



CENTRAL FLORIDA COUNCIL  
BOY SCOUTS OF AMERICA

# 2020 Budget and Budget Explanation

# Central Florida Council 2020 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, 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.

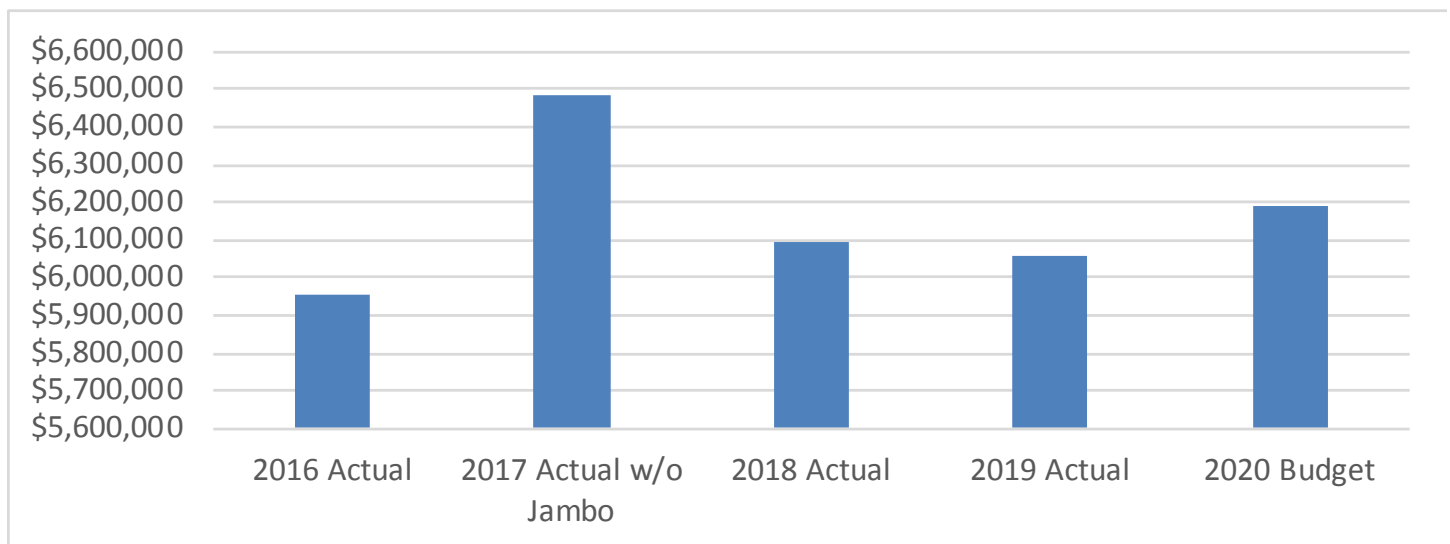
## Support and Revenue Including National Jamboree

Actuals				Budget
2016	2017	2018	2019	2020
\$5,954,577	\$6,932,765	\$6,091,356	\$6,057,843	\$6,187,135

## Support and Revenue Excluding National Jamboree

Actuals				Budget
2016	2017	2018	2019	2020
\$5,954,577	\$6,481,042	\$6,091,356	\$6,057,843	\$6,187,135

### Support and Revenue Excluding National Jamboree



# 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

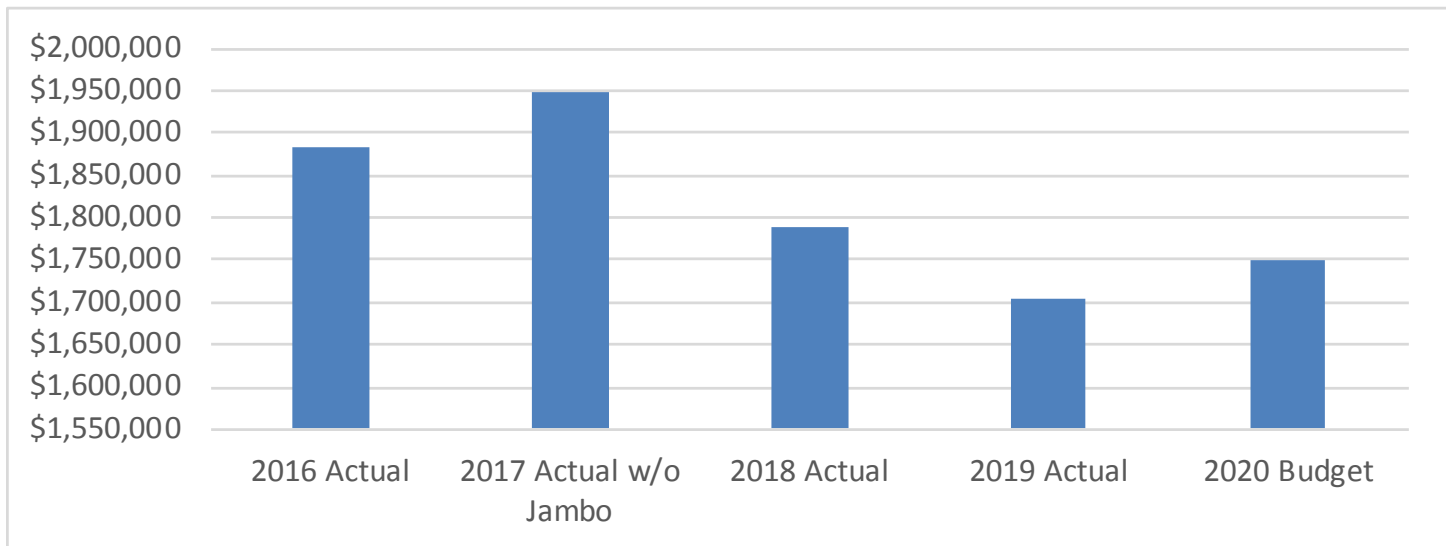
The following table show Friends of Scouting donations net of an allowance for uncollectable pledges.

Actuals				Budget
2016	2017	2018	2019	2020
\$1,882,501	\$1,948,474	\$1,790,449	\$1,704,248	\$1,750,474

The breakdown of the 2020 Friends of Scouting (FOS) campaign is shown in the following table. For the community and family campaign, 5.5% and 20%, respectively, of the total pledges are budgeted as uncollectable.

Community	Family	Direct Mail	Total FOS Gross	Uncollectable	Net
\$1,570,000	\$313,200	\$10,000	\$1,893,200	\$142,726	\$1,750,474

Friends of Scouting (Net of Uncollectable)



## Project Sales – Line 2

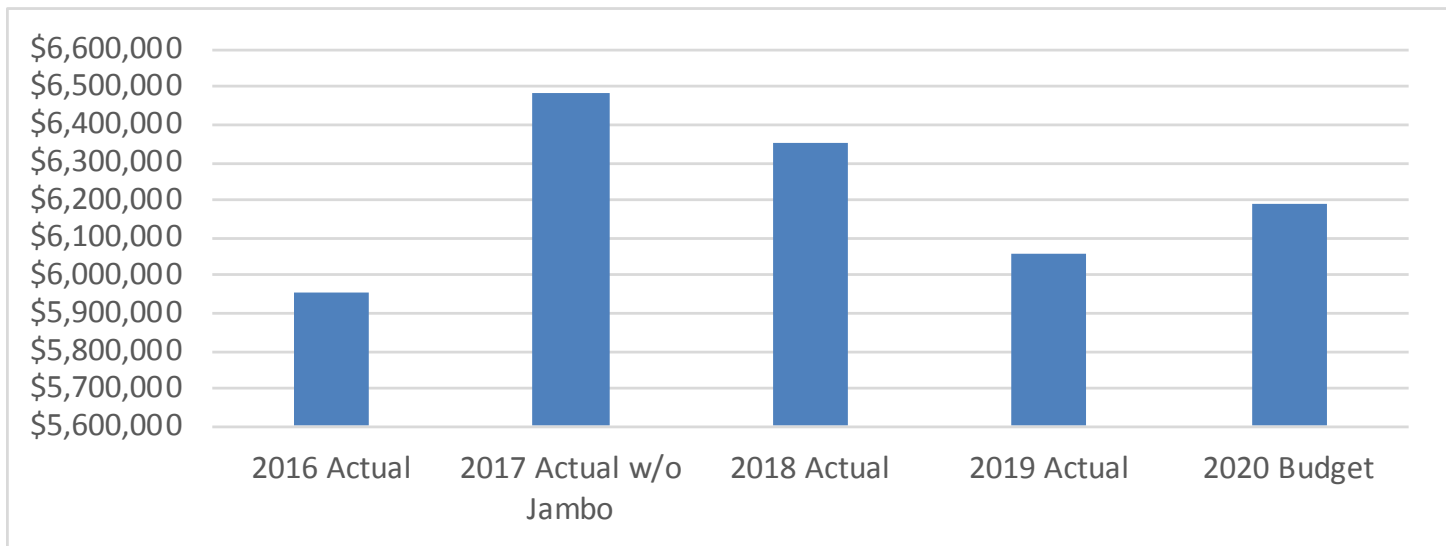
Project sales generally include gifts-in-kind of items that would otherwise be purchased out of the standard budget, donations of items such as advertising that probably would not otherwise be purchased, and donations of cash that are intended for a specific purpose, including the following:

- 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, primarily for Lightfest
- Donated printing for programs such as the council banquet
- STEM camp equipment donations and camperships

2017 was 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 2016.

Actuals				Budget
2016	2017	2018	2019	2020
\$222,216	\$298,103	\$284,532	\$140,934	\$298,308

### Project Sales



## Special Events – Line 3

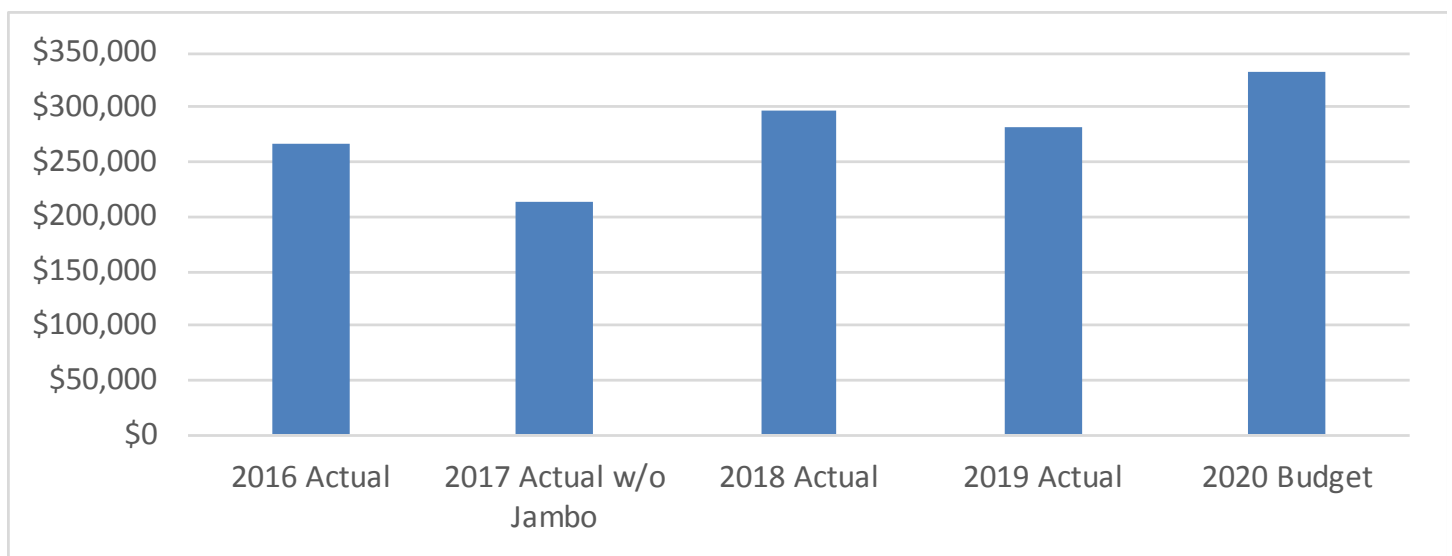
Several specific events make up this category:

- A Sporting Clays Tournament - designed as a premier shooting event and a highlight of the year for donor cultivation and business development amongst participants
- 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.
- 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
2016	2017	2018	2019	2020
\$266,808	\$212,533	\$296,410	\$282,790	\$330,300

### 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
		2016	2017	2018	2019	2020
Sporting Clays	GI	\$135,115	\$115,875	\$150,799	\$157,790	\$165,000
	DB	\$27,500	\$28,149	\$34,533	\$35,565	\$37,000
	OE	\$8,071	\$10,332	\$10,252	\$9,355	\$9,600
	NET	\$99,544	\$77,394	\$106,015	\$112,871	\$118,400
Bass and Birdies	GI	\$40,143	\$55,500	\$103,925	\$89,900	\$105,000
	DB	\$10,894	\$49,284	\$72,529	\$43,523	\$50,500
	OE	\$236	\$261	\$7,187	\$7,469	\$7,750
	NET	\$29,013 *	\$5,955	\$24,210	\$38,909	\$46,750
Brevard Golf	GI	\$20,572	\$24,033	\$23,953	\$12,727	\$23,000
	DB	\$4,854	\$5,600	\$4,130	\$3,270	\$4,500
	OE	\$519	\$739	\$1,010	\$450	\$800
	NET	\$15,199	\$17,694	\$18,813	\$9,008	\$17,700
Auction	GI	\$58,737	\$54,430	\$76,744	\$63,926	\$77,000
	DB	\$15,406	\$21,911	\$28,577	\$34,306	\$36,000
	OE	\$10,044	\$12,420	\$6,477	\$6,263	\$6,225
	NET	\$33,287	\$20,099	\$41,690	\$23,356	\$34,775
Space Coast Lightfest	GI	\$140,779	\$170,659	\$224,470	\$222,764	\$178,000
	DB	\$111,767	\$102,040	\$117,075	\$117,128	\$93,000
	OE	\$9,672	\$11,791	\$24,529	\$22,821	\$18,278
	NET	\$19,340	\$56,828	\$82,866	\$82,815	\$66,722
Whitney M. Young Luncheon	GI	\$28,154	\$36,630	\$51,612	\$35,854	\$40,000
	AU	\$3,710	\$2,217	\$5,642	\$500	\$3,200
	DB	\$3,904	\$5,948	\$6,852	\$8,610	\$8,000
	OE	\$3,170	\$2,114	\$1,745	\$11,547	\$1,540
	NET	\$17,370	\$26,351	\$37,374	\$15,197	\$27,260
Hispanic Heritage Luncheon	GI	\$27,814	\$14,179	\$7,585	\$23,281	\$25,000
	AU	\$2,900	\$110	\$0	\$400	\$2,000
	DB	\$3,571	\$2,887	\$2,778	\$4,722	\$4,000
	OE	\$1,478	\$1,385	\$659	\$1,361	\$1,135
	NET	\$19,111	\$9,798	\$4,148	\$16,799	\$17,865

\* In 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 4

This line consists of donations left to the council through wills and planned giving. Unrestricted bequests are unpredictable and are therefore not forecast as part of the council budget.

Actuals				Budget
2016	2017	2018	2019	2020
\$0	\$118,146	\$92,378	\$306,273	\$0

## 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				Budget
2016	2017	2018	2019	2020
\$165,646	\$15,633	\$97,335	\$0	\$0

## Other Direct Contributions - Line 6

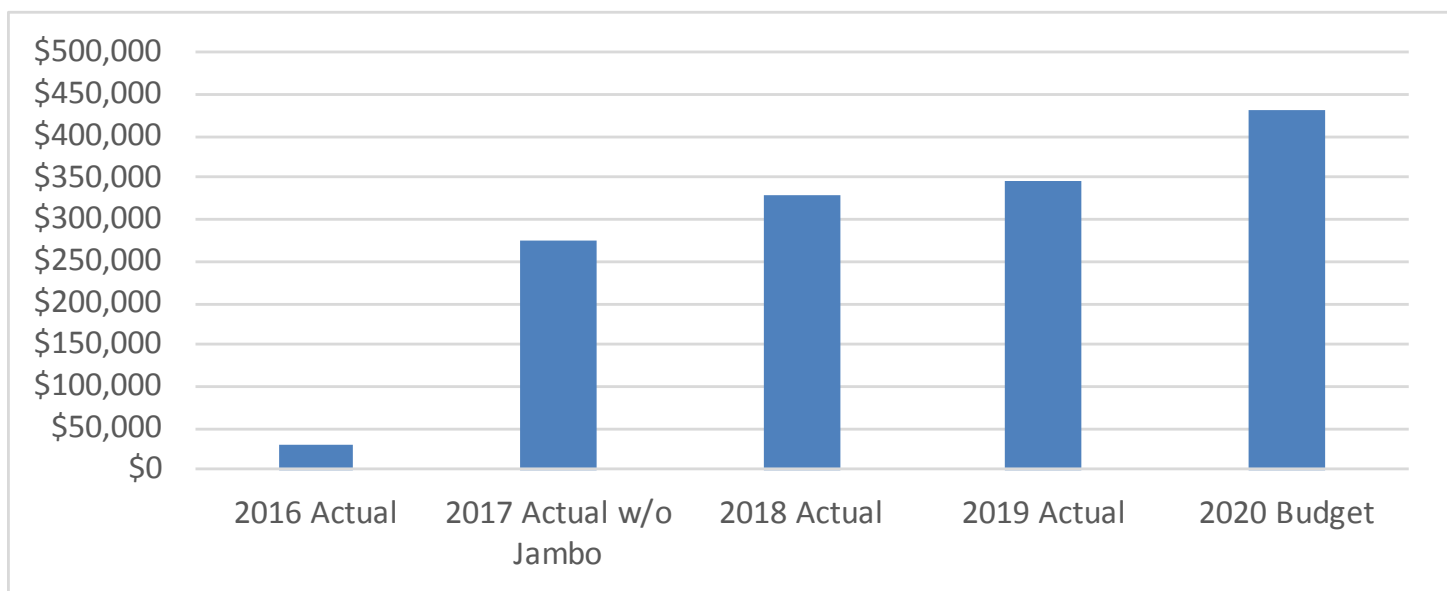
Income that does not fit into the above categories and is donated directly to the council is placed in this category.

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 is collected during the recharter process. The \$15 rate remained constant during the years 2017 and 2018 and increased to \$17 in 2019 and 2020. Beginning at recharter in 2020, a program fee will be implemented and will incorporate the insurance fee.

The 2020 budget numbers are based on 88% of youth and 90% of adults as of March 2019, along with typical new members throughout the 2020 year. Scoutreach youth that are paid through the council budget are 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/program fee.

Actuals				Budget
2016	2017	2018	2019	2020
\$30,911	\$273,993	\$331,018	\$345,656	\$431,501





# 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.

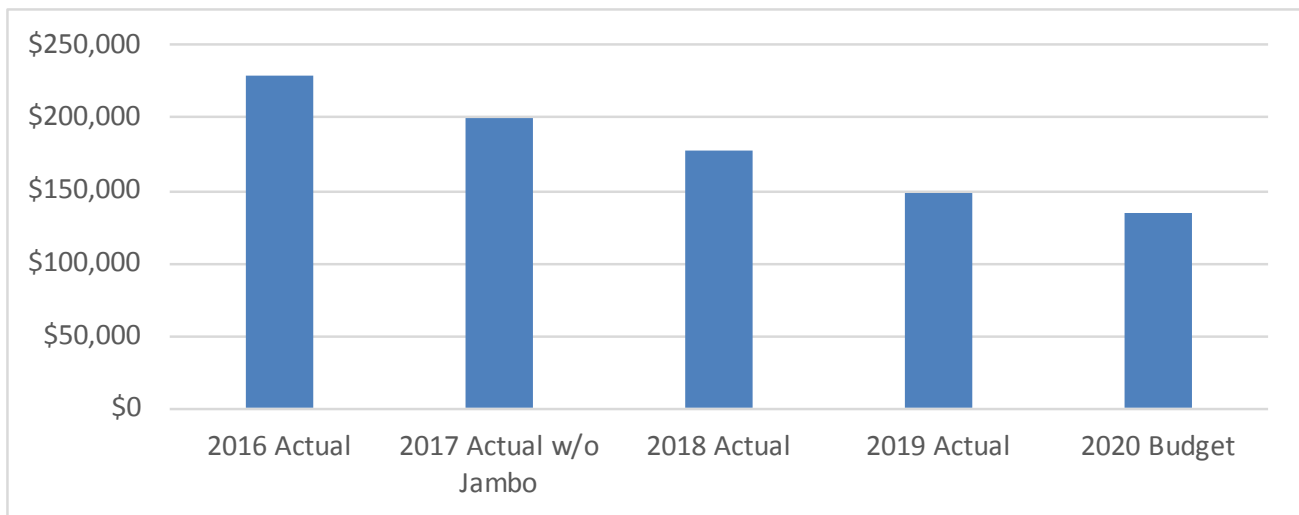
## United Way – Line 8

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 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
	2016	2017	2018	2019	2020
UWB	\$26,772	\$28,458	\$30,240	\$28,883	\$29,500
UWLS	\$6,470	\$12,960	\$10,617	\$10,419	\$10,000
UWVF	\$35,472	\$19,914	\$2,282	\$9,434	\$500
HFUW	\$134,132	\$117,520	\$117,764	\$85,794	\$85,500
OTHER	\$26,191	\$20,357	\$16,514	\$13,106	\$9,000
<b>TOTAL</b>	<b>\$229,038</b>	<b>\$199,209</b>	<b>\$177,417</b>	<b>\$147,636</b>	<b>\$134,500</b>

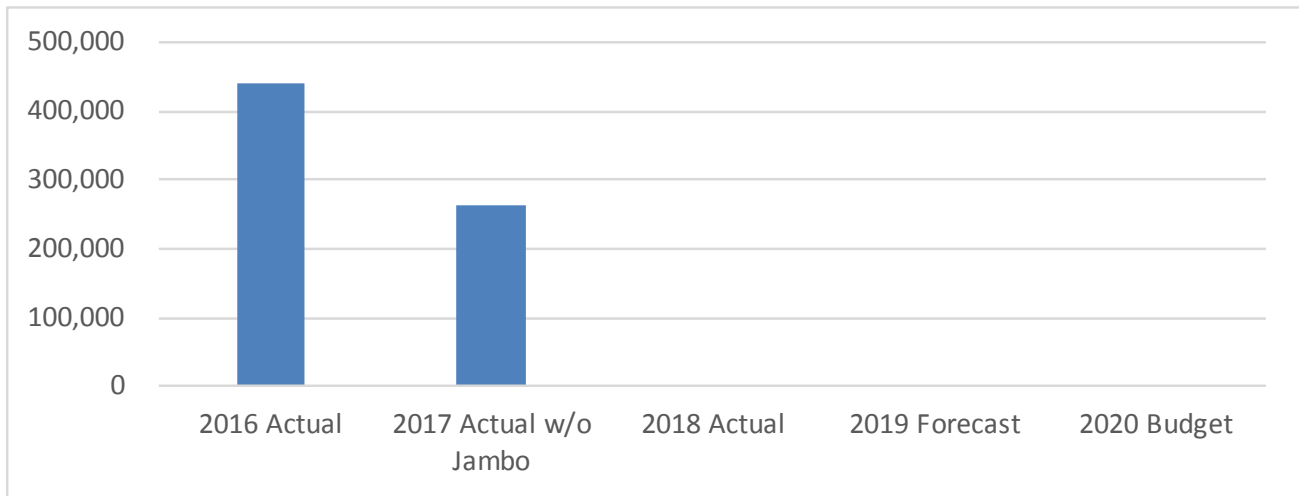


## Government Fees and Grants – Line 9

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. Learning for Life grants followed 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
2016	2017	2018	2019	2020
\$440,539	\$264,084	\$0	\$0	\$0



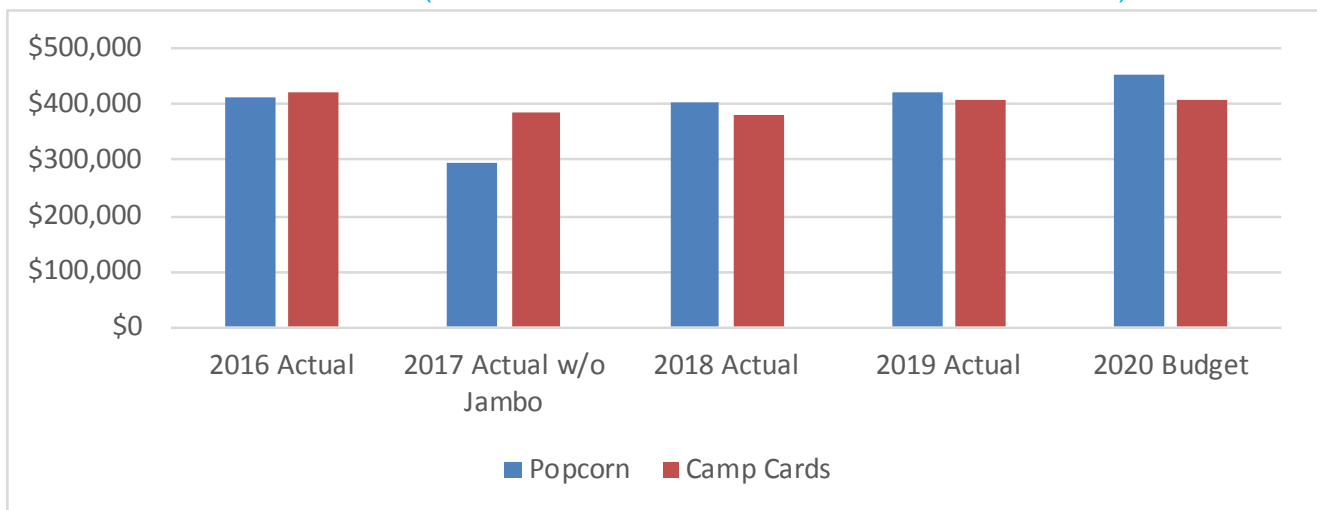
# Revenue

## Product Sales – Line 10

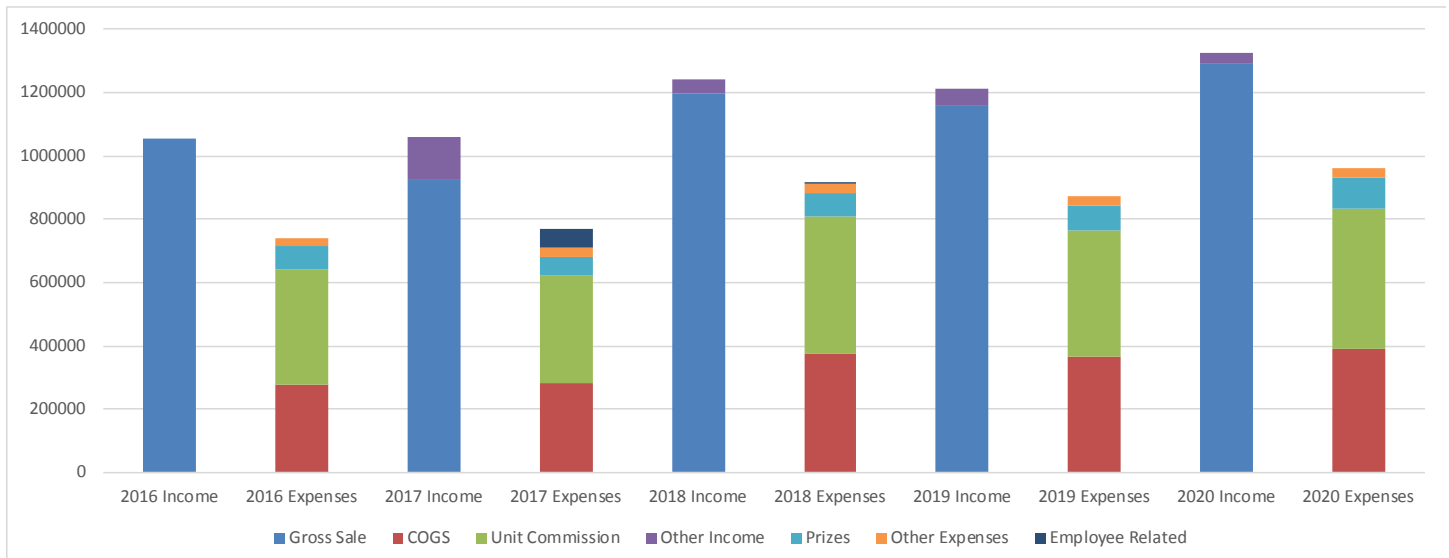
The council conducts two major product sales each year, a popcorn sale in the fall and a camp card sale in the spring. For each sale, units earn significant revenue toward their unit budgets, typically up to 40% of the gross amount they sell. The following table and the first chart show the gross amount 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
	2016	2017	2018	2019	2020
Popcorn	\$413,062	\$296,438	\$401,727	\$423,603	\$454,610
Camp Cards	\$421,639	\$384,490	\$378,931	\$408,959	\$410,000
Total	\$834,701	\$680,928	\$780,658	\$832,562	\$864,610

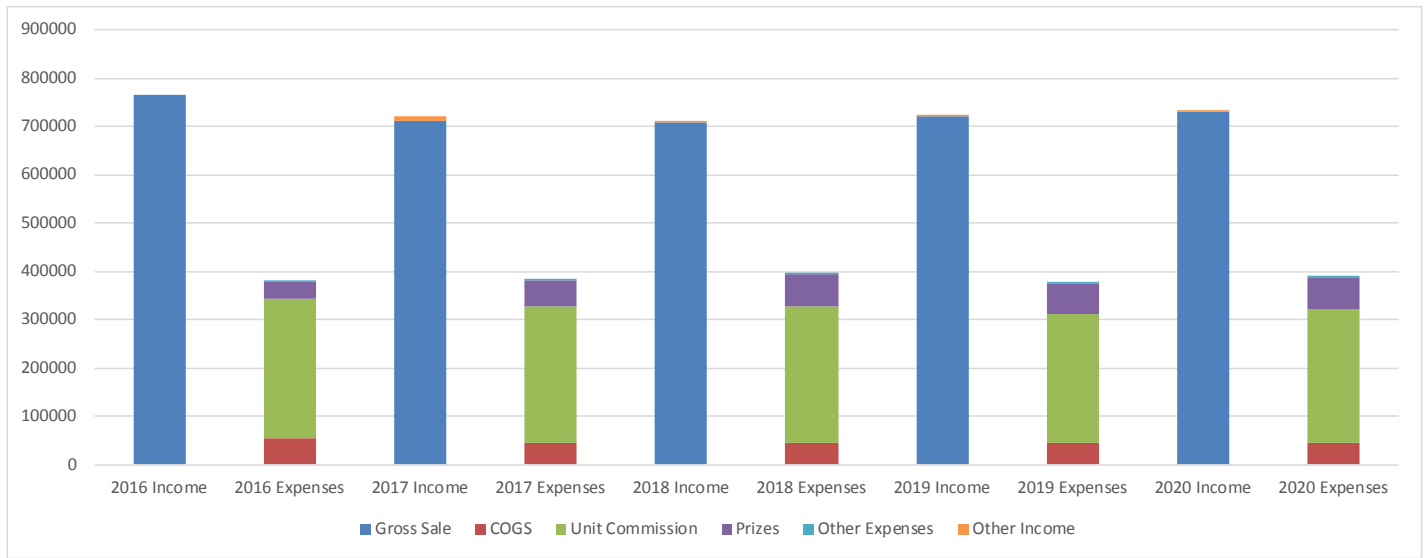
Product Sales (Net of Cost of Goods and Unit Commissions)



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 2017-2019

	2017		2018		2019	
	# Earned	Value	# Earned	Value	# Earned	Value
Unparalleled Experience						
Cub Scout Day Camp	104	\$12,000	69	\$8,285	82	\$9,910
National Youth Leadership Training	2	\$430	n/a	n/a	3	\$550
Summer Camp (free)	15	\$4,600	25	\$8,000	21	\$6,720
Summer Camp (discounts)	n/a	n/a	100	\$7,775	86	\$7,950
Winter Camp	12	\$1,980	17	\$2,790	14	\$2,450
Cub Scout Halloween Weekends	283	\$7,773	572	\$18,582	654	\$16,568
Webelos to Scout Transition Weekend	n/a	n/a	42	\$1,008	33	\$726
Central Florida Scouting Jamboree	188	\$5,610	n/a	n/a	16	\$880
Cub Resident Camp	n/a	n/a	13	\$2,015	11	\$1,705
<b>Total</b>	<b>604</b>	<b>\$32,393</b>	<b>851</b>	<b>\$50,080</b>	<b>920</b>	<b>\$45,459</b>

## 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. In late 2018, an endowment gift was received with the express purpose of supporting properties maintenance. For 2019 and 2020, the budget reflects income based on approximately 6% of the fund.

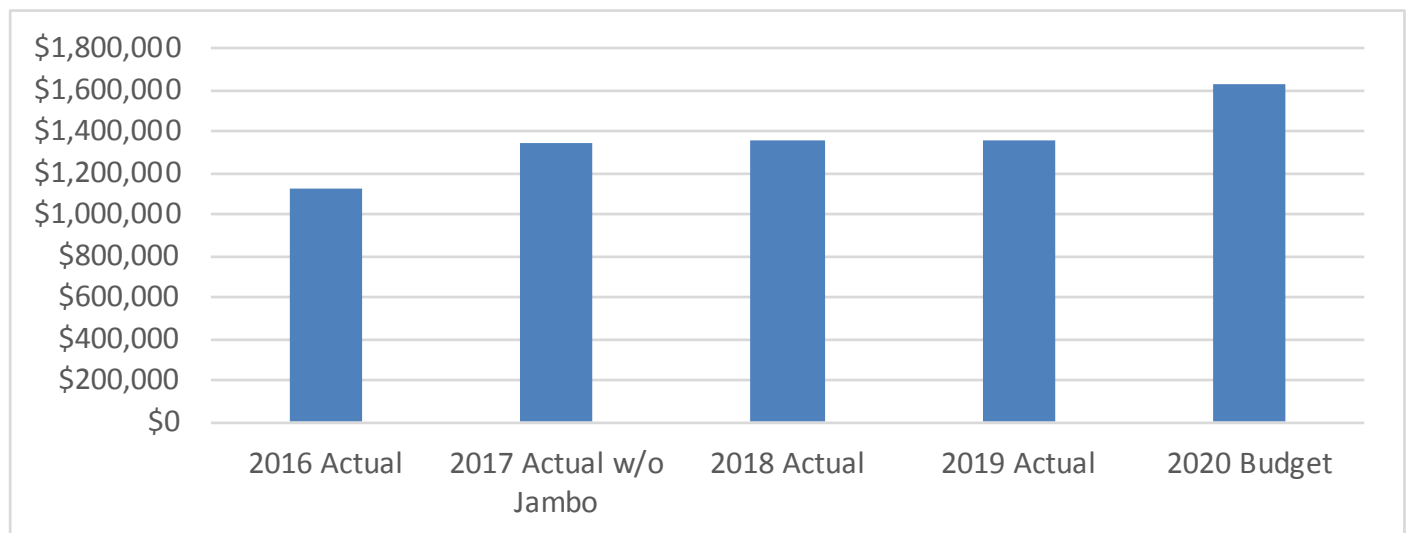
Actuals				Budget
2016	2017	2018	2019	2020
\$0	\$100,191	\$98,000	\$110,000	\$110,000

## 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 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
2016	2017	2018	2019	2020
\$1,123,450	\$1,346,866	\$1,361,821	\$1,363,501	\$1,630,518



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 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.

### Camp La-No-Che Cub Scout Camping Attendance

	Actuals				Projection
	2016	2017	2018	2019	2020
Cub Weekends at Camp La-No-Che	2465	2857	4395	4400	5000

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 2019, over 1700 youth attended from 235 Troops. Fees are being kept consistent for 2020, 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 2020, weeks 5 and 6 will offer some additional programming, such as an introductory experience for non-Scouts and a trades-focused week.
- 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 2019-20, there are two four day sessions, one in December 2019 and one in January 2020. There is also a 3-day mini session in December 2020.
- NYLT - National Youth Leadership Training is a week-long training program for Scouts in leadership positions.
- Eagle Encampment - This event was run by volunteers at a separate facility and discontinued after 2017.
- 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. In 2019, we did NOT host Young Marines, but hope to in 2020.

### Boy Scout Long-Term Camping Attendance

	Actuals				Projection
	2016	2017	2018	2019	2020
Summer Camp	2017	2200	1917	1718	1850
International Jamborette (held every other year)	0	92	0	240	0
NYLT	102	48	45	48	48
Eagle Encampment	87	94	0	0	0
Winter Camp	430	549	572	625	650
Outside Groups	200	525	550	550	600
Total Youth	2836	3508	3084	3181	3148

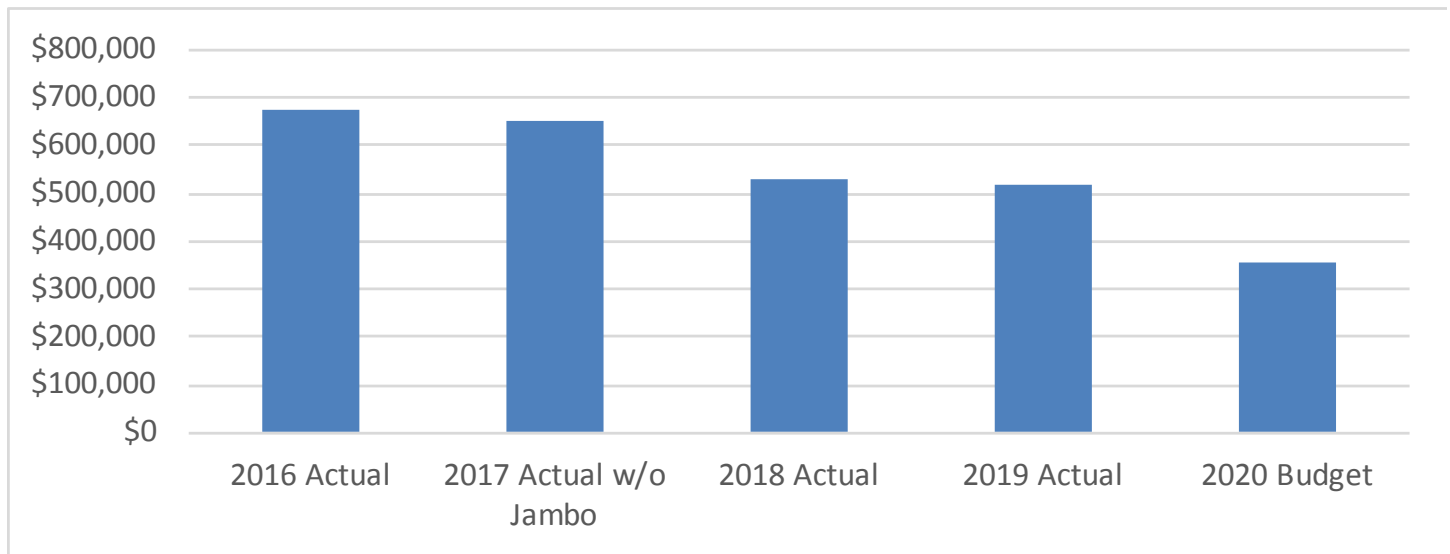
## Activities – Line 13

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

- Cub Day Camps and STEM Day Camps
- 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
2016	2017	2018	2019	2020
\$672,180	\$650,921	\$528,102	\$515,385	\$354,958

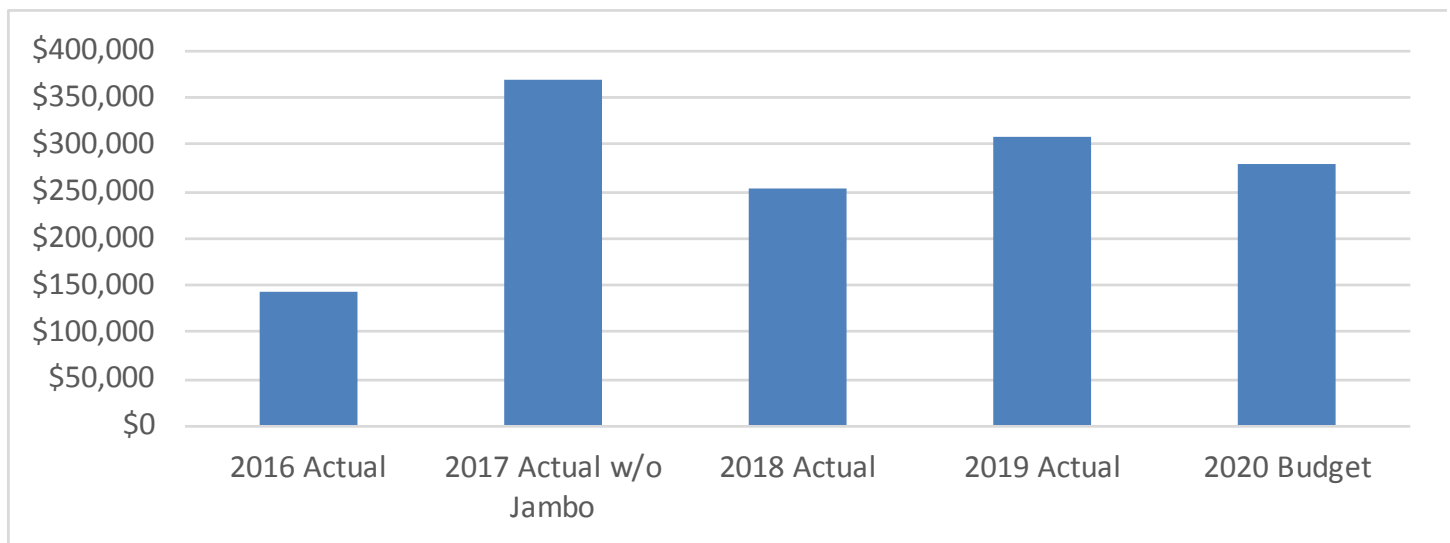


## Other Revenue – Line 14

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. Beginning in mid-February 2018, part of the council office was leased to Journey Christian Church for administrative offices. 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 (3%) that was initiated in 2017 to offset the costs of accepting credit cards

Actuals				Budget
2016	2017	2018	2019	2020
\$144,047	\$368,011	\$253,236	\$308,858	\$278,966





# Expenses (Excluding National Jamboree)

As mentioned at the beginning of this document, expenses were tracked at a more granular level beginning 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

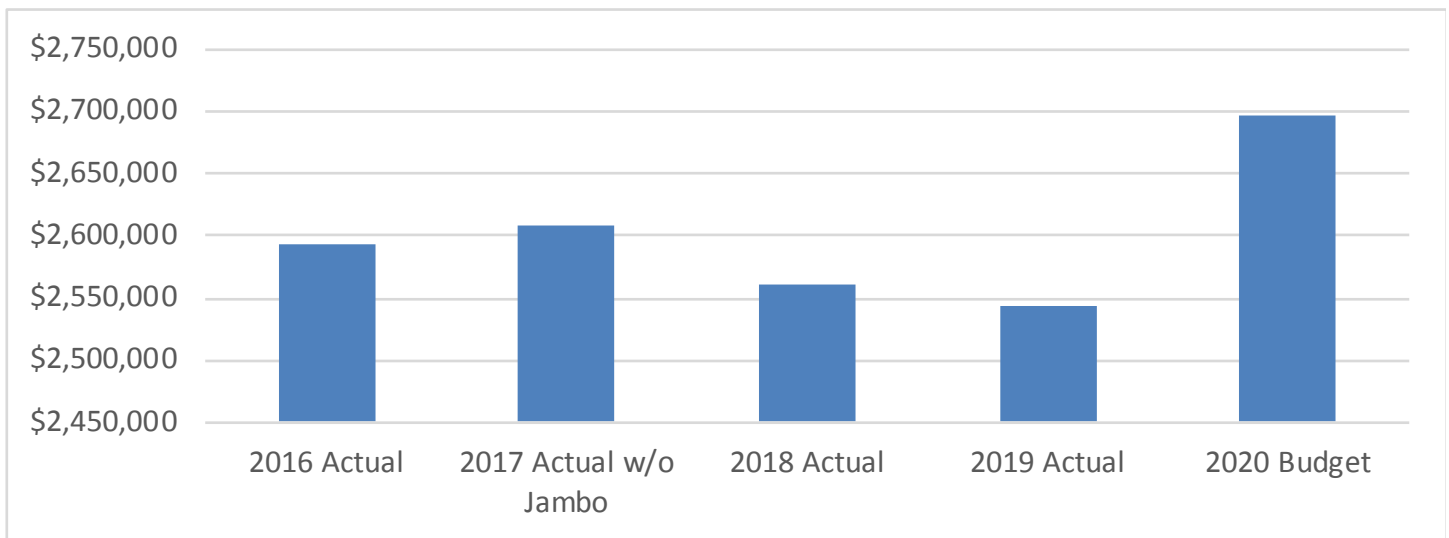
### Salaries - Line 15

Salary expenses make up the largest portion of the Council’s expenses. Staff members include 25 full-time professionals along with 11 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 5,600 volunteers, helping drive and deliver the Scouting program to over 22,000 youth members. The Council employs one full-time person (professional or support) for every 137 Scouting volunteers and every 537 young people registered in the Scouting program.

The 2020 salary line item includes summer camp staff salaries of \$100,000. Salaries for other part-time or temporary employees in 2020 total \$187,455.

Based on National Council recommendations, individual salaries for full-time personnel are budgeted to increase an average of 4%. Since raises take effect on May 1, the merit increase pool has a net effect of 2.7%.

Actuals				Budget
2016	2017	2018	2019	2020
\$2,592,150	\$2,608,706	\$2,560,348	\$2,543,461	\$2,696,214



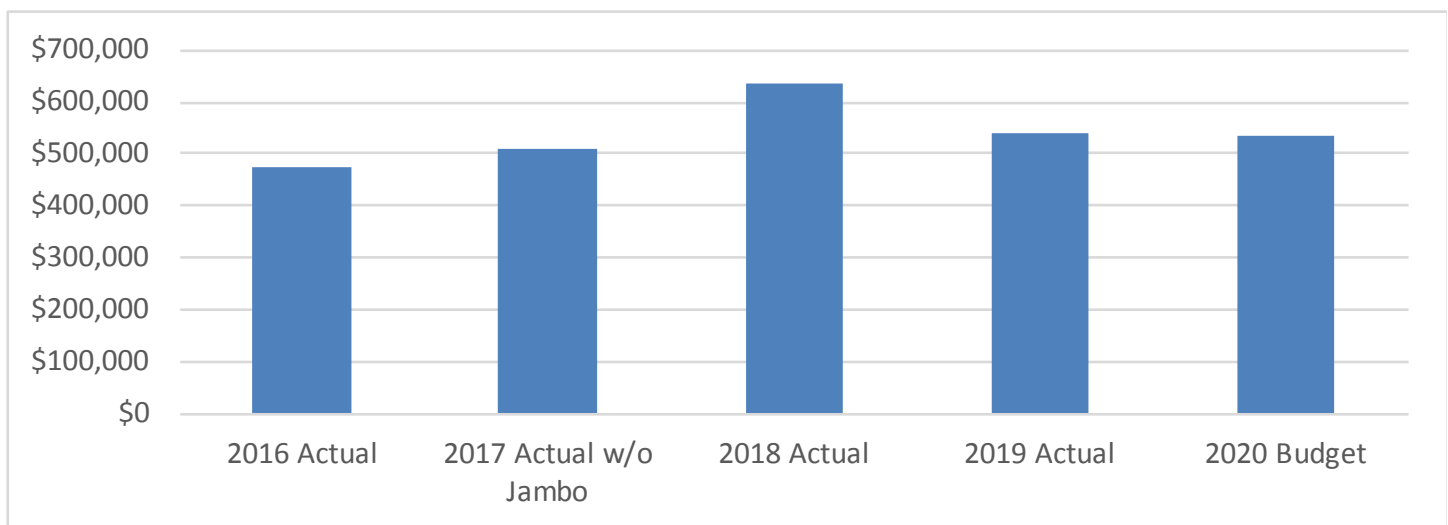
## Employee Benefits - Line 16

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.

In 2019, the Boy Scouts of America changed its employee retirement plan. As part of that change, the council contributes to the new retirement system, which includes a 403(b) component. The combined cost of the old retirement plan and 403(b) plan are comparable to the previous retirement/BSA Match plan cost.

Actuals				Budget
2016	2017	2018	2019	2020
\$474,950	\$510,044	\$526,076	\$538,579	\$537,034

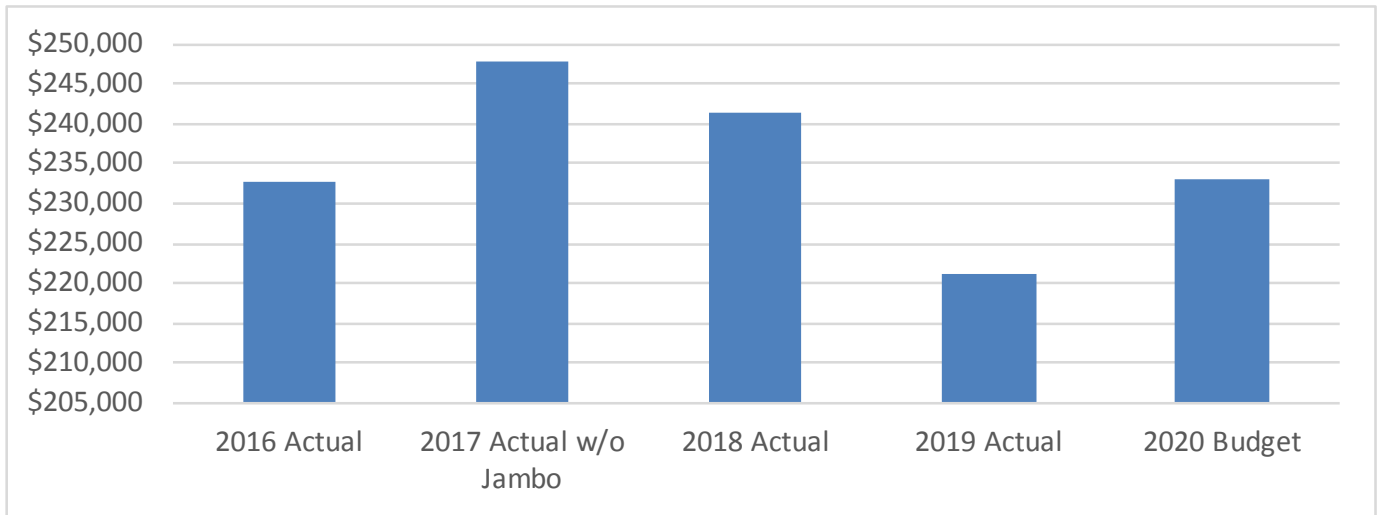
Benefit	2018 Actual	2019 Actual	2020 Budget
Medical	\$295,628	\$308,421	\$308,689
Retirement Plan/BSA Match	\$147,445	\$71,158	\$65,759
403(b) Match	\$37,166	\$116,263	\$119,323
Dental	\$17,229	\$14,943	\$14,959
Group Accident and Life Insurance	\$15,605	\$15,604	\$15,620
Long-Term Disability Insurance	\$12,252	\$11,384	\$11,932
Short-Term Disability Insurance	\$751	\$806	\$752
<b>TOTAL</b>	<b>\$526,076</b>	<b>\$538,579</b>	<b>\$537,034</b>



## Payroll Taxes Expense - Line 17

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

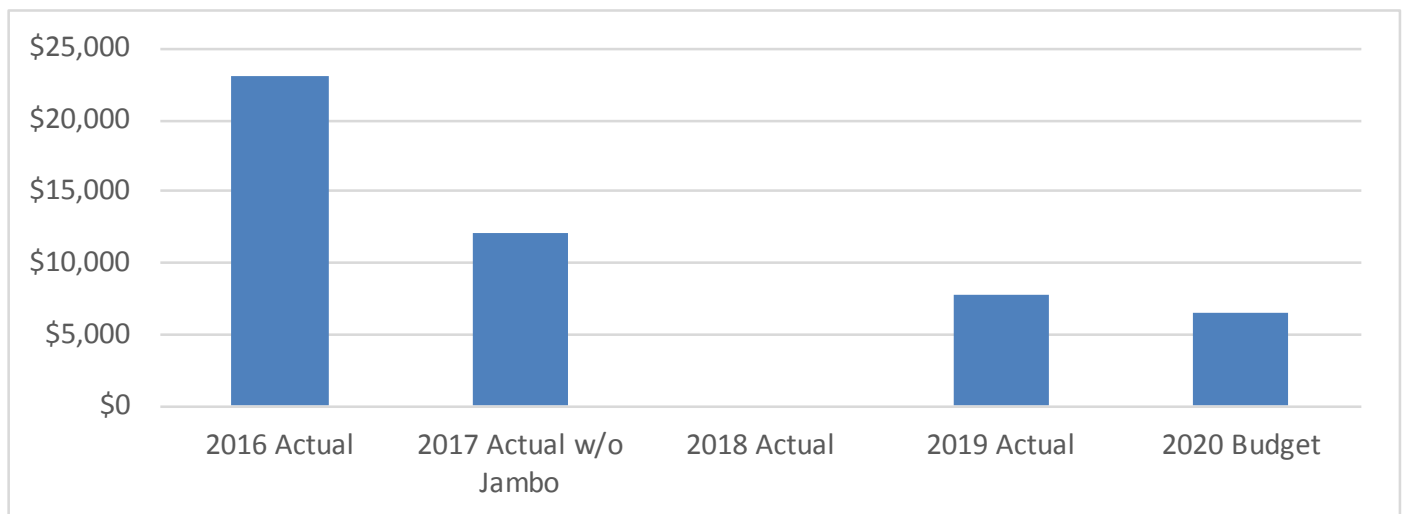
Actuals				Budget
2016	2017	2018	2019	2020
\$232,644	\$247,740	\$241,109	\$232,985	\$233,041



## 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.

Actuals				Budget
2016	2017	2018	2019	2020
\$23,021	\$12,085	\$0	\$7,778	\$6,500

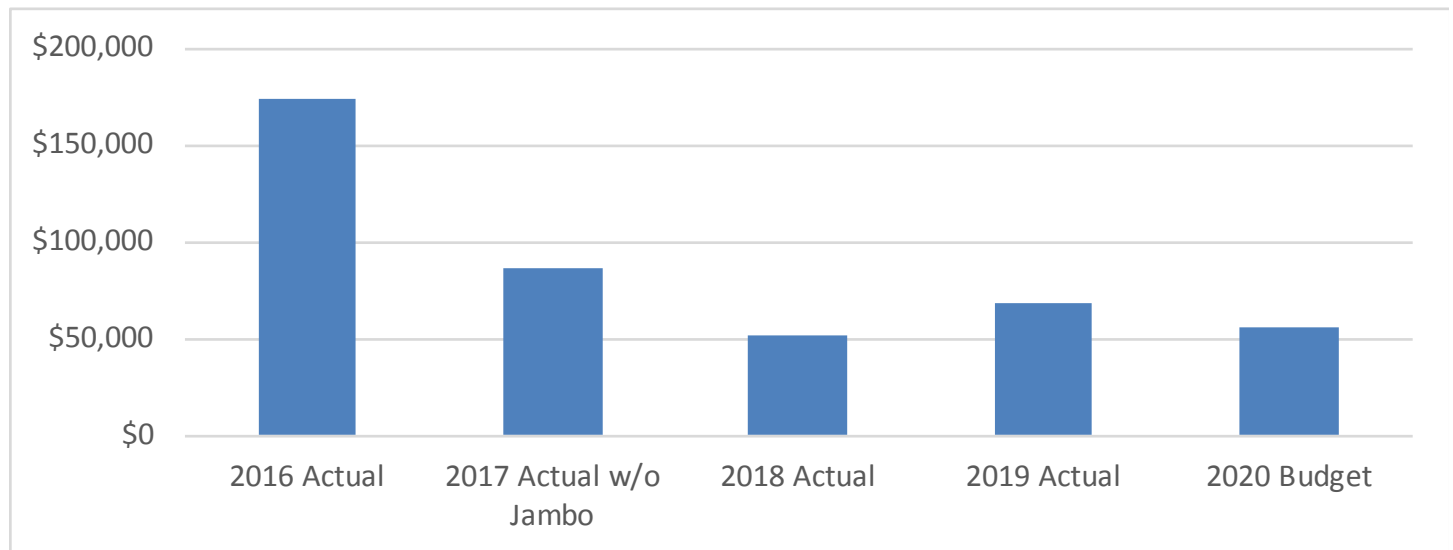


# Other Expenses

## 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 present in 2018 or later since the program was cut from the state budget in July 2017).

	Actuals				Budget
	2016	2017	2018	2019	2020
Audit & Tax Prep	\$23,616	\$24,195	\$25,384	\$26,255	\$26,500
LFL Licensing	\$123,667	\$46,388	\$0	\$0	\$0
Legal	\$16,238	\$7,600	\$5,000	\$1,500	\$1,500
Marketing	\$10,150	\$0	\$0	\$0	\$0
Fundraising	\$0	\$0	\$0	\$11,445	\$10,100
Other	\$0	\$8,217	\$21,763	\$29,286	\$17,600
<b>Total</b>	<b>\$173,671</b>	<b>\$86,400</b>	<b>\$52,147</b>	<b>\$68,486</b>	<b>\$55,700</b>



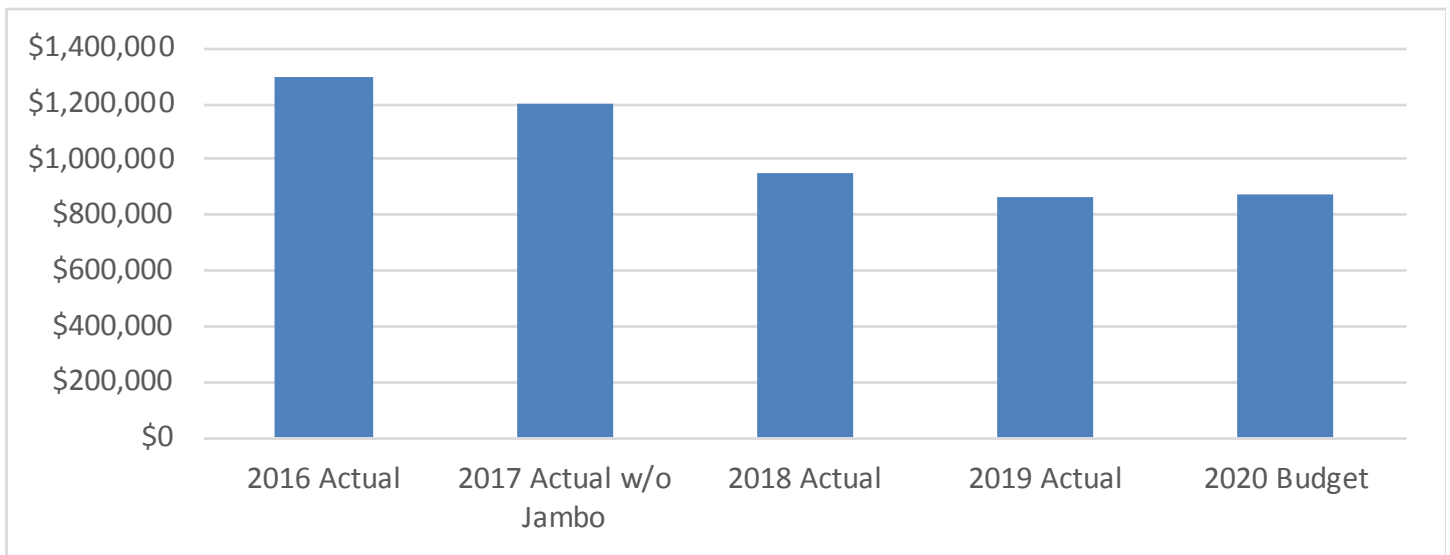
# Program & Other Supplies - Line 20

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

Actuals				Budget
2016	2017	2018	2019	2020
\$1,292,438	\$1,197,960	\$955,929	\$869,144	\$874,657

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

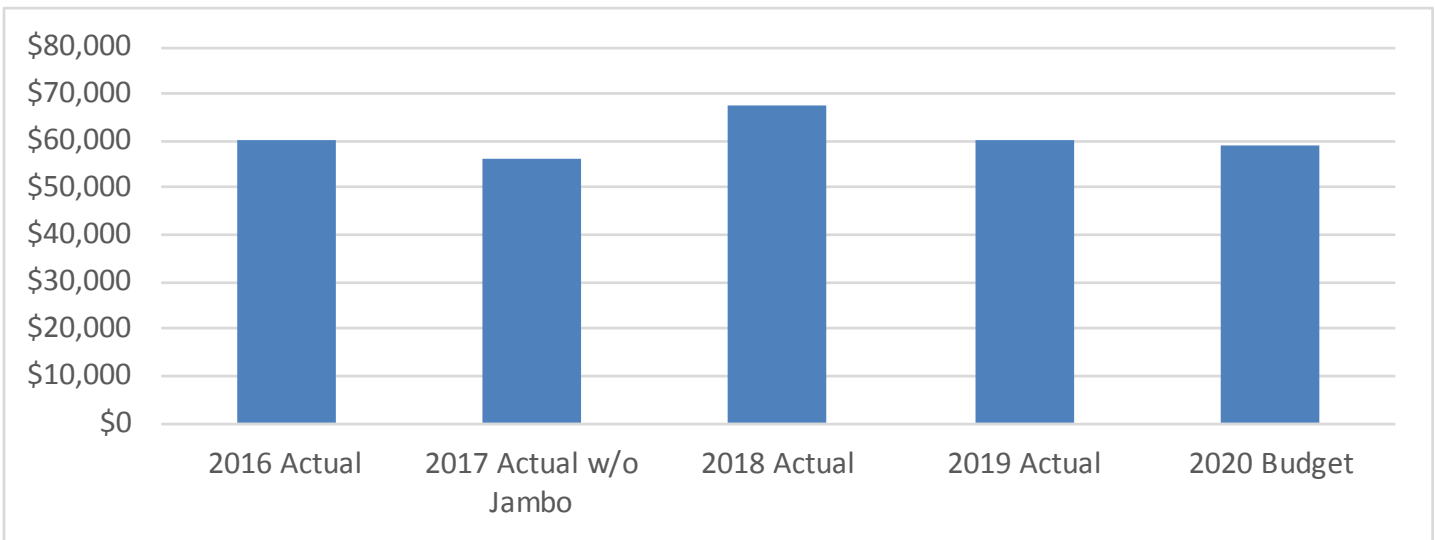
Category	2020 Budget
Summer Camp and Winter Camp Food	\$238,770
Food for Fundraising Events	\$146,700
La-No-Che Food Service Including Weekend Events	\$105,520
Summer Camp, Winter Camp and Year-Round Camp Supplies	\$68,995
Day Camp Supplies	\$57,767
Total	\$617,752



## 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. 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.

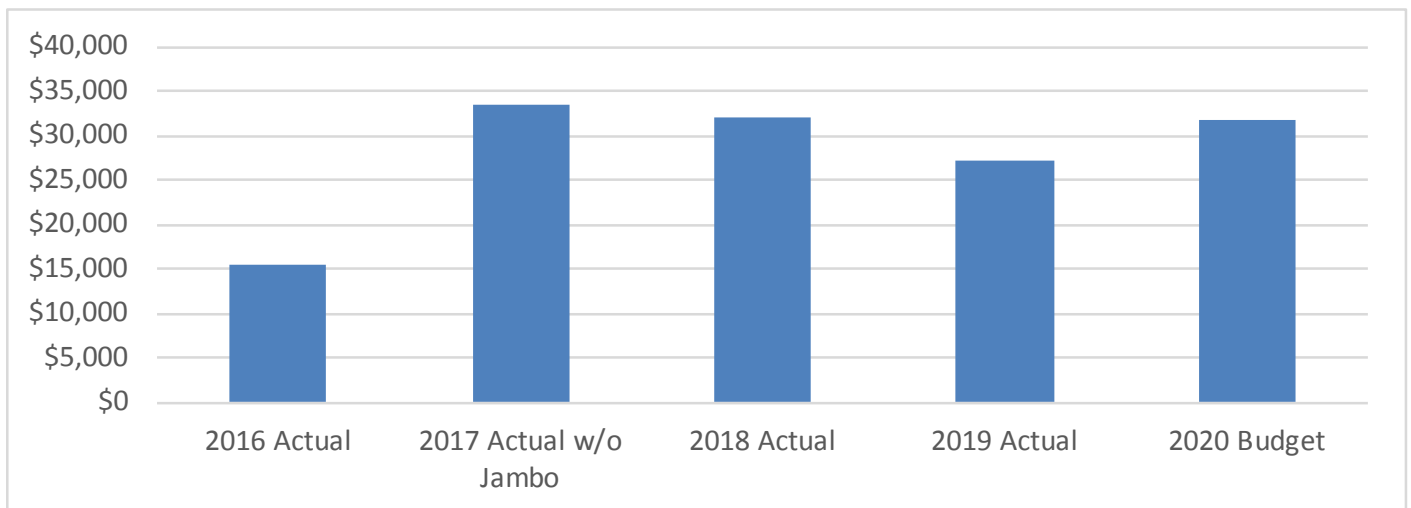
Actuals				Budget
2016	2017	2018	2019	2020
\$60,177	\$56,047	\$67,523	\$60,211	\$58,800



## Postage & Shipping Expense - Line 22

The Council generates mailings to support volunteers, provide communication, and for fundraising and membership efforts. Shipping costs are also included in this line item. \$7,500 of the 2019 budget is for the Jubilee.

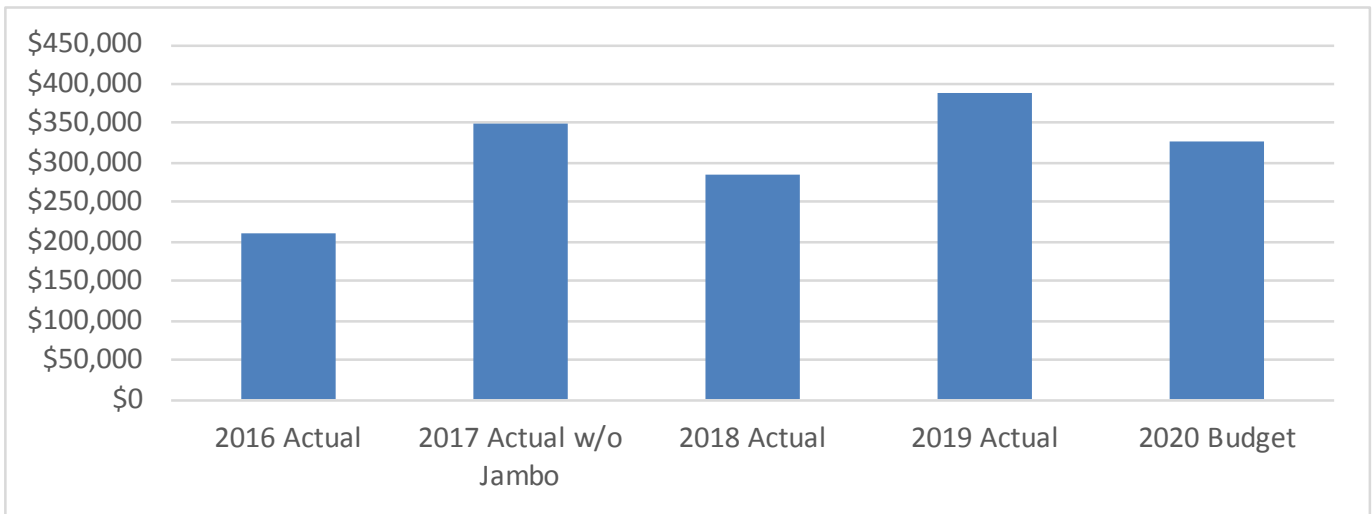
Actuals				Budget
2016	2017	2018	2019	2020
\$15,596	\$33,475	\$31,669	\$27,295	\$31,869



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

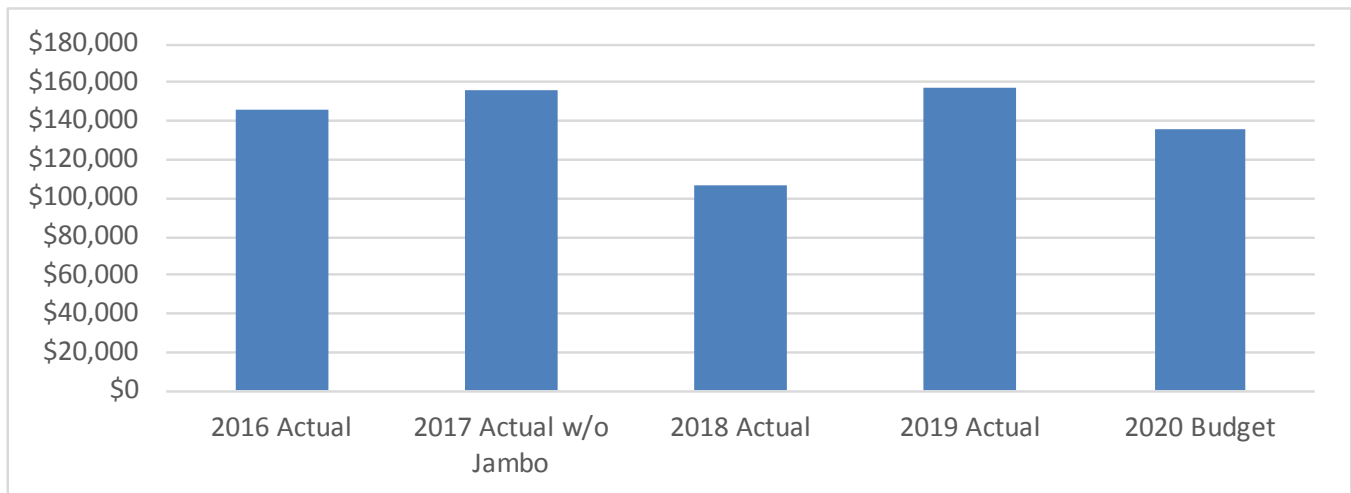
Actuals				Budget
2016	2017	2018	2019	2020
\$210,063	\$351,296	\$284,832	\$387,703	\$326,349



## 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 and 2019, this line also includes stage, lighting and sound rentals for the Jubilee, in the amounts of \$48,818 and \$40,000, respectively.

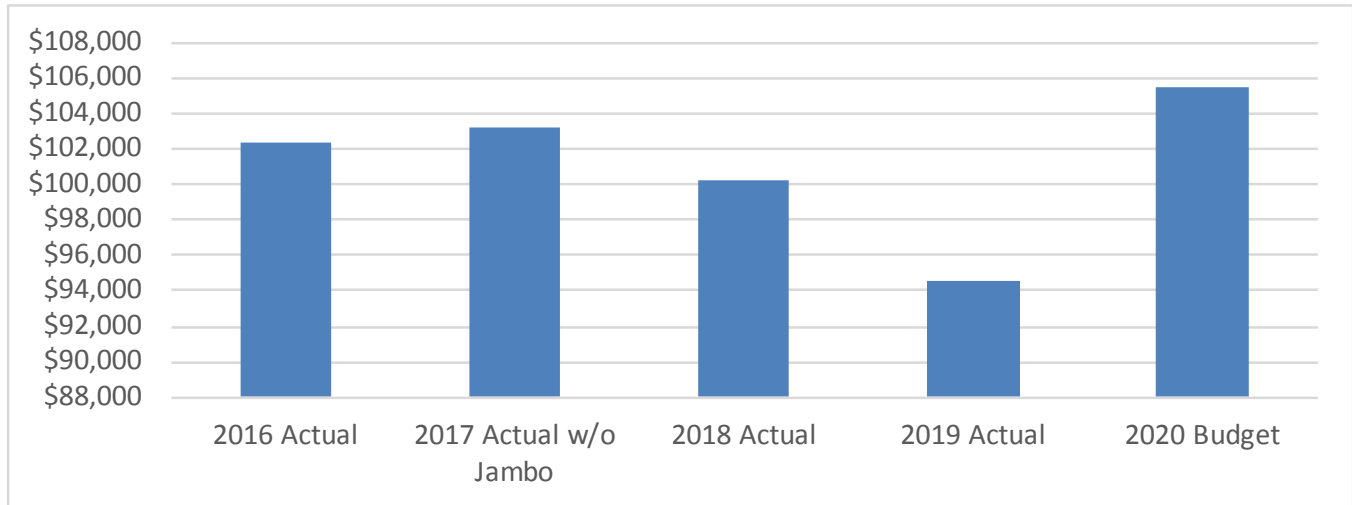
Actuals				Budget
2016	2017	2018	2019	2020
\$146,240	\$155,816	\$106,416	\$156,802	\$135,220



## Publication & Media Expense - Line 25

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.

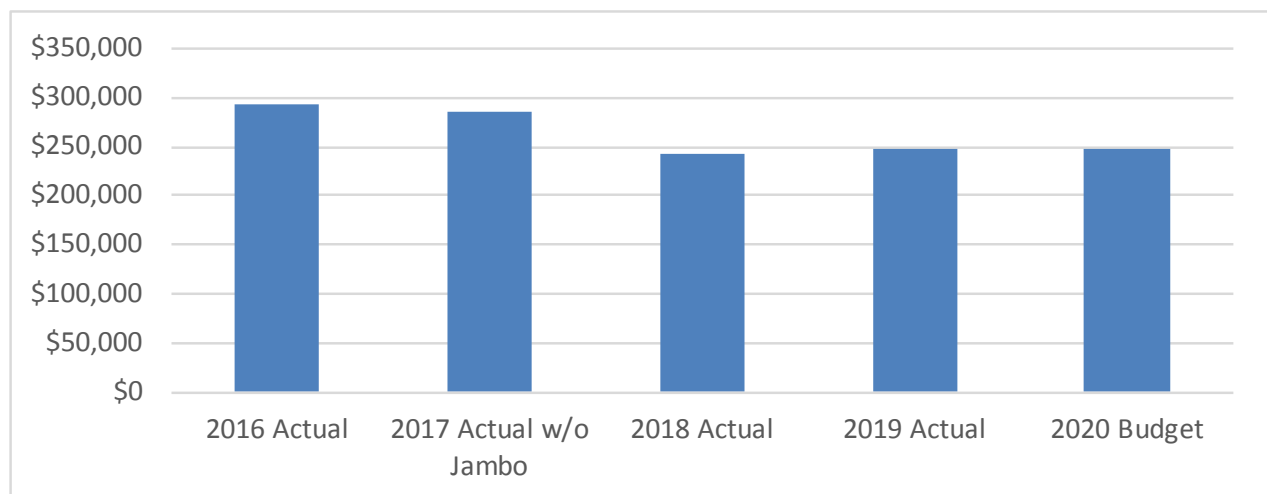
Actuals				Budget
2016	2017	2018	2019	2020
\$102,391	\$103,142	\$100,227	\$94,609	\$105,508



## 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				Budget
2016	2017	2018	2019	2020
\$293,638	\$286,414	\$241,733	\$246,597	\$248,559

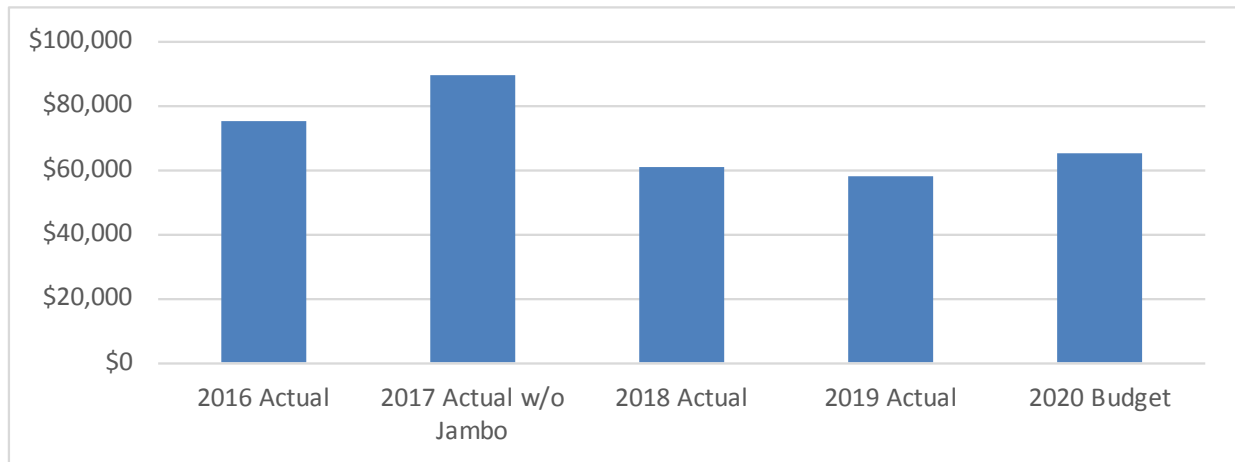




## Conferences and Meeting Expenses - Line 27

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 2020, professional staff from the Southern Region will gather for an All-Hands Conference in Atlanta. Note that \$25,400 of the 2017 actuals and \$20,000 of the 2019 budget is derived from the Jubilee.

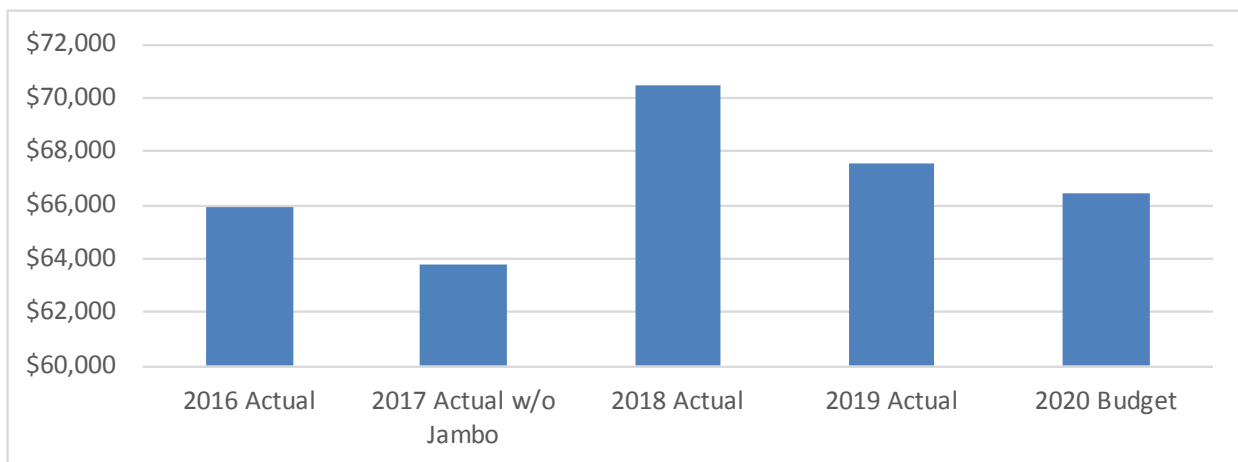
Actuals				Budget
2016	2017	2018	2019	2020
\$75,102	\$89,111	\$60,716	\$58,052	\$65,170



## 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 was no longer provided starting in 2018.

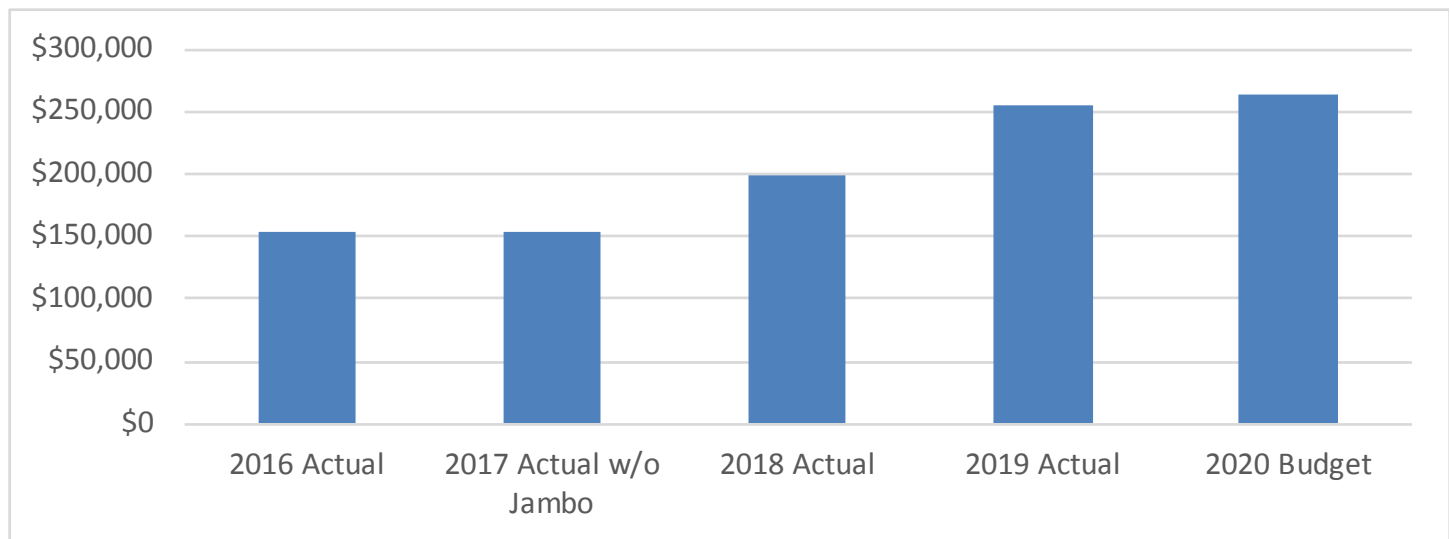
Actuals				Budget
2016	2017	2018	2019	2020
\$65,943	\$63,791	\$70,435	\$67,521	\$66,416



## 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 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
2016	2017	2018	2019	2020
\$153,481	\$154,121	\$199,211	\$254,288	\$263,713



## Insurance Expense - Line 30

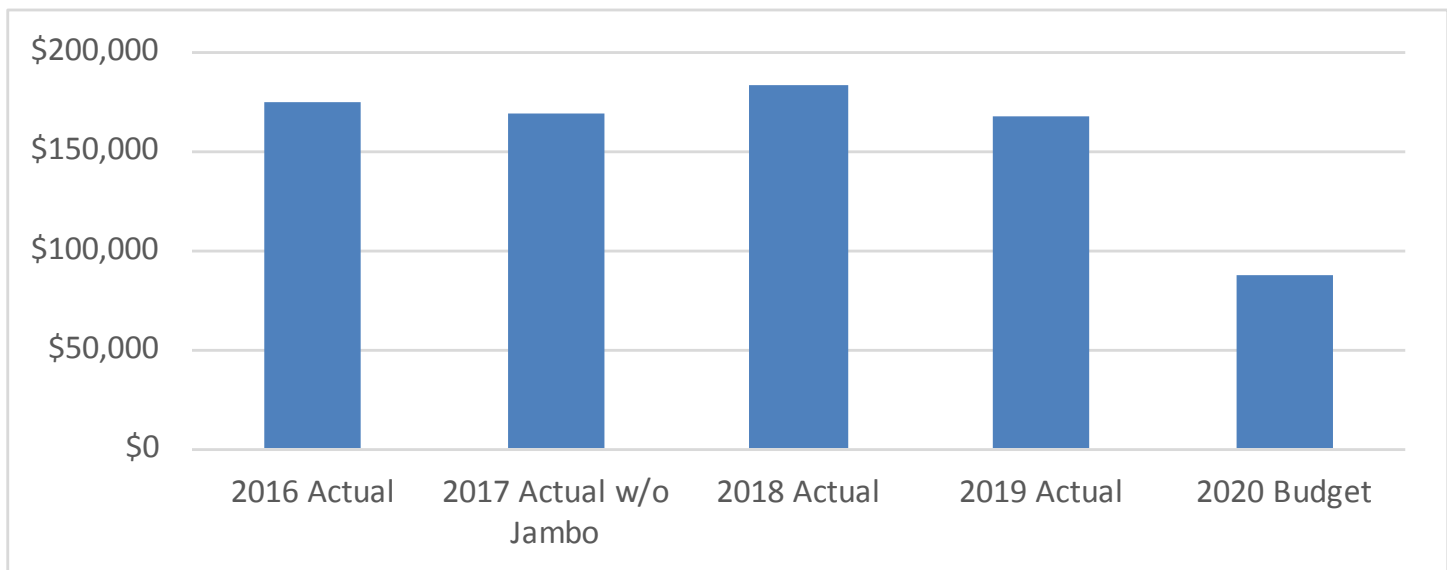
One of the significant expenses in the budget each year is insurance. In order to provide the Scouting program, the council must carry several types of insurance, including liability, accident and sickness (A&S), property, automobile, and directors and officers (D&O) insurance. A list of expected costs 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 on page 19. For disclosure purposes, they are shown in the breakdown chart below. Beginning in 2020, the council will no longer be required to contribute to the national liability insurance.**

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

Actuals				Budget
2016	2017	2018	2019	2020
\$173,990	\$168,872	\$182,574	\$166,656	\$87,001

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

	Actuals				Budget
	2016	2017	2018	2019	2020
Liability	\$81,761	\$72,163	\$94,016	\$82,363	\$1,953
A & S	\$24,321	\$24,288	\$20,757	\$17,807	\$18,500
Property	\$49,445	\$40,680	\$45,608	\$39,290	\$40,469
Vehicles	\$16,700	\$22,454	\$20,422	\$24,695	\$27,409
D & O	\$1,764	\$1,788	\$1,770	\$1,946	\$2,000
Fidelity	\$0	\$0	\$0	\$556	\$556
Wrk Comp	\$36,548	\$57,063	\$50,418	\$34,212	\$27,000
Unemp	\$9,638	\$6,736	\$8,582	\$8,001	\$8,000
Total	\$220,177	\$225,171	\$241,574	\$208,869	\$125,886



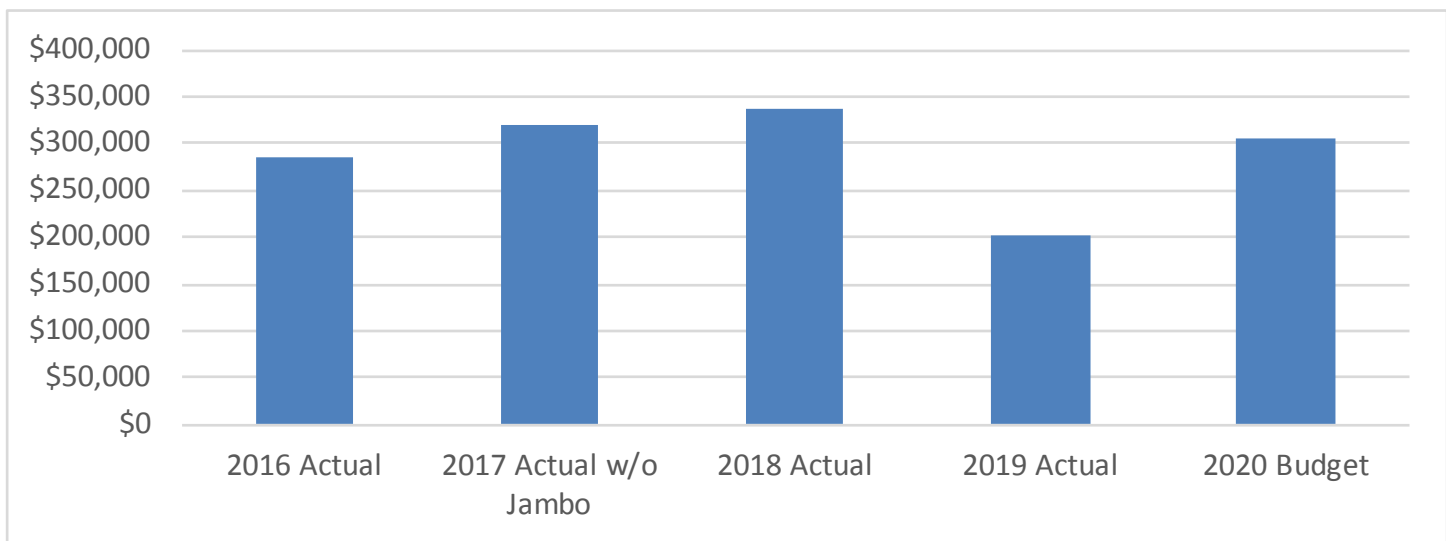
## Other Expenses - Line 31

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. 2019 had a much higher than normal amount of uncollectable debt in several areas.

Actuals				Budget
2016	2017	2018	2019	2020
\$285,496	\$318,485	\$337,439	\$201,185	\$306,183

The expenses in this category are shown below:

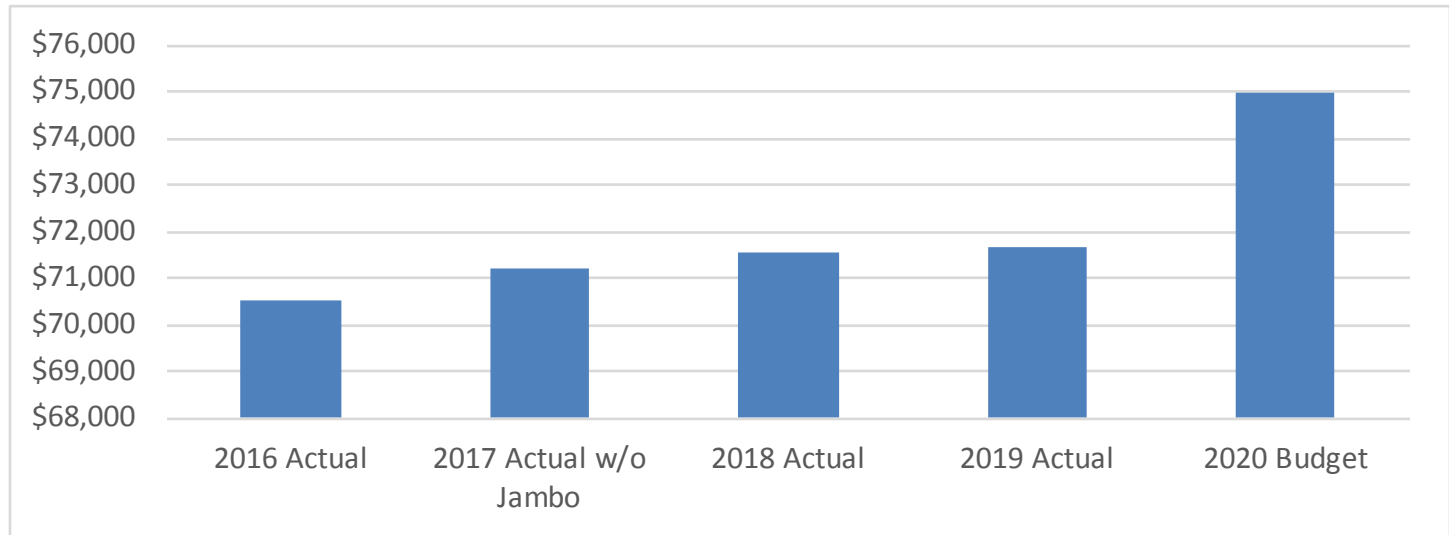
Category	2019 Actual	2020 Budget
Advertising donated for Lightfest	\$75,000	\$231,008
Advertising for other activities	\$3,119	\$8,200
Bank service fees	\$5,293	\$5,350
Payroll service fees	\$5,123	\$5,500
Credit card processing costs	\$47,579	\$46,575
Permits	\$350	\$550
Uncollectable debts	\$64,719	\$9,000
Other	\$2	\$100
Total	\$201,185	\$306,183



## 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				Budget
2016	2017	2018	2019	2020
\$70,539	\$71,209	\$71,544	\$71,644	\$75,000



## 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

## Summary Budget Analysis Snapshot Used in Budget Explanation

Central Florida Council - #083

Boy Scouts of America

### Standard Statement of Budgeted Operations - Unrestricted - Modified to Include 2020 Budget Period Ending: December 31, 2019

Operating Fund	2019			2020 Approved	Reference
	Budget	Actual	Over/Under	Budget	Line #
<b>Support and revenue</b>					
Direct support:					
Net direct mail			-		
Friends of Scouting:					
FOS contributions	1,828,753	1,578,452	(250,301)	1,893,200	
Net assets released FOS	180,247	180,247	-	-	1
Provision uncoll FOS	(159,920)	(54,451)	105,469	(142,726)	
Net Friends of Scouting	1,849,080	1,704,248	(144,832)	1,750,474	
Project sales:					
Project sales contributions	308,390	138,934	(169,456)	296,308	
Net asset released proj sales	2,000	2,000	-	2,000	2
Net project sales	310,390	140,934	(169,456)	298,308	
Special events:					
Special event contributions	586,500	530,813	(55,687)	571,500	
Net assets release spec events	-	-	-	-	
Spec event prov uncollectible	(6,800)	(900)	5,900	(5,200)	3
Spec event cost direct benefit	(238,000)	(247,123)	(9,123)	(233,000)	
Net special events	341,700	282,790	(58,910)	333,300	
Legacies and bequests:					
Legacies and bequests contrib	-	306,273	306,273	-	4
Net legacies and bequests	-	306,273	306,273	-	
Net foundations and trusts			-		5
Other direct:					
Other direct contributions	340,000	345,656	5,656	431,501	6
Net other direct contributions	340,000	345,656	5,656	431,501	
<b>Total direct support</b>	<b>2,841,170</b>	<b>2,779,901</b>	<b>(61,269)</b>	<b>2,813,583</b>	
Indirect support:					
Net associated organizations			-		7
United Way:					
United Way contributions	158,300	128,636	(29,664)	115,500	8
Net assets released United Way	19,000	19,000	-	19,000	
Net United Way	177,300	147,636	(29,664)	134,500	
Net unassociated organizations			-		
Net other indirect contributions			-		
Government grants and fees			-		9
<b>Total indirect support</b>	<b>177,300</b>	<b>147,636</b>	<b>(29,664)</b>	<b>134,500</b>	
Revenue:					
Net sale of scouting supplies			-		
Product sales:					
Product sales	1,950,000	1,987,271	37,271	2,020,000	
Product sales cost of goods	(420,880)	(454,488)	(33,608)	(437,210)	10
Product sales unit commissions	(707,310)	(700,221)	7,089	(718,180)	
Net product sales	821,810	832,562	10,752	864,610	
Investment:					
Investment income current	110,000	110,000	0	110,000	
Investment income	110,000	110,000	0	110,000	11
Realized invest gain/loss			-		
Unrealized invest gain/loss			-		
Camping:					
Camp revenues	1,559,295	1,357,830	(201,465)	1,586,303	
Camp trading post sales	150,650	122,469	(28,181)	154,575	12
Camp TP cost of goods sold	(84,635)	(73,464)	11,171	(82,860)	
Camp refunds and discounts	(43,400)	(43,333)	67	(27,500)	
Net camping revenue	1,581,910	1,363,501	(218,409)	1,630,518	
Activities:					
Activity revenues	693,621	515,417	(178,204)	350,633	

**Standard Statement of Budgeted Operations - Unrestricted - Modified to Include 2020 Budget  
Period Ending: December 31, 2019**

Operating Fund	2019			2020 Approved	Reference
	Budget	Actual	Over/Under	Budget	Line #
Activity trading post sales	24,887	10,650	(14,237)	7,050	13
Activity TP cost of goods	(11,500)	(4,041)	7,459	(450)	
Activity refunds and discounts	(5,070)	(6,642)	(1,572)	(2,275)	
Net activity revenue	701,938	515,385	(186,553)	354,958	
Other revenue	284,390	308,858	24,468	278,966	14
<b>Total revenue</b>	<b>3,500,048</b>	<b>3,130,306</b>	<b>(369,742)</b>	<b>3,239,052</b>	
<b>Total support and revenue</b>	<b>6,518,518</b>	<b>6,057,843</b>	<b>(460,675)</b>	<b>6,187,135</b>	
<b>Expenses</b>					
Employee compensation:					
Salaries	2,635,745	2,543,461	(92,284)	2,696,214	15
Employee benefits	537,312	538,579	1,267	537,034	16
Payroll taxes	258,560	221,158	(37,403)	233,041	17
Employee related	2,500	7,778	5,278	6,500	18
<b>Total employee compensation</b>	<b>3,434,118</b>	<b>3,310,976</b>	<b>(123,142)</b>	<b>3,472,789</b>	
Other Expenses:					
Professional fees	52,925	68,486	15,561	55,700	19
Program and other supplies	1,035,989	869,144	(166,844)	874,657	20
Telephone and communications	56,600	60,211	3,611	58,800	21
Postage and shipping	46,197	27,295	(18,902)	31,869	22
Occupancy	375,427	387,703	12,276	326,349	23
Rental and maintenance of equi	153,814	156,802	2,988	135,220	24
Publication and media	104,261	94,609	(9,651)	105,508	25
Travel	236,380	246,597	10,217	248,559	26
Conferences and meeting	84,930	58,052	(26,878)	65,170	27
Specific assistance to individ	70,600	67,521	(3,079)	66,416	28
Recognition and awards	257,409	254,288	(3,120)	263,713	29
Insurance	198,440	166,656	(31,784)	87,001	30
Other	307,203	201,185	(106,018)	306,183	31
National charter and serv fees	71,644	71,644	-	75,000	32
<b>Total other expenses</b>	<b>3,051,818</b>	<b>2,730,194</b>	<b>(321,624)</b>	<b>2,700,145</b>	
<b>Total expenses</b>	<b>6,485,935</b>	<b>6,041,169</b>	<b>(444,766)</b>	<b>6,172,933</b>	
<b>Surplus (deficit) UR revenue/expense</b>	<b>32,583</b>	<b>16,674</b>	<b>(15,909)</b>	<b>14,201</b>	

Net assets summary				
<b>Unrestricted net assets - beginning of year</b>		<b>11,929</b>		<b>11,929</b>
Change in net assets from operations	32,583	16,674	(15,909)	14,201
Adjustments to net assets	-	-	-	-
Transfers between funds	-	-	-	-
<b>Change in unrestricted net assets</b>	<b>32,583</b>	<b>16,674</b>	<b>(15,909)</b>	<b>14,201</b>
<b>Unrestricted net assets - end of period</b>		<b>28,603</b>	<b>(15,909)</b>	<b>26,130</b>

