category. In 2017, a new Director of Camping was hired and relocated. No such relocation is planned for 2018.

Actuals			Forecast	Budget
2014	2015	2016	2017	2018
\$3,494	\$820	\$23,021	\$12,085	\$500

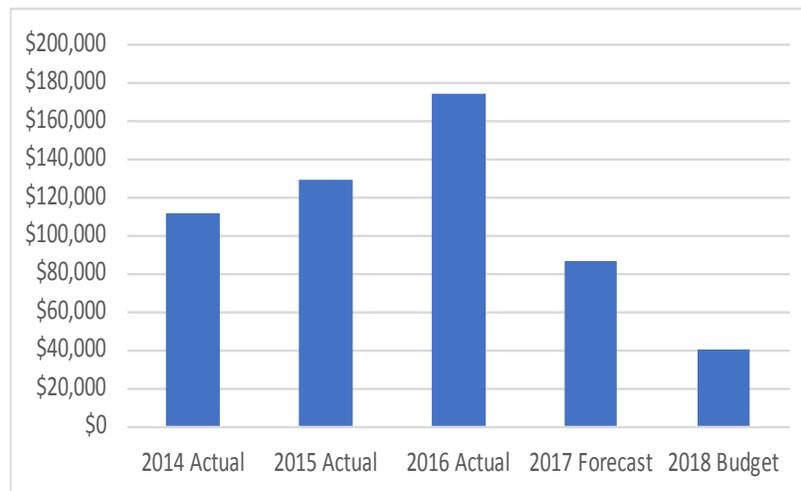


Other Expenses

Professional Fees - Line 19

This expense includes auditor fees, legal fees and Learning for Life (LFL) licensing fees (which are reduced in 2017 and not budgeted in 2018 since the program was cut from the state budget in July 2017).

	Actuals			Forecast	Budget
	2014	2015	2016	2017	2018
Audit & Tax Prep	\$23,458	\$23,500	\$23,616	\$24,195	\$24,195
LFL Licensing	\$82,393	\$97,500	\$123,667	\$46,388	\$0
Legal	\$6,060	\$7,380	\$16,238	\$7,600	\$10,000
Marketing	\$0	\$0	\$10,150	\$400	\$2,400
Other	\$0	\$0	\$0	\$7,868	\$3,850
Total	\$111,911	\$128,380	\$173,671	\$86,450	\$40,445



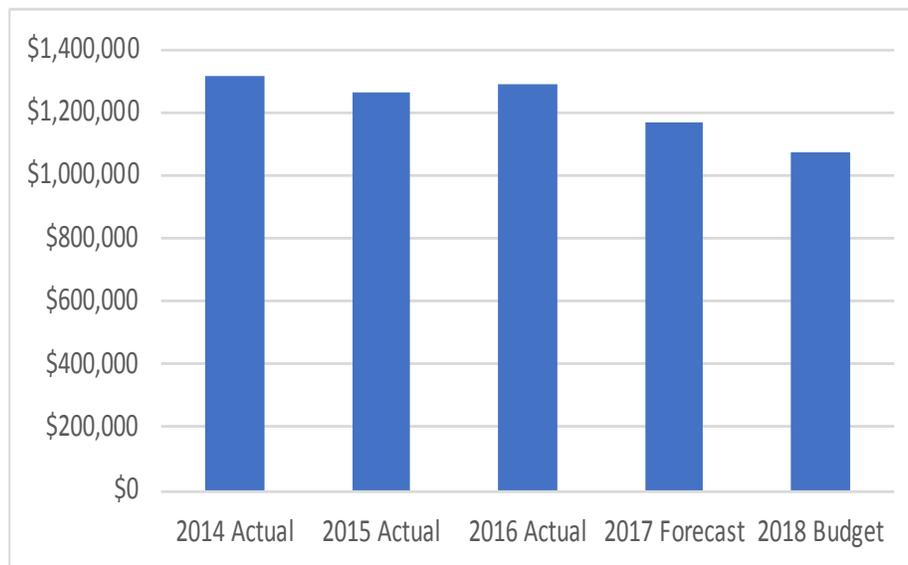
Program & Other Supplies - Line 20

The Supplies line includes all District and Council program supplies, food and commissary, sanitation, office supplies, catering for events and more. Note that \$31,125 of the 2017 forecast is derived from the Central Florida Scouting Jamboree.

Actuals			Forecast	Budget
2014	2015	2016	2017	2018
\$1,316,579	\$1,261,668	\$1,286,250	\$1,165,791	\$1,069,137

The top five expenses in the supplies category are shown below.

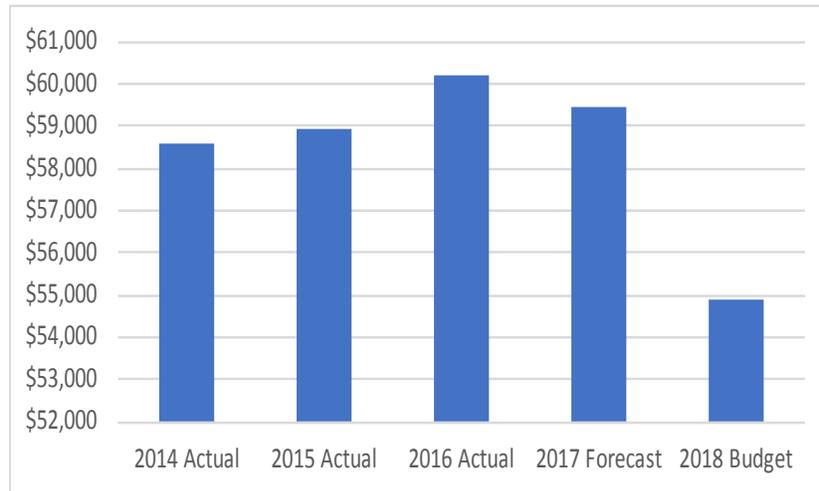
Category	2018 Budget
Summer Camp and Year-Round Camp Food	\$307,000
Food for Fundraising Events	\$144,678
Summer Camp and Winter Camp Supplies	\$127,500
Day Camp Supplies	\$68,811
Food for Council Recognition Banquet	\$29,494
Total	\$677,483



Telephone & Communications - Line 21

The Council maintains phone service for the Scouting Centers and camps. Staff members who are required to use their cell phones for business purposes receive a flat partial monthly reimbursement.

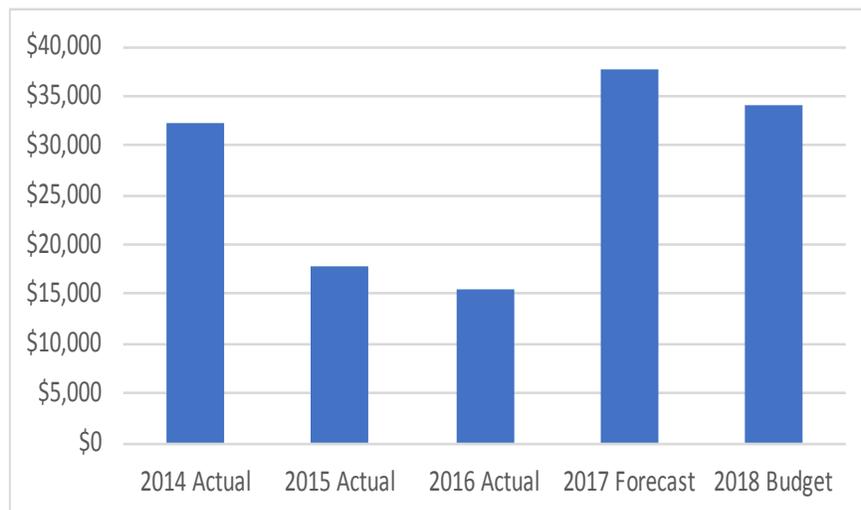
Actuals			Forecast	Budget
2014	2015	2016	2017	2018
\$58,605	\$58,957	\$60,177	\$59,427	\$54,900



Postage & Shipping Expense - Line 22

The Council generates mailings to support volunteers, provide communication, and for fundraising and membership efforts. Shipping costs for items sent to the council are also included in this line item. Note that \$3,531 of the 2017 forecast is derived from the Central Florida Scouting Jamboree.

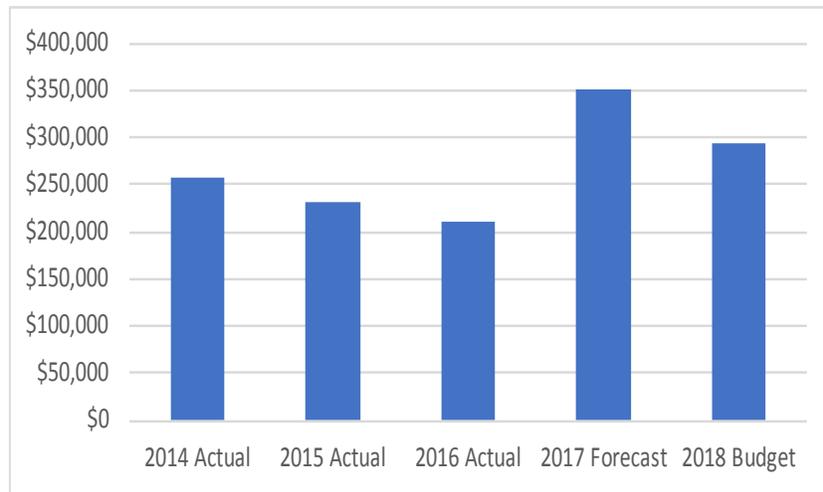
Actuals			Forecast	Budget
2014	2015	2016	2017	2018
\$32,240	\$17,779	\$15,596	\$37,659	\$34,200



Occupancy Expense - Line 23

This line includes office space rented for the Brevard Scout Shop, utilities, janitorial costs, repairs and property maintenance, licenses and permits, and site rental fees charged to District and Council activities, including the Central Florida Scouting Jamboree. Note that \$54,851 of the 2017 forecast is derived from the Central Florida Scouting Jamboree.

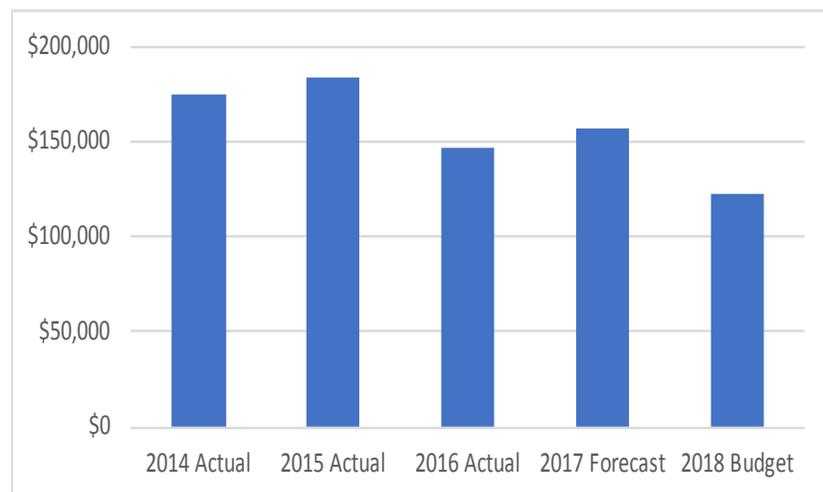
Actuals			Forecast	Budget
2014	2015	2016	2017	2018
\$258,616	\$232,561	\$210,063	\$352,156	\$292,743



Rental & Maintenance of Equipment - Line 24

This is the cost of repairing, renting and maintaining equipment, such as copy machines and camp equipment. In 2017, this line also includes stage, lighting and sound rentals for the Central Florida Scouting Jamboree. Note that \$43,588 of the 2017 forecast is derived from the Central Florida Scouting Jamboree.

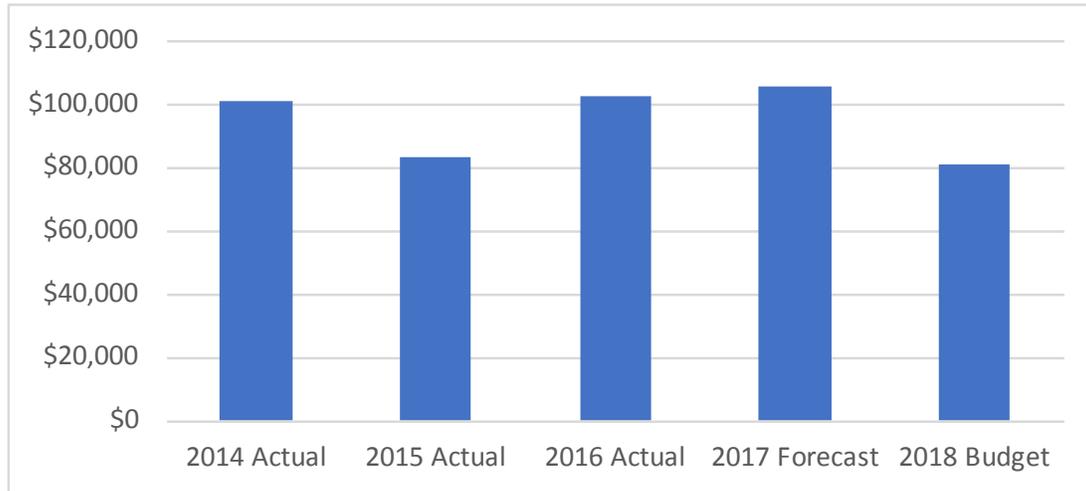
Actuals			Forecast	Budget
2014	2015	2016	2017	2018
\$175,066	\$183,214	\$146,240	\$156,298	\$122,343



Publication & Media Expense - Line 25

This line includes the costs of in-house and outsourced printing. Note that \$3,343 of the 2017 forecast is derived from the Central Florida Scouting Jamboree, \$13,000 from popcorn and \$7,831 from Learning for Life.

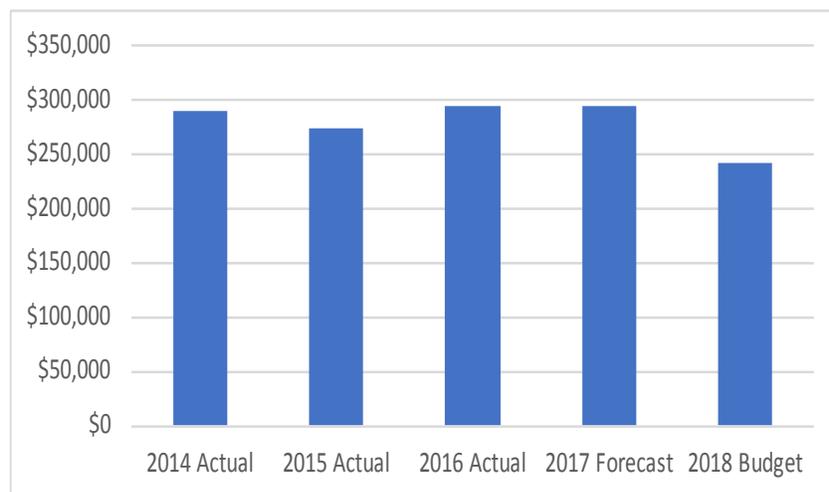
Actuals			Forecast	Budget
2014	2015	2016	2017	2018
\$100,924	\$83,113	\$102,391	\$105,347	\$80,758



Travel Expense - Line 26

The travel line includes camp and council vehicle repair and licensing, leasing of vehicles, fuel, oil, and staff travel expenses. The 2018 expenses are significantly lower than previous years, primarily due to elimination of significant transportation costs related to the Learning for Life program. Those costs, which were covered under a grant from Orange County Public Schools and the Department of Education, covered transporting students to a variety of special experiences, including Pioneer Camps, Stem Camps, and Learning to Lead.

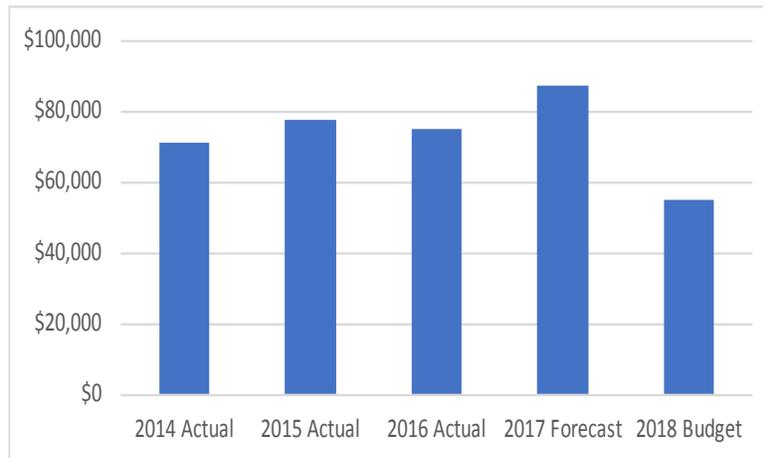
Actuals			Forecast	Budget
2014	2015	2016	2017	2018
\$289,163	\$274,626	\$293,638	\$295,125	\$242,039



Conferences and Meeting Expenses - 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 other training experiences for professional staff members, conferences that the Scout Executive is required to attend, and a modest amount for local staff training. 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. In 2018, training for staff will be limited to required courses. Note that \$25,400 of the 2017 forecast is derived from the Central Florida Scouting Jamboree.

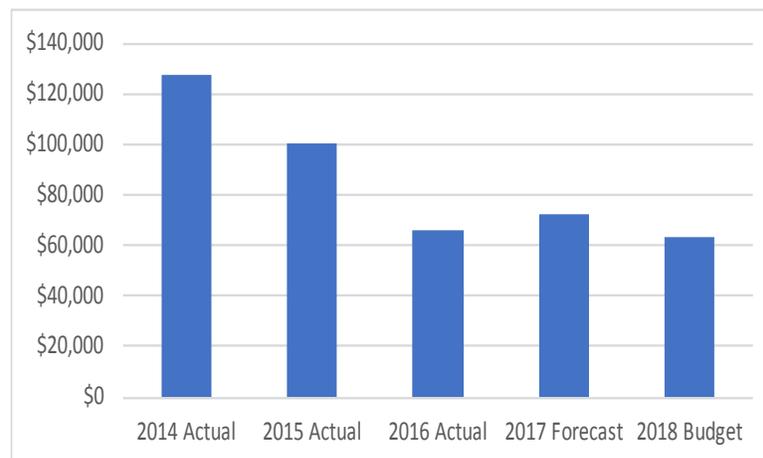
Actuals			Forecast	Budget
2014	2015	2016	2017	2018
\$70,815	\$77,306	\$75,102	\$87,235	\$54,696



Specific Assistance to Individuals - Line 28

This line covers the cost of camperships, books, uniforms, 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. Due to a total loss of funding from the United Way of Volusia and Flagler Counties, the Scoutreach program in that area will no longer be provided in 2018.

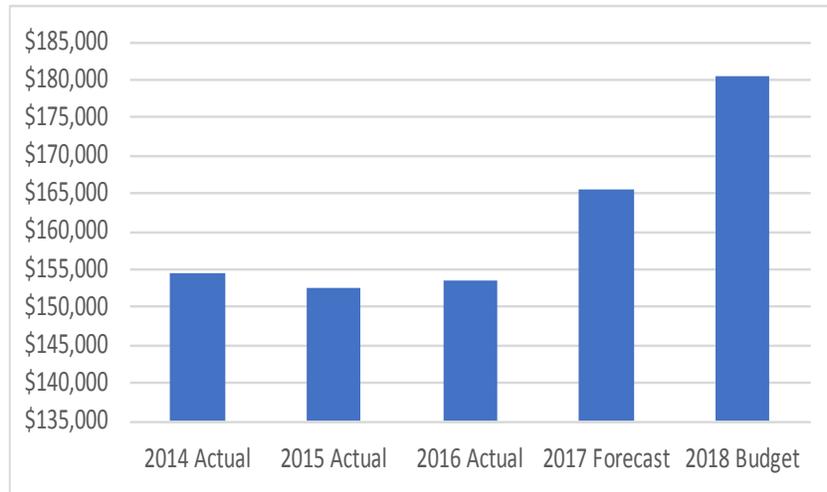
Actuals			Forecast	Budget
2014	2015	2016	2017	2018
\$127,067	\$100,668	\$65,943	\$72,165	\$63,766



Recognition & Awards Expense - Line 29

This line shows expenses for items such as awards for Scouts, volunteers and staff. The largest expenses in this item are popcorn prizes and camp card incentives, including the expanded “earn camp free” program in 2017 and 2018.

Actuals			Forecast	Budget
2014	2015	2016	2017	2018
\$154,389	\$152,682	\$153,481	\$165,433	\$180,357



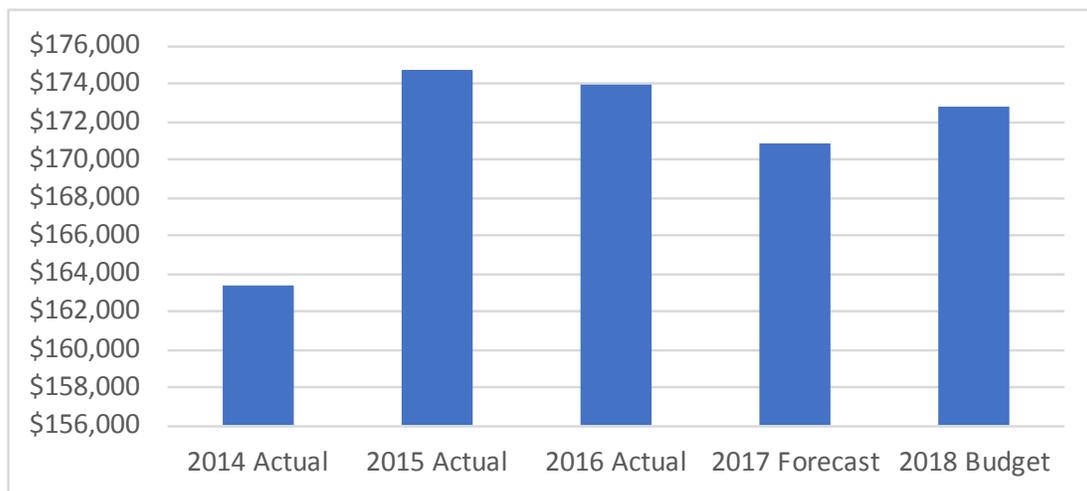
Insurance Expense - Line 30

One of the significant expenses in the budget each year is insurance. In order to provide the Scouting program, the council must carry several types of insurance, including liability, accident and sickness (A&S), property, automobile, and directors and officers (D&O) insurance. A list of expected costs of each of the major categories is shown below. Note that the list does not include the council costs to provide employee insurance such as medical insurance. **Note that this budget line, initial chart, and graph do not include the workers compensation (Wrk Comp) and unemployment (Unemp) insurance categories, which are part of the payroll tax, budget line 17 above. For disclosure purposes, they are shown in the breakdown chart below.**

Actuals			Forecast	Budget
2014	2015	2016	2017	2018
\$163,413	\$174,732	\$173,990	\$170,906	\$172,780

Insurance Expense Details

	Actuals			Forecast	Budget
	2014	2015	2016	2017	2018
Liability	\$62,920	\$73,037	\$81,761	\$79,663	\$79,845
A & S	\$22,624	\$22,998	\$24,321	\$24,288	\$24,288
Property	\$55,934	\$56,872	\$49,445	\$40,680	\$42,077
Vehicles	\$16,951	\$18,203	\$16,700	\$24,488	\$24,770
D & O	\$2,184	\$1,622	\$1,764	\$1,788	\$1,800
Wrk Comp	\$23,495	\$30,597	\$36,548	\$52,557	\$50,000
Unemp	\$12,028	\$20,022	\$9,638	\$6,736	\$8,000
Total	\$196,136	\$225,351	\$220,177	\$230,200	\$230,780



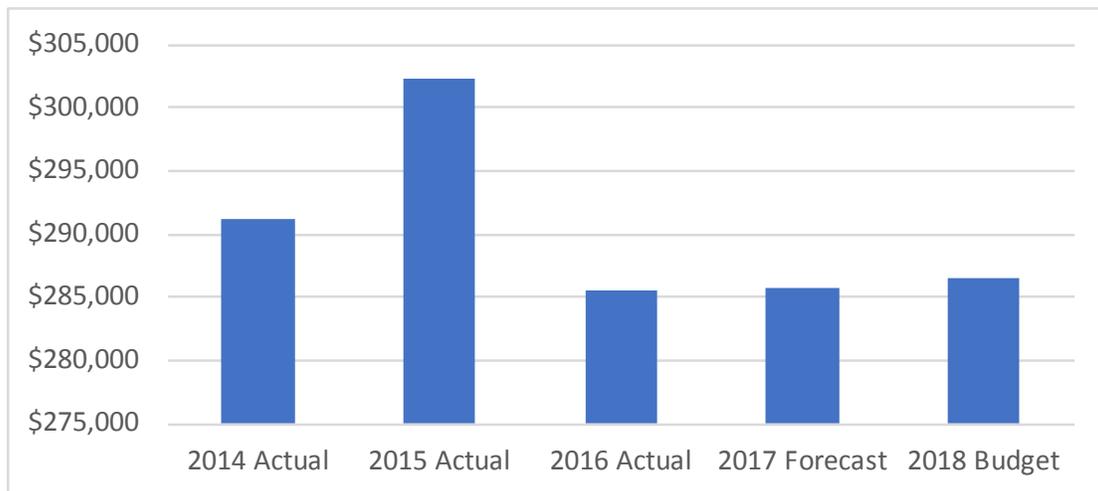
Other Expenses - Line 31

This line covers expenses that do not fit into any of the other categories, primarily costs of credit card processing, bank fees, and bad debt.

Actuals			Forecast	Budget
2014	2015	2016	2017	2018
\$291,258	\$302,365	\$285,496	\$285,694	\$286,421

The expenses in this category are shown below:

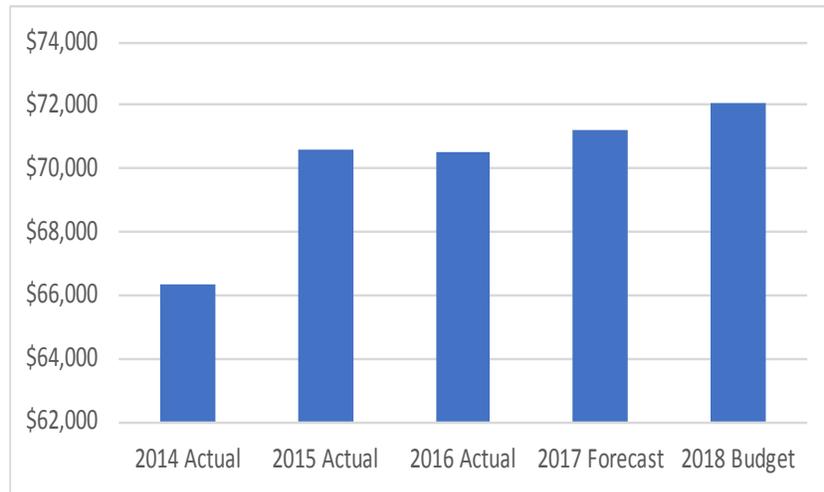
Category	2017 Forecast	2018 Budget
Advertising donated for Lightfest	\$208,920	\$208,920
Advertising for other activities	\$1,607	\$3,550
Bank service fees	\$4,201	\$4,000
Payroll service fees	\$6,882	\$6,800
Credit card processing costs	\$55,457	\$54,151
Permits	\$1,028	\$1,400
Uncollectable debts	\$7,200	\$7,200
Other	\$400	\$400
Total	\$285,694	\$286,421



National Charter and Service Fees - Line 32

This line includes fees paid to the BSA National Council for Council registration, program and computer support based on a national formula.

	Actuals		Forecast	Budget
2014	2015	2016	2017	2018
\$66,352	\$70,639	\$70,539	\$71,209	\$72,100



National Jamboree (Not Shown in Above Presentation)

Once every four years, the National Jamboree is held at the Bechtel Summit Reserve in West Virginia. In 2017, the council sent five troops of Boy Scouts and two crews of Venture Scouts. The income and expenses for that event are shown below, along with the budget line item in which the income or expense was recorded.

Income or Expense Category	Budget Line #	2017 Forecast
Project Sales (camperships)	2	\$36,750
Activities (youth and adult leader fees)	13	\$385,729
Activities (patch sales)	13	\$29,250
Program Supplies	20	\$134,358
Postage and Shipping	22	\$902
Printing	25	\$101
Travel (bus transportation)	26	\$53,892
Conferences (Jamboree registration costs)	27	\$226,725
Net		\$35,752

Standard Statement of Budgeted Operations Snapshot Used in Budget Explanation

Central Florida Council - #083

Boy Scouts of America

Standard Statement of Budgeted Operations - Unrestricted - Modified to Include 2017 Forecast and 2018 Budget Period Ending: November 30, 2017

Operating Fund	Year to Date			Current Year	Current Year	Proposed	Reference
	Budget	Actual	Over/Under	Budget	Forecast	2018 Budget	
Support and Revenue							
Direct Support							
Net Direct Mail			-				
Friends of scouting							
FOS contributions	1,859,782	1,779,543	(80,239)	1,859,782	1,731,983	1,907,032	
Net assets released fos	203,218	203,218	0	203,218	203,218	203,218	1
Provision uncoll fos	(175,870)	(158,477)	17,393	(165,040)	-	(168,420)	
Net Friends of Scouting	1,887,130	1,824,284	(62,846)	1,897,960	1,935,201	1,941,830	
Project sales							
Project sales contributions	-	85,997	85,997	-	294,917	260,078	2
Net Project Sales	-	85,997	85,997	-	294,917	260,078	
Special events							
Special event contributions	372,830	300,853	(71,977)	572,072	432,543	527,000	
Spec event prov uncollectible	-	(4,756)	(4,756)	(9,470)	(4,766)	(4,200)	3
Spec event cost direct benefit	(45,920)	(74,175)	(28,255)	(178,483)	(206,908)	(208,550)	
Net Special Events	326,910	221,922	(104,988)	384,119	220,869	314,250	
Legacies and bequests							
Legacies and bequests contrib	-	118,146	118,146	-	118,146	-	4
Net Legacies & Bequests	-	118,146	118,146	-	118,146	-	
Foundations and trusts					15,000	-	
Net assets released found trst	-	-	-	1,410	-	-	5
Net Foundations & Trusts	-	-	-	1,410	15,000	-	
Other direct							
Other direct contributions	160,725	127,854	(32,871)	528,620	284,622	340,376	
Net assets release other direc	-	3,521	3,521	3,000	-	-	6
Net Other Direct Contributions	160,725	131,375	(29,350)	531,620	284,622	340,376	
Total Direct Support	2,374,765	2,381,724	6,959	2,815,109	2,868,755	2,856,534	
Indirect Support							
Associated organizations							
Associated organizations gross	-	3,950	3,950	-	3,950	-	7
Net Associated Org	-	3,950	3,950	-	3,950	-	
United way							
United way contributions	214,500	150,559	(63,942)	223,230	169,858	169,000	
Net assets released united way	25,046	32,608	7,562	25,046	32,608	19,000	8
Net United Way	239,546	183,167	(56,380)	248,276	202,466	188,000	
Net Unassociated Organizations			-				
Net Other Direct Contributions			-				
Government fees and grants							
Government fees grants gross	243,501	264,084	20,583	487,000	264,084	-	9
Government Grants/Fees	243,501	264,084	20,583	487,000	264,084	-	
Total Indirect Support	483,047	451,201	(31,846)	735,276	470,500	188,000	
Revenue							
Net Sale of Scouting Supplies			-				
Product sales							
Product sales	750,000	1,649,747	899,747	2,300,000	1,649,747	182,500	
Product sales cost of goods	(72,240)	(285,844)	(213,605)	(513,552)	(320,272)	-375,350	10
Product sales unit commissions	(282,564)	(613,140)	(330,575)	(816,469)	(613,140)	-652,594	
Net Product Sales	395,196	750,763	355,567	969,979	716,335	797,056	
Investment income							
Investment income current	53,167	48,333	(4,833)	58,000	98,000	98,000	11
Investment Income	53,167	48,333	(4,833)	58,000	98,000	98,000	
Realized Invest Gain/Loss			-				

**Standard Statement of Budgeted Operations - Unrestricted - Modified to Include 2017 Forecast and 2018 Budget
Period Ending: November 30, 2017**

Operating Fund	Year to Date			Current Year	Current Year	Proposed	Reference Line #
	Budget	Actual	Over/Under	Budget	Forecast	2018 Budget	
Unrealized Invest Gain/Loss			-				
Camping:							
Camp revenues	1,269,716	1,306,849	37,133	1,338,658	1,326,997	1,456,700	
Camp trading post sales	107,243	106,501	(742)	120,420	115,467	120,467	12
Camp TP cost of goods sold	(84,524)	(67,484)	17,040	(80,000)	-70,000	-70,000	
Camp refunds and discounts	(11,072)	(8,768)	2,303	(12,300)	(8,992)	(8,210)	
Net Camping Revenue	1,281,363	1,337,098	55,735	1,366,778	1,363,472	1,498,957	
Activities:							
Activity revenues	1,132,756	1,005,403	(127,353)	1,170,278	1,045,899	481,349	
Activity trading post sales	781	874	93	900	580	900	13
Activity TP cost of goods	(788)	(1,138)	(350)	(800)	-1,138	-1,300	
Activity refunds and discounts	-	(5,424)	(5,424)	-	(5,481)	(3,080)	
Net Activity Revenue	1,132,750	999,715	(133,034)	1,170,378	1,039,860	477,869	
Other Revenue	175,234	173,819	(1,415)	211,000	330,461	224,000	14
Total Revenue	3,037,710	3,309,728	272,018	3,776,135	3,548,128	3,095,882	
Total Support and Revenue	5,895,521	6,142,652	247,131	7,326,520	6,887,383	6,140,415	
Expenses							
Employee compensation:							
Salaries	2,413,572	2,400,012	(13,560)	2,650,876	2,610,597	2,589,003	15
Employee benefits	472,451	469,415	(3,036)	518,016	510,044	528,207	16
Payroll taxes expense	247,432	223,422	(24,010)	265,310	247,783	256,020	17
Employee related expenses	5,500	12,085	6,585	5,500	12,085	500	18
Total Employee Compensation	3,138,955	3,104,934	(34,021)	3,439,701	3,380,509	3,373,730	
Other Expenses:							
Professional fees	80,466	86,370	5,904	120,366	86,450	40,445	19
Program and other supplies	1,675,732	1,227,467	(448,265)	1,842,432	1,300,149	1,069,137	20
Telephone and communications	55,090	53,168	(1,923)	60,410	59,427	54,900	21
Postage and shipping expense	33,625	37,149	3,524	30,060	38,561	34,200	22
Occupancy expense	238,354	324,624	86,270	256,173	352,156	292,743	23
Rental and maintenance of equi	192,393	145,449	(46,944)	183,966	156,298	122,343	24
Publication and media expense	70,504	102,036	31,532	86,936	105,448	80,758	25
Travel expense	322,491	316,628	(5,863)	364,267	349,017	242,039	26
Conferences and meeting exp	72,418	311,969	239,551	74,913	313,960	54,696	27
Specific assistance to individ	77,442	63,196	(14,245)	87,582	72,165	63,766	28
Recognition and awards expense	163,720	108,584	(55,136)	231,316	165,433	180,357	29
Insurance expense	169,566	168,872	(694)	179,951	170,906	172,780	30
Other expenses	56,426	63,791	7,365	281,093	285,694	286,421	31
National charter and serv fees	71,212	71,209	(3)	71,312	71,209	72,100	32
Total Other Expenses	3,279,439	3,080,513	(198,927)	3,870,776	3,526,873	2,766,685	
Total Expenses	6,418,394	6,185,447	(232,947)	7,310,477	6,907,383	6,140,415	
Surplus (Deficit) UR Revenue/Expense	(522,873)	(42,794)	480,078	16,043	(20,000)	-	
Net Assets Summary							
Unrestricted Net Assets - Beginning of Year		8,426					
Change in Net Assets from Operations	(522,873)	(42,794)	480,078	16,043			
Adjustments to Net Assets		-					
Transfers between Funds	-	-	-	-			
Change in Unrestricted Net Assets	(522,873)	(42,794)	480,078	16,043			
Unrestricted Net Assets - End of Period		(34,369)	480,078				

