



CENTRAL FLORIDA COUNCIL
BOY SCOUTS OF AMERICA

2019 Budget and Budget Explanation

Central Florida Council 2019 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, most recently in 2017, does not cause fluctuations on both the income and expense lines. The standard monthly financials presented throughout the year, some of which compare current year and past year values, will not be separated out in this fashion.

In addition, starting in 2017 and continuing in 2018, 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.

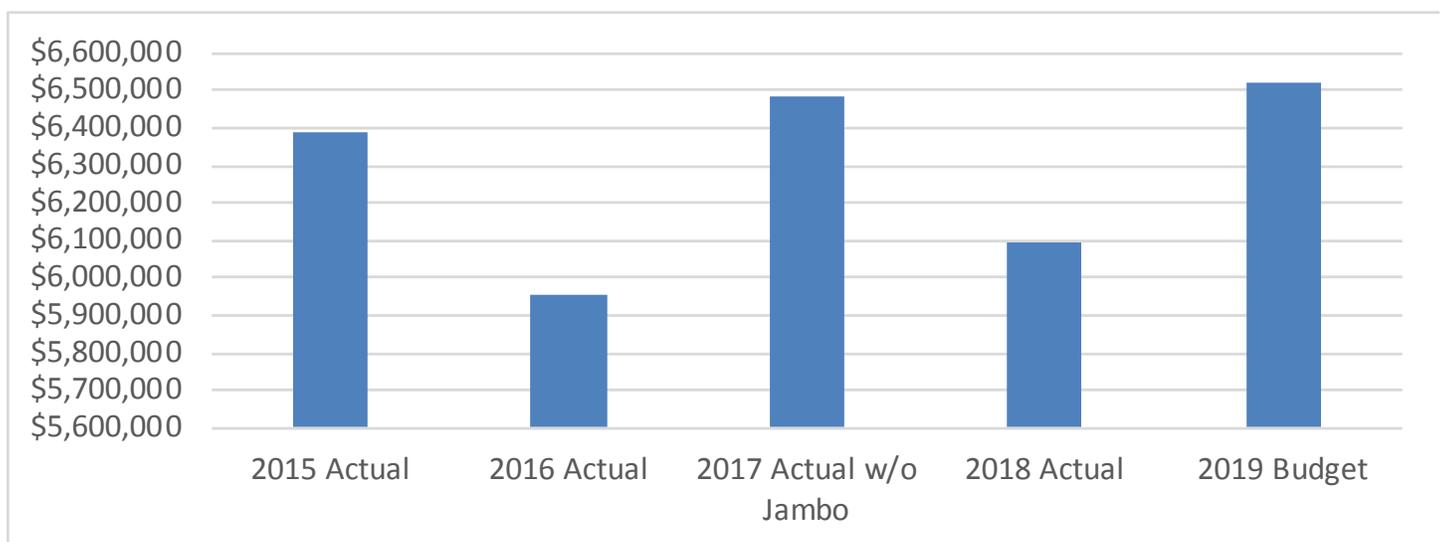
Support and Revenue Including National Jamboree

Actuals				Budget
2015	2016	2017	2018	2019
\$6,391,238	\$5,954,638	\$6,932,765	\$6,093,856	\$6,518,518

Support and Revenue Excluding National Jamboree

Actuals				Budget
2015	2016	2017	2018	2019
\$6,391,238	\$5,954,638	\$6,481,042	\$6,093,856	\$6,518,518

Support and Revenue Excluding National Jamboree



Direct Support

Friends of Scouting (FOS) – Lines 1-4

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

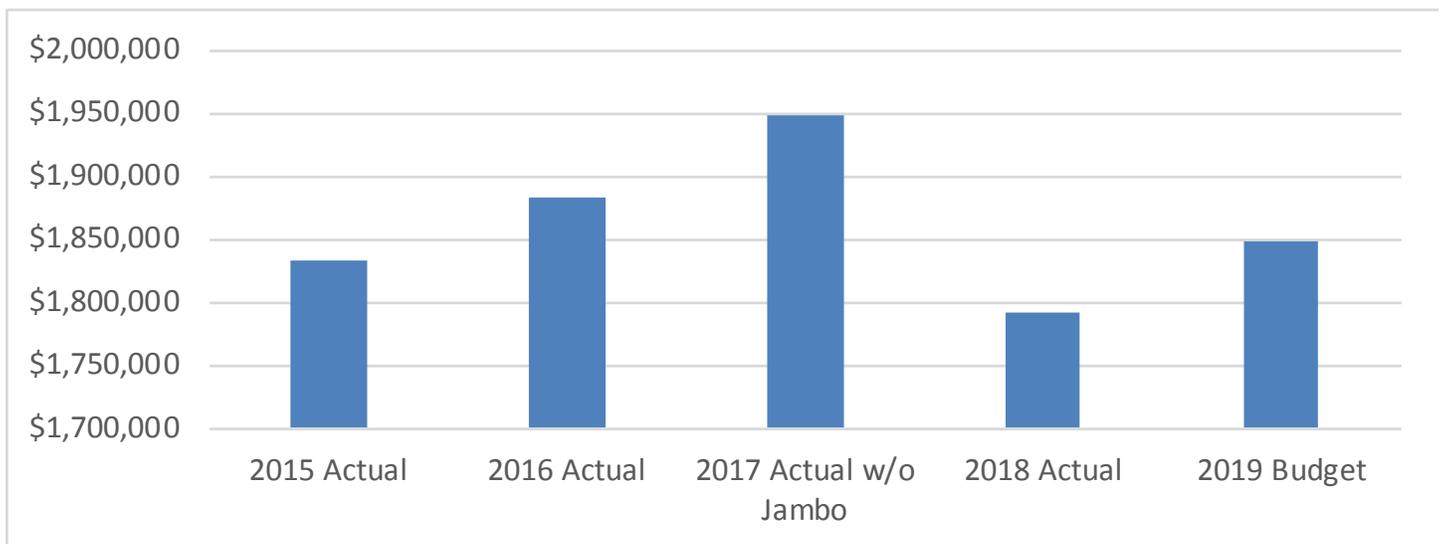
The following table show Friends of Scouting donations net of an allowance for uncollectable pledges.

Actuals				Budget
2015	2016	2017	2018	2019
\$1,832,603	\$1,882,501	\$1,948,474	\$1,792,949	\$1,849,080

The breakdown of the 2019 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
\$1,670,788	\$328,212	\$10,000	\$2,009,000	\$159,920	\$1,849,080

Friends of Scouting (Net of Uncollectable)



Project Sales – Lines 5-7

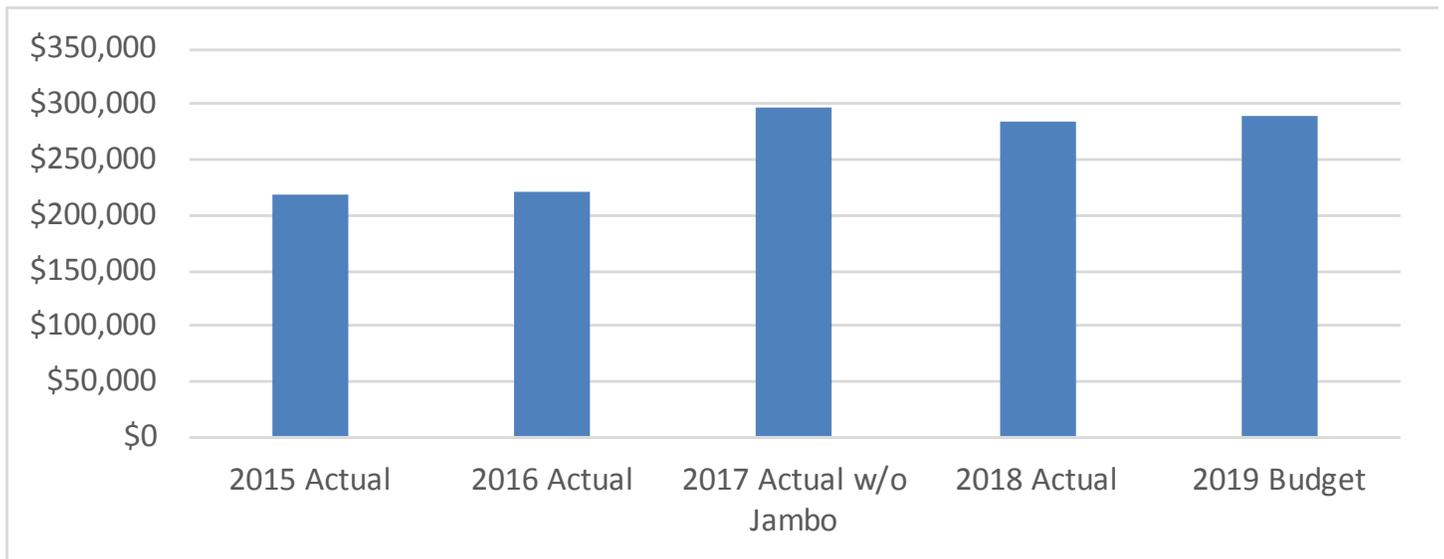
Project sales generally include gifts-in-kind of items that would otherwise be purchased out of the standard budget, donations of items such as advertising that probably would not otherwise be purchased, and donations of cash that are intended for a specific purpose, including the following:

- 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				Budget
2015	2016	2017	2018	2019
\$218,816	\$222,216	\$298,103	\$284,532	\$290,390

Project Sales



Special Events – Lines 8-11

Several specific events make up this category:

- A Sporting Clays Tournament
- A Bass & Birdies Tournament – designed as a high-end donor cultivation and fundraising event. This event is more than the average golf tournament and provides an intimate, unique experience for donor cultivation and business development among participants. 2019 will be the third year of this new event, and as we continue to refine the logistics, we continue to increase the net profit to the Council.
- A Golf Tournament in Brevard County – designed to encourage golfers of all skills and budgets to participate
- A Travel, Sports & Entertainment Auction – open to the public with regular attendance of over 300
- A Holiday Light Display – Space Coast Lightfest – open to the public, designed to support local Scouting units and the Central Florida Council. (Note: 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 outreach and program support
- A Whitney M. Young, Jr. Service Award Luncheon benefitting Scoutreach youth

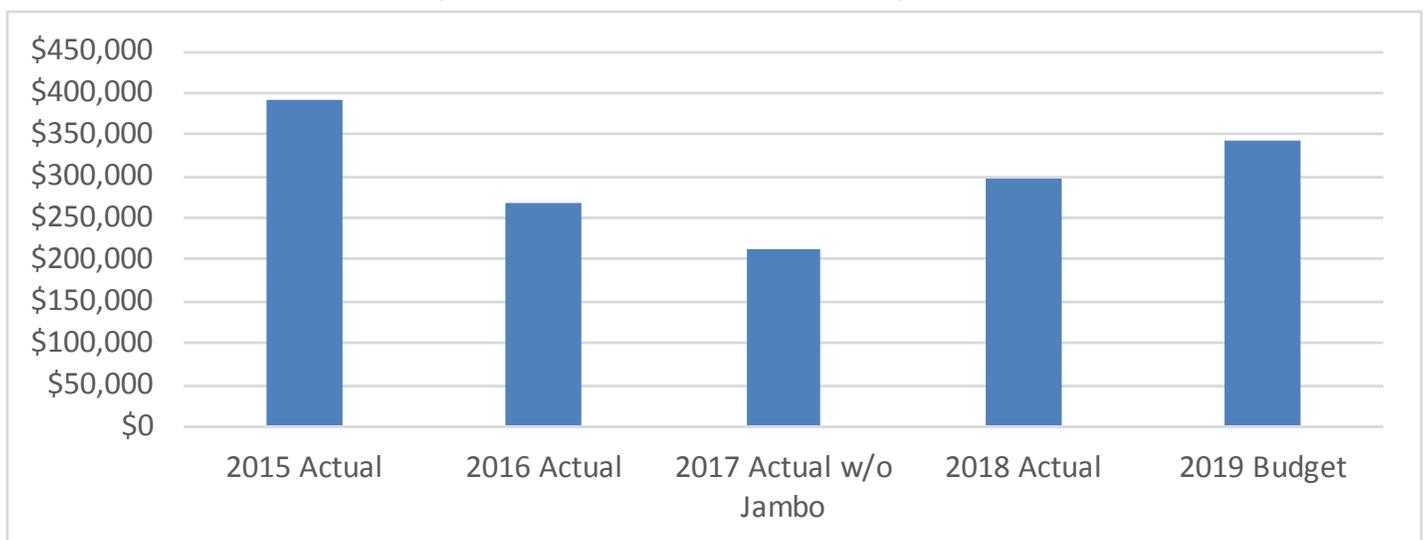
Direct expenses include the direct costs of putting on the event, such as meals, greens fees, tournament shirts, facility rentals, etc. Indirect expenses, which are not included in this line item, include printing, postage, committee meeting expenses, supplies and other similar expenses. The following 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				Budget
2015	2016	2017	2018	2019
\$393,080	\$266,808	\$212,533	\$296,410	\$341,700

Special Events have performed well in 2018 and the following was considered during 2019 budgeting:

- An overall area of improvement regarding Special Events for 2019 is working closely with a dedicated board member (in the hospitality industry) to help review all venue contracts prior to signing. This will help ensure proper fees, guarantees and timelines are confirmed.
- The Sporting Clays tournament had dynamic co-chairs and committee members who secured most of the new sponsors, and have agreed to served again in 2019. In addition to a strong base on support that continues to renew year over year, we anticipate a very successful 2019 event.
- Bass and Birdies is in year 3 and we continue to refine the logistics with this event and have already received commitments from returning sponsors for 2019.

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				Budget
		2015	2016	2017	2018	2019
Sporting Clays	GI	\$145,731	\$135,115	\$115,875	\$150,799	\$156,000
	DB	\$29,157	\$27,500	\$28,149	\$34,533	\$35,000
	OE	\$8,614	\$8,071	\$10,332	\$10,726	\$10,588
	NET	\$107,960	\$99,544	\$77,394	\$105,540	\$110,412
Bass and Birdies	GI	\$83,106	\$40,143	\$55,500	\$103,925	\$105,000
	DB	\$15,014	\$10,894	\$49,284	\$72,529	\$68,000
	OE	\$500	\$236	\$261	\$7,187	\$6,850
	NET	\$67,592 *	\$29,013 *	\$5,955	\$24,210	\$30,150
Brevard Golf	GI	\$16,565	\$20,572	\$24,033	\$23,953	\$26,000
	DB	\$5,450	\$4,854	\$5,600	\$4,130	\$4,500
	OE	\$517	\$519	\$739	\$1,010	\$1,071
	NET	\$10,598	\$15,199	\$17,694	\$18,813	\$20,429
Auction	GI	\$109,095	\$58,737	\$54,430	\$76,744	\$79,000
	DB	\$13,370	\$15,406	\$21,911	\$28,577	\$25,000
	OE	\$12,688	\$10,044	\$12,420	\$6,477	\$5,854
	NET	\$83,037	\$33,287	\$20,099	\$41,690	\$48,146
Space Coast Lightfest	GI	\$127,462	\$140,779	\$170,659	\$224,470	\$172,000
	DB	\$95,042	\$111,767	\$102,040	\$117,075	\$94,000
	OE	\$12,079	\$9,672	\$11,791	\$24,529	\$14,929
	NET	\$20,341	\$19,340	\$56,828	\$82,866	\$63,071
Whitney M. Young Luncheon	GI	\$55,788	\$28,154	\$36,630	\$56,976	\$60,000
	AU	\$7,303	\$3,710	\$2,217	\$5,642	\$4,800
	DB	\$5,993	\$3,904	\$5,948	\$6,852	\$7,500
	OE	\$2,140	\$3,170	\$2,114	\$1,745	\$1,689
	NET	\$40,352	\$17,370	\$26,351	\$42,738	\$46,041
Hispanic Heritage Luncheon	GI	\$45,460	\$27,814	\$14,179	\$8,025	\$25,000
	AU	\$1,200	\$2,900	\$110	\$0	\$2,000
	DB	\$6,483	\$3,571	\$2,887	\$2,778	\$4,000
	OE	\$1,540	\$1,478	\$1,385	\$659	\$1,250
	NET	\$35,358	\$19,111	\$9,798	\$4,588	\$17,750

* In 2015 and 2016, a traditional golf tournament was held. In 2017, the format switched to Bass and Birdies. See the narrative on the previous page.

Legacies & Bequests – Line 12-13

This line consists of donations left to the council through wills and planned giving. In 2017 and 2018, the council received unrestricted operating fund bequests in the amount of \$118,146 and \$23,908, respectively. Such unrestricted bequests are unusual and are not part of the council budget.

Actuals				Budget
2015	2016	2017	2018	2019
\$0	\$0	\$118,146	\$92,378	\$0

Foundations & Trusts - Line 14-15

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. In 2018, the council received two donations in this category, including one for \$90,000.

Actuals				Budget
2015	2016	2017	2018	2019
\$1,800	\$108,248	\$15,633	\$97,335	\$0

Other Direct Contributions - Lines 16-18

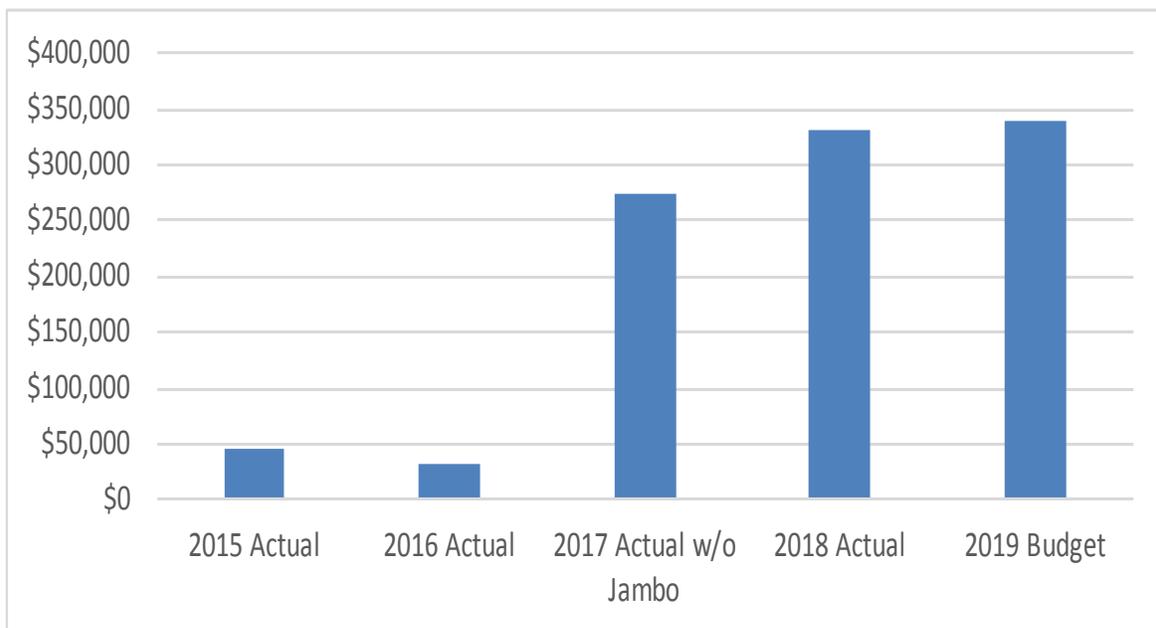
Income that does not fit into the above categories and is donated directly to the council is placed in this category. This includes certain donations that directly fund a Scoutreach program and disaster relief donations.

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 is collected during the recharter process. The \$15 rate remained constant during the years 2017 and 2018. Many other councils have implemented a similar fee ranging from \$15 to \$100 per person.

The 2019 budget numbers are based on 2018 year-end estimated membership numbers, typical retention rates, and recruitment during 2019. 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 15,995 youth and 5,339 adults would contribute \$315,000 to this fund during recharter at the end of 2019. In addition, starting in August 2018, pro-rated fees are charged when Scouts or leaders join Scouting, just as pro-rated National registration fees are charged.

Actuals				Budget
2015	2016	2017	2018	2019
\$45,129	\$30,911	\$273,993	\$331,018	\$340,000



Indirect Support

Associated Organizations – Line 20

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.

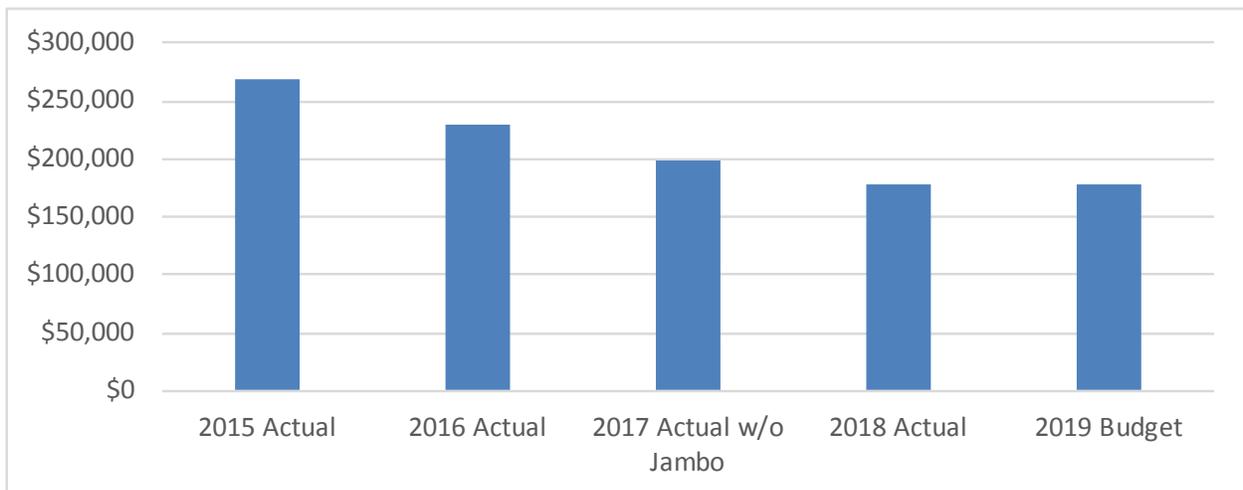
United Way – Line 21-23

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 few 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 has only received designated gifts.
- Heart of Florida United Way (HFUW) - The council receives only designated gifts.

If you give to the Heart of Florida United Way or United Way of Volusia and Flagler Counties, please consider designating your gift to the Central Florida Council.

	Actuals				Budget
	2015	2016	2017	2018	2019
UWB	\$30,876	\$26,772	\$28,458	\$30,240	\$29,000
UWLS	\$22,076	\$6,470	\$12,960	\$10,617	\$10,000
UWVF	\$32,179	\$35,472	\$19,914	\$2,282	\$2,300
HFUW	\$154,922	\$134,132	\$117,520	\$117,764	\$116,000
OTHER	\$28,590	\$26,191	\$20,357	\$16,514	\$20,000
TOTAL	\$268,642	\$229,038	\$199,209	\$177,417	\$177,300

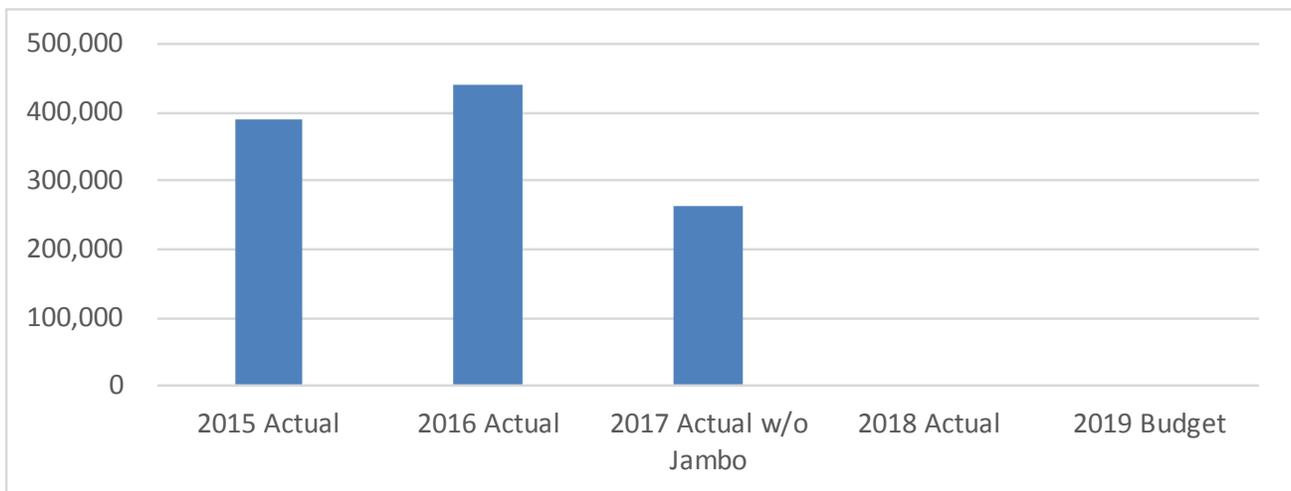


Government Fees and Grants – Line 24

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.

Actuals				Budget
2015	2016	2017	2018	2019
\$391,920	\$440,539	\$264,084	\$0	\$0



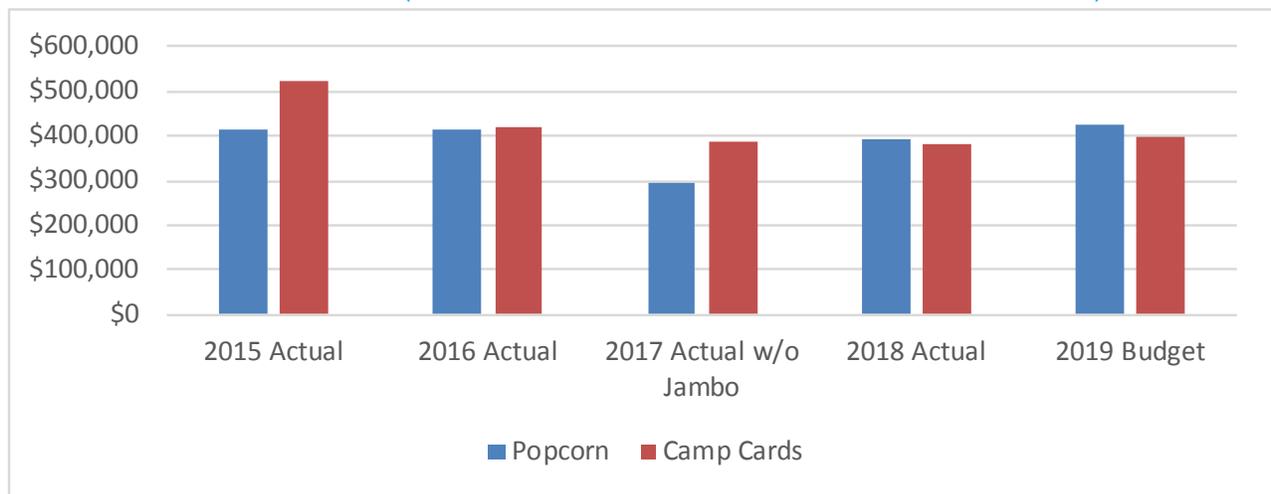
Revenue

Product Sales – Line 26-29

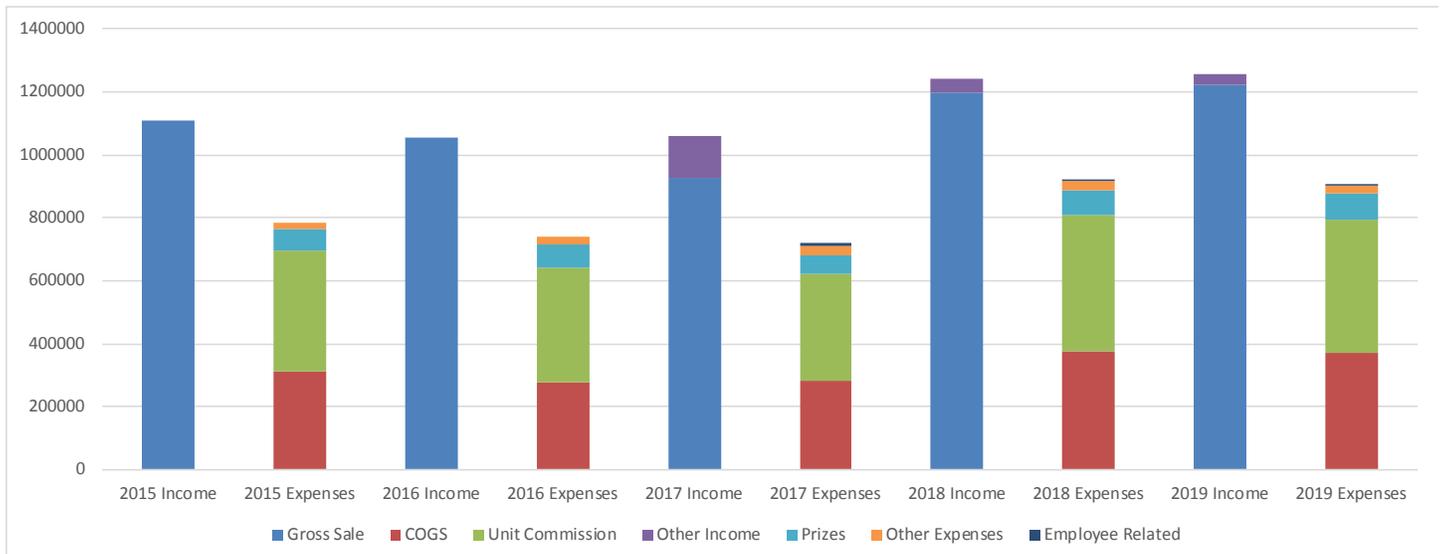
The council conducts two major product sales each year, a popcorn sale in the fall and a camp card in the spring. For each sale, units earn significant revenue toward their unit budgets, typically up to 40% of the gross amount they sell. The following table and the first chart show the gross amount of 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				Budget
	2015	2016	2017	2018	2019
Popcorn	\$413,418	\$413,062	\$296,438	\$389,718	\$425,780
Camp Cards	\$519,640	\$421,639	\$384,490	\$378,931	\$396,030
Total	\$933,058	\$834,701	\$680,928	\$768,649	\$821,810

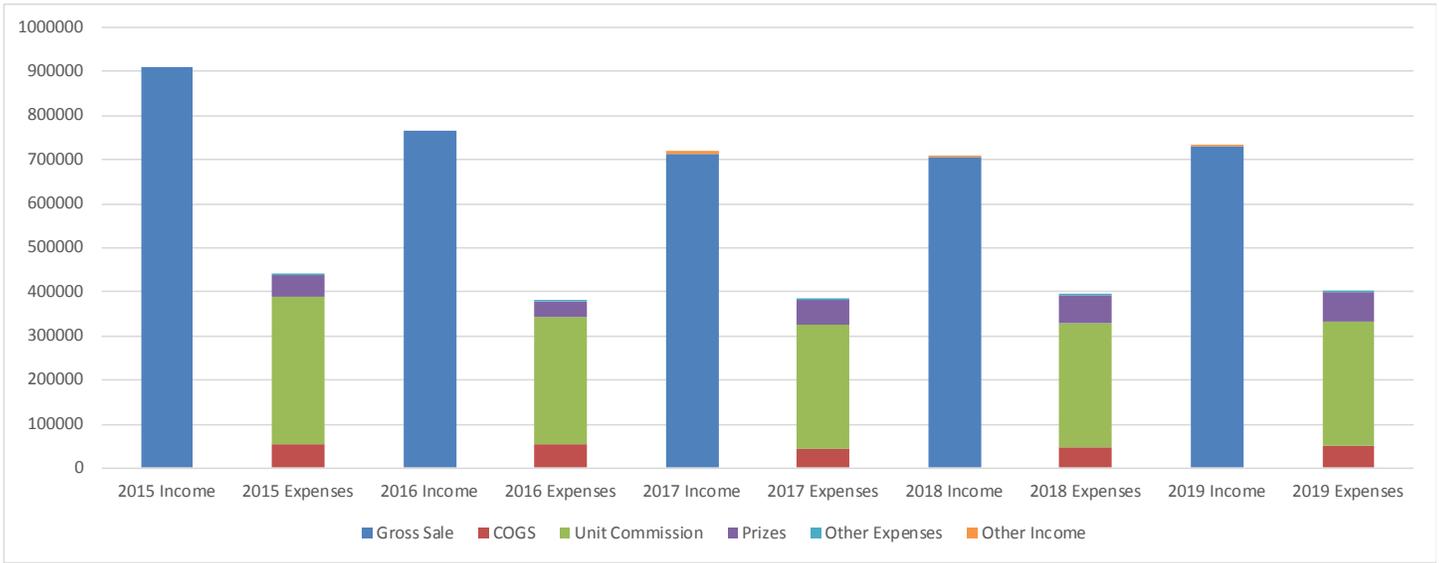
Product Sales (Net of Cost of Goods and Unit Commissions)



Popcorn Sale Breakdown



Camp Card Sale Breakdown



Beginning 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.

Camp Card Camping Activities Earned in 2017 and 2018

	2017		2018	
	Number Earned	Total Value	Number Earned	Total Value
Unparalleled Experience				
Cub Scout Day Camp	104	\$12,000	82	\$9,910
National Youth Leadership Training	2	\$430	n/a	n/a
Summer Camp (free)	15	\$4,600	25	\$8,000
Summer Camp (discounts)	n/a	n/a	100	\$7,775
Winter Camp	12	\$1,980	17	\$2,790
Cub Scout Halloween Weekends	283	\$7,773	572	\$18,582
Webelos to Scout Transition Weekend	n/a	n/a	42	\$1,008
Central Florida Scouting Jamboree	188	\$5,610	n/a	n/a
Cub Resident Camp	n/a	n/a	13	\$2,015
Total	604	\$32,393	851	\$50,080

Investment Income – Lines 30-31

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. In late 2018, an endowment gift was received with the express purpose of supporting properties maintenance.

For 2018 and 2019, the budget reflects income based on approximately 6% of the fund.

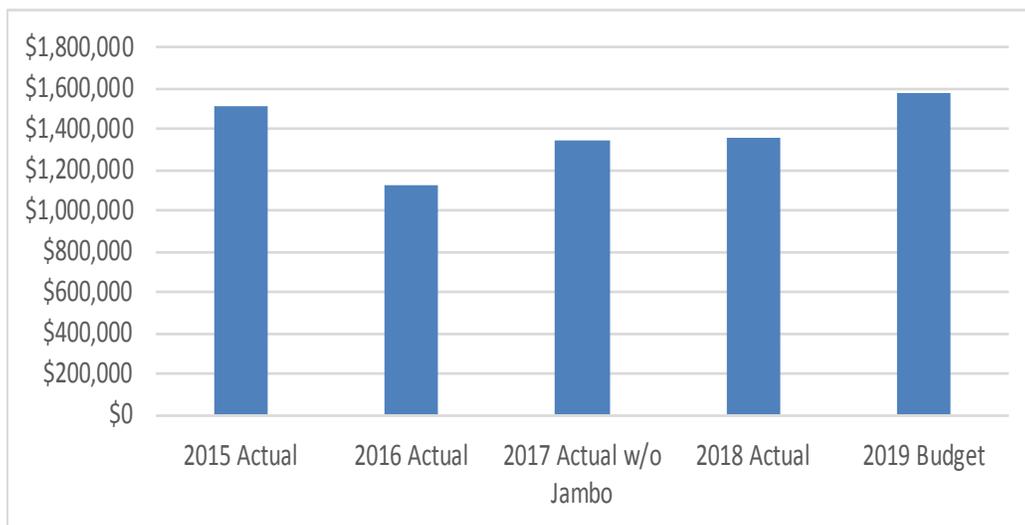
Actuals				Budget
2015	2016	2017	2018	2019
\$66,000	\$0	\$100,191	\$98,000	\$110,000

Camping – Lines 32-36

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 Halloween Weekends
- Cub Holiday Weekend
- Liger Growl
- Webelos to Scout Transition
- Safety Weekend
- Super Hero Weekend
- Racing into Cub Scouting
- Lift Off to Outer Space
- NYLT and Powderhorn Training Courses
- Cope and Climbing Tower
- Camp Food Service
- Camp Trading Post
- Boy Scout Extravaganza
- Safety Weekend and Wilderness First Aid
- Cub Scout Resident Camp
- International Jamborette
- The Beast / Beast 2
- Law Enforcement Weekend
- JROTC
- Young Marines

Actuals				Budget
2015	2016	2017	2018	2019
\$1,512,740	\$1,123,450	\$1,346,866	\$1,361,821	\$1,581,910



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 Liger Growl (formerly Tiger Growl) each November. Other weekend campouts include Lift Off to Outer Space, Super Hero Weekend, Racing Into Scouting, Cub Holiday Weekend (not held in 2017 or 2019 due to the Jubilee) and Webelos to Scout Transition (cancelled in 2017 due to Hurricane Irma.) In addition, a Cub Scout Resident Camp was started in the summer of 2017; in its second year, 2018, 94 Cub Scouts attended the 4-day program.

Camp La-No-Che Cub Scout Camping Attendance

	Actuals				Forecast
	2015	2016	2017	2018	2019
Cub Weekends at Camp La-No-Che	2694	2465	2857	4395	4400

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 – Six weeks of summer camp are held each year. In 2018, over 1900 youth attended from 240 Troops. Fees are being kept consistent for 2019, locked in at \$320 per youth, with no late fee; adult fees are set at \$100 per adult, with each Troop receiving one free adult per 8 participating Scouts. The fee is all-inclusive. Classes and troop activities no longer pay extra for waterskiing, ATVs, shooting, climbing, COPE and most other programs. All 6 weeks of Summer Camp will welcome female Scouts through newly started “Scouts BSA” Troops. In 2019, we will also be hosting our bi-annual “International Jamborette” at La-No-Che.
- 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 2018-19, there are two four day sessions, one in December 2018 and one in January 2019. There is also a 3-day mini session in December 2018.
- NYLT - National Youth Leadership Training is a week-long training program for Scouts in leadership positions that trains them in leadership techniques.
- 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
	2015	2016	2017	2018	2019
Summer Camp	2917	2017	2292	1917	2300
NYLT	168	102	48	45	48
Eagle Encampment	92	87	94	0	50
Winter Camp	385	430	549	572	750
Outside Groups	685	200	525	550	550
Total Youth	4247	2836	3508	3084	3698

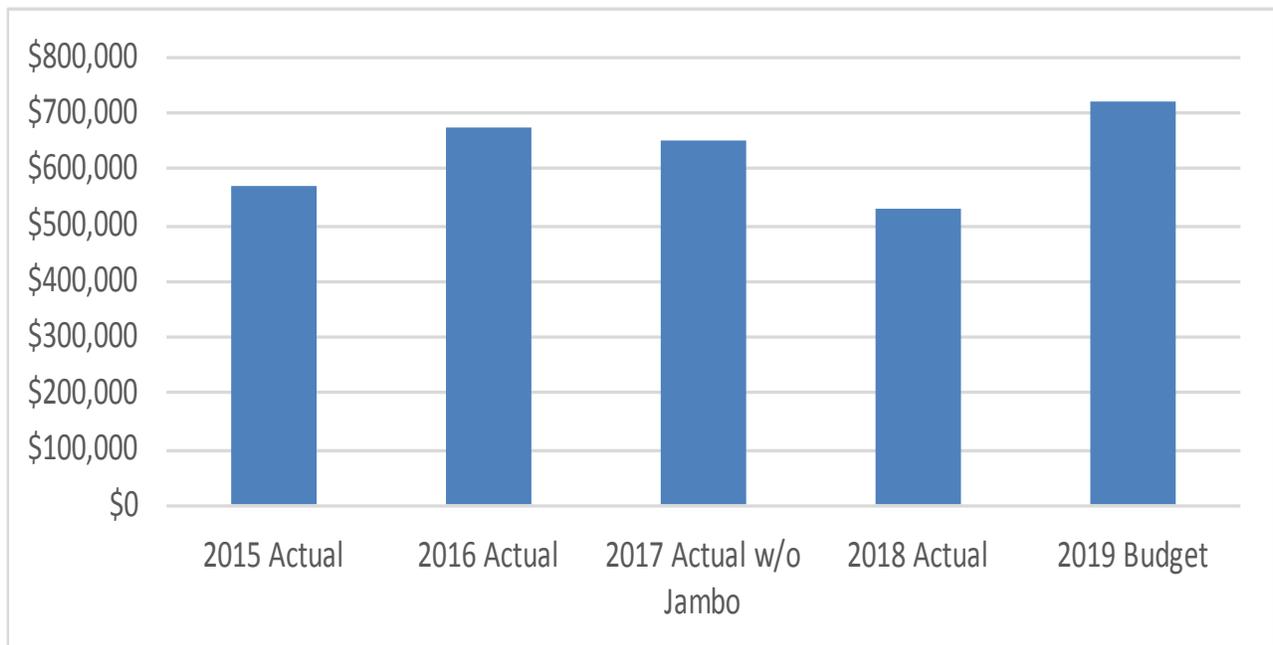
Activities – Lines 37-41

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

- Cub Day Camps and STEM Day Camps
- Jubilee (formerly known as Central Florida Scouting Jamboree)
- District Camporees
- Pinewood Derby
- District and Council Banquet
- Cub Family Campout
- Training including Wood Badge
- University of Scouting
- Scouting for Food
- High Adventure Base Council Contingents
- Exploring and Venturing Activities
- Lightfest Activities such as Hay Rides and 5K Run

Note that \$155,870 of the 2017 actuals and \$235,500 of the 2019 budget is derived from the Jubilee (formerly known as the Central Florida Scouting Jamboree.)

Actuals				Budget
2015	2016	2017	2018	2019
\$571,165	\$672,180	\$650,921	\$528,102	\$721,938

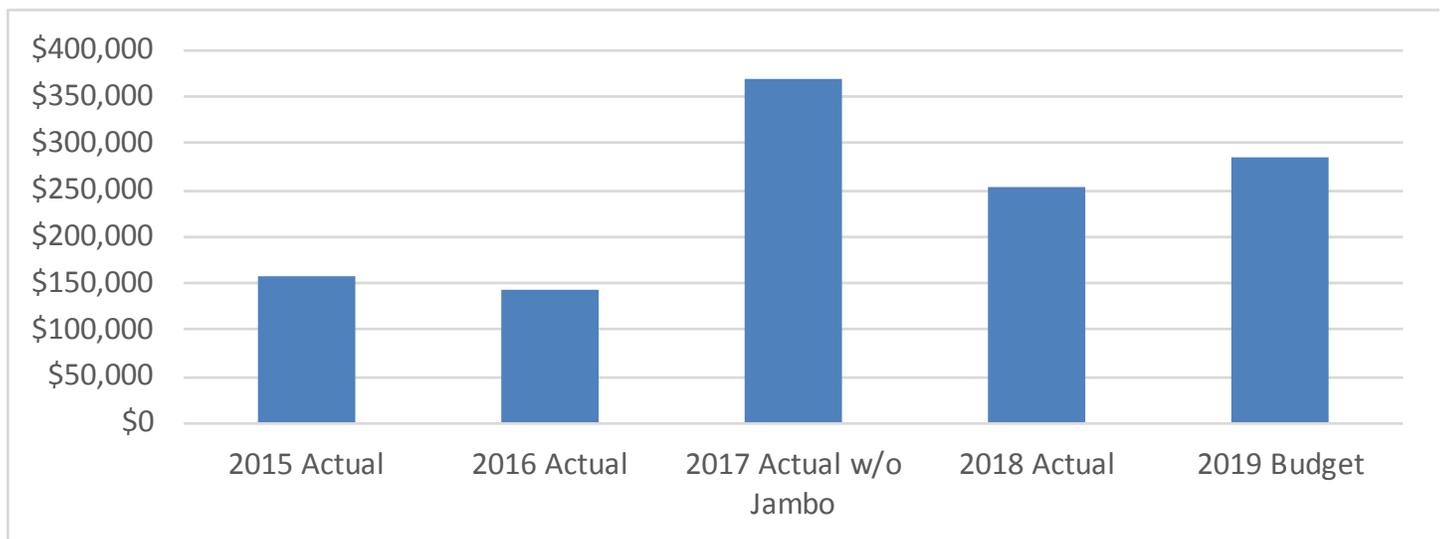


Other Revenue – Line 42

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. Beginning in mid-February 2018, part of the council office was leased to Journey Christian Church for administrative offices. Learning for Life revenue in 2014-2015 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)
- Journey Christian Church rent
- 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				Budget
2015	2016	2017	2018	2019
\$156,286	\$144,047	\$368,011	\$253,236	\$284,390



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

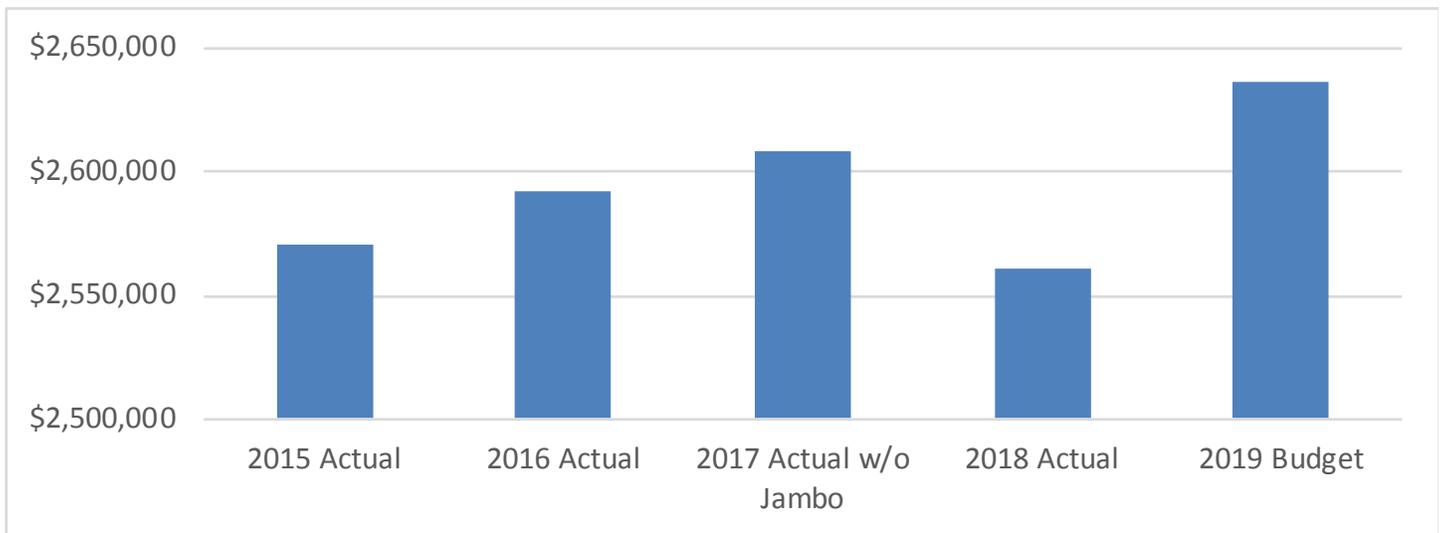
Salaries - Line 44

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 5,800 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 141 Scouting volunteers and every 512 young people registered in the Scouting program.

The 2018 salary line item includes summer camp staff salaries of \$120,000. Salaries for camp events are broken down in more detail starting in 2018. The budget assumes a savings of \$20,000 due to vacancy among full-time staff or equivalent salary savings due to personnel changes.

Based on National Council recommendations, individual salaries for full-time personnel are budgeted to increase an average of 3%. Since raises take effect on June 1, the merit increase pool has a net effect of 1.75%, or \$40,558.

Actuals				Budget
2015	2016	2017	2018	2019
\$2,570,854	\$2,592,148	\$2,608,706	\$2,560,348	\$2,635,745



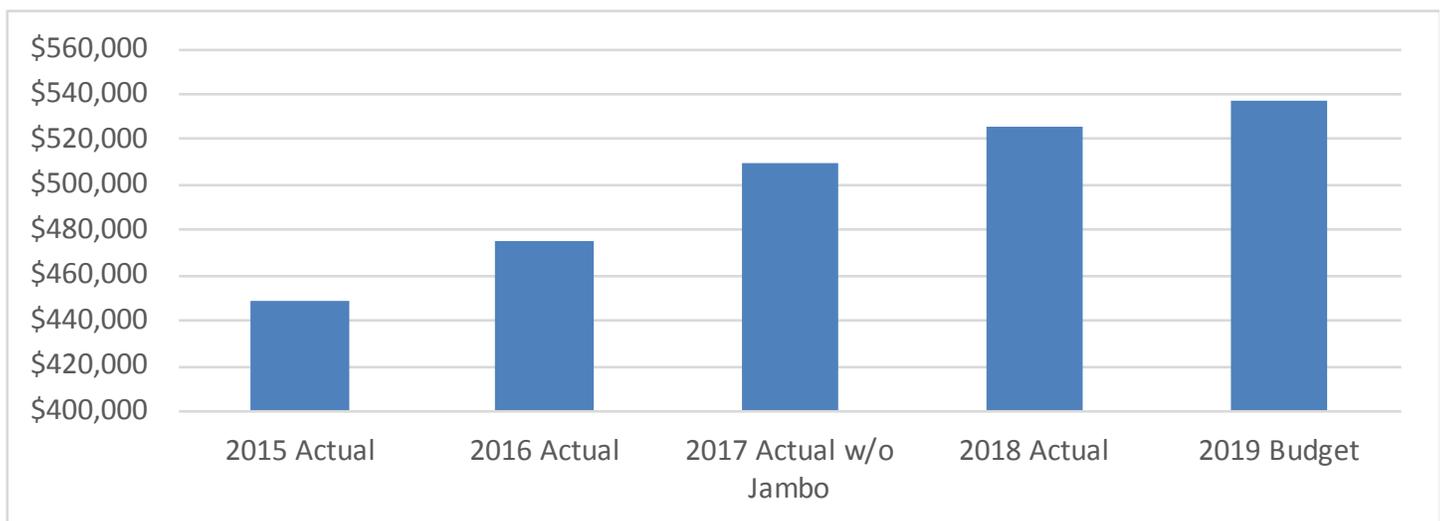
Employee Benefits - Line 45

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.

In 2019, the Boy Scouts of America is changing its employee retirement plan. As part of that change, the council will contribute to the new retirement system, which includes a 403(b) component. This results in a higher council cost for the retirement plan and no cost for the separate 403(b) plan that was used until 2019. The combined cost of the old retirement plan and 403(b) plan are comparable to the 2019 retirement/BSA Match plan cost.

Actuals				Budget
2015	2016	2017	2018	2019
\$448,625	\$474,952	\$510,044	\$526,076	\$537,312

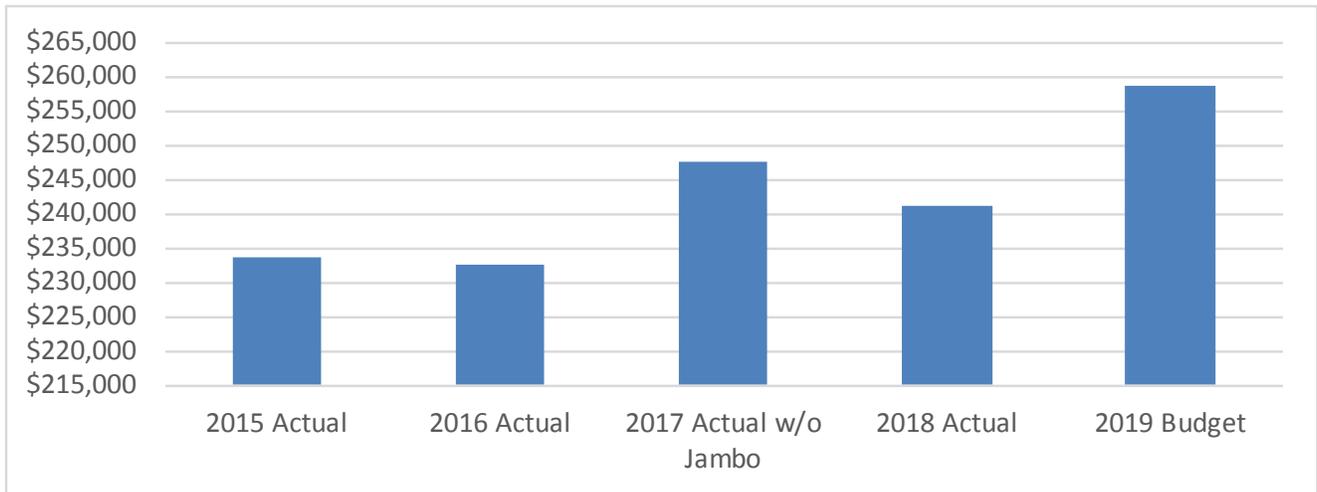
Benefit	2018 Actual	2019 Budget
Medical	\$295,628	\$310,111
Retirement Plan/BSA Match	\$147,445	\$180,989
403(b) Match	\$37,166	\$0
Dental	\$17,229	\$17,178
Group Accident and Life Insurance	\$15,605	\$15,855
Long-Term Disability Insurance	\$12,252	\$12,442
Short-Term Disability Insurance	\$751	\$737
TOTAL	\$526,076	\$537,312



Payroll Taxes Expense - Line 46

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

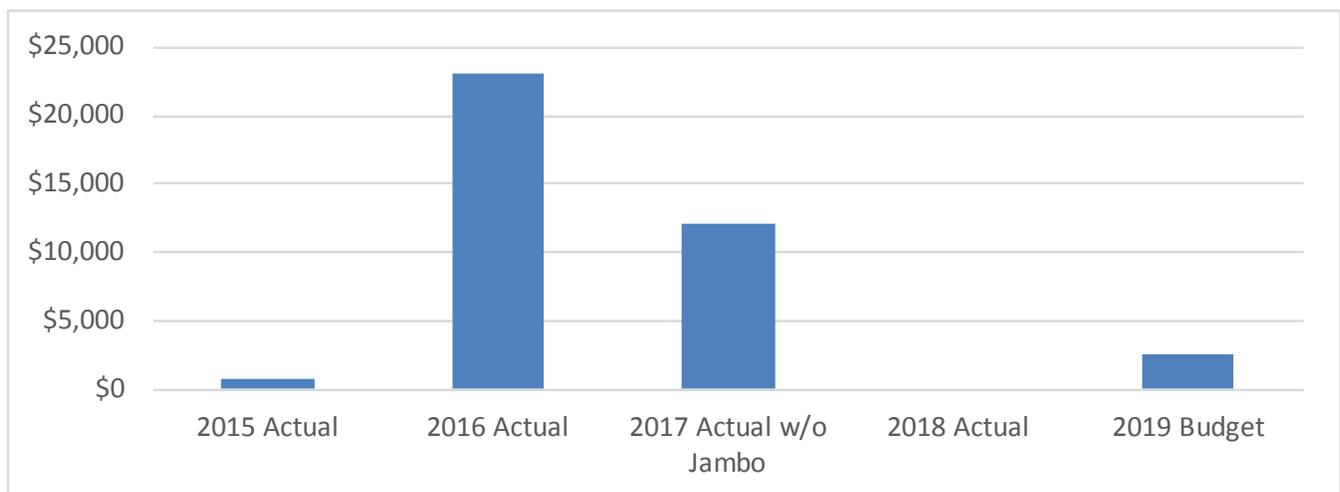
Actuals				Budget
2015	2016	2017	2018	2019
\$233,733	\$232,644	\$247,740	\$241,109	\$258,560



Employee Related Expenses - Line 47

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.

Actuals				Budget
2015	2016	2017	2018	2019
\$820	\$23,021	\$12,085	\$0	\$2,500

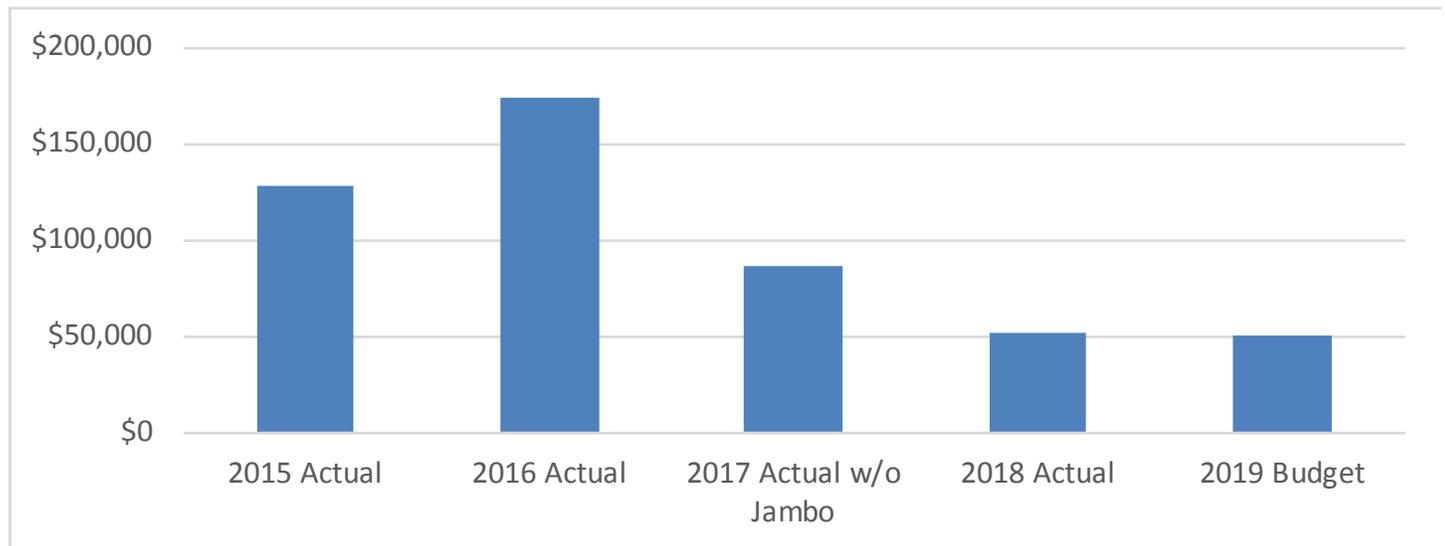


Other Expenses

Professional Fees - Line 49

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

	Actuals				Budget
	2015	2016	2017	2018	2019
Audit & Tax Prep	\$23,500	\$23,616	\$24,195	\$25,384	\$26,000
LFL Licensing	\$97,500	\$123,667	\$46,388	\$0	\$0
Legal	\$7,380	\$16,238	\$7,600	\$5,000	\$1,500
Marketing	\$0	\$10,150	\$0	\$0	\$0
Other	\$0	\$0	\$8,217	\$21,763	\$22,750
Total	\$128,380	\$173,671	\$86,400	\$52,147	\$50,250



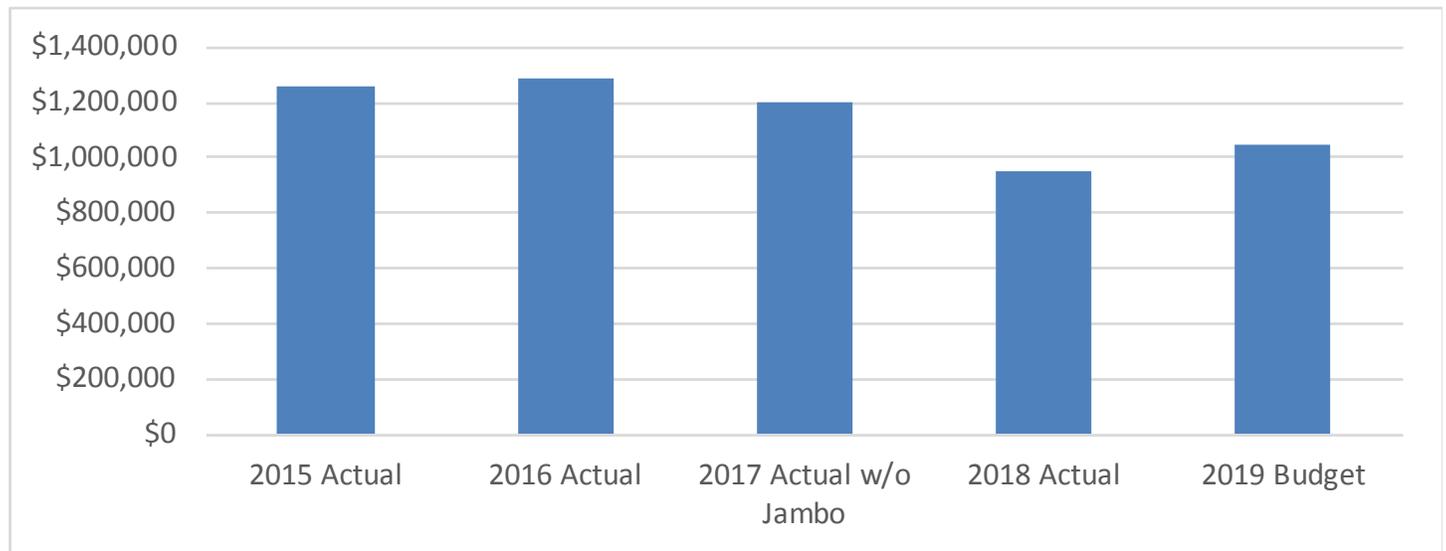
Program & Other Supplies - Line 50

The Supplies line includes all District and Council program supplies, food and commissary, sanitation, office supplies, catering for events and more. Note that \$50,803 of the 2017 actuals and \$63,000 of the 2019 budget is derived from the Jubilee.

Actuals				Budget
2015	2016	2017	2018	2019
\$1,261,668	\$1,286,250	\$1,197,960	\$955,929	\$1,051,804

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

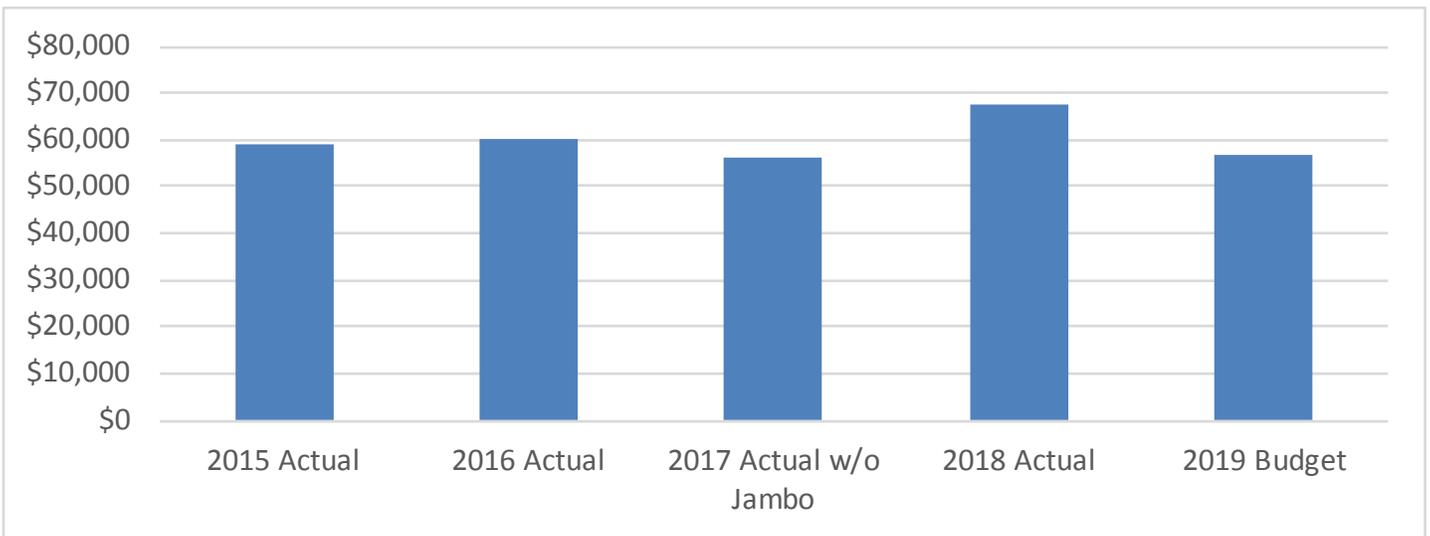
Category	2019 Budget
Summer Camp, Winter Camp and Year-Round Camp Food	\$210,973
Food for Fundraising Events	\$151,708
La-No-Che Food Service (Weekend Events)	\$101,956
Summer Camp, Winter Camp and Year-Round Camp Supplies	\$85,652
Day Camp Supplies	\$64,122
Total	\$614,411



Telephone & Communications - Line 51

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. Note that in fall 2018, due to assistance from CenturyLink, Internet service at camp was increased from 6 MBPS to 200 MBPS. As a result of a very generous gift in kind from Smart City, WiFi coverage was greatly enhanced. Because of a generous gift in kind from EnterFusion, council and camp phone systems were upgraded to a modern VOIP system.

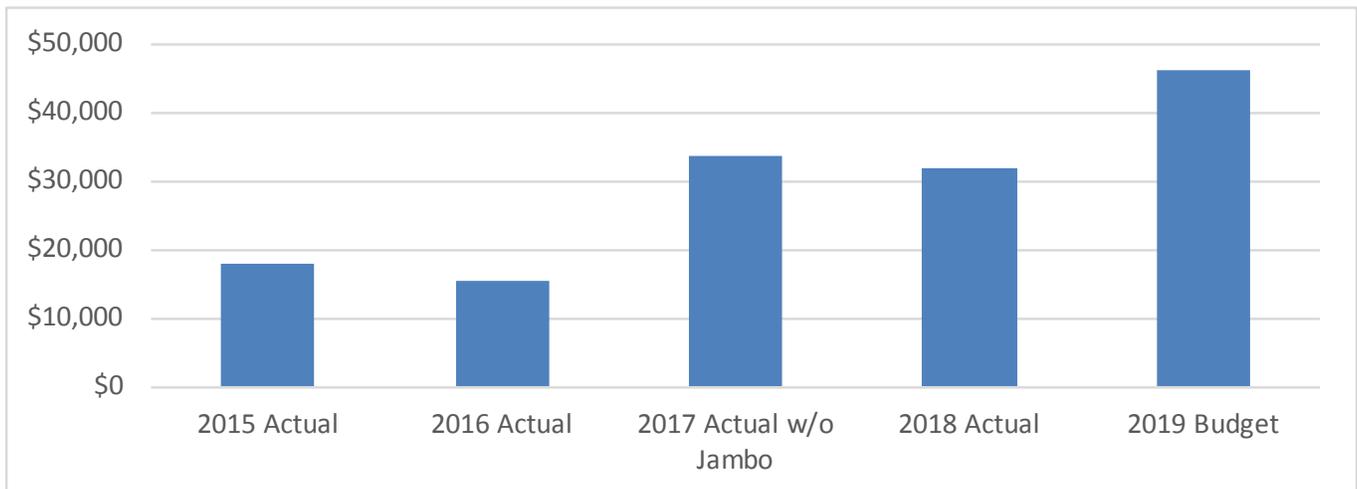
Actuals				Budget
2015	2016	2017	2018	2019
\$58,957	\$60,177	\$56,047	\$67,523	\$56,600



Postage & Shipping Expense - Line 52

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. \$7,500 of the 2019 budget is for the Jubilee.

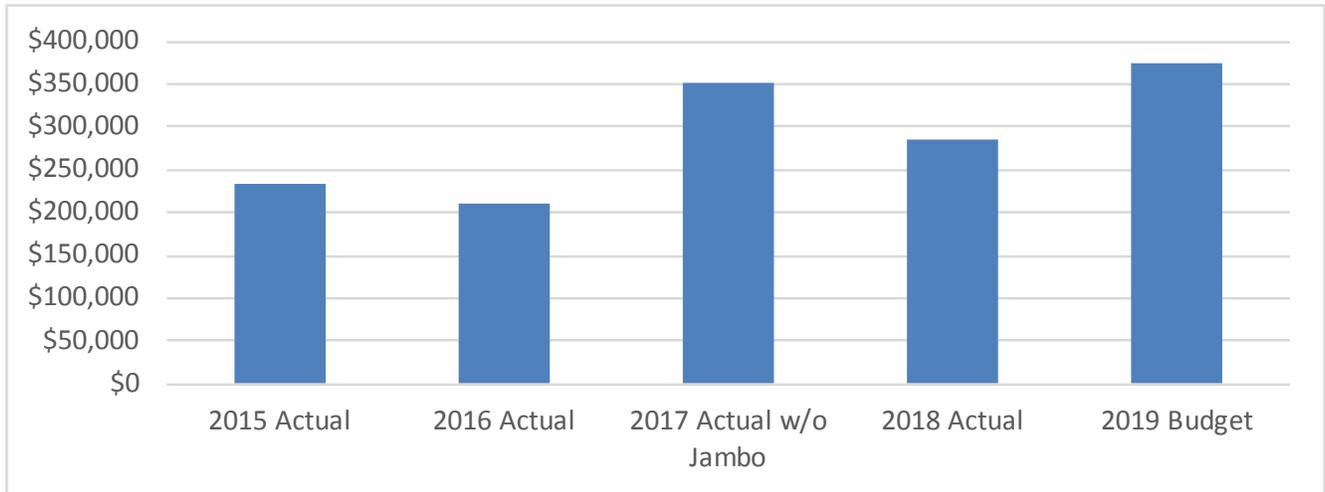
Actuals				Budget
2015	2016	2017	2018	2019
\$17,779	\$15,596	\$33,475	\$31,669	\$46,197



Occupancy Expense - Line 53

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 Jubilee. Note that \$62,135 of the 2017 actuals and \$50,000 of the 2019 budget is derived from the Jubilee.

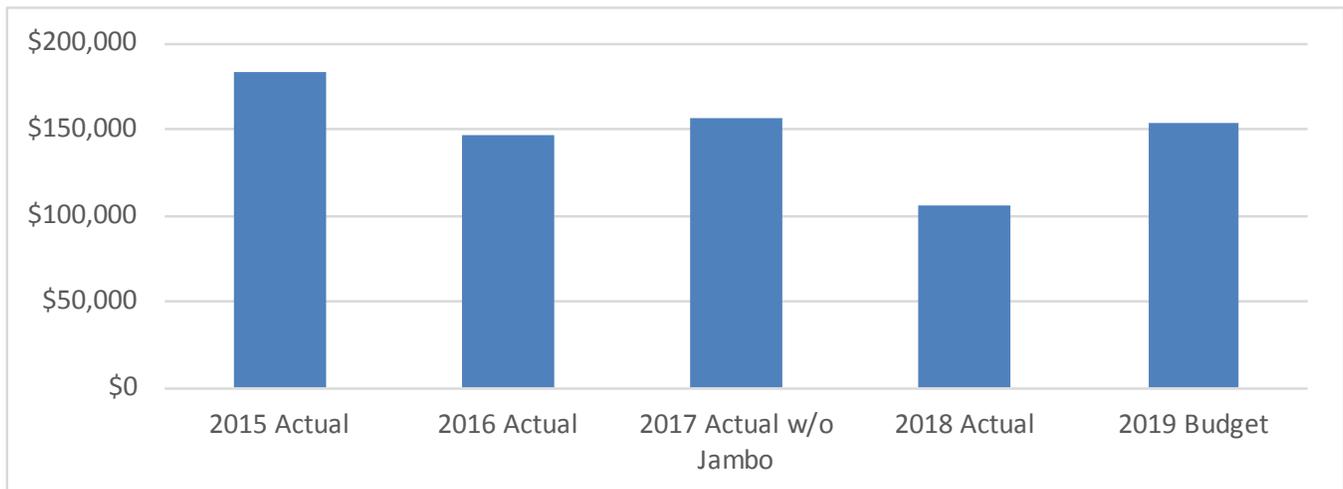
Actuals				Budget
2015	2016	2017	2018	2019
\$232,561	\$210,063	\$351,296	\$284,832	\$375,427



Rental & Maintenance of Equipment - Line 54

This is the cost of repairing, renting and maintaining equipment, such as copy machines and camp equipment. In 2017 and 2019, this line also includes stage, lighting and sound rentals for the Jubilee, in the amounts of \$48,818 and \$40,000, respectively.

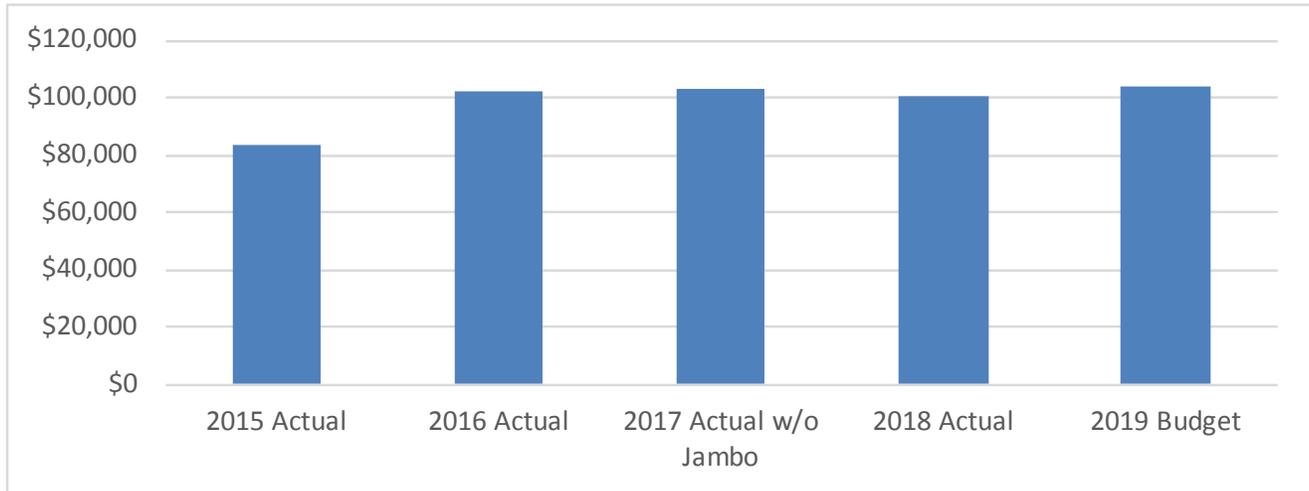
Actuals				Budget
2015	2016	2017	2018	2019
\$183,214	\$146,240	\$155,816	\$106,416	\$153,814



Publication & Media Expense - Line 55

This line includes the costs of in-house and outsourced printing. Note that \$3,852 of the 2017 actuals and \$7,000 of the 2019 budget is derived from the Jubilee. \$7,831 of 2017 actuals is from Learning for Life.

Actuals				Budget
2015	2016	2017	2018	2019
\$83,113	\$102,391	\$103,142	\$100,227	\$104,261



Travel Expense - Line 56

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.

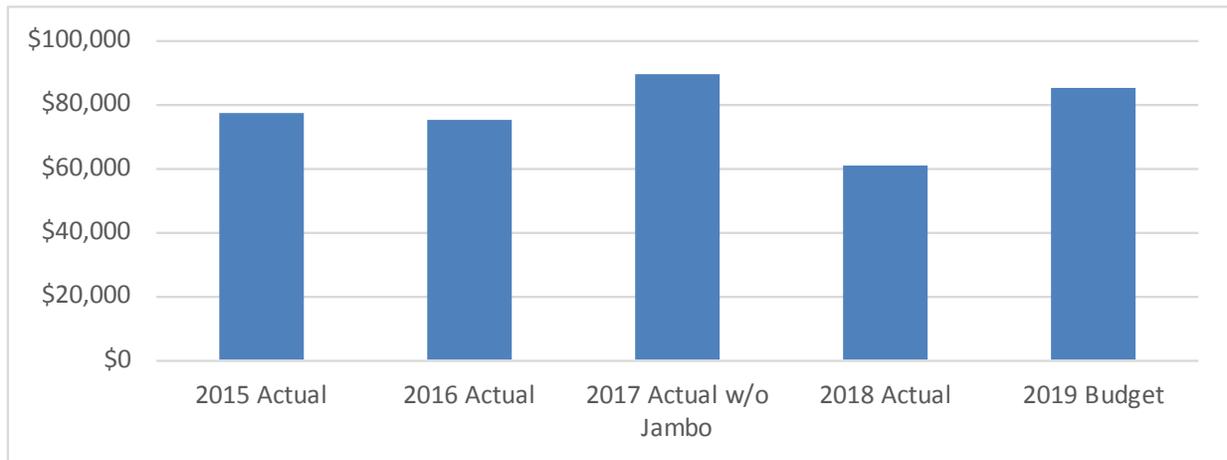
Actuals				Budget
2015	2016	2017	2018	2019
\$274,626	\$293,638	\$286,414	\$241,733	\$236,380



Conferences and Meeting Expenses - Line 57

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 was limited to required courses. Note that \$25,400 of the 2017 actuals and \$20,000 of the 2019 budget is derived from the Jubilee.

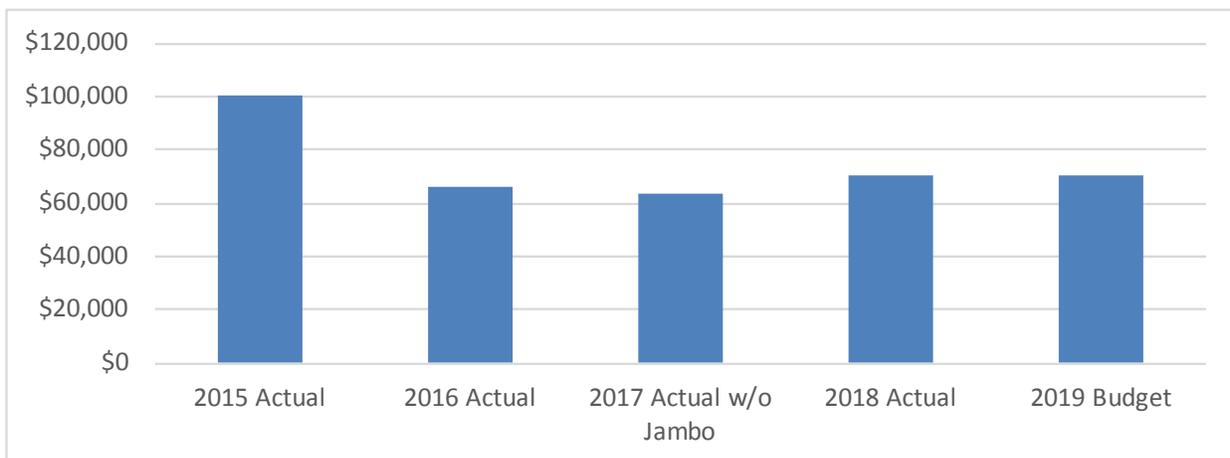
Actuals				Budget
2015	2016	2017	2018	2019
\$77,306	\$75,102	\$89,111	\$60,716	\$84,930



Specific Assistance to Individuals - Line 58

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 was no longer provided in 2018.

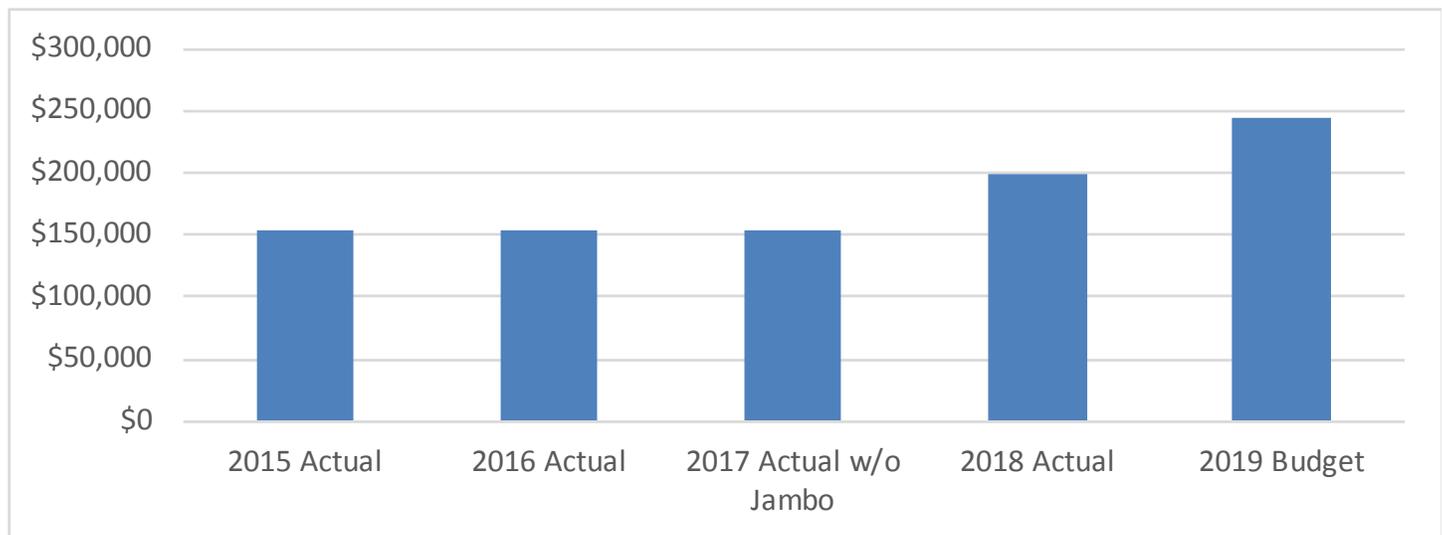
Actuals				Budget
2015	2016	2017	2018	2019
\$100,668	\$65,943	\$63,791	\$70,435	\$70,600



Recognition & Awards Expense - Line 59

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 that started in 2017 and continues in 2018 and 2019. In addition, starting in 2018 and continuing in 2019, items such as patches and shirts that are provided free to participants are recorded in this line item. In the 2019 budget, \$7,000 is budgeted for Jubilee recognitions.

Actuals				Budget
2015	2016	2017	2018	2019
\$152,682	\$153,481	\$154,121	\$199,211	\$245,018



Insurance Expense - Line 60

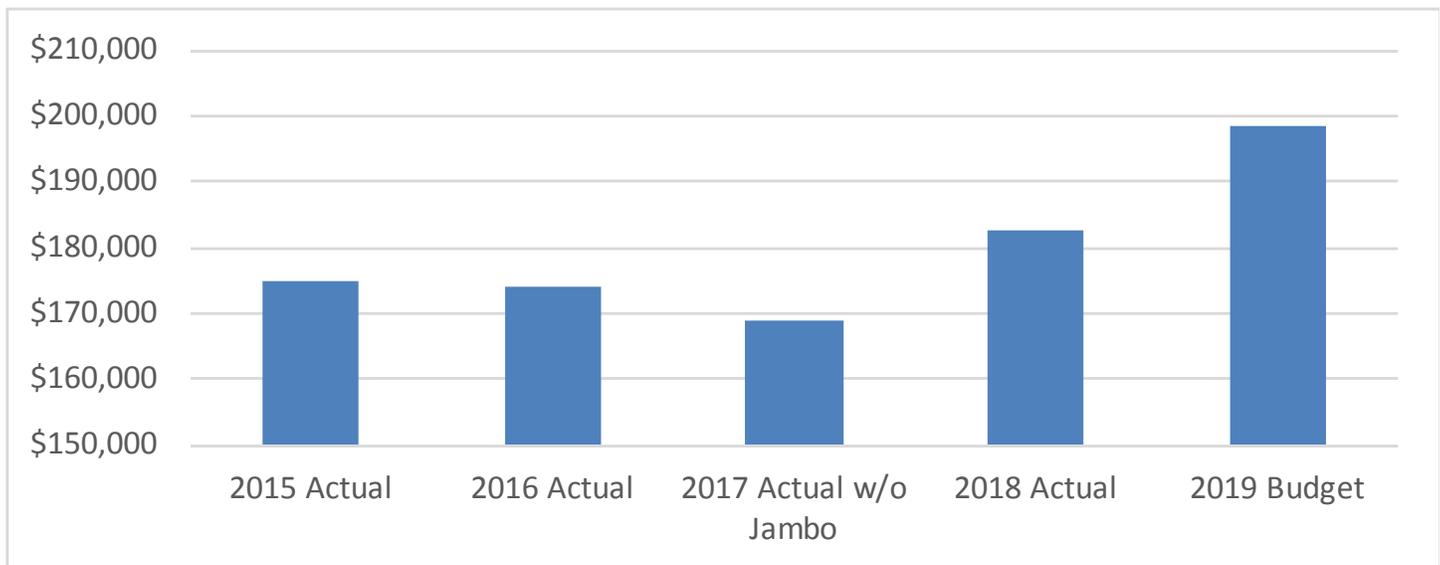
One of the significant expenses in the budget each year is insurance. In order to provide the Scouting program, the council must carry several types of insurance, including liability, accident and sickness (A&S), property, automobile, and directors and officers (D&O) insurance. A list of expected costs 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 46 on page 19. For disclosure purposes, they are shown in the breakdown chart below.**

Insurance Expense (not including Worker's Comp and Unemployment)

Actuals				Budget
2015	2016	2017	2018	2019
\$174,732	\$173,990	\$168,872	\$182,574	\$198,440

Insurance Expense Details (including Worker's Comp and Unemployment)

	Actuals				Budget
	2015	2016	2017	2018	2019
Liability	\$73,037	\$81,761	\$72,163	\$94,016	\$97,640
A & S	\$22,998	\$24,321	\$24,288	\$20,757	\$22,000
Property	\$56,872	\$49,445	\$40,680	\$45,608	\$53,000
Vehicles	\$18,203	\$16,700	\$22,454	\$20,422	\$27,885
D & O	\$1,622	\$1,764	\$1,788	\$1,770	\$1,800
Wrk Comp	\$30,597	\$36,548	\$57,063	\$50,418	\$52,000
Unemp	\$20,022	\$9,638	\$6,736	\$8,582	\$6,800
Total	\$225,351	\$220,177	\$225,171	\$241,574	\$261,125



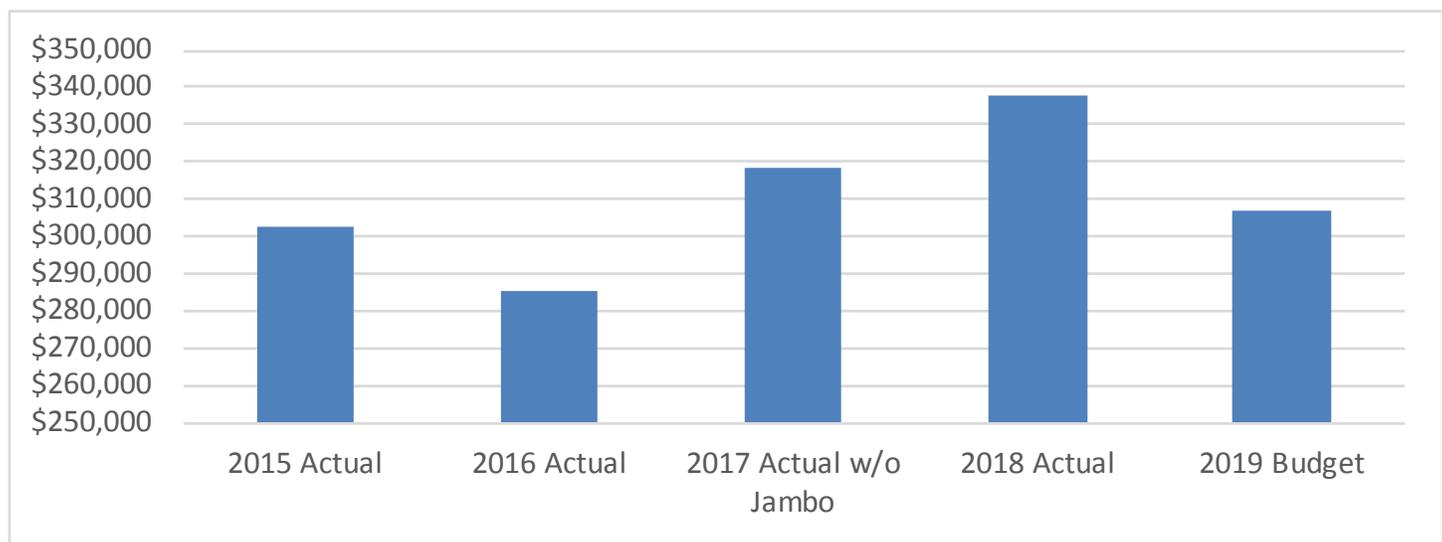
Other Expenses - Line 61

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

Actuals				Budget
2015	2016	2017	2018	2019
\$302,365	\$285,496	\$318,485	\$337,439	\$307,203

The expenses in this category are shown below:

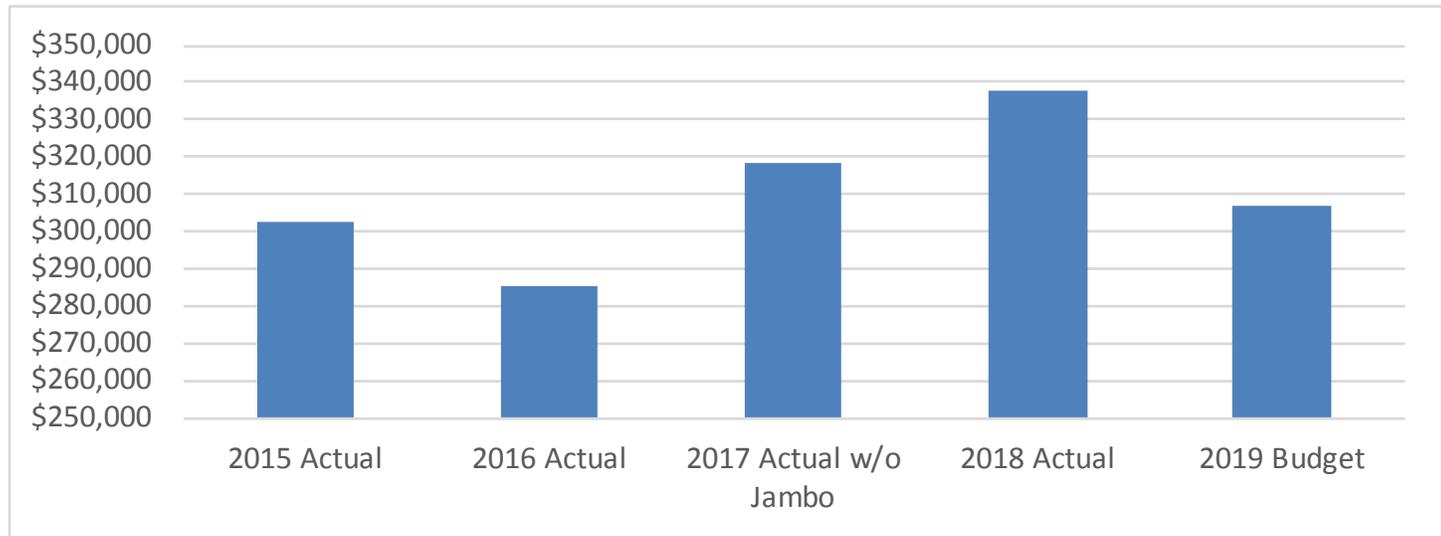
Category	2018 Forecast	2019 Budget
Advertising donated for Lightfest	\$231,008	\$231,008
Advertising for other activities	\$3,432	\$8,145
Bank service fees	\$6,497	\$4,000
Payroll service fees	\$5,883	\$6,800
Credit card processing costs	\$51,179	\$45,800
Permits	\$350	\$550
Uncollectable debts	\$39,089	\$10,500
Other	\$0	\$400
Total	\$337,439	\$307,203



National Charter and Service Fees - Line 62

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

Actuals				Budget
2015	2016	2017	2018	2019
\$70,639	\$70,539	\$71,209	\$71,544	\$71,644



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 Actual
Project Sales (camperships)	2	\$36,750
Activities (youth and adult leader fees)	13	\$383,729
Activities (patch sales)	13	\$29,244
Program Supplies	20	\$135,272
Postage and Shipping	22	\$902
Printing	25	\$101
Travel (bus transportation)	26	\$53,892
Conferences (Jamboree registration costs)	27	\$226,725
Net		\$35,747

Standard Statement of Budgeted Operations Snapshot Used in Budget Explanation

Central Florida Council - #083

Boy Scouts of America its of America its of America

Standard Statement of Budgeted Operations - Unrestricted - Period Ending: December 31, 2018

Operating Fund	Year to Date			2018	2018	2019
	Budget	Actual	Over/Under	Budget	Actual	Budget
Support and revenue						
Direct support:						
Net direct mail			-			
Friends of Scouting:						
1 FOS contributions	1,793,787	1,613,080	(180,707)	1,793,787	1,616,486	1,782,500
2 Net assets released FOS	226,463	226,463	-	226,463	226,463	226,500
3 Provision uncoll FOS	(168,420)	(148,943)	19,477	(168,420)	(50,000)	(159,920)
4 Net Friends of Scouting	1,851,830	1,690,600	(161,230)	1,851,830	1,792,949	1,849,080
Project sales:						
5 Project sales contributions	250,352	269,846	19,494	250,352	269,846	288,390
6 Net asset released proj sales	-	14,686	14,686	-	14,686	2,000
7 Net project sales	250,352	284,532	34,180	250,352	284,532	290,390
Special events:						
8 Special event contributions	527,000	425,868	(101,132)	527,000	568,526	586,500
9 Spec event prov uncollectible	(4,200)	(5,901)	(1,701)	(4,200)	(5,642)	(6,800)
10 Spec event cost direct benefit	(202,350)	(146,114)	56,236	(202,350)	(266,473)	(238,000)
11 Net special events	320,450	273,853	(46,597)	320,450	296,410	341,700
Legacies and bequests:						
12 Legacies and bequests contrib	-	23,908	23,908	-	92,378	-
13 Net legacies and bequests	-	23,908	23,908	-	92,378	-
Foundations and trusts:						
14 Foundations and trusts	90,000	97,335	7,335	90,000	97,335	-
15 Net foundations and trusts	90,000	97,335	7,335	90,000	97,335	-
Other direct:						
16 Other direct contributions	340,376	175,735	(164,641)	340,376	318,792	340,000
17 Net assets release other direc	9,726	9,726	-	9,726	12,226	-
18 Net other direct contributions	350,102	185,461	(164,641)	350,102	331,018	340,000
19 Total direct support	2,862,734	2,555,689	(307,045)	2,862,734	2,894,622	2,821,170
Indirect support:						
20 Net associated organizations			-			
United Way:						
21 United Way contributions	162,800	146,506	(16,293)	162,800	158,417	158,300
22 Net assets released United Way	19,000	19,000	-	19,000	19,000	19,000
23 Net United Way	181,800	165,506	(16,293)	181,800	177,417	177,300
Net unassociated organizations			-			
Net other indirect contributions			-			
24 Government grants and fees			-			
25 Total indirect support	181,800	165,506	(16,293)	181,800	177,417	177,300
Revenue:						
Net sale of scouting supplies			-			
Product sales:						
26 Product sales	1,825,000	1,899,411	74,411	1,825,000	1,905,958	1,950,000
27 Product sales cost of goods	(375,350)	(408,980)	(33,630)	(375,350)	(411,357)	(420,880)
28 Product sales unit commissions	(652,594)	(710,629)	(58,035)	(652,594)	(713,942)	(707,310)
29 Net product sales	797,056	779,801	(17,255)	797,056	780,658	821,810
Investment:						
30 Investment income current	98,000	89,833	(8,167)	98,000	98,000	110,000
31 Investment income	98,000	89,833	(8,167)	98,000	98,000	110,000
Realized invest gain/loss			-			
Unrealized invest gain/loss			-			
Camping:						
32 Camp revenues	1,456,700	1,323,737	(132,963)	1,456,700	1,372,019	1,589,745
33 Camp trading post sales	120,467	99,344	(21,122)	120,467	88,077	120,200
34 Camp TP cost of goods sold	(70,000)	(62,518)	7,482	(70,000)	(78,530)	(84,635)
35 Camp refunds and discounts	(8,210)	(19,723)	(11,513)	(8,210)	(19,745)	(43,400)
36 Net camping revenue	1,498,957	1,340,840	(158,116)	1,498,957	1,361,820	1,581,910
Activities:						
37 Activity revenues	481,350	477,213	(4,137)	481,350	521,889	713,621

Standard Statement of Budgeted Operations - Unrestricted -
 Period Ending: December 31, 2018

Operating Fund	Year to Date			2018	2018	2019
	Budget	Actual	Over/Under	Budget	Actual	Budget
38 Activity trading post sales	900	6,428	5,528	900	8,663	24,887
39 Activity TP cost of goods	(1,300)	(493)	807	(1,300)	(980)	(11,500)
40 Activity refunds and discounts	(3,080)	(1,629)	1,451	(3,080)	(1,469)	(5,070)
41 Net activity revenue	477,870	481,519	3,649	477,870	528,102	721,938
42 Other revenue	224,000	159,149	(64,851)	224,000	253,236	284,390
43 Total revenue	3,095,882	2,851,142	(244,740)	3,095,882	3,021,816	3,520,048
Total support and revenue	6,140,416	5,572,337	(568,079)	6,140,416	6,093,855	6,518,518
Expenses						
Employee compensation:						
44 Salaries	2,589,003	2,355,268	(233,735)	2,589,003	2,560,348	2,635,745
45 Employee benefits	528,207	481,591	(46,616)	528,207	526,076	537,312
46 Payroll taxes	256,020	225,904	(30,116)	256,020	241,109	258,560
47 Employee related	500	-	(500)	500	-	2,500
48 Total employee compensation	3,373,730	3,062,764	(310,967)	3,373,730	3,327,533	3,434,118
Other Expenses:						
49 Professional fees	40,445	45,944	5,499	40,445	52,147	50,250
50 Program and other supplies	1,058,272	931,993	(126,279)	1,058,272	955,929	1,051,804
51 Telephone and communications	54,900	60,354	5,454	54,900	67,523	56,600
52 Postage and shipping	34,200	32,217	(1,983)	34,200	31,669	46,197
53 Occupancy	293,721	282,533	(11,188)	293,721	284,832	375,427
54 Rental and maintenance of equi	122,343	117,644	(4,699)	122,343	106,416	153,814
55 Publication and media	85,540	97,140	11,600	85,540	100,227	104,261
56 Travel	242,039	233,294	(8,745)	242,039	241,733	236,380
57 Conferences and meeting	55,196	53,646	(1,550)	55,196	60,716	84,930
58 Specific assistance to individ	63,766	69,463	5,697	63,766	70,435	70,600
59 Recognition and awards	184,962	138,403	(46,559)	184,962	199,211	245,018
60 Insurance	172,780	182,574	9,794	172,780	182,574	198,440
61 Other	286,421	335,024	48,603	286,421	337,439	307,203
62 National charter and serv fees	72,100	71,544	(556)	72,100	71,544	71,644
63 Total other expenses	2,766,685	2,651,773	(114,913)	2,766,685	2,762,394	3,052,568
Total expenses	6,140,416	5,714,536	(425,880)	6,140,416	6,089,926	6,486,685
Surplus (deficit) UR revenue/expense	-	(142,199)	(142,199)	-	3,929	31,833

Net assets summary

Unrestricted net assets - beginning of year	10,500					
Change in net assets from operations	-	(142,199)	(142,199)	-	3,929	31,833
Adjustments to net assets	-	-	-	-	-	-
Transfers between funds	-	-	-	-	-	-
Change in unrestricted net assets	-	(142,199)	(142,199)	-	3,929	31,833
Unrestricted net assets - end of period		(131,699)	(142,199)			

