



CENTRAL FLORIDA COUNCIL  
BOY SCOUTS OF AMERICA

# 2022 Budget and Budget Explanation

Approved by Board of Directors 12/15/2021

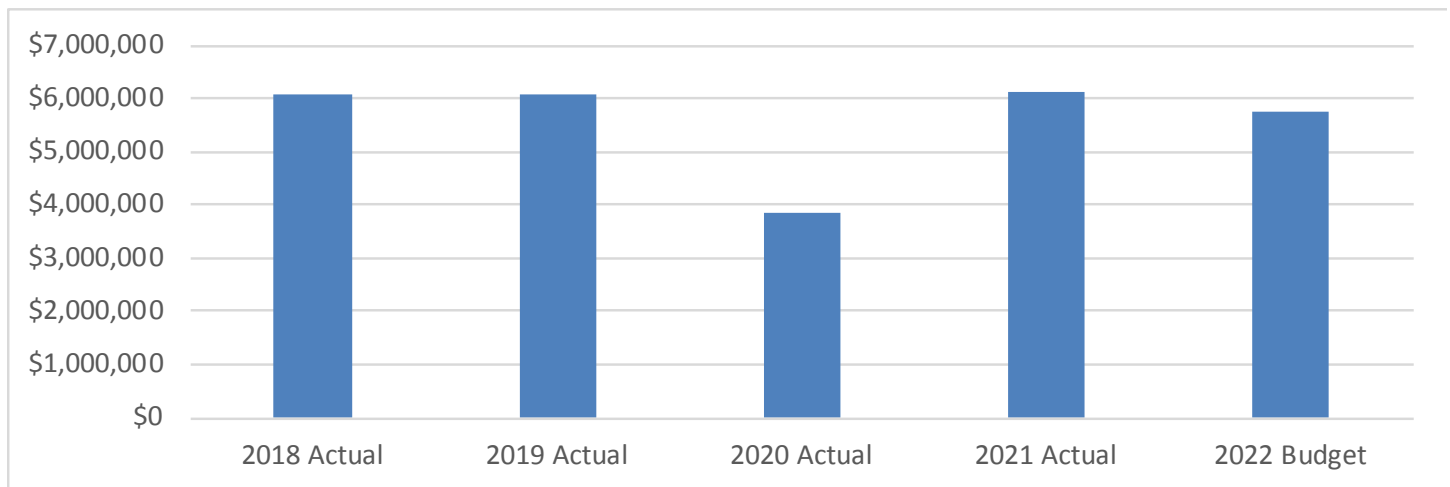
# Central Florida Council 2022 Budget

In 2020 and 2021, the COVID-19 virus had a tremendously negative effect on the council’s ability to hold in-person events, including fundraising, camping, activities, and meetings. This resulted in unprecedented drops in numerous revenue line items of the budget. Although the council worked aggressively to control costs, these cuts were not able to counteract all of the revenue losses. The ongoing impact to 2022 has been considered, but there are significant unknowns at the time the budget was produced and approved.

## Support and Revenue

Actuals				Budget
2018	2019	2020	2021	2022
\$6,093,856	\$6,057,843	\$3,838,327	\$6,143,286	\$5,733,981

Support and Revenue



# Direct Support

## Friends of Scouting (FOS) – Line 1

The Friends of Scouting campaign consists of two components:

- A direct mail campaign to families 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

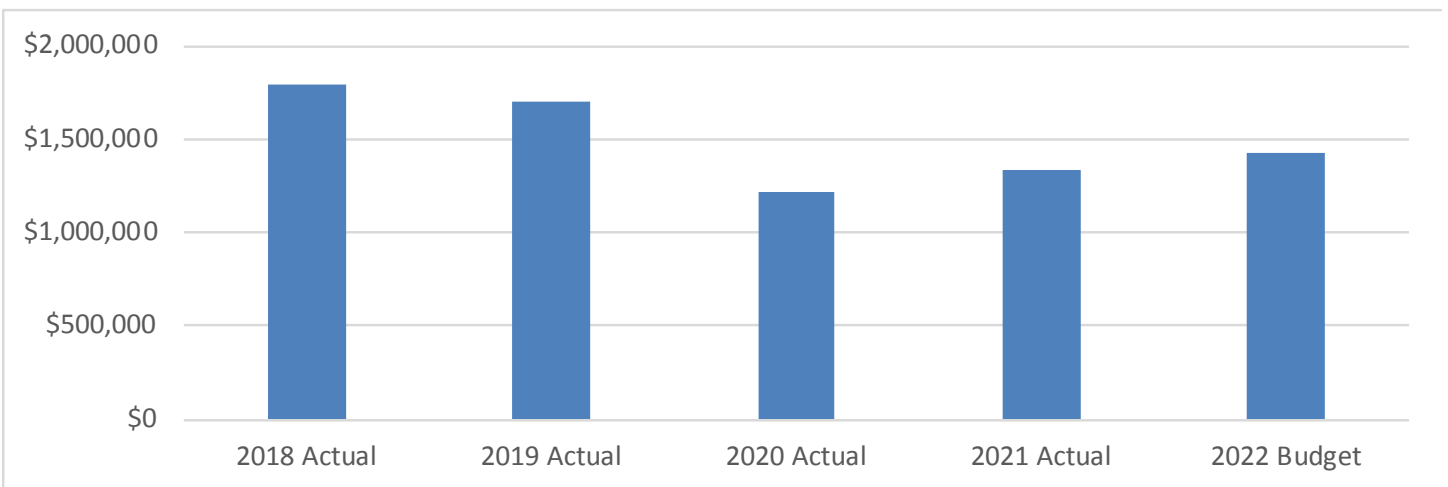
The following table show Friends of Scouting donations net of an allowance for uncollectable pledges. Based on past history, there is a 4.87% allowance for uncollectable community pledges.

Actuals				Budget
2018	2019	2020	2021	2022
\$1,792,949	\$1,704,248	\$1,216,207	\$1,340,913	\$1,432,350

The breakdown of the 2022 Friends of Scouting (FOS) campaign is shown in the following table.

Community	Family	Total FOS Gross	Uncollectable	Net
\$1,390,000	\$110,000	\$1,500,000	\$67,650	\$1,432,350

Friends of Scouting (Net of Uncollectable)



## Project Sales – Line 2

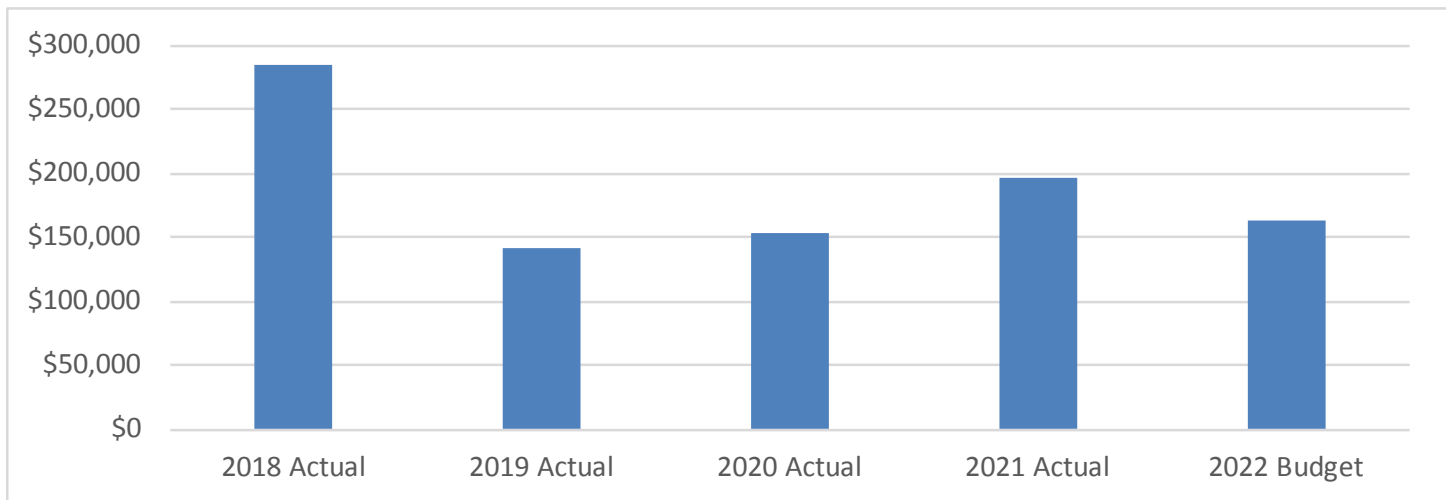
Project sales generally include gifts-in-kind of items that would otherwise be purchased out of the standard budget, donations of items such as advertising that probably would not otherwise be purchased, and donations of cash that are intended for a specific purpose, including the following:

- 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
- A list of council needs can be found online in the middle of the page <http://cflscouting.org/gifts>

Note that in 2019, the council received donated Lightfest advertising for which the donors only documented \$75,000. In 2020, the value was \$103,700. In 2021, the value was \$95,000. In prior years, that value was over \$230,000. The actual amount of advertising did not appear to have decreased, but the council only records the documented value. The 2022 budget are based on the assumption that the previous values will be received. Since the advertising is recorded as a project sale and as advertising expense, the net effect on council finances is zero, regardless of the actual value.

Actuals				Budget
2018	2019	2020	2021	2022
\$284,532	\$140,934	\$153,942	\$195,541	\$162,263

### Project Sales



## Special Events – Line 3

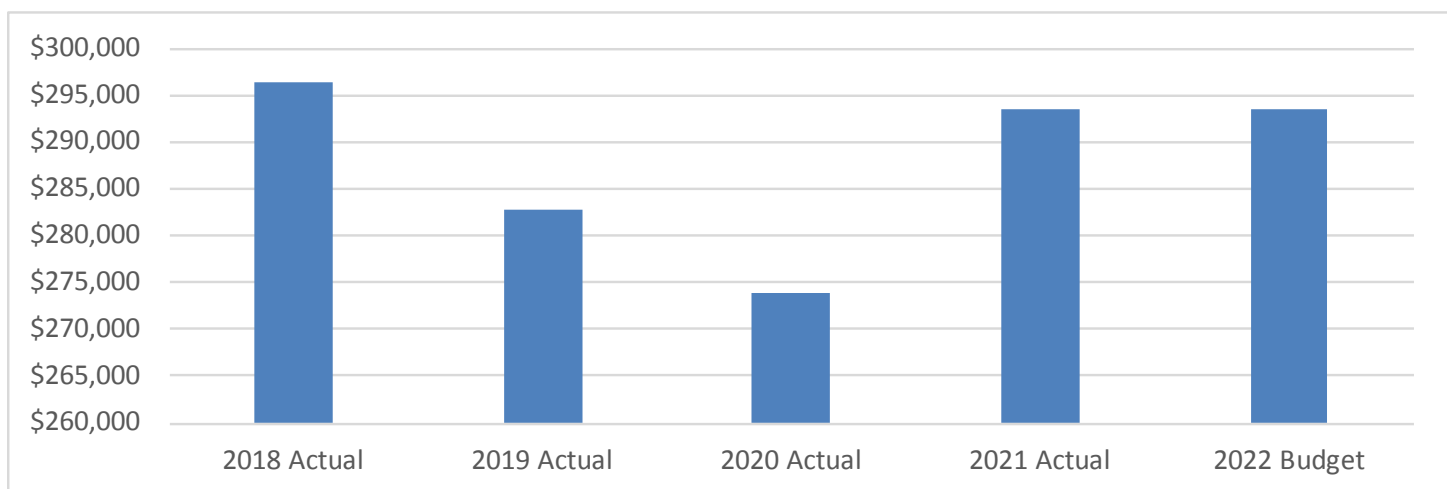
Several specific events make up this category:

- Sporting Clays Tournament - designed as a premier shooting event and a highlight of the year for donor cultivation and business development amongst participants
- 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.
- Golf Tournament in Brevard County – designed to encourage golfers of all skills and budgets to participate
- Casino Night Auction – open to the public with regular attendance of over 300, conducted online only in 2020 due to COVID-19
- Space Coast Lightfest – holiday light display 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)
- Hispanic Heritage Luncheon benefiting Hispanic outreach and program support
- Whitney M. Young, Jr. Service Award Luncheon benefiting Scoutreach youth
- Diversity Luncheon, combining the Hispanic Heritage and Whitney M. Young, Jr events starting in 2021

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
2018	2019	2020	2021	2022
\$296,410	\$282,790	\$274,001	\$293,550	\$293,500

Special Events (Net of Direct Expenses)



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

		Actuals				Budget
		2018	2019	2020	2021	2022
Sporting Clays	GI	\$150,799	\$157,790	\$124,225	\$147,875	\$155,000
	DB	\$34,533	\$35,565	\$23,354	\$34,791	\$36,000
	OE	\$10,252	\$9,355	\$24,719	\$7,972	\$8,550
	NET	\$106,015	\$112,871	\$76,152	\$105,112	\$110,450
Bass and Birdies	GI	\$103,925	\$89,900	\$94,000	\$74,480	\$100,000
	DB	\$72,529	\$43,523	\$18,590	\$45,579	\$65,000
	OE	\$7,187	\$7,469	\$30,031	\$2,036	\$5,190
	NET	\$24,210	\$38,909	\$45,379	\$26,866	\$29,810
Brevard Golf	GI	\$23,953	\$12,727	\$9,975	\$12,813	\$10,000
	DB	\$4,130	\$3,270	\$1,363	\$2,624	\$4,000
	OE	\$1,010	\$450	\$1,199	\$1,274	\$800
	NET	\$18,813	\$9,008	\$7,413	\$8,915	\$5,200
Casino Night Auction	GI	\$76,744	\$63,926	\$19,365	\$46,102	\$57,500
	DB	\$28,577	\$34,306	\$0	\$3,500	\$9,500
	OE	\$6,477	\$6,263	\$3,363	\$8,448	\$5,372
	NET	\$41,690	\$23,356	\$16,002	\$34,154	\$42,628
Space Coast Lightfest	GI	\$224,470	\$222,764	\$326,093	\$470,179	\$363,000
	DB	\$117,075	\$117,128	\$183,134	\$204,115	\$158,000
	OE	\$19,766	\$22,821	\$19,615	\$135,209	\$123,850
	NET	\$87,629	\$82,815	\$123,344	\$130,855	\$81,150
Whitney M. Young, Diversity Luncheon starting 2021	GI	\$51,612	\$35,854	\$15,876	\$36,915	\$40,000
	AU	\$5,642	\$500	\$0	\$0	\$3,000
	DB	\$6,852	\$8,610	\$0	\$4,760	\$7,500
	OE	\$24,323	\$11,547	\$2,826	\$1,386	\$1,889
	NET	\$14,795	\$15,197	\$13,051	\$30,769	\$27,611
Hispanic Heritage Luncheon	GI	\$7,585	\$23,281	\$7,050	Combined with Whitney Young into Diversity Luncheon starting in 2021	
	AU	\$-	\$400	\$0		
	DB	\$2,778	\$4,722	\$0		
	OE	\$659	\$1,361	\$4,658		
	NET	\$4,148	\$16,799	\$2,392		

## 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 included as part of the council budget. A bequest received in 2021 for future years' use was received and therefore budgeted for 2022.

Actuals				Budget
2018	2019	2020	2021	2022
\$92,378	\$306,272	\$21,102	\$5,850	\$462,334

## 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
2018	2019	2020	2021	2022
\$97,335	\$0	\$5,000	\$26,078	\$10,000

## Other Direct Contributions - Line 6

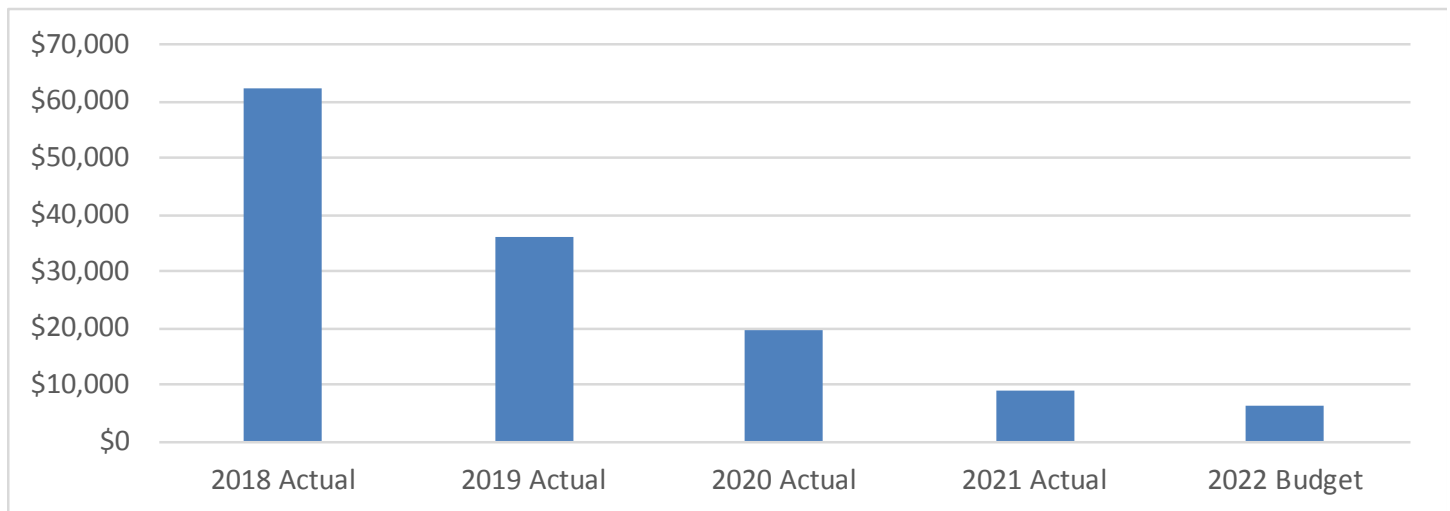
Income that does not fit into the above categories and is donated directly to the council is placed in this category.

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 was implemented and incorporates the insurance fee for all units except Explorers. The fee helps provide numerous free or reduced-cost district and training events. Since none of the program fee events typically benefit Explorers, they will continue to pay the insurance fee, but not the program fee. Per guidance from the National Council, program fee and insurance fee income has been placed into Other Revenue-Line 14 starting in 2021. For consistency, the insurance fee income from 2017 through 2020 has been moved to Other Income for the chart and graph below.

Actuals				Budget
2018	2019	2020	2021	2022
\$62,178	\$36,302	\$19,854	\$9,076	\$6,500

Other Direct Contributions





# Indirect Support

## Associated Organizations – Line 7

The council does not normally receive any income from the National Council of the Boy Scouts of America.

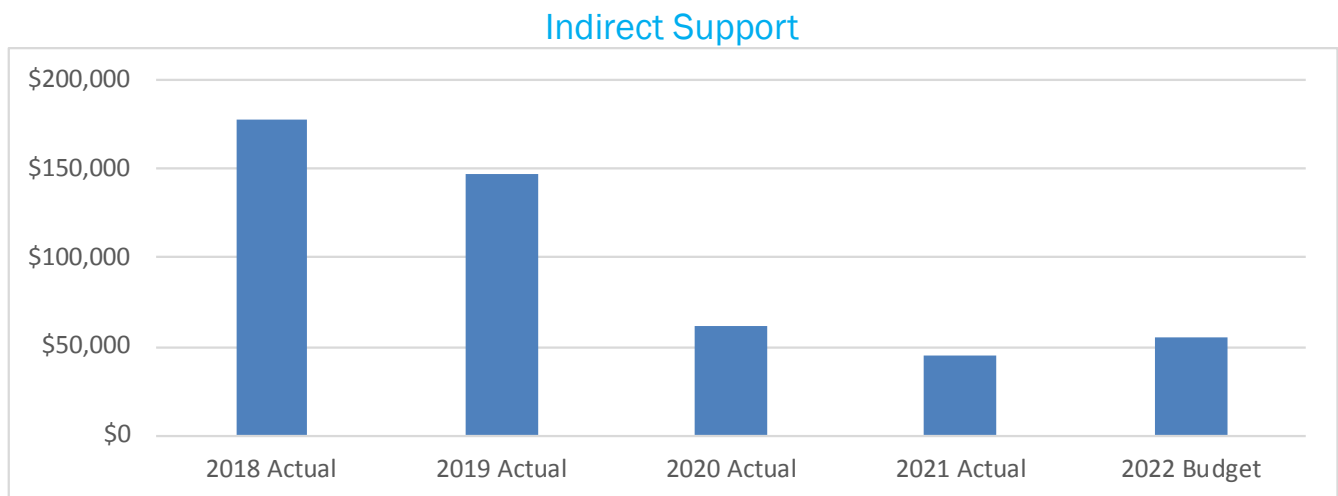
## United Way – Line 8

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 receives only designated gifts.
- Heart of Florida United Way (HFUW) - The council receives only designated gifts. Gifts are down significantly in 2020 and 2021 due to COVID-19.

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
	2018	2019	2020	2021	2022
UWB	\$30,240	\$28,883	\$24,167	\$24,083	\$24,000
UWLS	\$10,617	\$10,419	\$1,455	\$2,385	\$6,000
UWVF	\$2,282	\$9,434	\$1,519	\$121	\$200
HFUW	\$117,764	\$85,794	\$21,965	\$8,045	\$15,000
OTHER	\$16,514	\$13,106	\$12,386	\$9,860	\$10,000
TOTAL	\$177,417	\$147,636	\$61,492	\$44,493	\$55,200

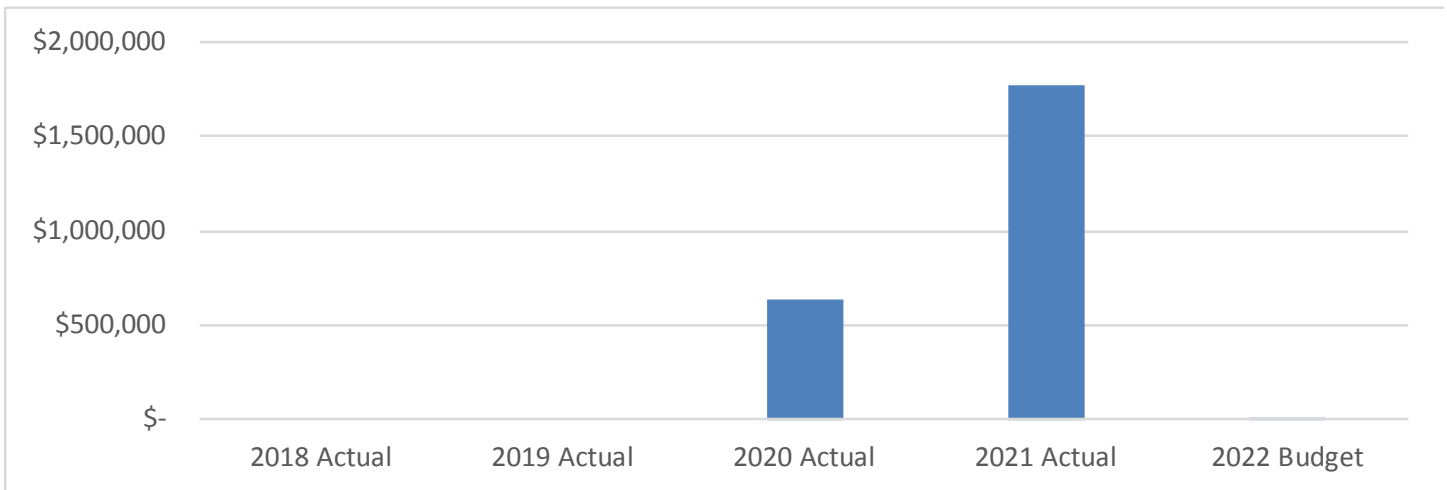


## Government Fees and Grants – Line 9

In 2020 and 2021, the Council received Payroll Protection Program loan from the federal government as part of the CARES Act, all of which has been forgiven, and a CARES grant from Lake County in 2020. In addition, the council received substantial assistance through the Employee Retention Tax Credit in 2021, with the actual payments expected in early 2022.

Actuals				Budget
2018	2019	2020	2021	2022
\$0	\$0	\$643,500	\$1,772,658	\$3,750

### Government Fees and Grants



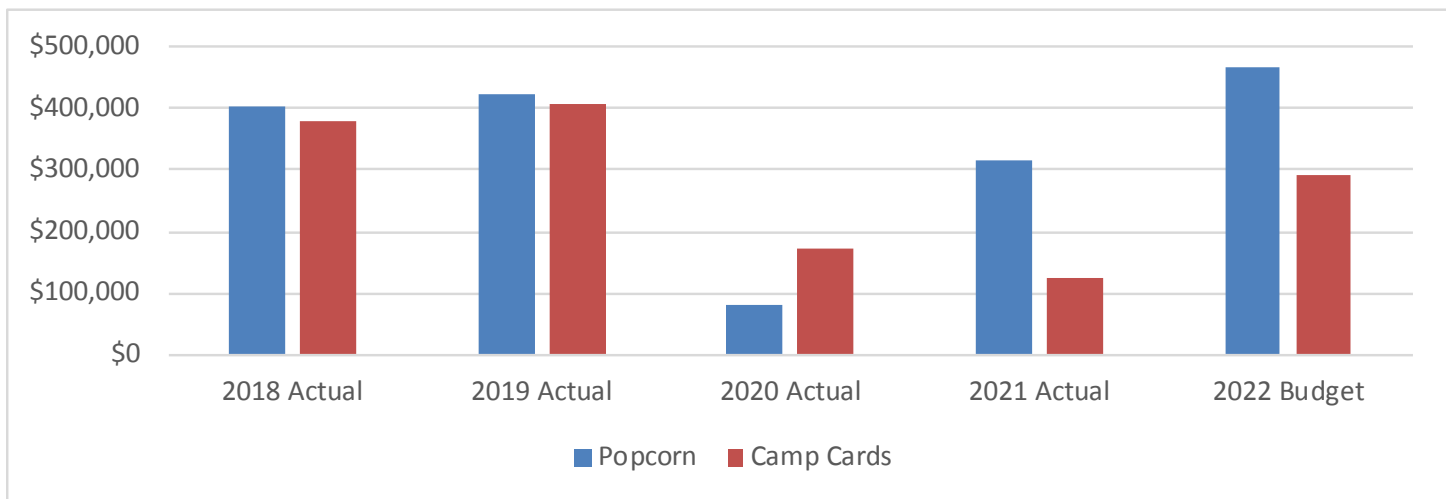
# Revenue

## Product Sales – Line 10

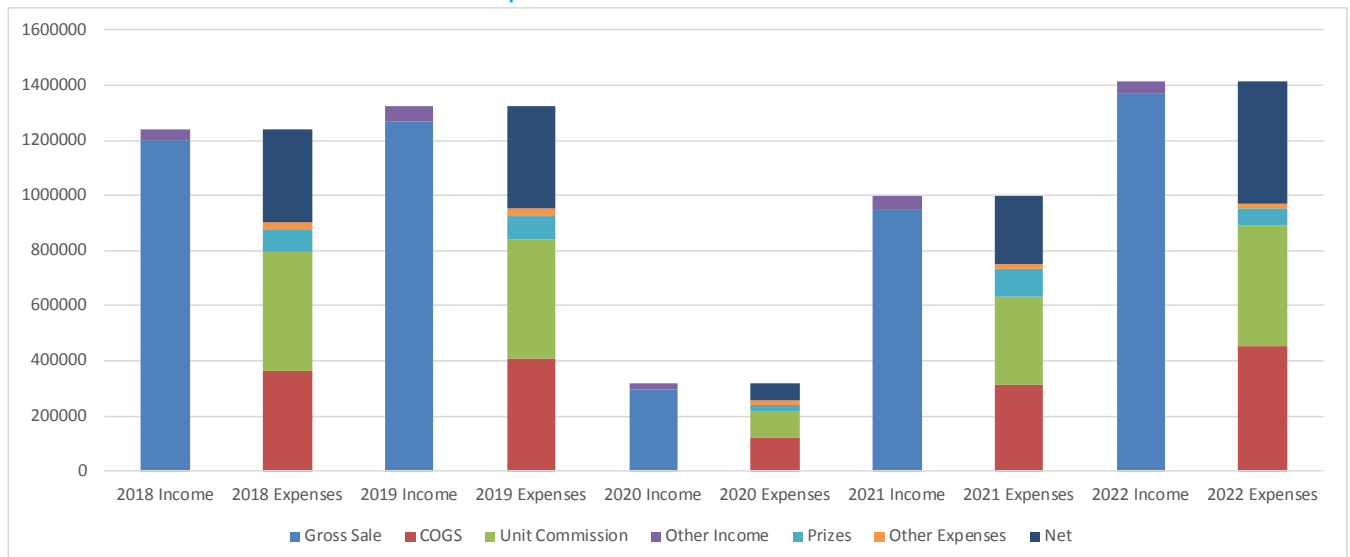
The council conducts two major product sales each year, a popcorn sale in the fall and a camp card sale in the spring. For each sale, units earn significant revenue toward their unit budgets, typically up to 35% or 40% of the gross amount they sell. The following table and the first chart show the gross 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 each sale separately. Both sales were severely impacted by COVID-19 in 2020 and 2021.

	Actuals				Budget
	2018	2019	2020	2021	2022
Popcorn	\$401,727	\$423,603	\$79,706	\$314,623	\$464,874
Camp Cards	\$378,931	\$408,959	\$172,649	\$122,425	\$291,500
Total	\$780,658	\$832,562	\$252,355	\$437,048	\$756,374

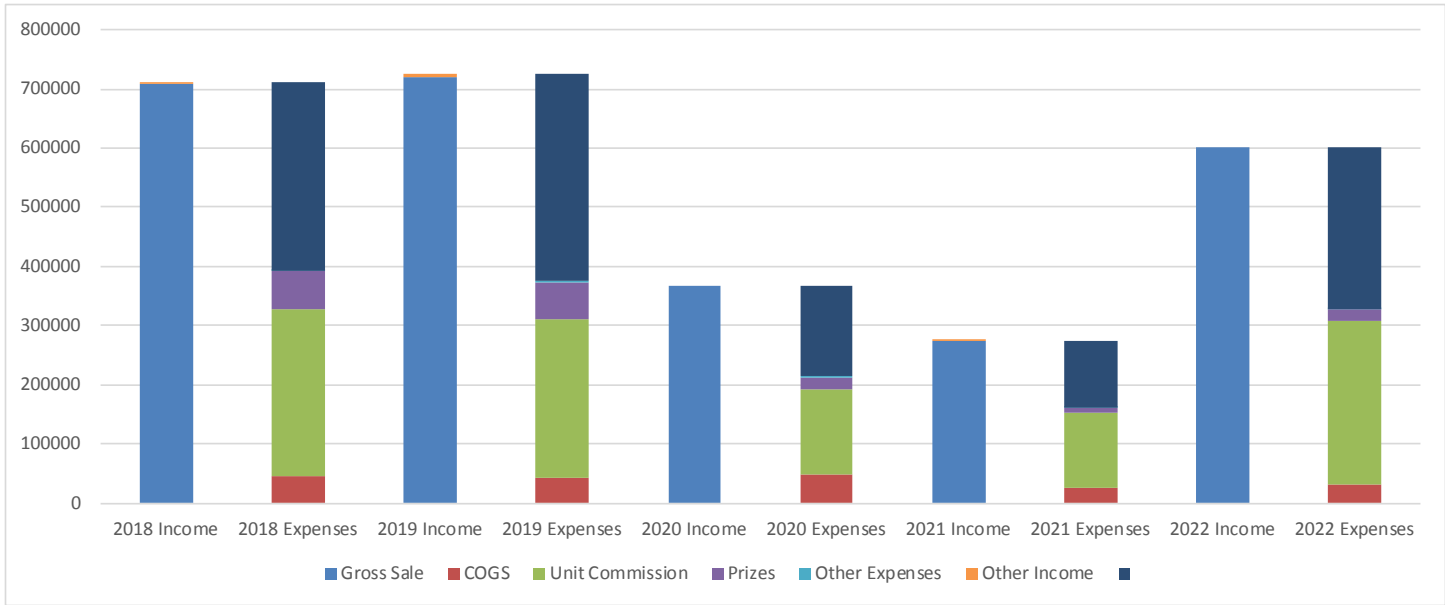
Product Sales (Net of Cost of Goods and Unit Commissions)



Popcorn Sale Breakdown



## Camp Card Sale Breakdown



In 2020 and 2021, the sale was affected by COVID-19.

## Camp Card Camping Activities Earned in 2018-2021

	2018		2019		2020		2021	
	Qty	Value	Qty	Value	Qty	Value	Qty	Value
Unparalleled Experience								
Cub Scout Day Camp	69	\$8,285	82	\$9,910	7	\$420	17	\$2,030
National Youth Leadership Training	n/a	n/a	3	\$550	n/a	n/a	n/a	n/a
Summer Camp (free)	25	\$8,000	21	\$6,720	0	\$0	1	\$320
Summer Camp (discounts)	100	\$7,775	86	\$7,950	19	\$2,150	4	\$400
Winter Camp	17	\$2,790	14	\$2,450	10	\$1,600	2	\$330
Cub Scout Halloween Weekends	572	\$18,582	654	\$16,568	352	\$9,581	35	\$1,331
Webelos to Scout Transition Weekend	42	\$1,008	33	\$726	28	\$924	n/a	n/a
Central Florida Scouting Jamboree	n/a	n/a	16	\$880	n/a	n/a	n/a	n/a
Cub Resident Camp	13	\$2,015	11	\$1,705	n/a	n/a	n/a	n/a
Philmont (discount)	n/a	n/a	n/a	n/a	3	\$675	n/a	n/a
<b>Total</b>	<b>851</b>	<b>\$50,080</b>	<b>920</b>	<b>\$45,459</b>	<b>421</b>	<b>\$15,350</b>	<b>59</b>	<b>\$4,411</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. The budget reflects income based on approximately 6% of the fund. In 2020, the council board of directors transferred a portion of the unrestricted funds in the general endowment account to the operating account for cash flow needs.

Actuals				Budget
2018	2019	2020	2021	2022
\$98,000	\$110,000	\$110,000	\$65,000	\$75,000

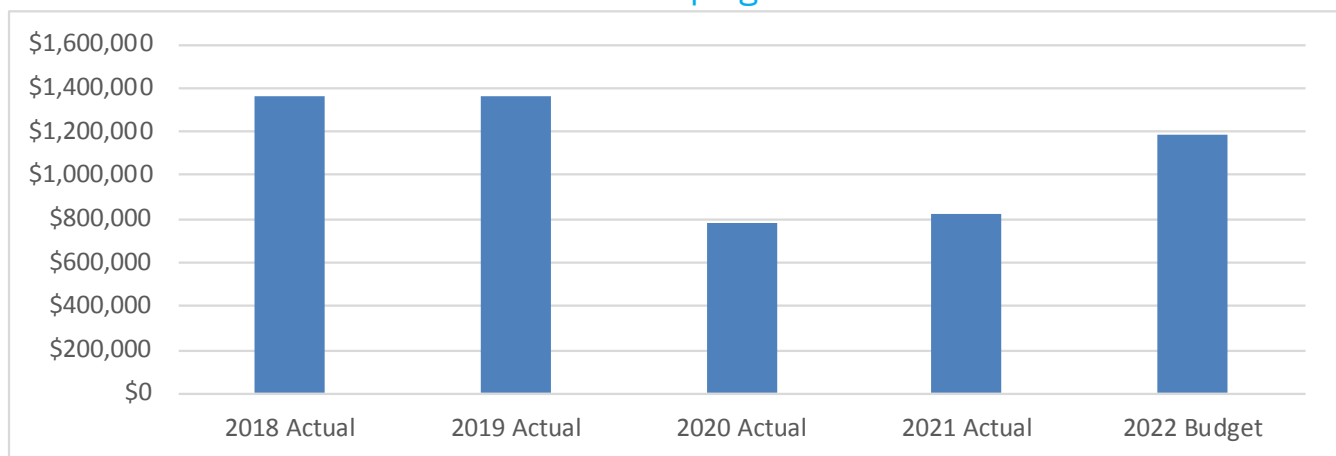
## Camping – Line 12

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
- Cub Scout Spring Theme Weekends
- NYLT and Powderhorn Training Courses
- Cope and Climbing Tower
- Camp Food Service
- Camp Trading Post
- Safety Weekend and Wilderness First Aid
- International Jamborette
- The Beast / Beast 2
- Law Enforcement Weekend
- JROTC
- Young Marines
- Online Merit Badges
- Online Cub Scout Programs

Actuals				Budget
2018	2019	2020	2021	2022
\$1,361,821	\$1,363,501	\$785,084	\$825,589	\$1,190,972

### Camping



Each year, thousands of Cub Scouts and their families attend campouts at Camp La-No-Che. The most popular are Cub Halloween weekends held each October and the Liger Growl each November. Spring short-term camps were re-organized into a “Spring-a-Palooza” event in April with fair attendance; most 2021 events saw decent attendance recovery from COVID-19 closures.

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

	Actuals				Budget
	2018	2019	2020	2021	2022
Cub Weekends at Camp La-No-Che	4,395	4,710	1,401	2,390	3,200

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 were planned for 2021. Due to low attendance, one week was cancelled and attendees were transferred to another week. Over 950 youth participated in attended one of the weeks of in-person camp. Camp continues to follow a set of COVID-19 protocols, including careful sanitation work and “block” scheduling similar to 2020. Plans for four weeks of Summer Camp in 2022 are underway and feature continued use of block scheduling due to overwhelmingly positive feedback from campers and staff. Budget and attendance forecasts use 2019 attendance as a benchmark with a price increase (\$350 for 2022 and \$320 for 2021). In addition, a few merit badges will have additional fees assessed.
- 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. 2021 attendance exceeded 2020 by over 50 youth. There are two four-day sessions scheduled in December 2022.
- NYLT - National Youth Leadership Training is a week-long training program for Scouts in leadership positions. In 2021, the Council offered both a summer and winter course; each course had over 35 participating Scouts.
- Outside groups - In addition to traditional Scouts, several outside groups such as JROTC and Young Marines use the Camp La-No-Che facilities for their long-term programs each summer. In 2021, a planned encampment by JROTC was again cancelled due to continued COVID-19 concerns, but Young Marines held a limited program in August. Both groups have plans for 2022 at camp.

### Long-Term Youth Camping Attendance

	Actuals				Budget
	2018	2019	2020	2021	2022
Summer Camp	1917	1718	1,410*	965	1,700
International Jamborette (held every other year)	0	240	0	0	0
NYLT	45	48	103	105	100
Winter Camp	572	625	748	553	600
Outside Groups	250	355	250**	299	275
Total Youth	2,784	2,986	2,511	1,922	2,675

\*Includes Virtual Summer Camp attendance.

\*\*Camp La-No-Che hosted a Saudi Arabian Wood Badge course and National Camp School, but as participants in these events are adults only, their participation is not listed here.

# Activities – Line 13

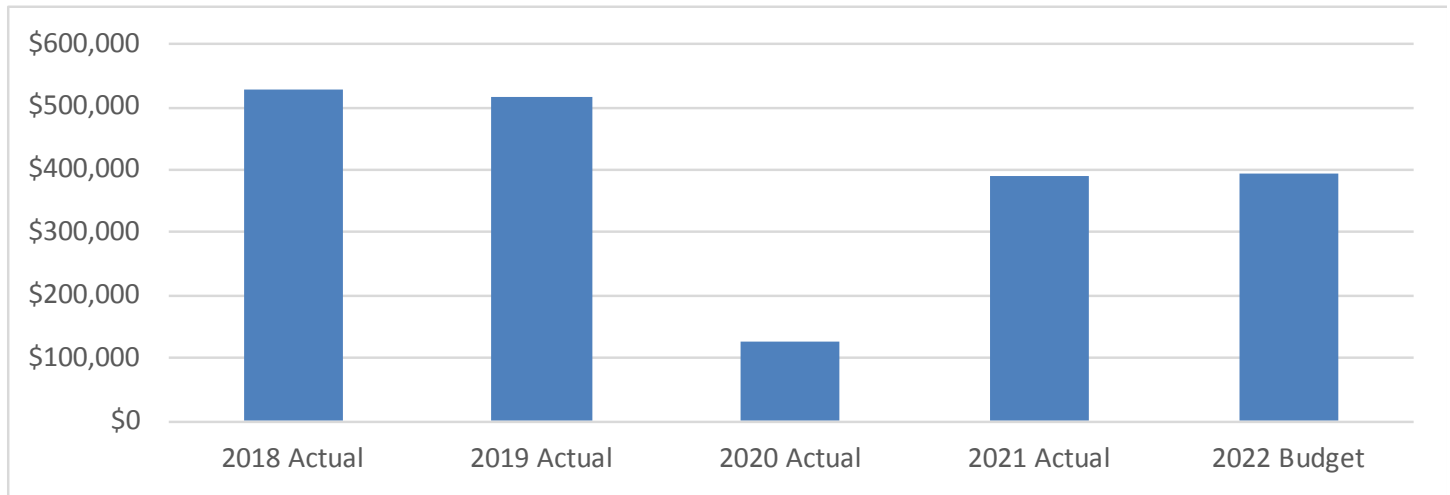
This line includes all events that are not accredited camping events. Among many others, this includes:

- Cub Day Camps and STEM Day Camps
- Centennial Camporee (formerly known as Jubilee or Central Florida Scouting Jamboree)
- District Camporees
- Pinewood Derbies
- District and Council Banquets
- Cub Family Campouts
- 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, \$67,097 of the 2019 actuals, and \$160,000 of the 2022 budget is derived from the Centennial Camporee. \$140,978 of the 2021 actuals is from a Philmont expedition.

Actuals				Budget
2018	2019	2020	2021	2022
\$528,102	\$515,385	\$126,717	\$389,545	\$395,425

## Activities



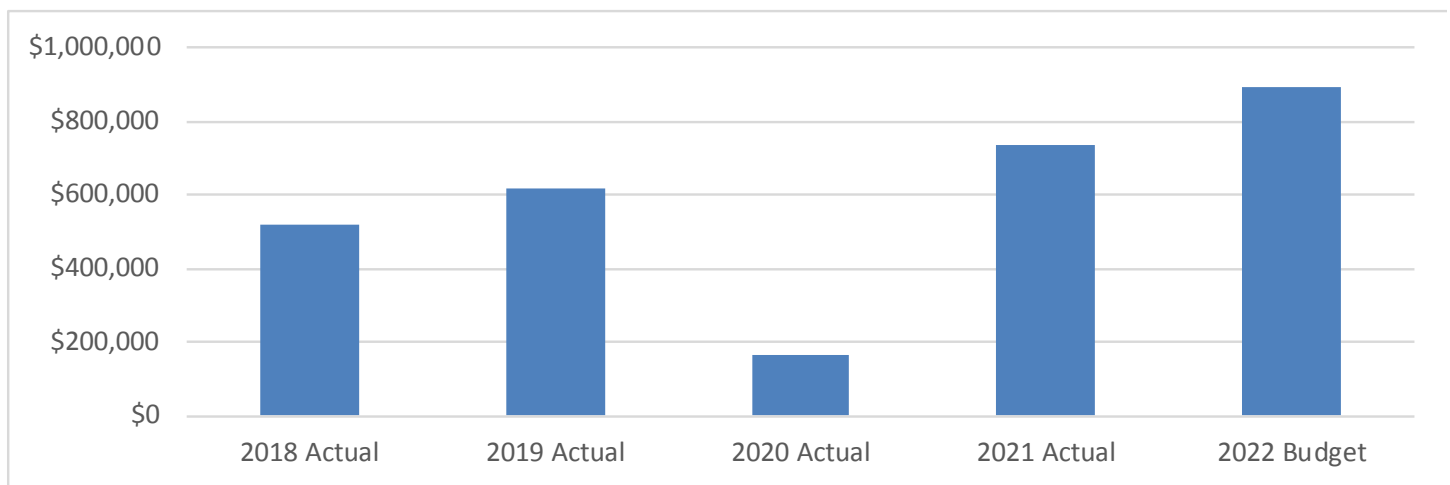
## Other Revenue – Line 14

This income is from sources of revenue that do not belong anywhere else, including income from the 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), with the Brevard Shop closing in June 2020
- Journey Christian Church rent
- 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
- Beginning in 2021, the program fee, which includes the insurance fee, is recorded in this category, following guidance from the National Council of the Boy Scouts of America. The 2022 budget numbers are based on 75% of youth and 80% of adults as of September 2021. 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 program fee. Per guidance from the National Council, program fee income is placed into Other Revenue-Line 14 starting in 2021. For consistency, the insurance fee income has been moved here from Other Direct Contributions-Line 6 for the chart and graph below.

Actuals				Budget
2018	2019	2020	2021	2022
\$522,076	\$618,212	\$169,072	\$737,947	\$890,313

Other Revenue





# Expenses

## Employee Compensation

### Salaries - Line 15

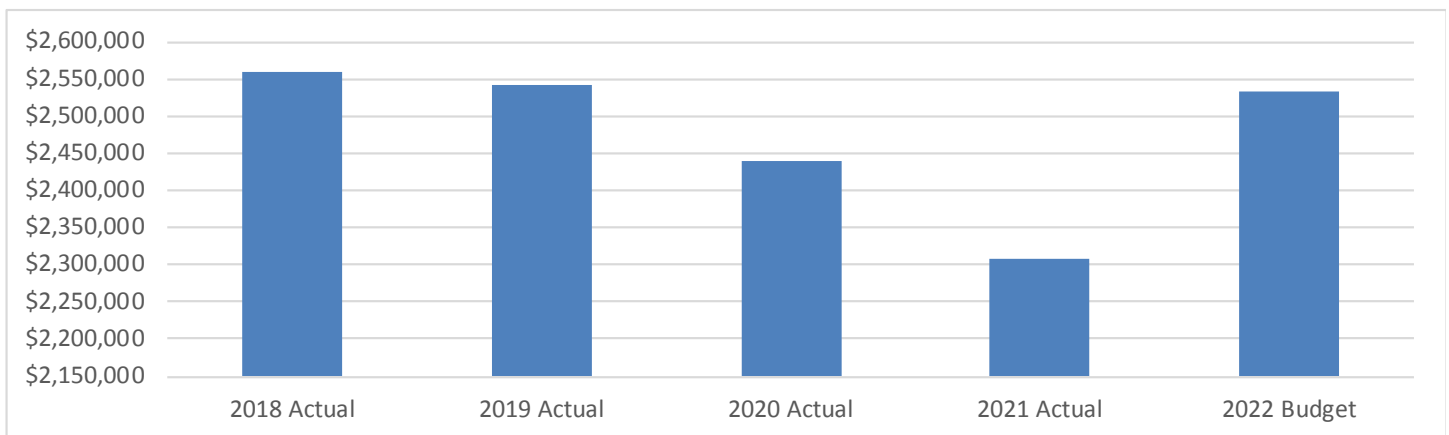
Salary expenses make up the largest portion of the Council's expenses. Staff members include 25 full-time professional staff, along with 11 full-time and 1 part-time support/administrative staff, 3 Rangers/Caretakers, and several part-time Scoutreach program personnel. These personnel support and empower over 3,650 volunteers, helping drive and deliver the Scouting program to over 12,375 youth members. The Council employs one full-time person (professional or support) for every 94 Scouting volunteers and every 318 young people registered in the Scouting program.

The 2022 salary line item includes summer camp staff salaries of \$75,000. Salaries for other part-time or temporary employees in 2022 total \$125,500, including \$5,000 for Centennial Camporee.

No raises were given in 2020 or 2021. A 5% raise pool is budgeted for 2022. Several staff positions were eliminated during a reduction-in-force, or left vacant due to attrition, in 2020 and 2021. Many, but not all, of the positions have been filled.

Actuals				Budget
2018	2019	2020	2021	2022
\$2,560,348	\$2,543,461	\$2,438,725	\$2,309,250	\$2,531,839

### Employee Compensation



## Employee Benefits - Line 16

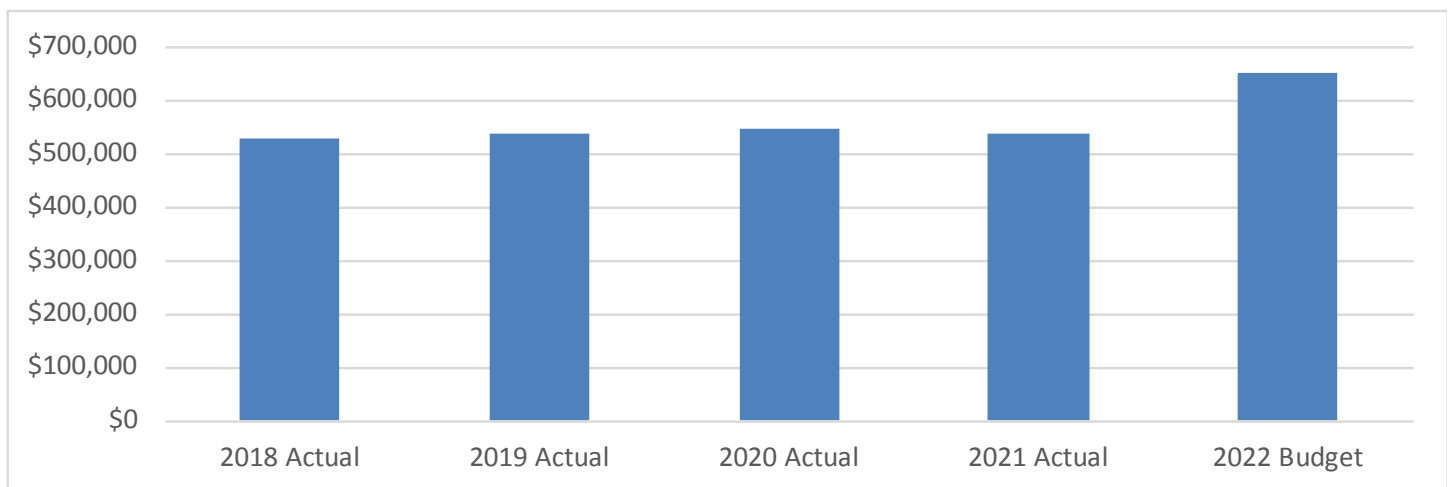
This line item represents the council cost to provide group accident, life, and medical insurances, retirement plan, long-term disability, and dental assistance to full-time employees. Note that the employee portions of those costs are not included since those costs are paid directly by the employees.

In January 2019, and again in August 2020, 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 2021 retirement cost increased from 7.75% to 12% of full-time staff salaries.

Actuals				Budget
2018	2019	2020	2021	2022
\$526,076	\$538,579	\$545,345	\$536,599	\$652,392

Benefit	2020 Actual	2021 Actual	2022 Budget
Retirement Plan/403(b) Match	\$177,483	\$251,754	\$314,774
Medical	\$310,647	\$247,249	\$298,518
Group Accident and Life Insurance	\$16,789	\$14,311	\$15,903
Dental	\$15,810	\$12,837	\$14,708
Long-Term Disability Insurance	\$12,103	\$10,449	\$8,489
Short-Term Disability Insurance	\$858	\$0	\$0
<b>TOTAL</b>	<b>\$533,690</b>	<b>\$536,599</b>	<b>\$652,392</b>

### Employee Benefits

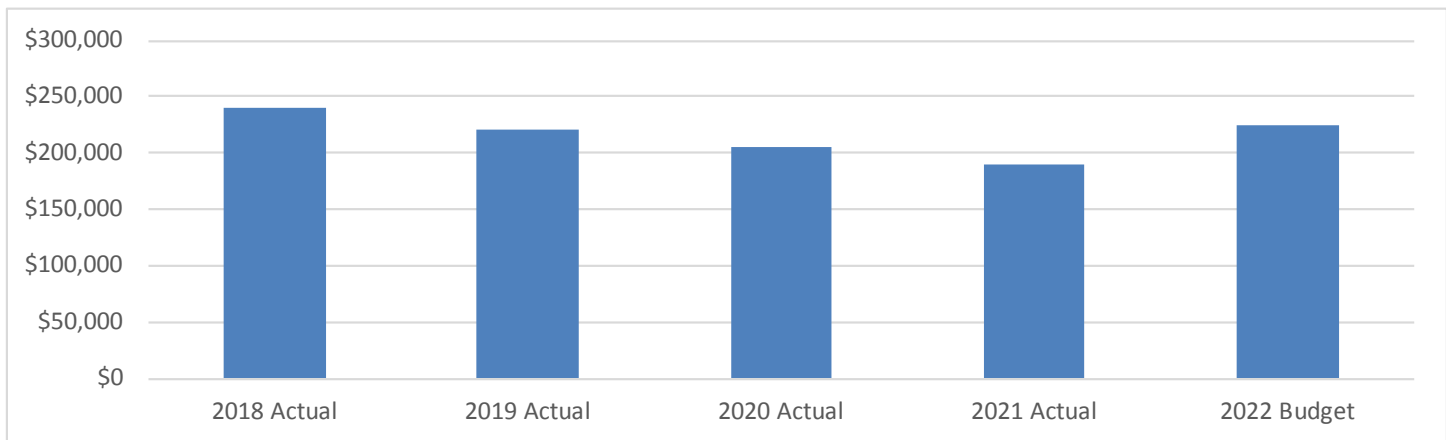


## Payroll Taxes Expense - Line 17

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

Actuals				Budget
2018	2019	2020	2021	2022
\$241,109	\$221,158	\$204,488	\$189,319	\$224,686

### Payroll Taxes Expense

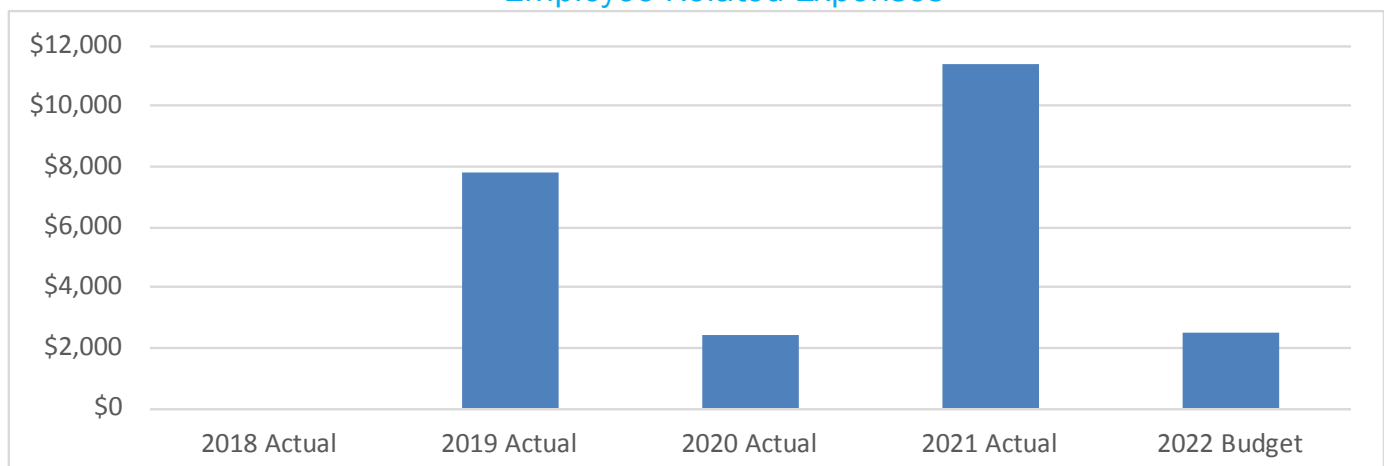


## Employee Related Expenses - Line 18

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
2018	2019	2020	2021	2022
\$0	\$7,778	\$2,446	\$11,365	\$2,500

### Employee Related Expenses



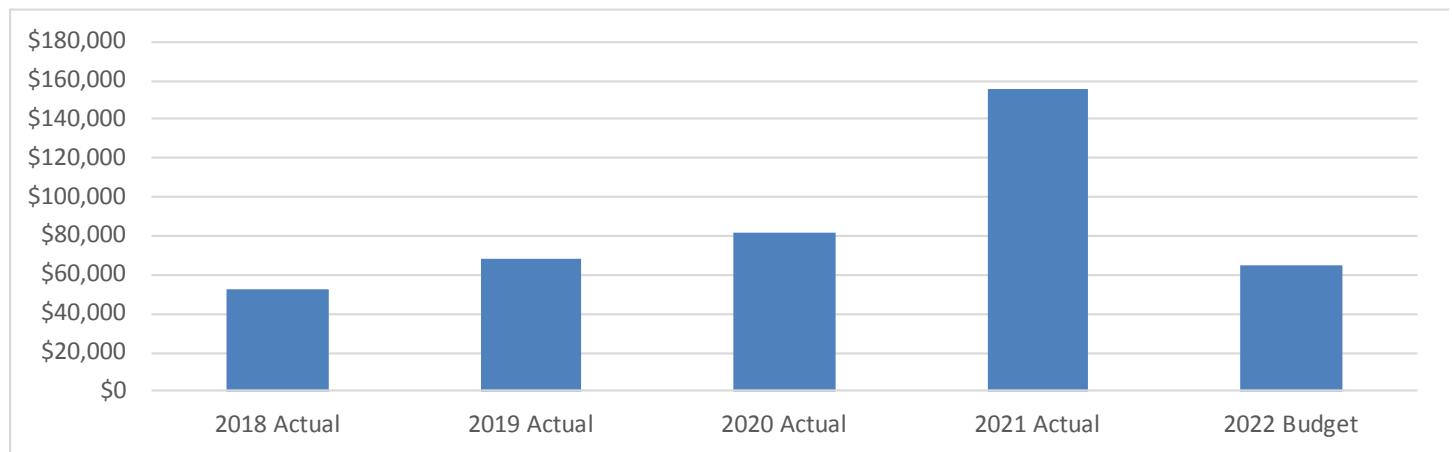
# Other Expenses

## Professional Fees - Line 19

This expense includes auditor fees, legal fees, fingerprinting costs, and numerous other fees. In 2019, \$2,675 was spent on the Jubilee. In 2020, a company that specializes in direct mail marketing was hired to run a new version of the 2021 family portion of Friends of Scouting. The direct mail program will be run in-house in 2022.

	Actuals				Budget
	2018	2019	2020	2021	2022
Audit & Tax Prep	\$25,384	\$26,255	\$26,241	\$34,098	\$27,500
Legal	\$5,000	\$1,500	\$3,090	\$1,635	\$1,635
Fundraising	\$0	\$11,445	\$23,430	\$71,660	\$19,135
Other	\$21,763	\$29,286	\$28,750	\$48,652	\$18,599
<b>Total</b>	<b>\$52,147</b>	<b>\$68,486</b>	<b>\$81,511</b>	<b>\$156,045</b>	<b>\$65,234</b>

### Professional Fees



## Program & Other Supplies - Line 20

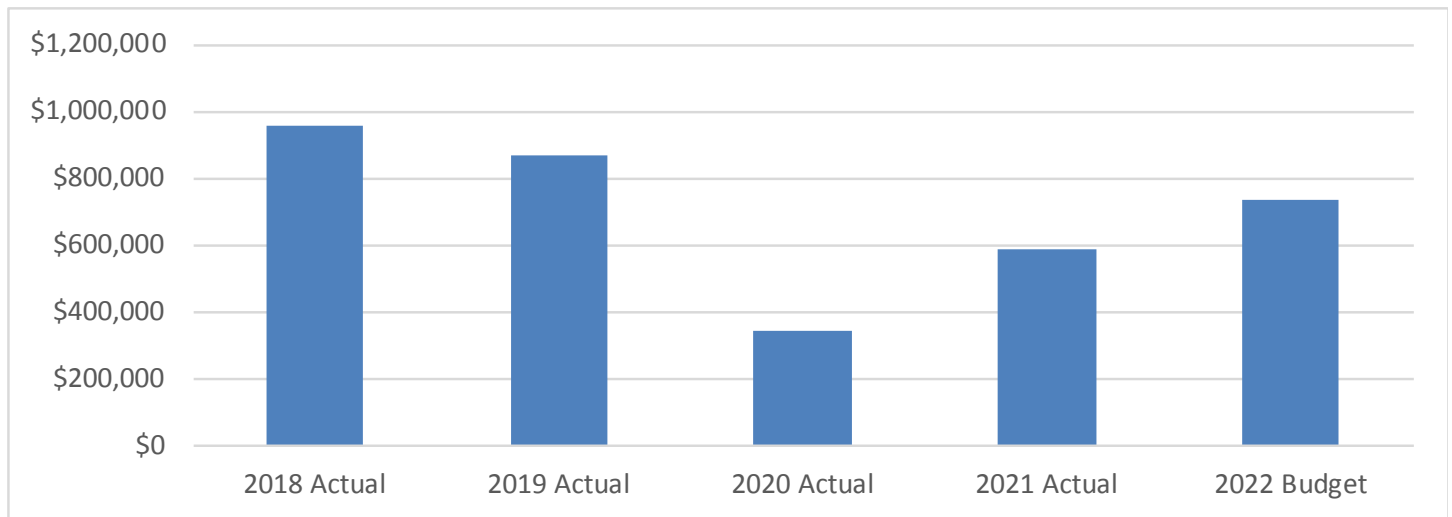
The Supplies line includes all district and council program supplies, food and commissary, sanitation, office supplies, catering for events and more. Note that \$13,384 of the 2019 actuals and \$55,000 of the 2022 budget is derived from the Centennial Camporee. \$61,768 of the 2021 actuals is from a Philmont expedition.

Actuals				Budget
2018	2019	2020	2021	2022
\$955,929	\$869,144	\$347,041	\$588,478	\$738,502

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

Category	2022 Budget
Summer Camp and Winter Camp Food	\$163,900
Food for Fundraising Events	\$121,175
La-No-Che Food Service Including Weekend Events	\$71,758
Centennial Camporee Supplies	\$55,000
Supplies and Audio-Visual for Fundraising Events	\$51,785
Total	\$470,918

### Program & Other Supplies

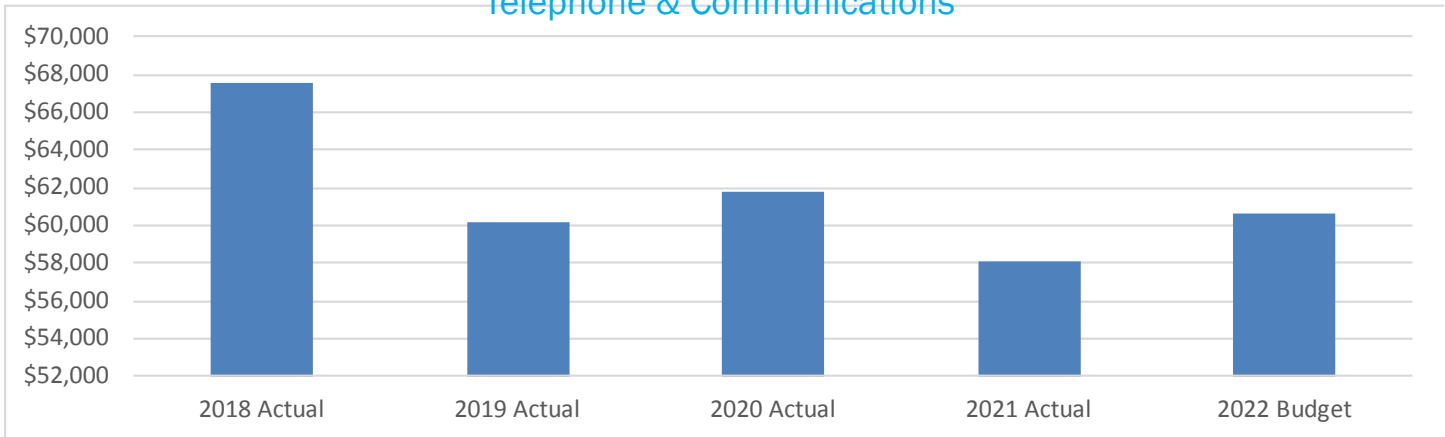


## Telephone & Communications - Line 21

The Council maintains phone service for the council service center and camp. 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
2018	2019	2020	2021	2022
\$67,523	\$60,211	\$61,844	\$58,084	\$60,600

Telephone & Communications

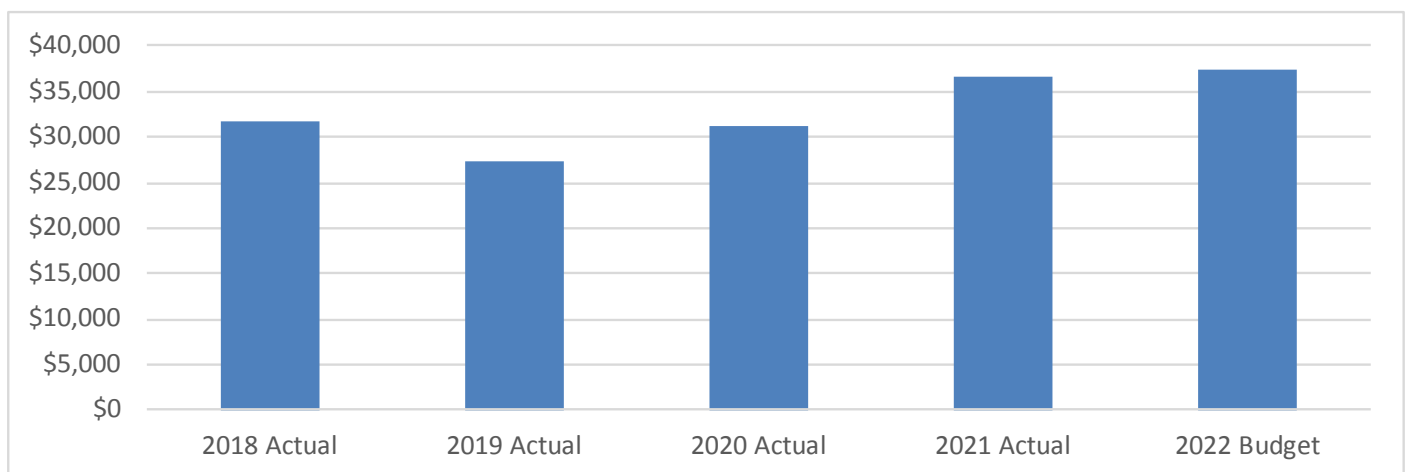


## Postage & Shipping - Line 22

The Council generates mailings to support volunteers, provide communication, and for fundraising and membership efforts. Shipping costs are also included in this line item. \$2,517 of the 2019 actuals and \$4,000 of the 2022 budget are for the Centennial Camporee. Due to numerous events being held virtually in 2020, postage and shipping expenses increased significantly. 2021 and 2022 postage include a direct mail campaign to families.

Actuals				Budget
2018	2019	2020	2021	2022
\$31,669	\$27,295	\$31,320	\$36,567	\$37,348

Postage & Shipping

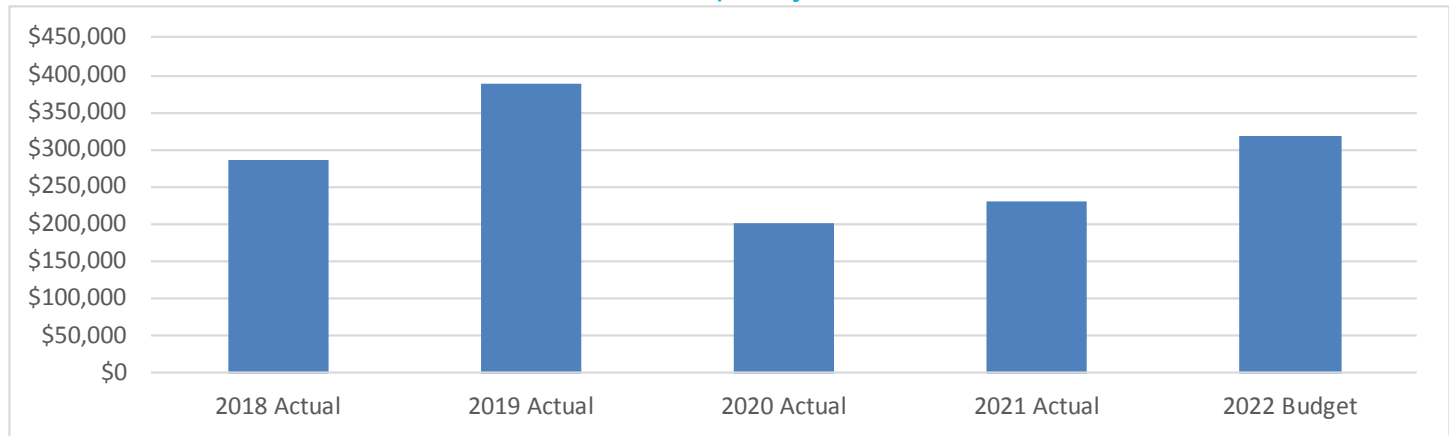


## Occupancy - Line 23

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 \$54,581 of the 2019 actuals and \$20,000 of the 2022 budget are derived from the Centennial Camporee. The Brevard Scout Shop was closed in June 2020.

Actuals				Budget
2018	2019	2020	2021	2022
\$284,832	\$387,703	\$200,572	\$230,070	\$319,586

Occupancy

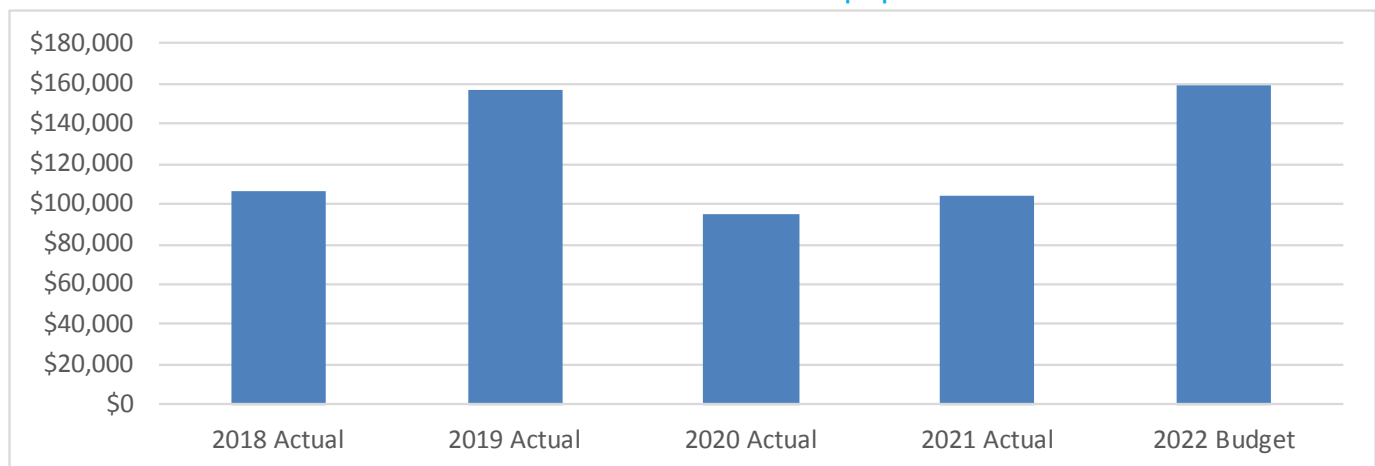


## Rental & Maintenance of Equipment - Line 24

This is the cost of repairing, renting, leasing and maintaining equipment, such as copy machines and camp equipment. In 2019 actuals and 2022 budget, this line also includes stage, lighting and sound rentals for the Jubilee in the amounts of \$36,905 and \$35,000, respectively.

Actuals				Budget
2018	2019	2020	2021	2022
\$106,416	\$156,802	\$94,912	\$103,758	\$158,805

Rental & Maintenance of Equipment

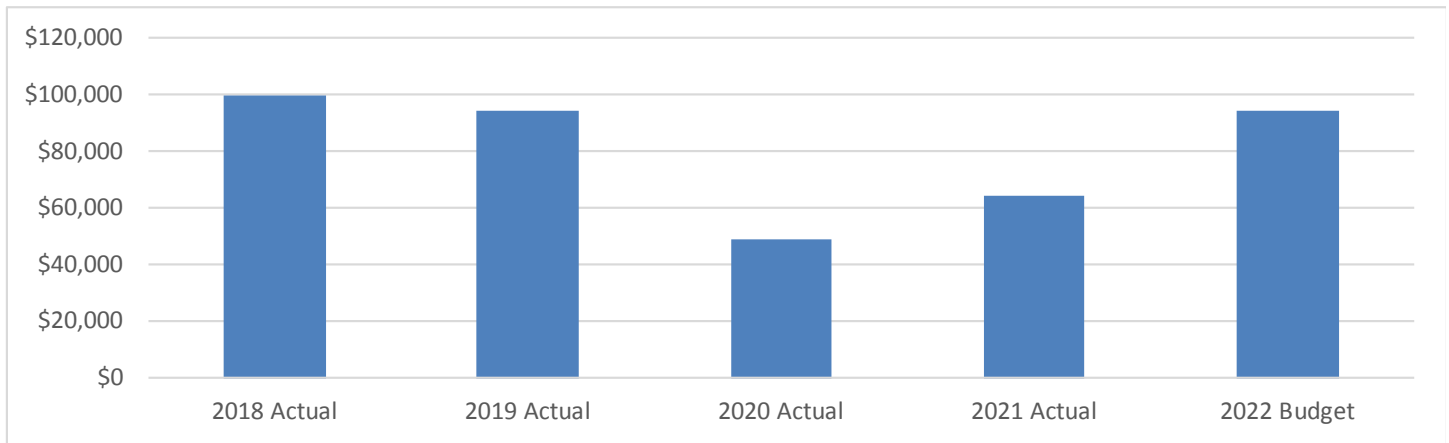


## Publication & Media - Line 25

This line includes the costs of in-house and outsourced printing. Note that \$1,285 of the 2019 actuals and \$2,220 of the 2022 budget are derived from the Centennial Camporee. \$410 of the 2021 actuals is from a Philmont expedition.

Actuals				Budget
2018	2019	2020	2021	2022
\$100,227	\$94,609	\$48,754	\$64,250	\$94,405

### Publication & Media

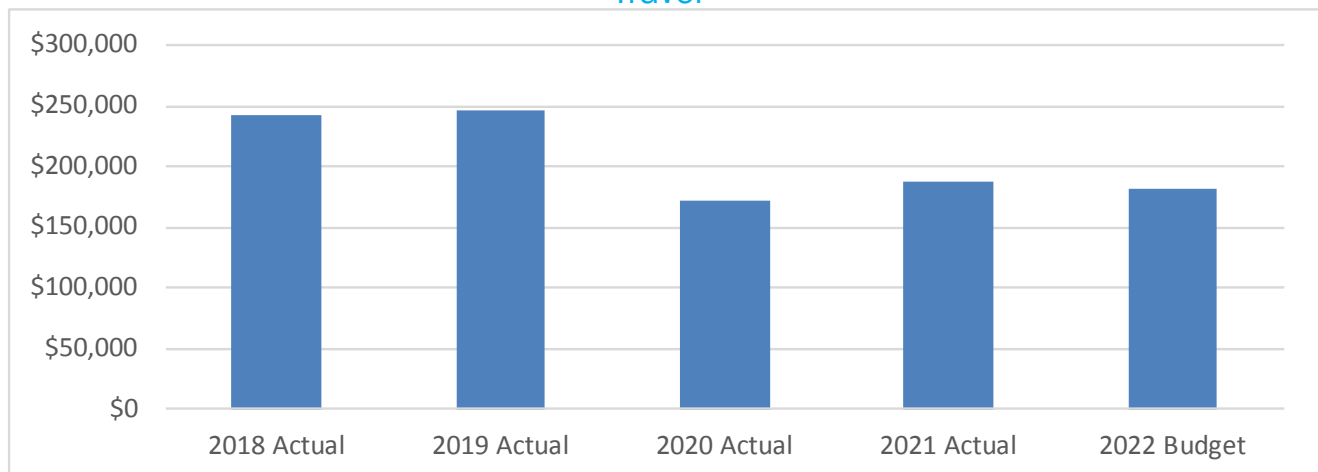


## Travel - Line 26

The travel line includes camp and council vehicle repair and licensing, leasing of vehicles, fuel, oil, and staff travel expenses. \$15,050 of the 2021 actuals is from a Philmont expedition.

Actuals				Budget
2018	2019	2020	2021	2022
\$241,733	\$246,597	\$172,630	\$186,768	\$182,401

### Travel



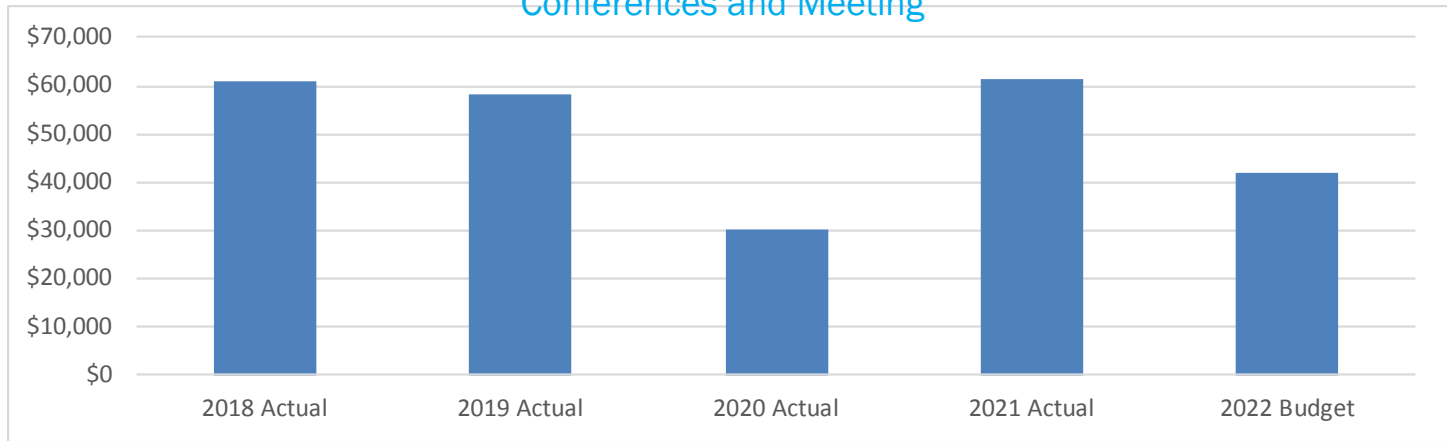


## Conferences and Meeting - Line 27

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. Note that \$11,000 of the 2019 actuals and \$15,000 of the 2022 budget are derived from the Centennial Camporee. \$50,590 of the 2021 actuals is from a Philmont expedition.

Actuals				Budget
2018	2019	2020	2021	2022
\$60,716	\$58,052	\$30,014	\$61,335	\$42,160

Conferences and Meeting

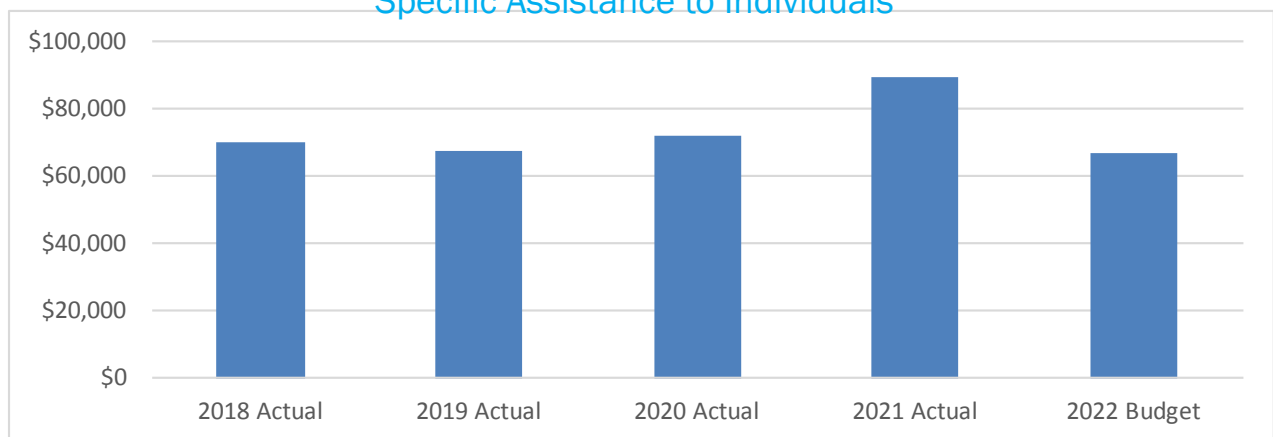


## Specific Assistance to Individuals - Line 28

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
2018	2019	2020	2021	2022
\$70,435	\$67,521	\$72,320	\$89,434	\$67,000

Specific Assistance to Individuals

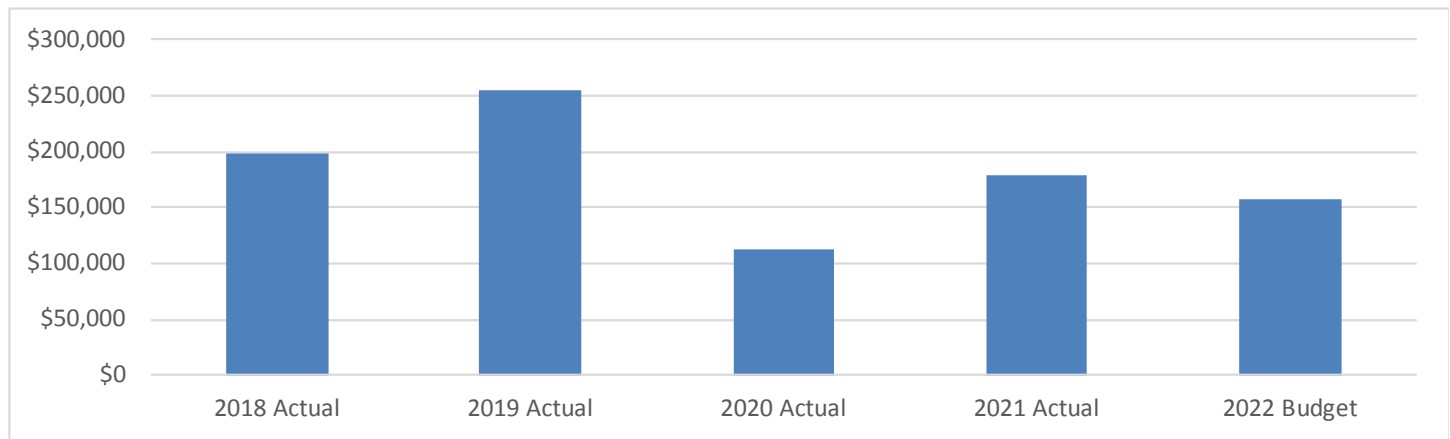


## Recognition & Awards - Line 29

This line shows expenses for items such as awards for Scouts, volunteers and staff. The largest expenses in this item are popcorn prizes and camp card incentives, including the expanded “earn camp free” program. In 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. \$2,356 of the 2019 actuals and \$4,450 of the 2022 budget are for Centennial Camporee. \$1,626 of the 2021 actuals is from a Philmont expedition.

Actuals				Budget
2018	2019	2020	2021	2022
\$199,211	\$254,288	\$107,899	\$178,792	\$156,738

### Recognition & Awards



## Interest - Line 30

This line shows expenses for interest on loans. In 2020, due to COVID-19, the council borrowed \$500,000 using a pre-established line of credit, which was fully repaid prior to the end of 2020. In 2022, the council plans to borrow against the line of credit, primarily to help pay the council obligation to the Victim Trust Fund related to the National BSA financial restructuring (see note in Line 32). The council expects to repay the loan by the end of 2022.

Actuals				Budget
2018	2019	2020	2021	2022
\$0	\$0	\$10,924	0	\$21,000

# Insurance - Line 31

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 was no longer required to contribute to the national liability insurance.**

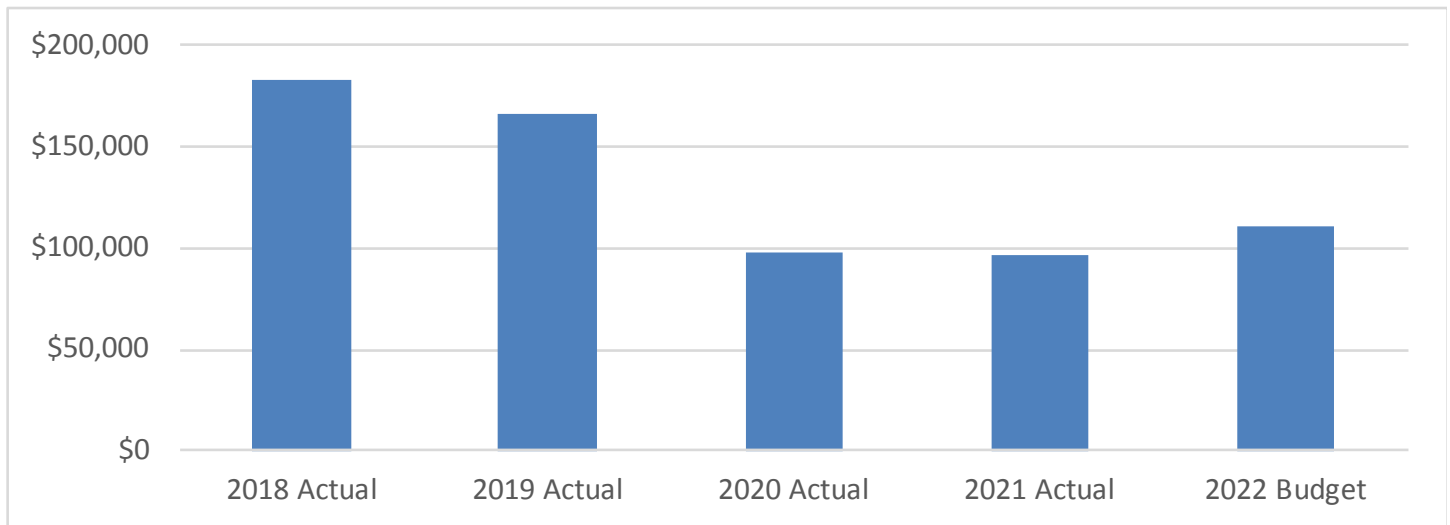
## Insurance (not including Worker's Comp and Unemployment)

Actuals				Budget
2018	2019	2020	2021	2022
\$182,574	\$166,656	\$97,627	\$96,885	\$107,240

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

	Actuals				Budget
	2018	2019	2020	2021	2022
Liability	\$94,016	\$82,363	\$953	\$0	\$1,000
A & S	\$20,757	\$17,807	\$20,515	\$16,281	\$20,500
Property	\$45,608	\$39,290	\$43,304	\$48,748	\$54,965
Vehicles	\$20,422	\$24,695	\$26,227	\$26,835	\$25,629
D & O	\$1,770	\$1,946	\$6,725	\$4,164	\$4,289
Fidelity	\$0	\$556	\$857	\$857	\$857
Wrk Comp	\$50,418	\$34,212	\$27,000	\$12,028	\$23,000
Unemp	\$8,582	\$8,001	\$8,000	\$12,920	\$8,000
Total	\$241,574	\$208,869	\$133,581	\$129,575	\$138,240

## Insurance



## Other Expenses - Line 32

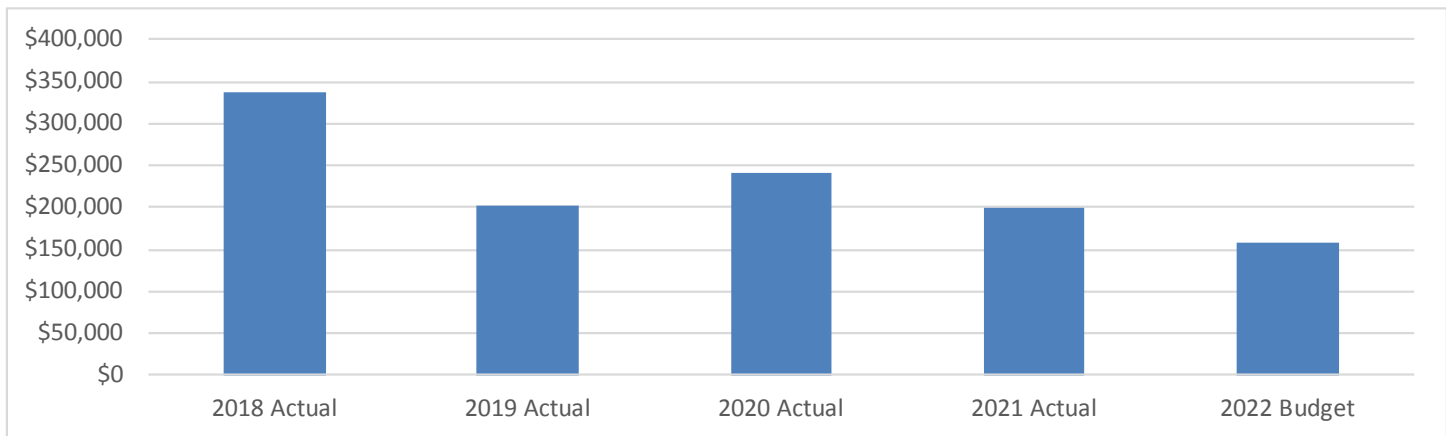
This line covers expenses that do not fit into any of the other categories, primarily costs of advertising, credit card processing, bank fees, and bad debt. \$86 of the 2021 actuals is from a Philmont expedition.

Actuals				Budget
2018	2019	2020	2021	2022
\$337,439	\$201,185	\$240,039	\$199,952	\$156,915

The expenses in this category are shown below:

Category	2021 Actual	2022 Budget
Advertising donated for Lightfest	\$95,000	\$100,000
Advertising for Centennial Camporee	\$0	\$500
Advertising for other activities	\$2,147	\$4,100
Bank service fees	\$4,311	\$4,000
Payroll service fees	\$4,825	\$5,000
Credit card processing costs	\$45,590	\$39,675
Permits	\$359	\$450
Uncollectable debts and pledges	\$47,720	\$3,190
Total	\$199,952	\$156,915

### Other Expenses

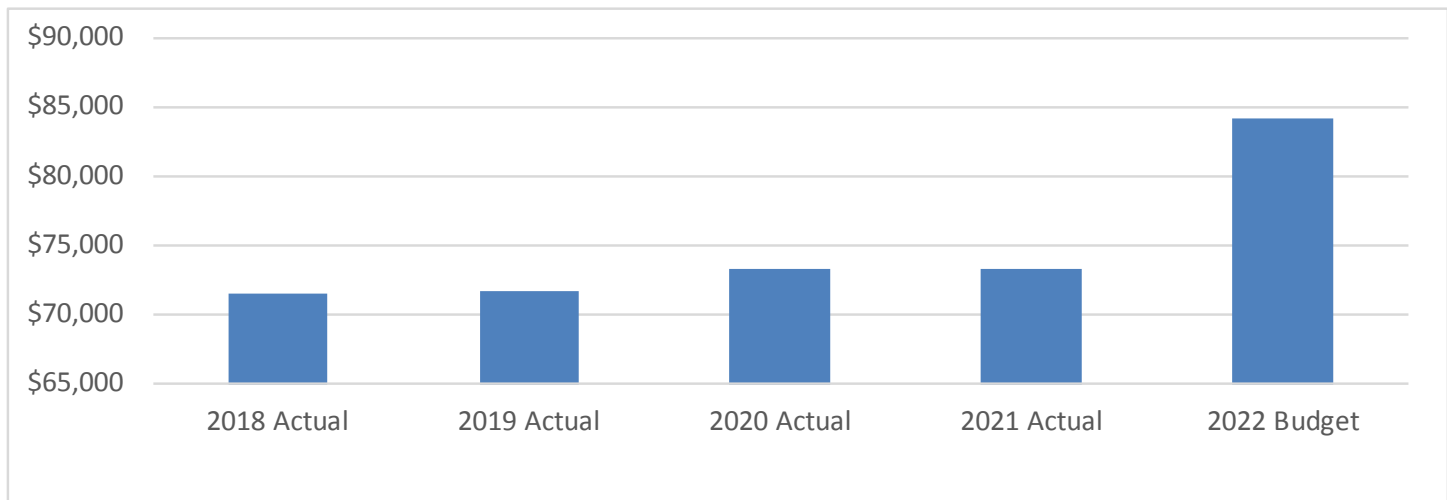


## National Charter and Service Fees - Line 33

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

Actuals				Budget
2018	2019	2020	2021	2022
\$71,544	\$71,644	\$73,240	\$73,239	\$84,425

National Charter and Service Fees



# Summary Budget Analysis Snapshot Used in Budget Explanation

Central Florida Council - #083

Boy Scouts of America America

## Standard Statement of Budgeted Operations - Unrestricted - Period Ending: December 31, 2021

Operating Fund	2021 Year to Date			2022	Line #
	Budget	Actual	Over/Under	Budget	
<b>Support and revenue</b>					
Direct support:					
Net direct mail			-		
Friends of Scouting:					
FOS contributions	1,429,981	1,050,895	(379,087)	1,500,000	
Net assets released FOS	290,019	290,019	-	-	
Provision uncoll FOS	(78,100)	-	78,100	(67,650)	1
Net Friends of Scouting	1,641,900	1,340,913	(300,987)	1,432,350	
Project sales:					
Project sales contributions	110,159	195,541	85,382	160,263	
Net asset released proj sales	500	-	(500)	2,000	2
Net project sales	110,659	195,541	84,882	162,263	
Special events:					
Special event contributions	497,809	543,249	45,440	578,800	
Net assets release spec events	61,691	46,691	(15,000)	-	
Spec event prov uncollectible	(5,000)	-	5,000	(3,000)	3
Spec event cost direct benefit	(223,000)	(296,391)	(73,391)	(282,300)	
Net special events	331,500	293,550	(37,950)	293,500	
Legacies and bequests:					
Legacies and bequests contrib	-	5,850	5,850	462,334	4
Net legacies and bequests	-	5,850	5,850	462,334	
Foundations and trusts:					
Foundations and trusts	-	26,078	26,078	10,000	5
Net foundations and trusts	-	26,078	26,078	10,000	
Other direct:					
Other direct contributions	10,000	9,076	(924)	6,500	6
Net other direct contributions	10,000	9,076	(924)	6,500	
<b>Total direct support</b>	<b>2,094,059</b>	<b>1,871,008</b>	<b>(223,051)</b>	<b>2,366,947</b>	-
Indirect support:					
Net associated organizations			-		7
United Way:					
United Way contributions	89,000	35,492	(53,508)	42,200	
Net assets released United Way	9,000	9,000	-	13,000	8
Net United Way	98,000	44,492	(53,508)	55,200	
Unassociated organizations:					
Net assets released unassoc org	-	-	-	-	-
Net unassociated organizations	-	-	-	-	-
Net other indirect contributions			-		
Government fees and grants:					
Government fees grants gross	-	1,772,658	1,772,658		
Government grants and fees	-	1,772,658	1,772,658	3,750	9
<b>Total indirect support</b>	<b>98,000</b>	<b>1,817,150</b>	<b>1,719,150</b>	<b>58,950</b>	
Revenue:					
Net sale of scouting supplies			-		
Product sales:					
Product sales	1,566,367	1,219,958	(346,409)	1,958,743	
Product sales cost of goods	(430,183)	(337,396)	92,787	(486,443)	10
Product sales unit commissions	(543,581)	(445,515)	98,067	(715,926)	
Net product sales	592,603	437,048	(155,555)	756,374	
Investment:					
Investment income current	65,000	65,000	-	75,000	
Investment income	65,000	65,000	-	75,000	11
Realized invest gain/loss			-		
Unrealized invest gain/loss			-		
Camping:					
Camp revenues	1,362,996	784,566	(578,431)	1,163,797	
Camp trading post sales	117,235	128,533	11,298	115,200	
Camp TP cost of goods sold	(71,135)	(59,646)	11,488	(63,925)	12

Standard Statement of Budgeted Operations - Unrestricted -  
 Period Ending: December 31, 2021

Operating Fund	2021 Year to Date			2022	Line #
	Budget	Actual	Over/Under	Budget	
Camp refunds and discounts	(33,480)	(27,864)	5,616	(24,100)	
Net camping revenue	1,375,617	825,589	(550,028)	1,190,972	
Activities:					
Activity revenues	423,255	390,298	(32,957)	394,170	
Activity trading post sales	2,404	879	(1,525)	6,750	13
Activity TP cost of goods	(450)	(1,195)	(745)	(3,820)	
Activity refunds and discounts	(2,275)	(437)	1,838	(1,675)	
Net activity revenue	422,934	389,545	(33,389)	395,425	
Other revenue	868,868	737,947	(130,922)	890,313	14
<b>Total revenue</b>	<b>3,325,022</b>	<b>2,455,128</b>	<b>(869,894)</b>	<b>3,308,084</b>	
<b>Total support and revenue</b>	<b>5,517,081</b>	<b>6,143,286</b>	<b>626,204</b>	<b>5,733,981</b>	
<b>Expenses</b>					
Employee compensation:					
Salaries	2,294,736	2,309,250	14,514	2,531,839	15
Employee benefits	561,192	536,599	(24,592)	652,392	16
Payroll taxes	210,542	189,319	(21,223)	224,686	17
Employee related	2,500	11,365	8,865	2,500	18
Total employee compensation	3,068,970	3,046,533	(22,436)	3,411,416	
Other Expenses:					
Professional fees	125,564	156,045	30,481	65,234	19
Program and other supplies	779,331	588,478	(190,852)	738,502	20
Telephone and communications	57,400	58,084	684	60,600	21
Postage and shipping	32,779	36,567	3,788	37,348	22
Occupancy	281,062	230,070	(50,992)	319,586	23
Rental and maintenance of equi	113,608	103,758	(9,851)	158,805	24
Publication and media	66,154	64,250	(1,903)	94,405	25
Travel	219,149	186,768	(32,381)	182,401	26
Conferences and meeting	63,550	61,335	(2,215)	42,160	27
Specific assistance to individ	50,750	89,434	38,684	67,000	28
Recognition and awards	185,215	178,792	(6,423)	156,738	29
Interest	13,750	-	(13,750)	21,000	30
Insurance	88,650	96,885	8,236	110,773	31
Other	146,311	199,952	53,641	156,915	32
National charter and serv fees	73,239	73,239	-	84,225	33
Total other expenses	2,296,511	2,123,657	(172,853)	2,295,692	
<b>Total expenses</b>	<b>5,365,481</b>	<b>5,170,191</b>	<b>(195,290)</b>	<b>5,707,109</b>	-
<b>Surplus (deficit) UR revenue/expense</b>	<b>151,601</b>	<b>973,095</b>	<b>821,494</b>	<b>26,873</b>	

Net assets summary

<b>Unrestricted net assets - beginning of year</b>		<b>(305,769)</b>		667,326	
Change in net assets from operations	151,601	973,095	821,494	26,873	-
Adjustments to net assets	-	-	-	-	-
Transfers between funds	-	-	-	-	-
<b>Change in unrestricted net assets</b>	<b>151,601</b>	<b>973,095</b>	<b>821,494</b>	<b>26,873</b>	-
<b>Unrestricted net assets - end of period</b>		<b>667,326</b>	<b>821,494</b>	<b>694,199</b>	

