



CENTRAL FLORIDA COUNCIL  
BOY SCOUTS OF AMERICA

# 2023 Budget and Budget Explanation

Approved by Council Board 12/14/22, Adjusted for 2022 Actuals

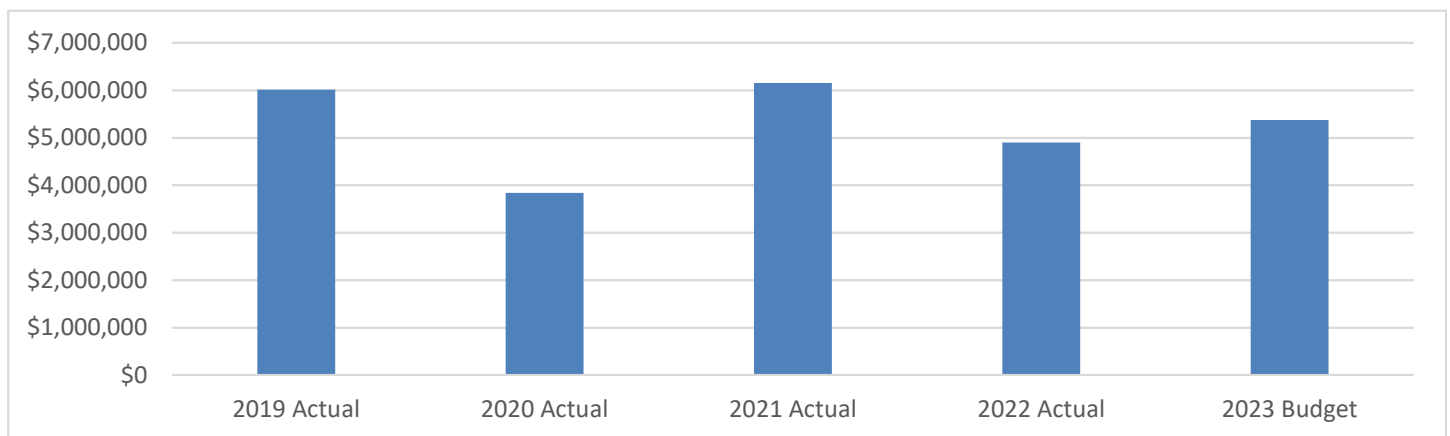
# Central Florida Council 2023 Budget

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 2023 has been considered, but there are significant unknowns at the time the budget was produced and approved.

## Support and Revenue

Actuals				Budget
2019	2020	2021	2022	2023
\$6,016,822	\$3,838,247	\$6,153,125	\$4,904,353	\$5,378,434

### Support and Revenue



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 and next in 2023, does not cause large fluctuations on both the income and expense lines. The 2021 National Jamboree was postponed until 2023 due to COVID-19. 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. Revenue from the Jamboree is budgeted at \$416,000 for 2023.

## Support and Revenue Including National Jamboree

Actuals				Budget
2019	2020	2021	2022	2023
\$6,016,822	\$3,838,247	\$6,153,125	\$4,904,353	\$5,794,434

# 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

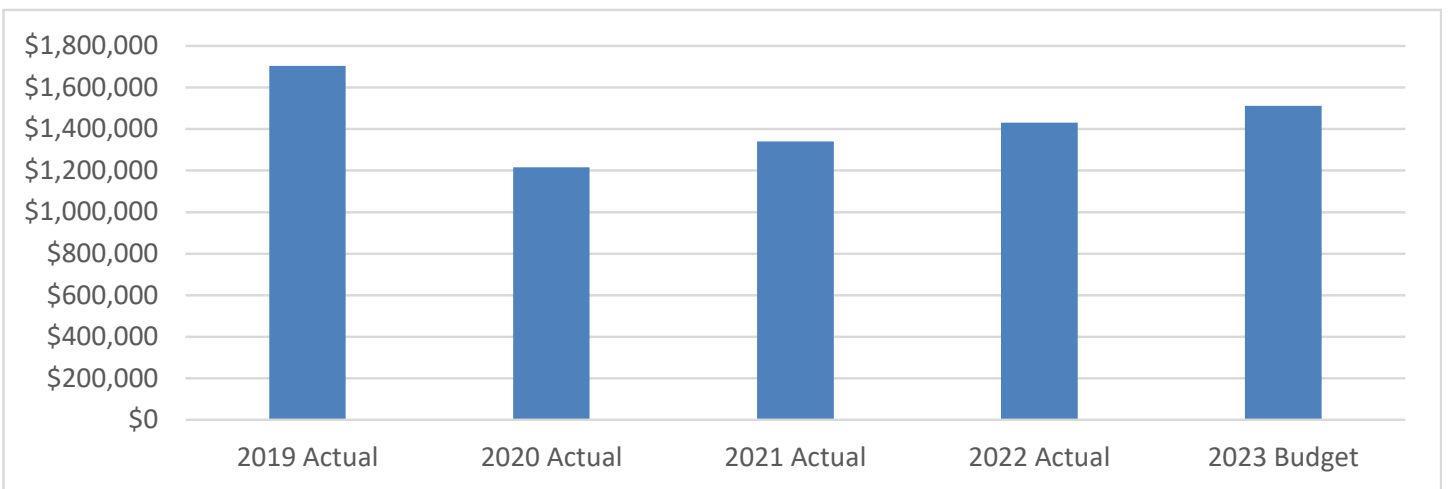
The following table show Friends of Scouting donations net of an allowance for uncollectable pledges. Based on past history, there is a 3.8% allowance for uncollectable community pledges.

Actuals				Budget
2019	2020	2021	2022	2023
\$1,703,113	\$1,216,207	\$1,340,913	\$1,430,275	\$1,511,747

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

Community	Family	Total FOS Gross	Uncollectable	Net
\$1,493,500	\$75,000	\$1,568,500	\$56,753	\$1,511,747

Friends of Scouting (Net of Uncollectable)



## Project Sales – Line 2

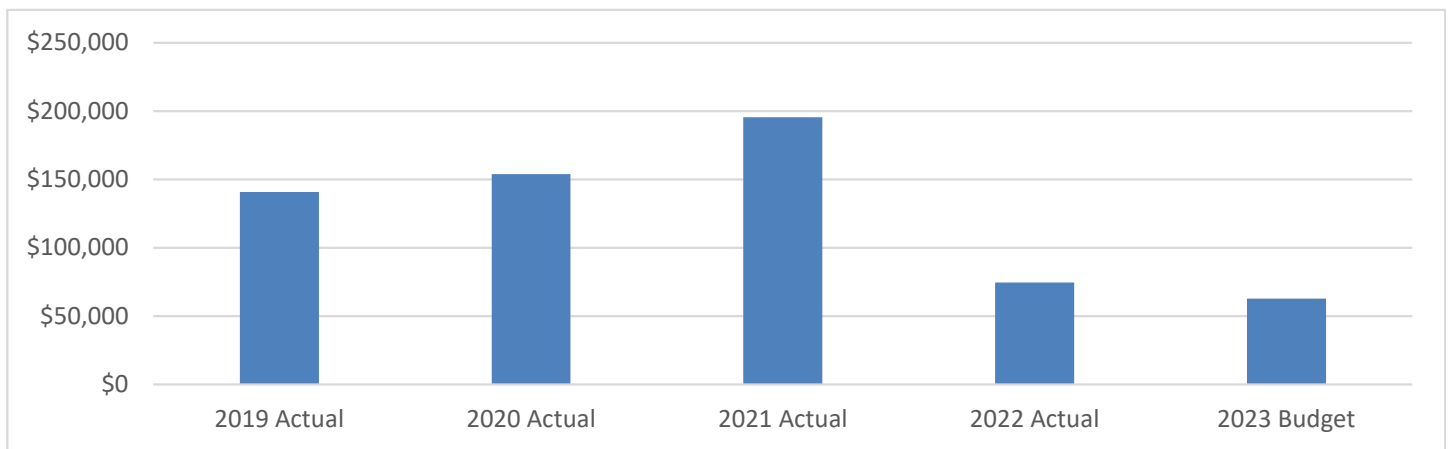
Project sales generally include gifts-in-kind of items that would otherwise be purchased out of the standard budget, donations of items such as advertising that probably would not otherwise be purchased, and donations of cash that are intended for a specific purpose, including the following:

- 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 in past years

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. 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. The last year for Lightfest was 2021. For the National Jamboree for 2023, not included below, the budget for this line is \$16,245 worth of camperships.

Actuals				Budget
2019	2020	2021	2022	2023
\$140,934	\$153,942	\$195,541	\$74,573	\$62,859

### Project Sales



## Special Events – Line 3

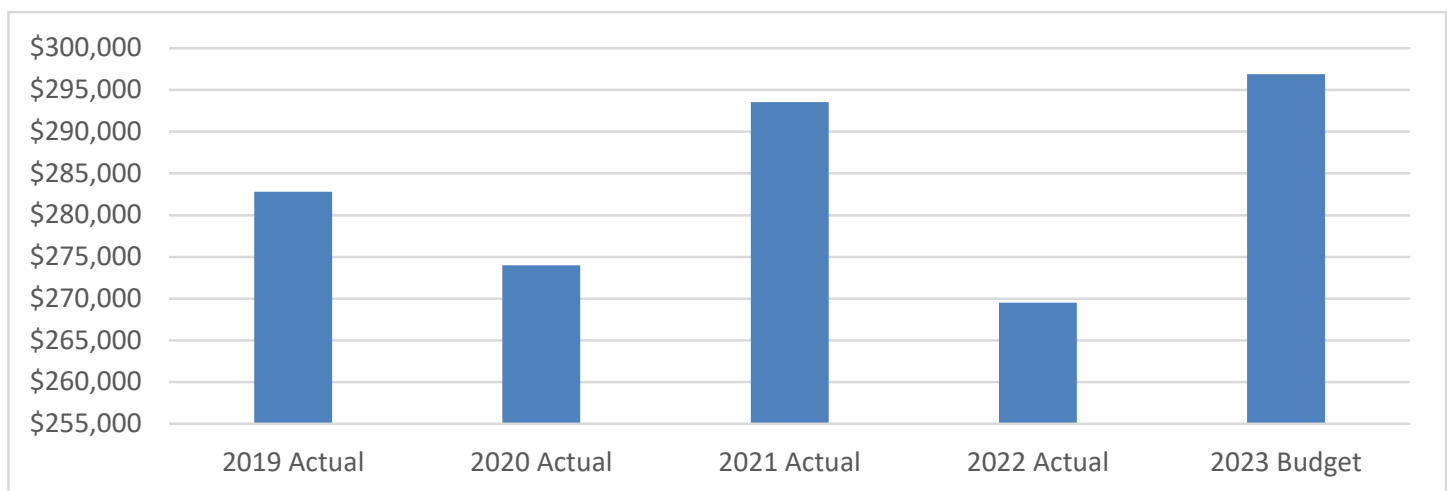
Several specific events make up this category:

- Sporting Clays Tournament - designed as a premier shooting event and a highlight of the year for donor cultivation and business development amongst participants
- Clays & 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.
- Space Coast Golf Tournament – 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. The last year of this event was 2021.
- Hispanic Heritage Luncheon benefiting Hispanic outreach and program support
- Whitney M. Young, Jr. Service Award Luncheon benefiting Scoutreach youth
- One World Scouting Luncheon, combining 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
2019	2020	2021	2022	2023
\$282,790	\$274,001	\$293,550	\$269,519	\$296,900

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
		2019	2020	2021	2022	2023
Sporting Clays	GI	\$157,790	\$124,225	\$147,875	\$132,110	\$150,000
	DB	\$35,565	\$23,354	\$34,791	\$32,428	\$33,000
	OE	\$9,355	\$24,719	\$7,972	\$1,652	\$8,050
	NET	\$112,871	\$76,152	\$105,112	\$98,029	\$108,950
Clays and Birdies	GI	\$89,900	\$94,000	\$74,480	\$95,992	\$105,000
	DB	\$43,523	\$18,590	\$45,579	\$54,333	\$60,000
	OE	\$7,469	\$30,031	\$2,036	\$16,738	\$2,387
	NET	\$38,909	\$45,379	\$26,866	\$24,921	\$42,613
Space Coast Golf	GI	\$12,727	\$9,975	\$12,813	\$10,110	\$11,500
	DB	\$3,270	\$1,363	\$2,624	\$2,859	\$3,700
	OE	\$450	\$1,199	\$1,274	\$195	\$800
	NET	\$9,008	\$7,413	\$8,915	\$7,057	\$7,000
Casino Night Auction	GI	\$63,926	\$19,365	\$46,102	\$83,057	\$85,000
	DB	\$34,306	\$0	\$3,500	\$2,696	\$6,000
	OE	\$6,263	\$3,363	\$8,448	\$11,946	\$9,765
	NET	\$23,356	\$16,002	\$34,154	\$68,415	\$69,235
Space Coast Lightfest	GI	\$297,764	\$429,793	\$470,179	\$9,972	\$0
	DB	\$117,128	\$183,134	\$204,115	\$0	\$0
	OE	\$97,821	\$123,315	\$135,209	\$1,500	\$0
	NET	\$82,815	\$123,344	\$130,855	\$8,472	\$0
One World Scouting Luncheon started 2021, previously Whitney M Young Jr. Luncheon	GI	\$25,783	\$15,876	\$36,915	\$37,905	\$50,000
	AU	\$500	\$1,500	\$0	\$0	\$2,400
	DB	\$8,610	\$0	\$4,760	\$4,886	\$7,500
	OE	\$1,475	\$1,326	\$1,386	\$1,272	\$1,715
	NET	\$15,197	\$13,051	\$30,769	\$31,747	\$38,385
Hispanic Heritage Luncheon	GI	\$23,281	\$3,760	\$7,050	Combined with Whitney Young into One World Scouting Luncheon starting in 2021	
	AU	\$400	\$1,200	\$0		
	DB	\$4,722	\$0	\$0		
	OE	\$1,361	\$168	\$4,658		
	NET	\$16,799	\$2,392	\$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
2019	2020	2021	2022	2023
\$306,273	\$21,102	\$5,850	\$463,034	\$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
2019	2020	2021	2022	2023
\$-	\$5,000	\$26,078	\$25,906	\$10,000

## Other Direct Contributions - Line 6

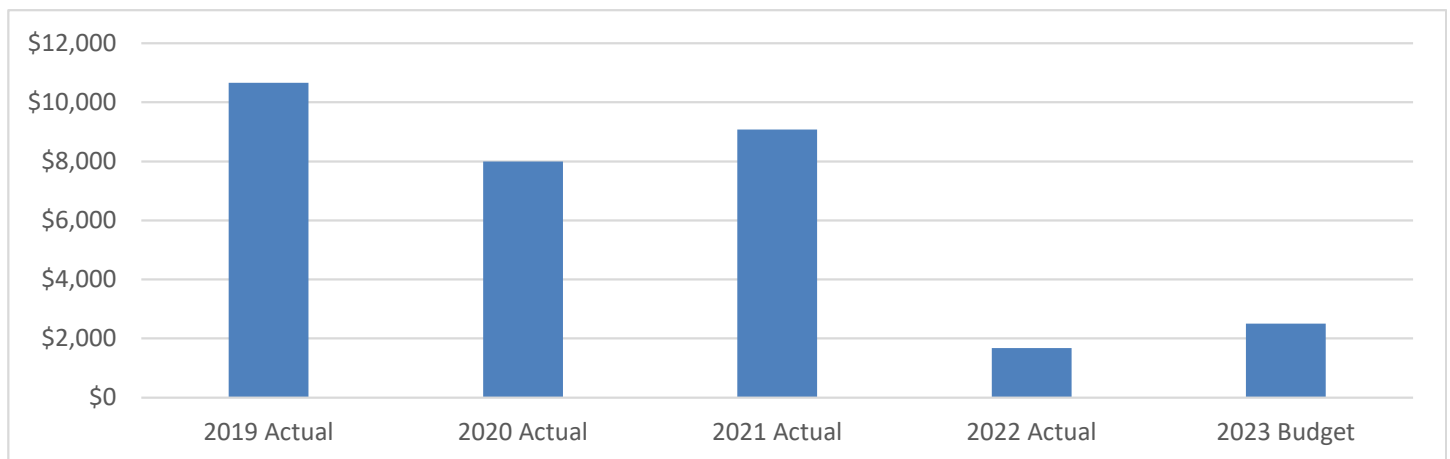
Income that does not fit into the above categories and is donated directly to the Council is placed in this category.

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 activities and training events. Since none of the program fee events typically benefit Explorers, they 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 2019 through 2020 has been moved to Other Income for the chart and graph below.

Actuals				Budget
2019	2020	2021	2022	2023
\$10,656	\$7,991	\$9,076	\$1,675	\$2,500

### 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.

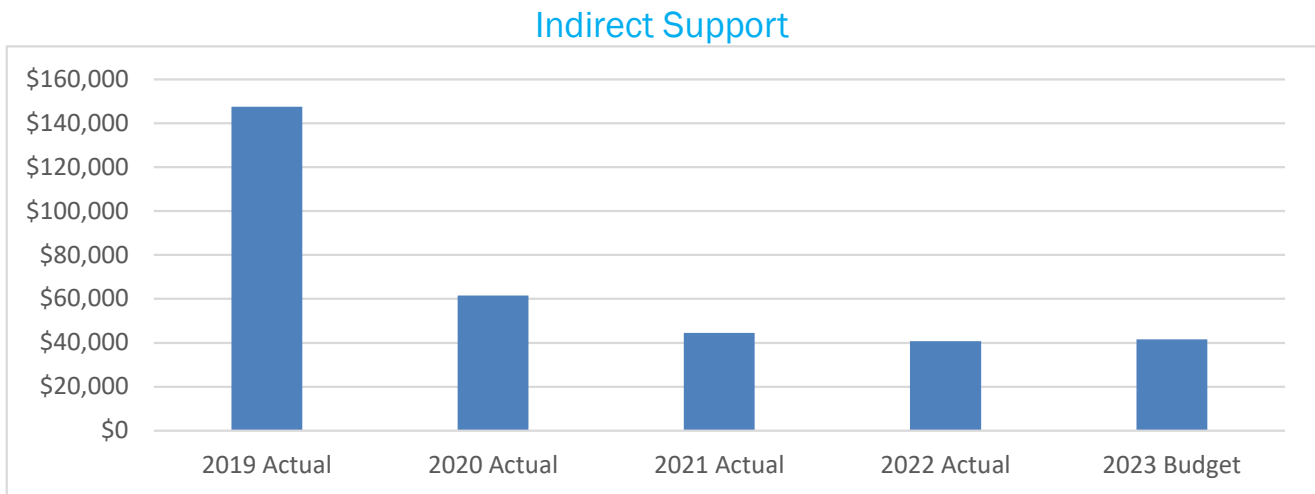
## United Way – Line 8

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 since 2019.

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

	Actuals				Budget
	2019	2020	2021	2022	2023
UWB	\$28,883	\$24,167	\$24,082	\$20,411	\$21,000
UWLS	\$10,000	\$1,455	\$2,385	\$1,045	\$3,000
UWVF	\$0	\$1,519	\$121	\$0	\$0
HFUW	\$95,646	\$21,965	\$8,045	\$4,629	\$7,000
OTHER	\$13,106	\$12,387	\$9,860	\$14,651	\$10,500
<b>TOTAL</b>	<b>\$147,636</b>	<b>\$61,492</b>	<b>\$44,492</b>	<b>\$40,736</b>	<b>\$41,500</b>

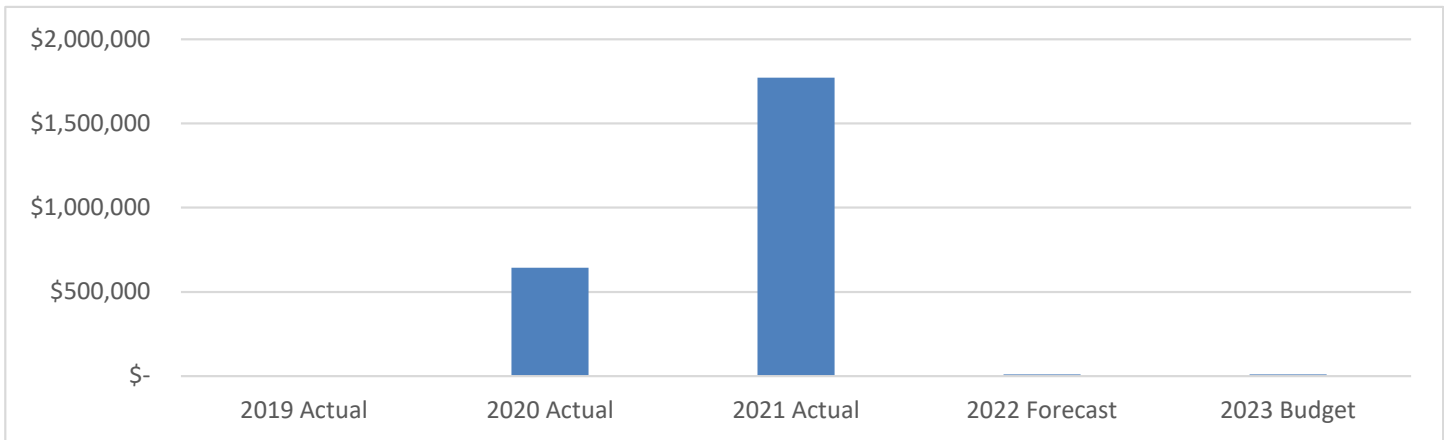


## Government Fees and Grants – Line 9

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 late 2022 or early 2023. The Council also received a grant for Scoutreach from the City of Orlando in 2022 and expects to receive a similar amount in 2023.

Actuals				Budget
2019	2020	2021	2022	2023
\$-	\$643,500	\$1,772,658	\$9,427	\$10,000

### Government Fees and Grants



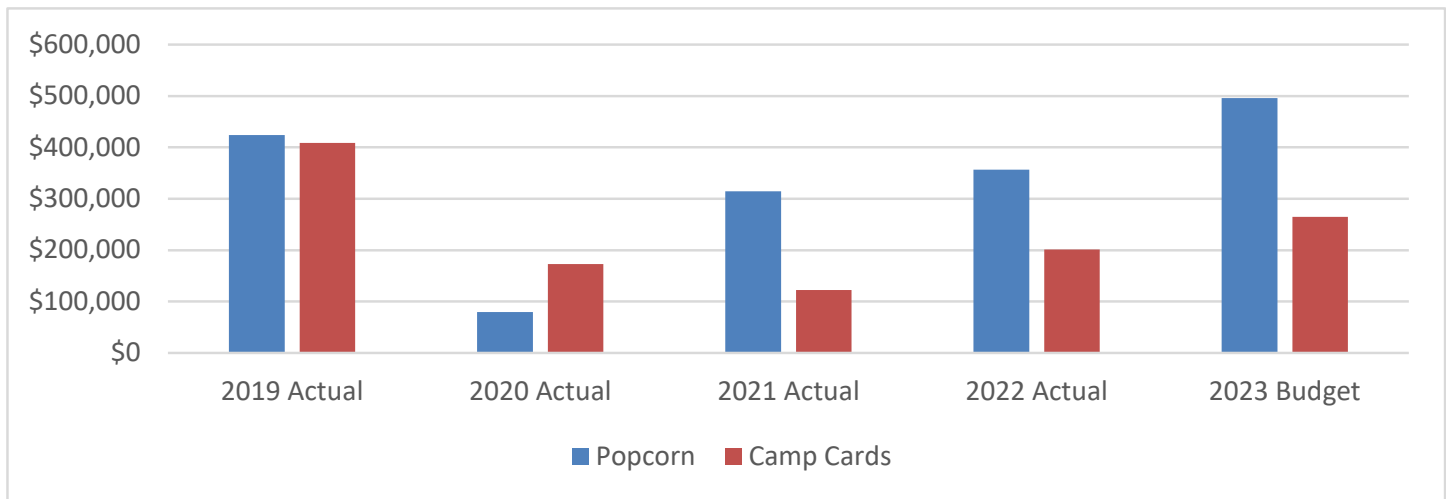
# Revenue

## Product Sales – Line 10

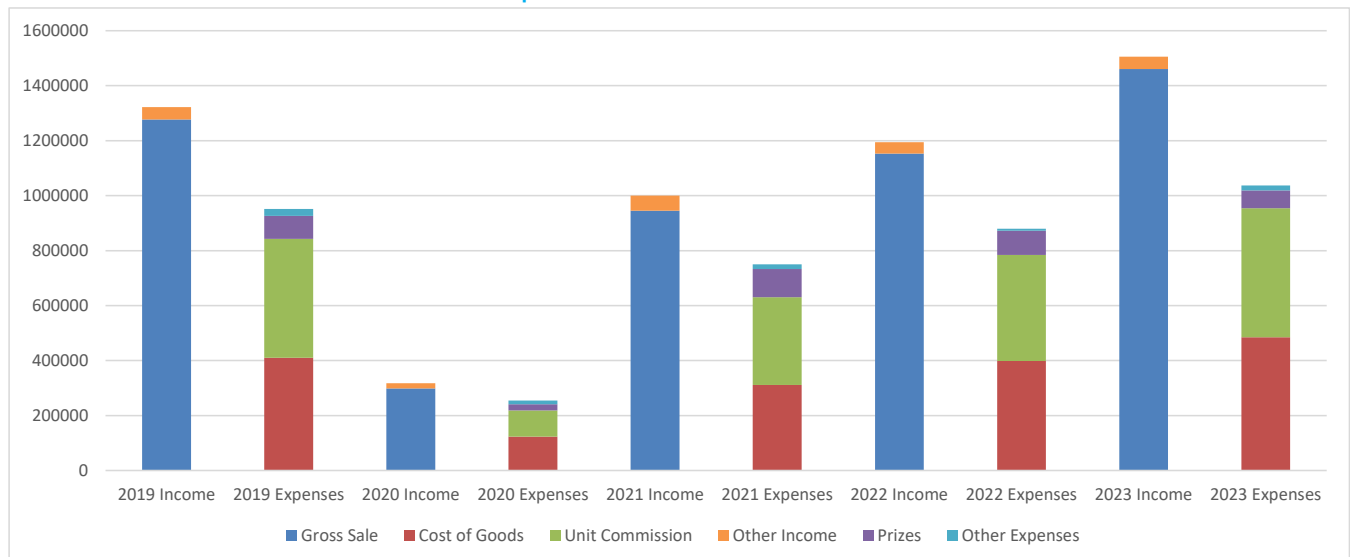
The Council conducts two major product sales each year, a popcorn sale in the fall and a camp card sale in the spring. For each sale, units earn significant revenue toward their unit budgets, typically up to 35% or 40% of the gross amount they sell. The following table and the first chart show the gross 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, and to a lesser extent 2022.

	Actuals				Budget
	2019	2020	2021	2022	2023
Popcorn	\$423,603	\$79,706	\$314,623	\$356,637	\$496,011
Camp Cards	\$408,959	\$172,649	\$122,425	\$201,349	\$264,500
Total	\$832,562	\$252,355	\$437,048	\$577,986	\$760,511

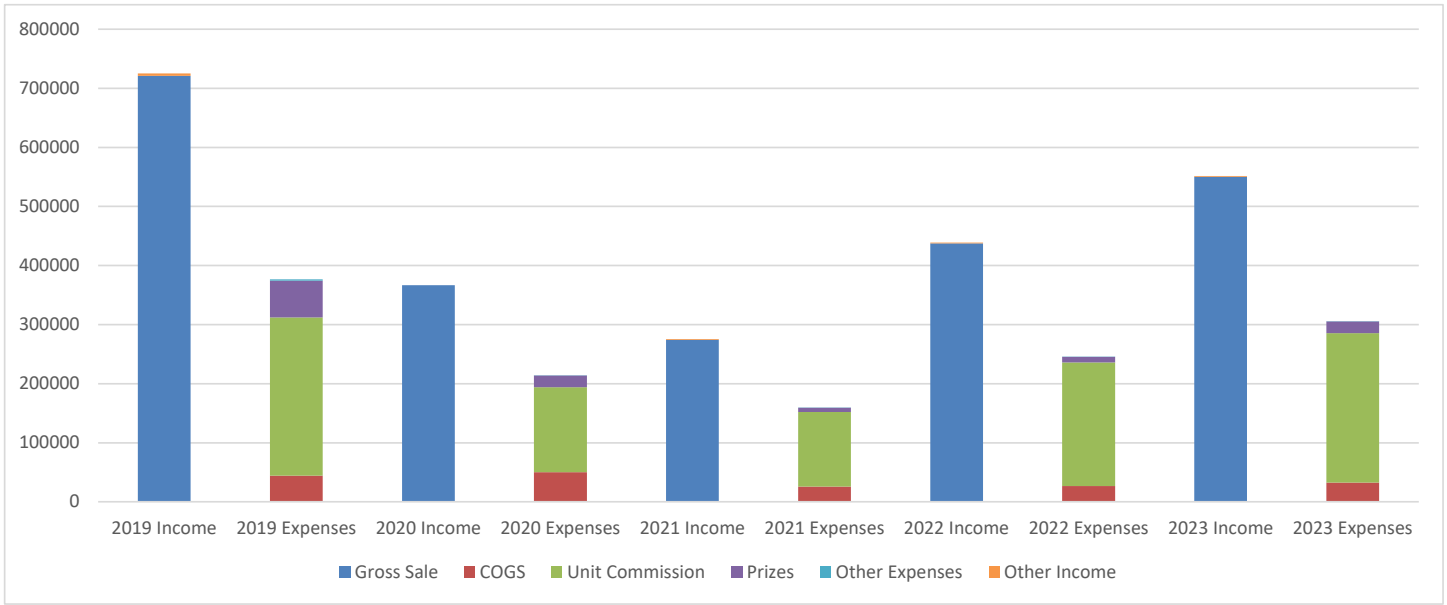
Product Sales (Net of Cost of Goods and Unit Commissions)



Popcorn Sale Breakdown



## Camp Card Sale Breakdown



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

## Camp Card Camping Activities Earned in 2019-2022

	2019		2020		2021		2022	
	Qty	Value	Qty	Value	Qty	Value	Qty	Value
Unparalleled Experience								
Cub Scout Day Camp	82	\$9,910	7	\$420	17	\$2,030	12	\$1,500
National Youth Leadership Training	3	\$550	n/a	n/a	n/a	n/a	n/a	n/a
Summer Camp (free)	21	\$6,720	0	\$0	1	\$320	n/a	n/a
Summer Camp (discounts)	86	\$7,950	19	\$2,150	4	\$400	n/a	n/a
Winter Camp	14	\$2,450	10	\$1,600	2	\$330	n/a	n/a
Cub Scout Halloween Weekends	654	\$16,568	352	\$9,581	35	\$1,331	28	\$840
Webelos to Scout Transition Weekend	33	\$726	28	\$924	n/a	n/a	n/a	n/a
Central Florida Scouting Jamboree	16	\$880	n/a	n/a	n/a	n/a	n/a	n/a
Cub Resident Camp	11	\$1,705	n/a	n/a	n/a	n/a	n/a	n/a
Philmont (discount)	n/a	n/a	3	\$675	n/a	n/a	n/a	n/a
<b>Total</b>	<b>920</b>	<b>\$45,459</b>	<b>421</b>	<b>\$15,350</b>	<b>59</b>	<b>\$4,411</b>	<b>40</b>	<b>\$2,340</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 as a result of the pandemic.

Actuals				Budget
2019	2020	2021	2022	2023
\$110,000	\$110,000	\$65,000	\$76,932	\$75,000

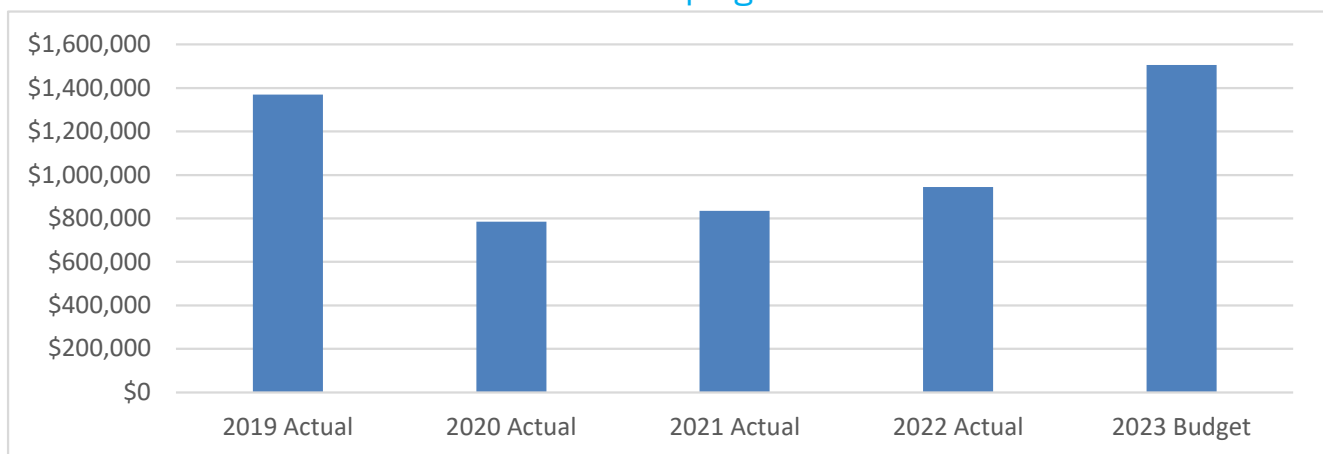
## Camping – Line 12

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 and Summer Mini-Camp
- Winter Camp
- Cub Halloween and BSA Apocalyptic Halloween
- Cub Holiday Weekend
- Liger Growl
- Webelos to Scout Transition
- Cub Scout Spring Theme Weekend
- 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
- JROTC and Young Marines
- Outside Groups including schools and businesses
- Camping and Day Trips for units or groups
- Spring Break Mini-Camps
- Wilderness Survival Outpost Camp
- Trade, Aquatics & Careers BSA Camp

Actuals				Budget
2019	2020	2021	2022	2023
\$1,369,219	\$785,004	\$835,428	\$944,590	\$1,505,164

### 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, Liger Growl each November and Tipisa Native American Weekend (TNAW) in March.

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

	Actuals				Budget
	2019	2020	2021	2022	2023
Cub Weekends at Camp La-No-Che	4,710	1,401	2,390	3,030	3,300

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 – Four weeks of summer camp were planned for 2022. Due to a Unit and Staff getting COVID-19, one week was cancelled and attendees were transferred to another week. 724 youth participated in our 2022 Summer Camp experience at Camp La-No-Che. Camp continued to follow the COVID-19 CDC guidelines, including careful sanitation work and social distancing when possible. Plans for four weeks of Summer Camp and two sessions of the Camp La-No-Che Minicamp in 2023 are underway and we are returning to the traditional summer camp experiences along with the International Jamborette in 2023. The 2023 Summer Camp prices increases to \$380 for early sign up and \$400 for on time.
- Winter Camp - In December, the Council offers a minicamp program like summer camp for Scout BSA & Venturing but lasting a shorter period and at a lower price. 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 2022, the Council offered both a summer and winter course; each course had over 35 participating Scouts.
- Additional Scout BSA/Venturing Short Term Camps – In 2023, the Council Camping Committee and Program Team has added additional Scout BSA Short Term Camps and Minicamps to provide more outdoor programs at Camp La-No-Che providing “Unparalleled Experiences for More Scout BSA and Venturing Youth”.
- Outside groups - Several outside groups use our camp for their camping, program and meeting needs. For example, Young Marines use the Camp La-No-Che facilities for their long-term programs each summer and Young Marines had a smaller summer camp due to membership issues due to COVID-19 in 2020 and 2021. In 2022 and 2023, a planned encampment by JROTC was moved to a March minicamp. Both groups have plans for 2023 at camp. More emphasis is being placed on Outside Groups by the hiring of a Council Program Director focused on Outside Groups and Scout BSA/Venturing Long Term and additional Minicamps opportunities.

### Long-Term Youth Camping Attendance

	Actuals				Budget
	2019	2020	2021	2022	2023
Summer Camp	1718	1,410*	965	724	800
International Jamborette (held every other year)	240	0	0	0	120
NYLT	48	103	105	76	80
Winter Camp	625	748	553	600	650
Outside Groups	355	250**	299	942	1200
<b>Total Youth</b>	<b>2,986</b>	<b>2,511</b>	<b>1,922</b>	<b>2,342</b>	<b>2,860</b>

\*Includes Virtual Summer Camp attendance.

# Activities – Line 13

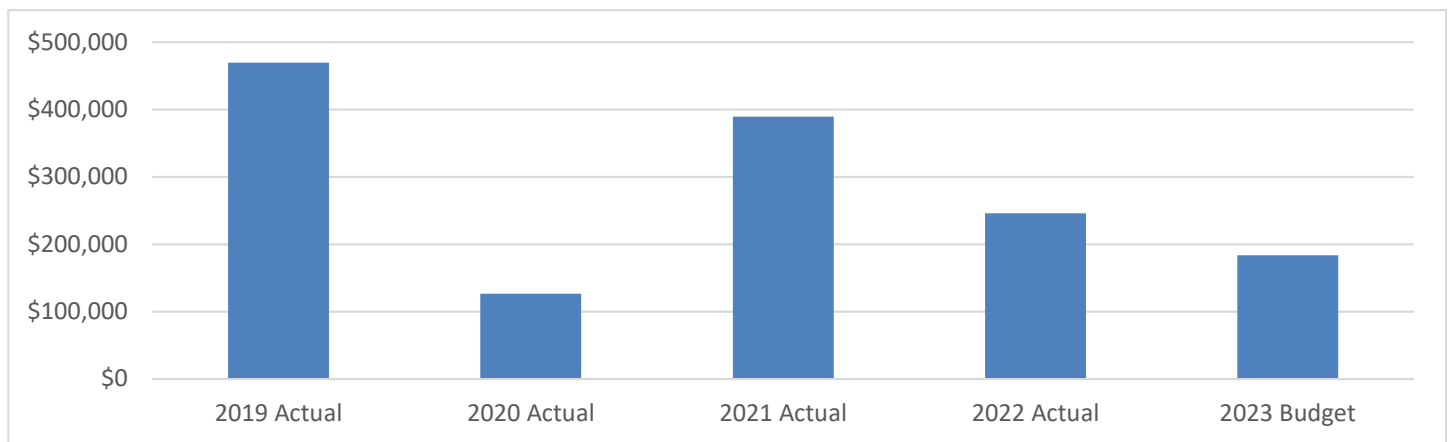
This line includes all events that are not accredited camping events at the Williams Scout Reservation. Among many others, this includes:

- Cub Day Camps
- Centennial Camporee (formerly known as Jubilee or Central Florida Scouting Jamboree)
- District Camporees
- 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

Note that \$155,870 of the 2017 actuals, \$67,097 of the 2019 actuals, and \$82,338 of the 2022 actuals is derived from the Centennial Camporee. \$140,978 of the 2021 actuals is from a Philmont expedition. For the National Jamboree for 2023, not included below, the budget for this line is \$399,755.

Actuals				Budget
2019	2020	2021	2022	2023
\$469,780	\$126,717	\$389,545	\$245,837	\$183,800

## Activities



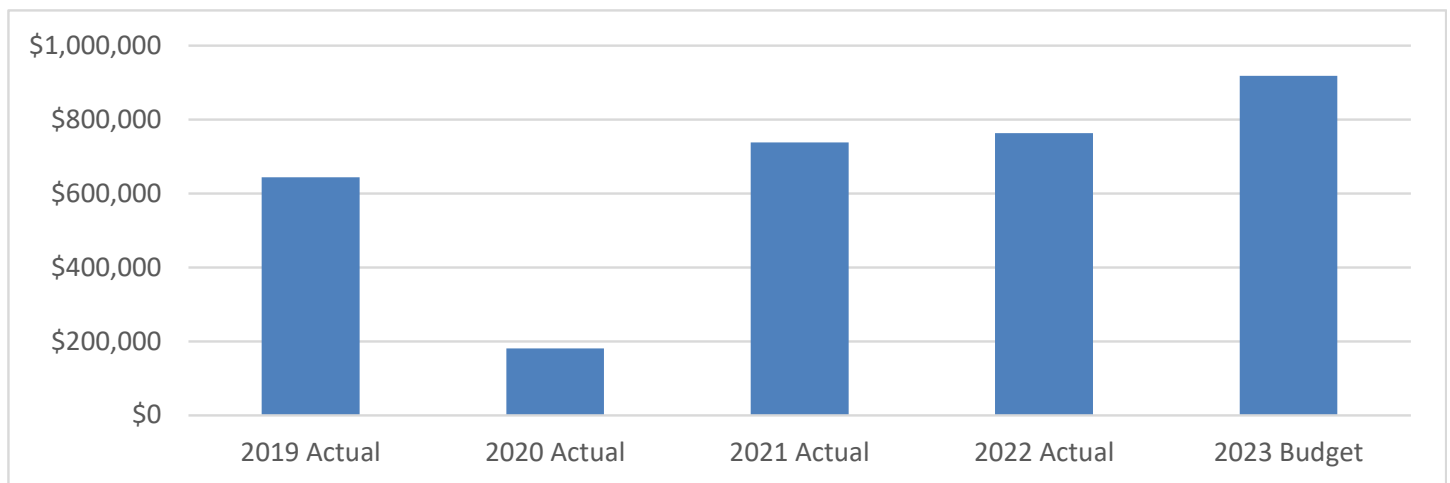
## Other Revenue – Line 14

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 2023 budget numbers are based on numbers of youth and adults as of November 2022. 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
2019	2020	2021	2022	2023
\$643,858	\$180,935	\$737,947	\$763,862	\$918,454

Other Revenue





# Expenses

## Employee Compensation

### Salaries - Line 15

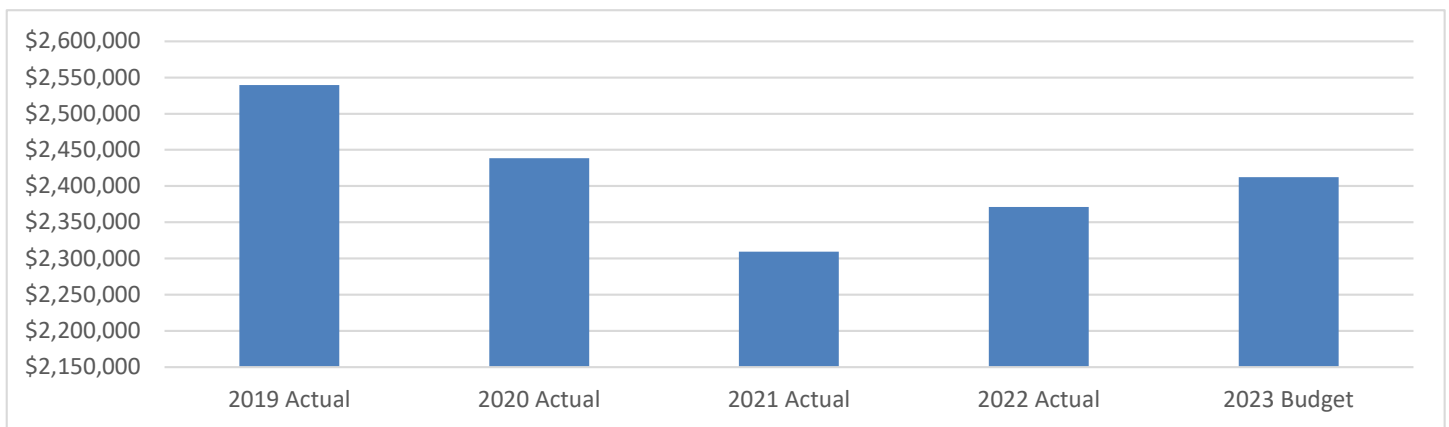
Salary expenses make up the largest portion of the Council's expenses. Staff members include 24 full-time professional staff, along with 9 full-time and 1 part-time support/administrative staff, 3 Rangers/Caretakers, and several part-time Scoutreach program personnel. These personnel support and empower over 3,300 volunteers, helping drive and deliver the Scouting program to over 12,000 youth members. The Council employs one full-time person (professional or support) for every 92 Scouting volunteers and every 333 young people registered in the Scouting program.

The 2023 salary line item includes summer camp (including summer mini-camp) staff salaries of \$81,000. Salaries for other part-time or temporary employees in 2022 total \$163,100.

A 5% raise pool is budgeted for 2023. 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 in 2022. The 2023 budget assumes a vacancy rate of 2 full-time entry-level professional positions, primarily due to the span of time between an employee leaving and the position being filled.

Actuals				Budget
2019	2020	2021	2022	2023
\$2,539,688	\$2,438,671	\$2,309,250	\$2,371,262	\$2,417,772

### Employee Compensation



## Employee Benefits - Line 16

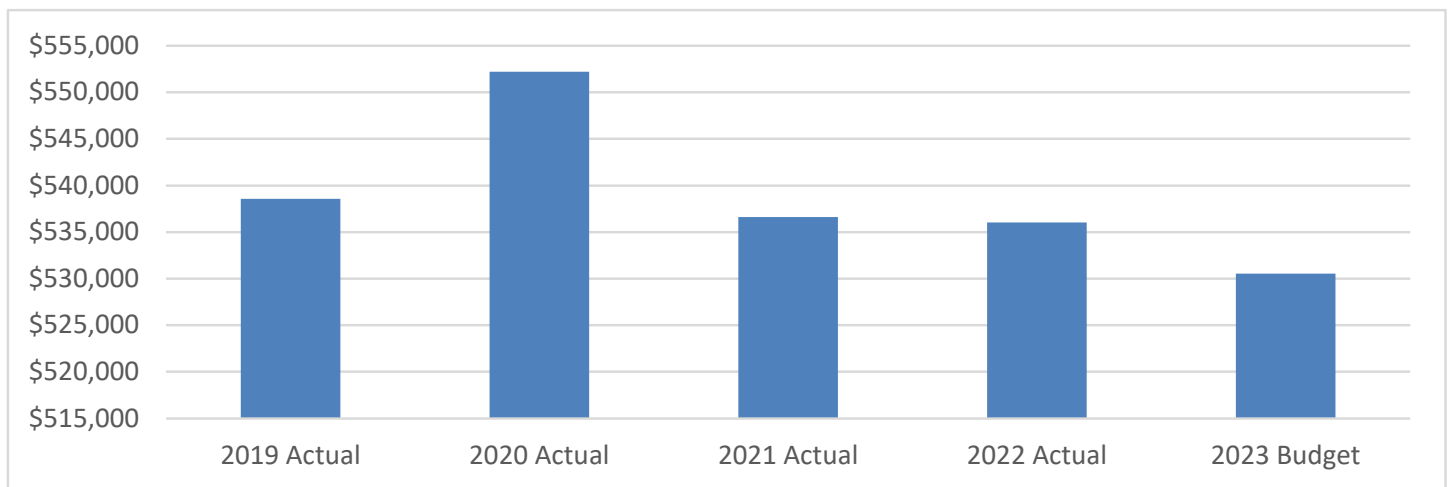
This line item represents the Council cost to provide group accident, life, and medical insurances, retirement plan, long-term disability, and dental assistance to full-time employees. Note that the employee portions of those costs are not included since those costs are paid directly by the employees.

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 12.5% of full-time staff salaries.

Actuals				Budget
2019	2020	2021	2022	2023
\$538,579	\$552,191	\$536,599	\$536,023	\$530,536

Benefit	2020 Actual	2021 Actual	2022 Actual	2023 Budget
Retirement Plan/403(b) Match	\$177,483	\$251,754	\$263,589	\$263,989
Medical	\$310,647	\$247,249	\$237,605	\$231,252
Group Accident and Life Insurance	\$16,789	\$14,311	\$14,495	\$14,768
Dental	\$15,810	\$12,837	\$13,390	\$13,824
Long-Term Disability Insurance	\$12,103	\$10,449	\$6,944	\$6,703
Short-Term Disability Insurance	\$858	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$533,690</b>	<b>\$536,599</b>	<b>\$536,023</b>	<b>\$530,536</b>

### Employee Benefits

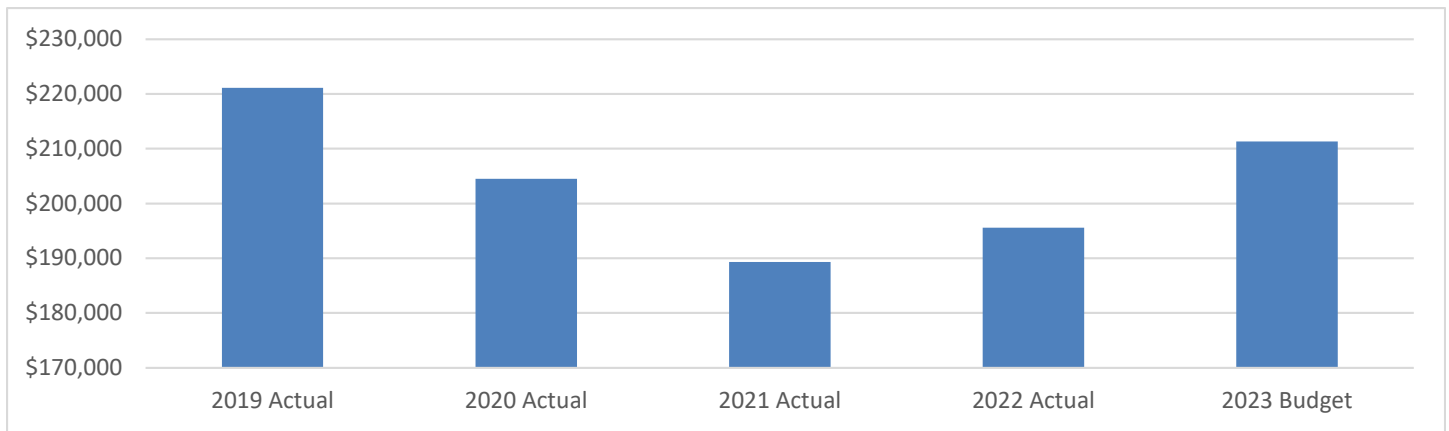


## Payroll Taxes Expense - Line 17

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

Actuals				Budget
2019	2020	2021	2022	2023
\$221,087	\$204,488	\$189,319	\$195,551	\$211,730

### Payroll Taxes Expense

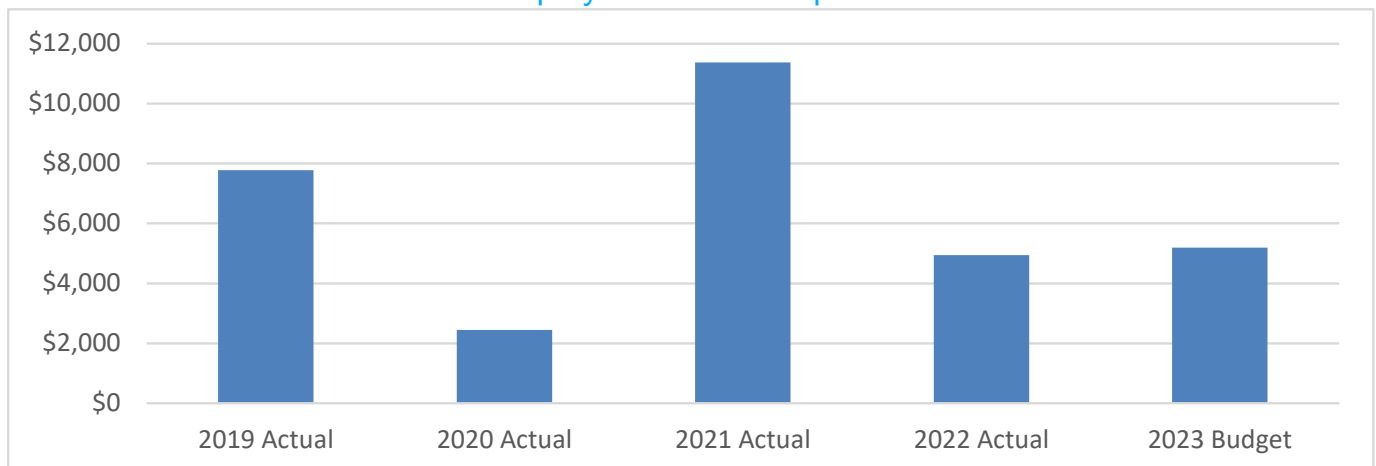


## Employee Related Expenses - Line 18

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
2019	2020	2021	2022	2023
\$7,778	\$2,446	\$11,365	\$4,940	\$5,200

### Employee Related Expenses



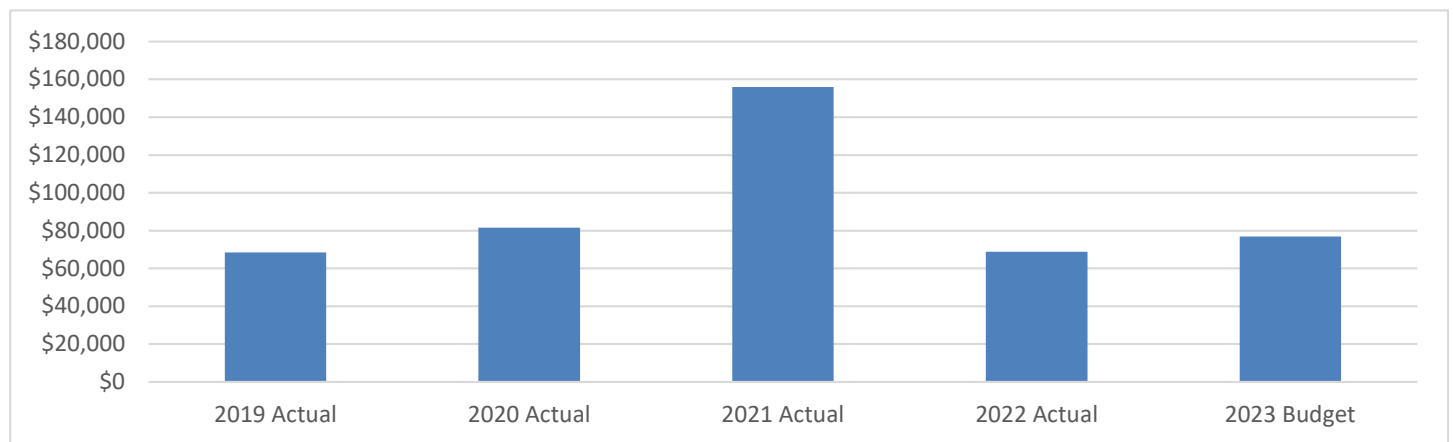
# Other Expenses

## 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 was run in-house in 2022 and will be again in 2023.

	Actuals				Budget
	2019	2020	2021	2022	2023
Audit & Tax Prep	\$26,255	\$26,241	\$34,098	\$27,471	\$27,500
Legal	\$1,500	\$3,090	\$1,635	\$1,282	\$1,635
Fundraising	\$11,445	\$23,430	\$71,660	\$17,004	\$15,500
Other	\$29,286	\$28,750	\$48,652	\$23,069	\$32,149
<b>Total</b>	<b>\$68,486</b>	<b>\$81,511</b>	<b>\$156,045</b>	<b>\$68,826</b>	<b>\$76,784</b>

### Professional Fees



# Program & Other Supplies - Line 20

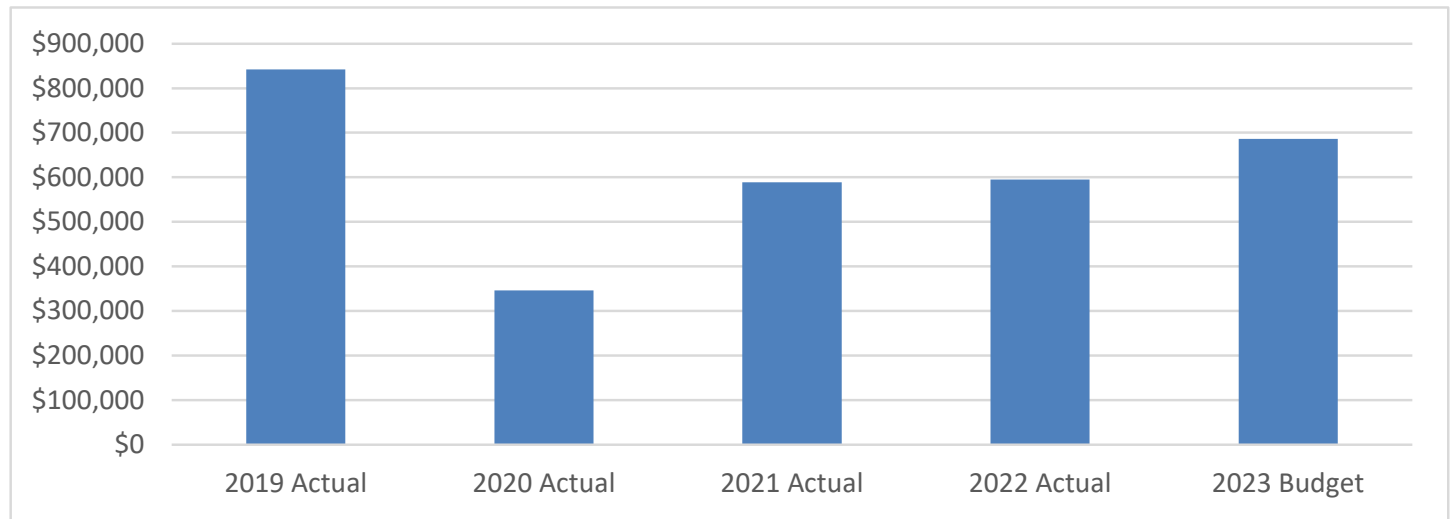
The Supplies line includes all district and Council program supplies, food and commissary, sanitation, office supplies, catering for events and more. Note that \$13,384 of the 2019 actuals and \$42,134 of the 2022 actuals is derived from the Centennial Camporee. \$61,768 of the 2021 actuals is from a Philmont expedition. For the National Jamboree for 2023, not included below, the budget for this line is \$23,200.

Actuals				Budget
2019	2020	2021	2022	2023
\$841,638	\$346,269	\$588,478	\$594,936	\$686,054

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

Category	2023 Budget
Supplies and Audio-Visual for Fundraising Events	\$148,450
La-No-Che Food Service Including Weekend Events	\$125,699
Food for Fundraising Events	\$117,075
Summer Camp and Winter Camp Food	\$109,000
Events at Camp not Including Above Items	\$108,950
Total	\$609,174

## Program & Other Supplies

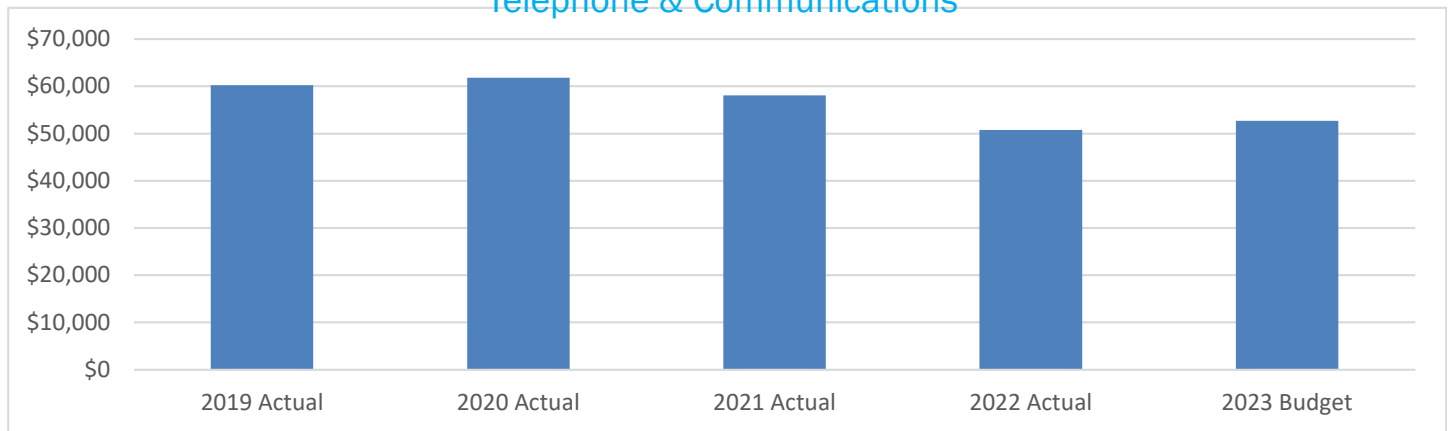


## Telephone & Communications - Line 21

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
2019	2020	2021	2022	2023
\$60,211	\$61,844	\$58,084	\$50,781	\$52,696

Telephone & Communications

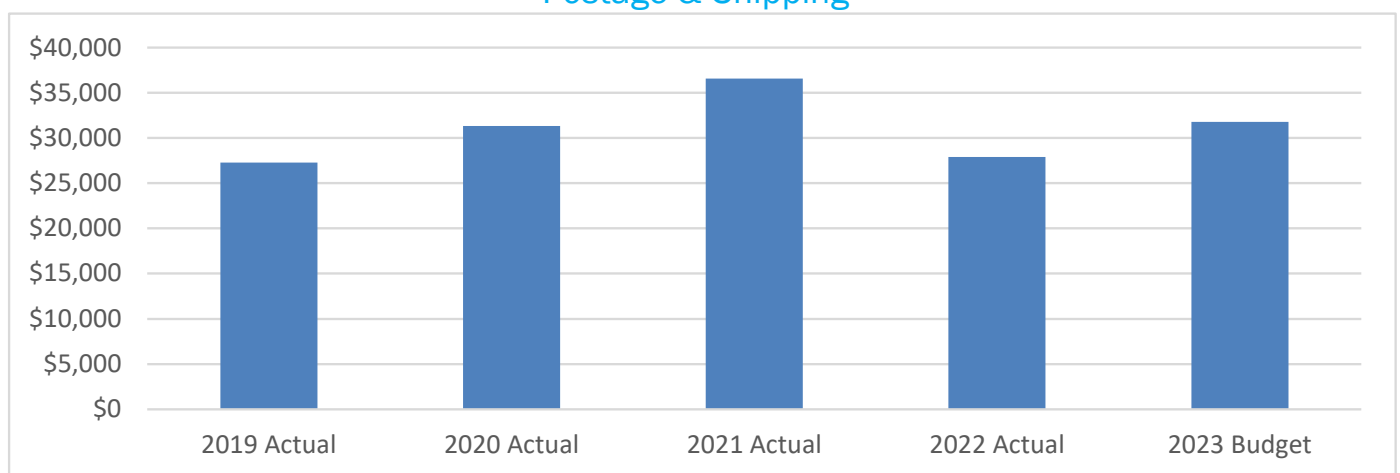


## Postage & Shipping - Line 22

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 \$2,110 of the 2022 actuals are for the Centennial Camporee. 2021, 2022 and 2023 postage include a direct mail campaign to families. For the National Jamboree for 2023, not included below, the budget for this line is \$800.

Actuals				Budget
2019	2020	2021	2022	2023
\$27,295	\$31,320	\$36,567	\$27,917	\$31,783

Postage & Shipping

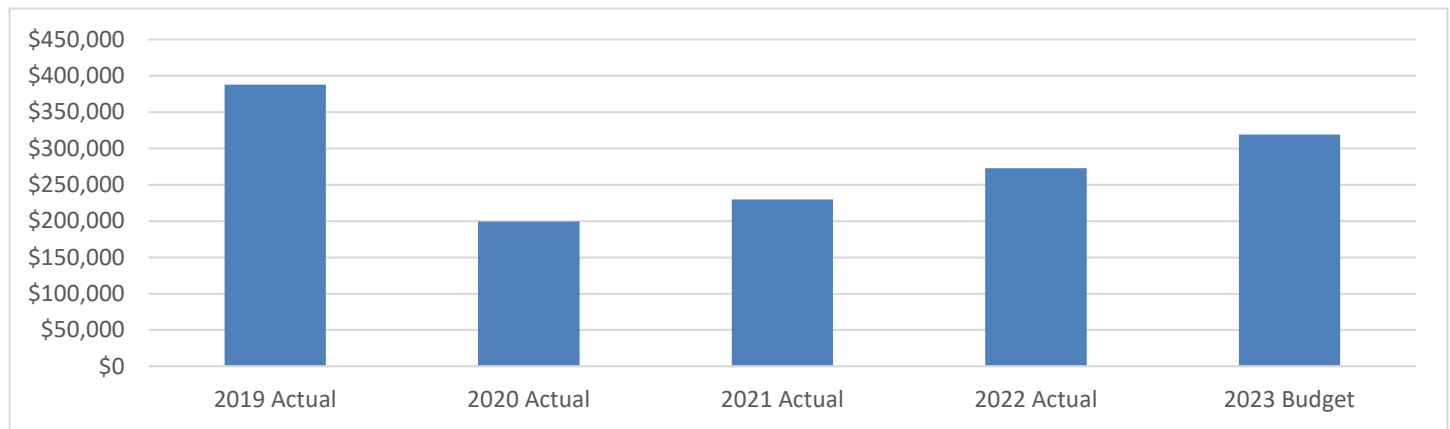


## Occupancy - Line 23

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 are derived from the Centennial Camporee. The Brevard Scout Shop was closed in June 2020.

Actuals				Budget
2019	2020	2021	2022	2023
\$388,131	\$199,608	\$230,070	\$272,911	\$319,402

### Occupancy

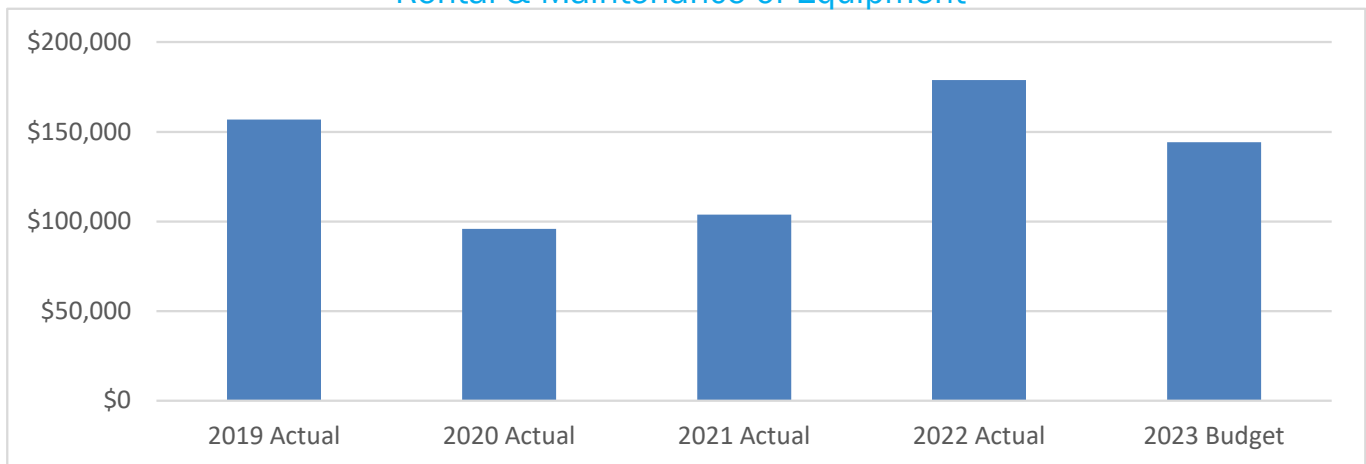


## Rental & Maintenance of Equipment - Line 24

This is the cost of repairing, renting, leasing and maintaining equipment, such as copy machines and camp equipment. In 2019 actuals and 2022 actuals, this line also includes stage, lighting and sound rentals for the Centennial Camporee in the amounts of \$36,905 and \$34,189, respectively. For the National Jamboree for 2023, not included below, the budget for this line is \$500.

Actuals				Budget
2019	2020	2021	2022	2023
\$156,802	\$95,799	\$103,758	\$178,820	\$144,116

### Rental & Maintenance of Equipment

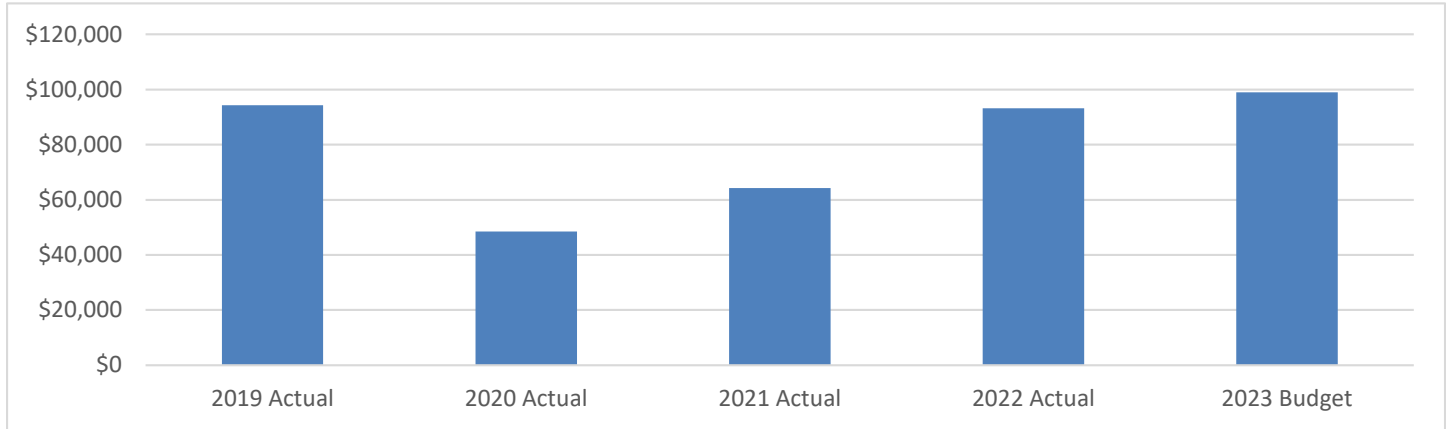


## Publication & Media - Line 25

This line includes the costs of in-house and outsourced printing. Note that \$1,285 of the 2019 actuals and \$3,268 of the 2022 actuals are derived from the Centennial Camporee. \$410 of the 2021 actuals is from a Philmont expedition. For the National Jamboree for 2023, not included below, the budget for this line is \$2,700.

Actuals				Budget
2019	2020	2021	2022	2023
\$94,285	\$48,504	\$64,250	\$93,146	\$98,991

### Publication & Media

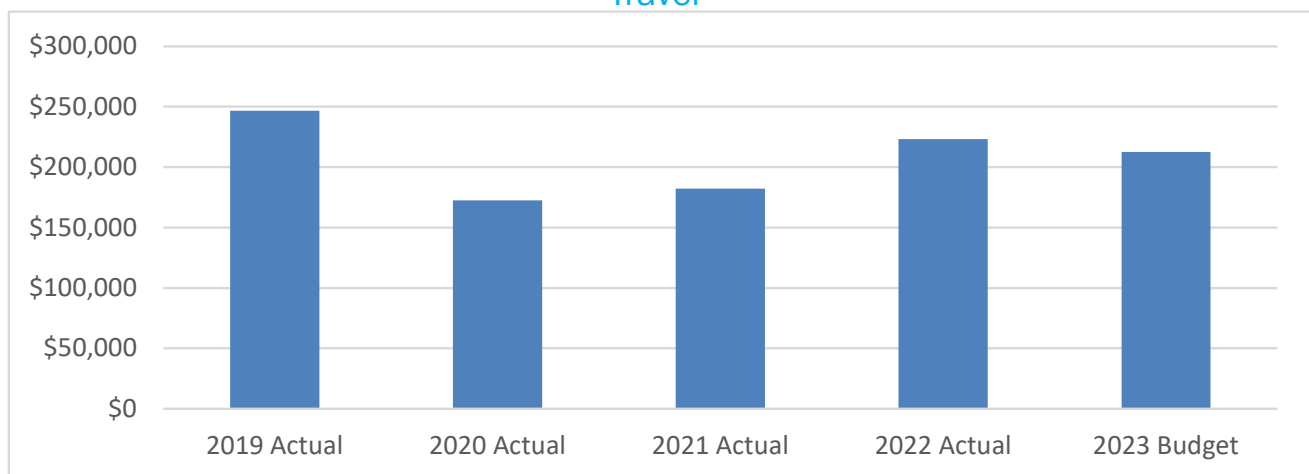


## Travel - Line 26

The travel line includes camp and Council vehicle repair and licensing, leasing of vehicles, fuel, oil, and staff travel expenses. \$1,607 of the 2022 actuals are from the Centennial Camporee. \$15,050 of the 2021 actuals is from a Philmont expedition. For the National Jamboree for 2023, not included below, the budget for this line is \$126,880.

Actuals				Budget
2019	2020	2021	2022	2023
\$246,597	\$172,630	\$182,214	\$223,108	\$212,491

### Travel



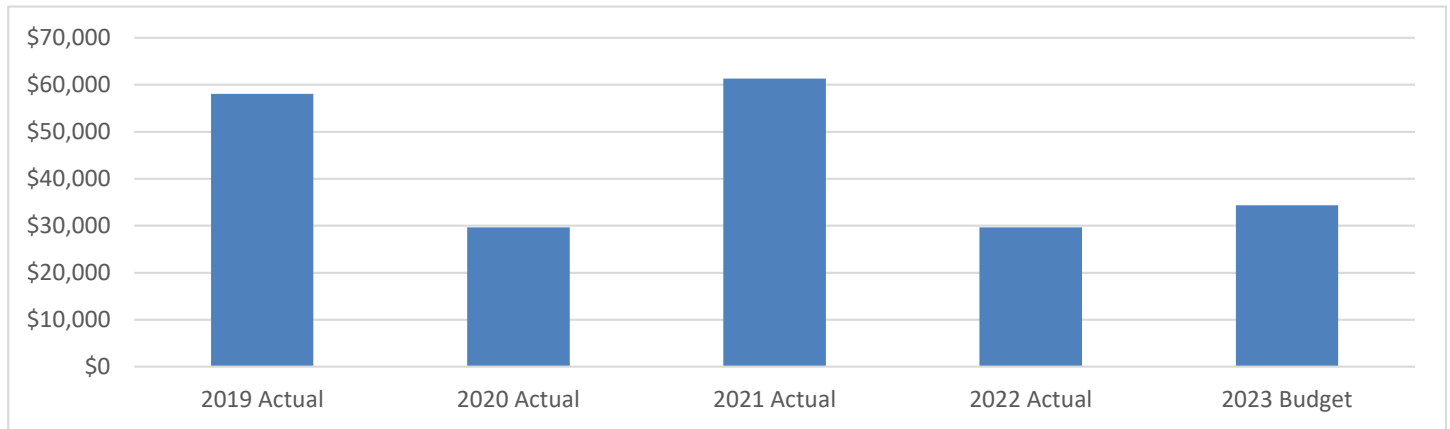


## Conferences and Meeting - Line 27

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 is derived from the Centennial Camporee. \$50,590 of the 2021 actuals is from a Philmont expedition. For the National Jamboree for 2023, not included below, the budget for this line is \$205,600.

Actuals				Budget
2019	2020	2021	2022	2023
\$58,052	\$29,664	\$61,335	\$29,647	\$34,365

### Conferences and Meeting

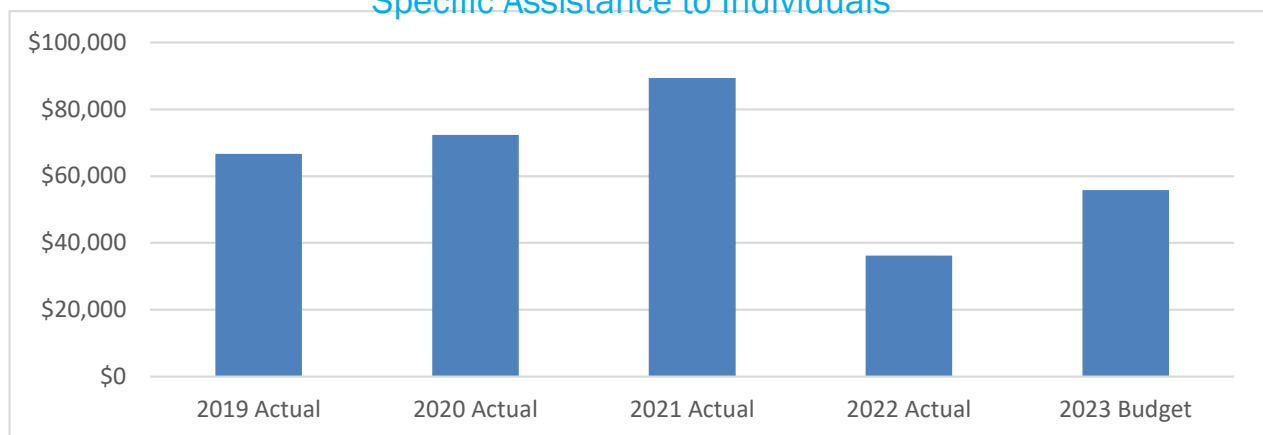


## Specific Assistance to Individuals - Line 28

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.

Actuals				Budget
2019	2020	2021	2022	2023
\$66,659	\$72,320	\$89,434	\$36,176	\$55,835

### Specific Assistance to Individuals

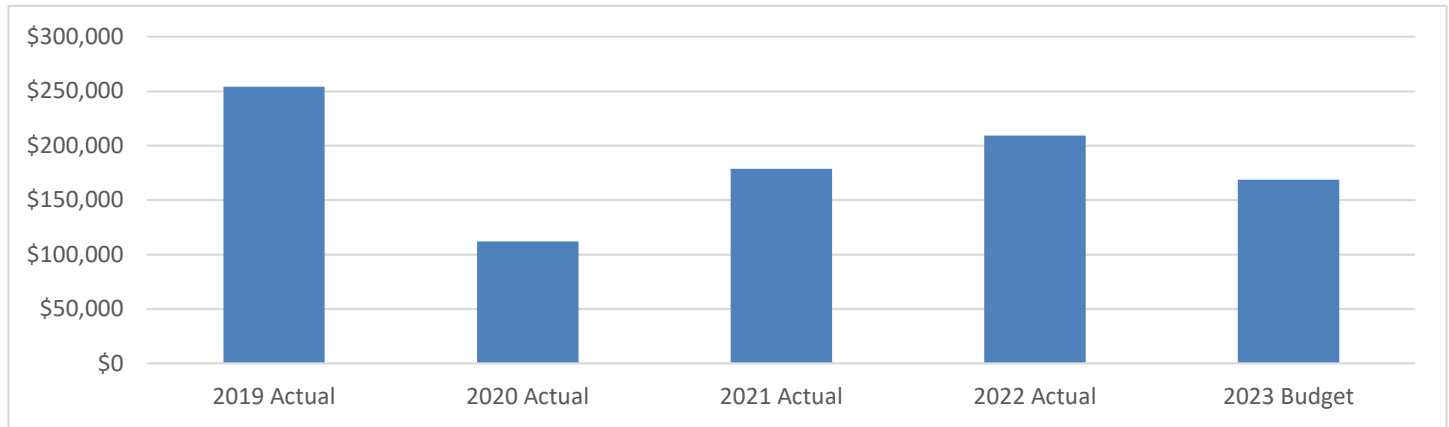


## Recognition & Awards - Line 29

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 \$14,335 of the 2022 actuals are for Centennial Camporee. \$1,626 of the 2021 actuals is from a Philmont expedition. For the National Jamboree for 2023, not included below, the budget for this line is \$36,940.

Actuals				Budget
2019	2020	2021	2022	2023
\$254,271	\$112,182	\$178,792	\$209,266	\$168,768

### 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 a portion of the loan by the end of 2022.

Actuals				Budget
2019	2020	2021	2022	2023
\$0	\$10,924	\$0	\$12,934	\$20,000

# 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.**

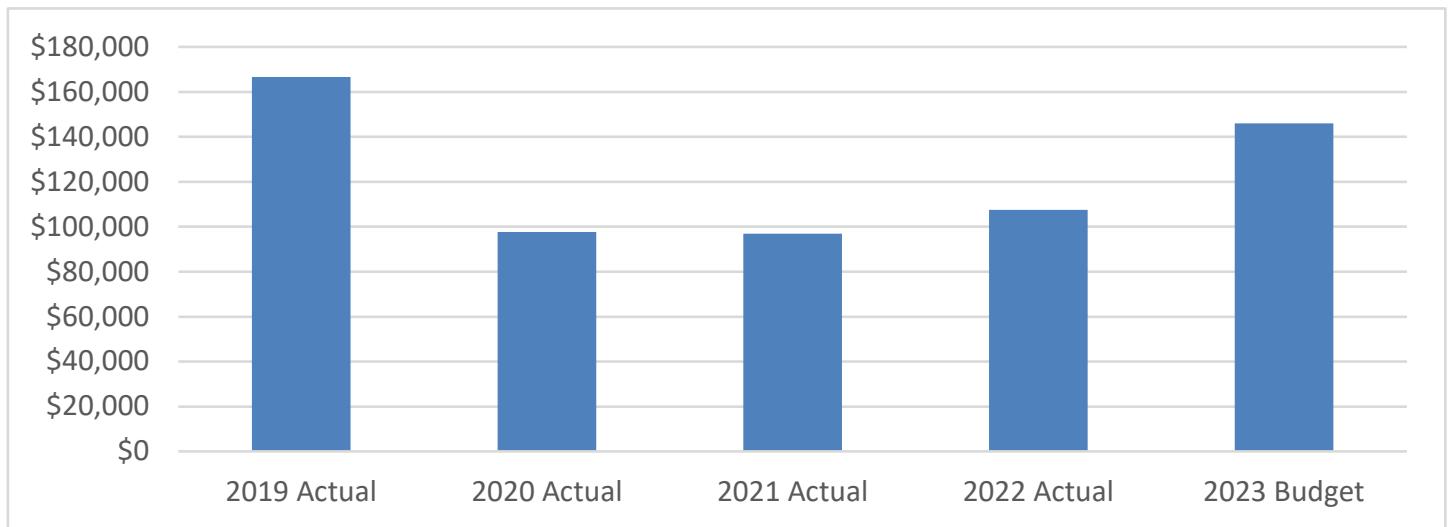
## Insurance (not including Worker's Comp and Unemployment)

Actuals				Budget
2019	2020	2021	2022	2023
\$166,656	\$97,627	\$96,885	\$107,494	\$143,760

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

	Actuals				Budget
	2019	2020	2021	2022	2023
Liability	\$82,363	\$-	\$-	\$167	\$1,000
A & S	\$17,807	\$20,515	\$16,281	\$11,276	\$16,477
Property	\$39,290	\$43,304	\$48,748	\$58,540	\$87,810
Vehicles	\$24,695	\$26,227	\$26,835	\$32,228	\$32,748
D & O	\$1,946	\$6,725	\$4,164	\$4,426	\$4,868
Fidelity	\$556	\$857	\$857	\$857	\$857
Wrk Comp	\$34,212	\$25,029	\$12,028	\$18,338	\$23,000
Unemp	\$8,001	\$9,000	\$12,920	\$8,044	\$8,000
Total	\$208,869	\$131,657	\$121,834	\$133,876	\$174,760

## Insurance



## Other Expenses - Line 32

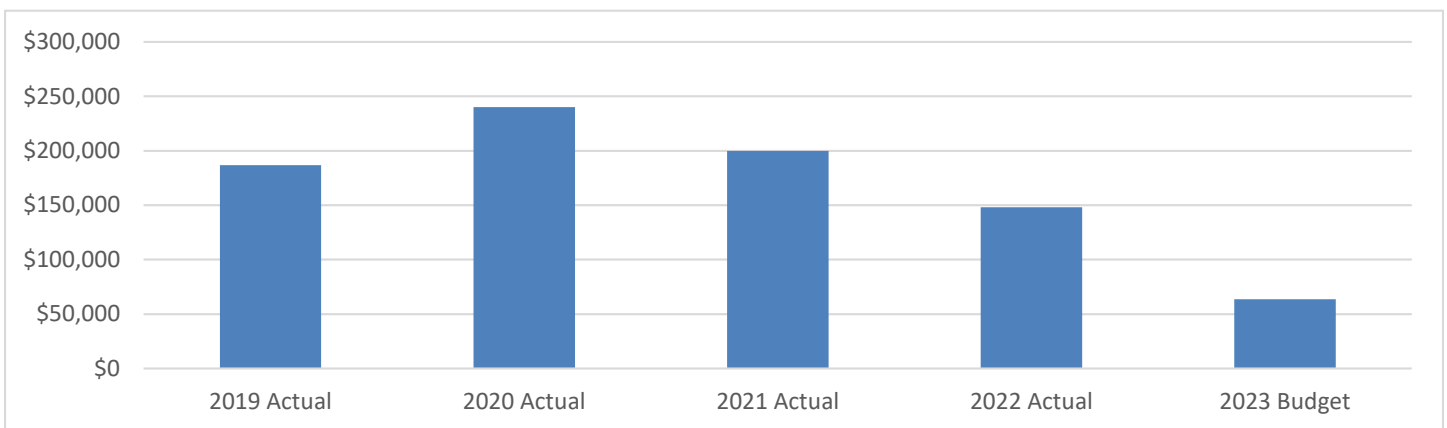
This line covers expenses that do not fit into any of the other categories, primarily costs of advertising, credit card processing, bank fees, and bad debt. \$86 of the 2021 actuals is from a Philmont expedition. For the National Jamboree for 2023, not included below, the budget for this line is \$9,000, basically a contingency fund.

Actuals				Budget
2019	2020	2021	2022	2023
\$186,691	\$240,039	\$199,952	\$148,295	\$63,550

The expenses in this category are shown below:

Category	2021 Actual	2022 Actual	2023 Budget
Advertising donated for Lightfest	\$95,000	\$0	\$0
Advertising for other activities	\$2,147	\$3,735	\$5,300
Bank service fees	\$4,311	\$13,785	\$6,000
Payroll service fees	\$4,825	\$3,780	\$4,500
Credit card and online processing costs	\$45,590	\$51,119	\$43,600
Permits	\$359	\$1,319	\$1,300
Uncollectable debts and pledges	\$47,720	\$50,438	\$2,750
Other miscellaneous expenses	\$0	\$24,121	\$100
<b>Total</b>	<b>\$199,952</b>	<b>\$148,296</b>	<b>\$63,550</b>

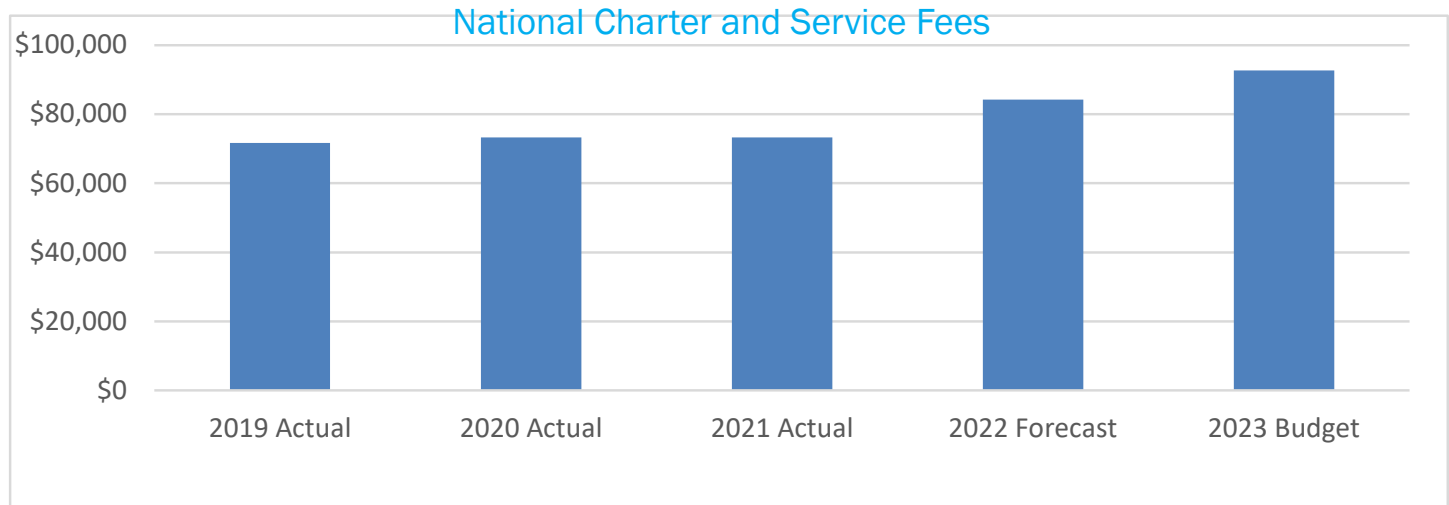
### Other Expenses



## 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
2019	2020	2021	2022	2023
\$71,644	\$73,240	\$73,239	\$84,225	\$92,647



## 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. The 2021 Jamboree was canceled due to COVID-19 concerns.

Income or Expense Category	Budget Line #	2017 Actual	2023 Budget
Project Sales (camperships)	2	\$36,750	\$16,245
Activities (youth and adult leader fees)	13	\$383,729	\$399,755
Activities (patch sales)	13	\$29,244	\$0
Program Supplies	20	\$135,272	\$23,200
Postage and Shipping	22	\$902	\$800
Equipment Maintenance and Rental	24	\$0	\$500
Printing	25	\$101	\$2,700
Travel (bus transportation)	26	\$53,892	\$126,880
Conferences (Jamboree registration costs)	27	\$226,725	\$205,600
Recognition	29	\$0	\$36,940
Other Expenses (Contingency Fee)	32	\$0	\$9,000
Net		\$35,747	\$10,380

# Summary Budget Analysis Snapshot Used in Budget Explanation

Central Florida Council - #083

## Standard Statement of Budgeted Operations - Unrestricted - As Of: December 31, 2022

Operating Fund	2022 Year to Date			2023	Line #
	Budget	Actual	Over/Under	Budget	
<b>Support and revenue</b>					
Direct support:					
Net direct mail			-		
Friends of Scouting:					
FOS contributions	1,206,615	1,125,517	(81,098)	1,568,500	
Net assets released FOS	304,758	304,758	-	-	
Provision uncoll FOS	(64,650)	-	64,650	(56,753)	1
Net Friends of Scouting	1,446,723	1,430,275	(16,448)	1,511,747	
Project sales:					
Project sales contributions	158,463	68,773	(89,690)	77,104	
Net asset released proj sales	3,800	5,800	2,000	2,000	2
Net project sales	162,263	74,573	(87,690)	79,104	
Special events:					
Special event contributions	463,970	230,850	(233,120)	346,500	
Net assets release spec events	81,520	81,520	-	-	
Spec event prov uncollectible	(3,000)	-	3,000	(2,400)	3
Spec event fees collected	33,310	56,015	22,705	65,000	
Spec event cost direct benefit	(282,300)	(98,866)	183,434	(112,200)	
Net special events	293,500	269,519	(23,981)	296,900	
Legacies and bequests:					
Legacies and bequests contrib	-	700	700	-	
Net assets rel legacy and bequ	462,334	462,334	-	-	4
Net legacies and bequests	462,334	463,034	700	-	
Foundations and trusts:					
Foundations and trusts	-	3,602	3,602	-	
Net assets released found trst	10,000	22,304	12,304	10,000	5
Net foundations and trusts	10,000	25,906	15,906	10,000	
Other direct:					
Other direct contributions	6,500	1,675	(4,825)	2,500	6
Net other direct contributions	6,500	1,675	(4,825)	2,500	
<b>Total direct support</b>	<b>2,381,320</b>	<b>2,264,981</b>	<b>(116,339)</b>	<b>1,900,251</b>	
Indirect support:					
Net associated organizations			-		7
United Way:					
United Way contributions	42,200	31,185	(11,015)	32,000	
Net assets released United Way	13,000	9,551	(3,449)	9,500	8
Net United Way	55,200	40,736	(14,464)	41,500	
Net unassociated organizations			-	-	
Net other indirect contributions			-	-	
Government fees and grants:					
Government fees grants gross	3,750	9,427	5,677	10,000	9
Government grants and fees	3,750	9,427	5,677	10,000	
<b>Total indirect support</b>	<b>58,950</b>	<b>50,164</b>	<b>(8,786)</b>	<b>51,500</b>	
Revenue:					
Net sale of scouting supplies			-		
Product sales:					
Product sales	1,958,743	1,578,270	(380,473)	2,000,000	
Product sales cost of goods	(486,443)	(425,598)	60,845	(517,365)	10
Product sales unit commissions	(715,926)	(594,687)	121,239	(722,124)	
Net product sales	756,374	557,986	(198,388)	760,511	
Investment:					
Investment income current	75,000	76,932	1,932	75,000	11
Investment income	75,000	76,932	1,932	75,000	
Realized invest gain/loss	-	-	-	-	
Unrealized invest gain/loss			-		
Camping:					
Camp revenues	1,163,797	877,356	(286,441)	1,462,374	
Camp trading post sales	115,200	145,722	30,522	118,300	

Central Florida Council - #083

Standard Statement of Budgeted Operations - Unrestricted -  
As Of: December 31, 2022

Operating Fund	2022 Year to Date			2023	Line #
	Budget	Actual	Over/Under	Budget	
Camp TP cost of goods sold	(63,925)	(60,738)	3,187	(57,610)	12
Camp refunds and discounts	(24,100)	(17,750)	6,350	(17,900)	
Net camping revenue	1,190,972	944,590	(246,382)	1,505,164	
Activities:					
Activity revenues	394,170	233,995	(160,175)	547,150	
Activity trading post sales	6,750	12,550	5,800	59,025	
Activity TP cost of goods	(3,820)	(323)	3,497	(21,620)	13
Activity refunds and discounts	(1,675)	(385)	1,290	(1,000)	
Net activity revenue	395,425	245,837	(149,588)	583,555	
Other revenue	890,313	763,862	(126,451)	918,454	14
<b>Total revenue</b>	<b>3,308,084</b>	<b>2,589,207</b>	<b>(718,877)</b>	<b>3,842,683</b>	
<b>Total support and revenue</b>	<b>5,748,354</b>	<b>4,904,353</b>	<b>(844,002)</b>	<b>5,794,434</b>	
<b>Expenses</b>					
Employee compensation:					
Salaries	2,531,839	2,371,262	(160,576)	2,412,339	15
Employee benefits	652,392	536,023	(116,369)	530,536	16
Payroll taxes	224,686	195,551	(29,134)	211,314	17
Employee related	2,500	4,940	2,440	5,200	18
Total employee compensation	3,411,416	3,107,777	(303,639)	3,159,390	
Other Expenses:					
Professional fees	65,234	68,826	3,592	76,784	19
Program and other supplies	738,502	594,936	(143,566)	709,254	20
Telephone and communications	60,600	50,781	(9,819)	52,696	21
Postage and shipping	37,348	27,917	(9,431)	32,623	22
Occupancy	319,586	272,911	(46,675)	319,402	23
Rental and maintenance of equi	158,805	178,820	20,015	144,616	24
Publication and media	94,405	93,146	(1,259)	101,691	25
Travel	182,401	223,108	40,706	339,371	26
Conferences and meeting	42,160	29,647	(12,513)	239,965	27
Specific assistance to individ	67,000	36,176	(30,824)	55,835	28
Recognition and awards	156,738	209,266	52,528	205,708	29
Interest	21,000	12,934	(8,066)	20,000	30
Insurance	115,093	107,494	(7,599)	145,991	31
Other	156,915	148,295	(8,620)	72,550	32
National charter and serv fees	84,225	84,225	(0)	92,647	33
Total other expenses	2,300,012	2,138,481	(161,531)	2,609,133	
<b>Total expenses</b>	<b>5,711,429</b>	<b>5,246,258</b>	<b>(465,170)</b>	<b>5,768,523</b>	
<b>Surplus (deficit) UR revenue/expense</b>	<b>36,926</b>	<b>(341,906)</b>	<b>(378,831)</b>	<b>25,911</b>	
<b>Net assets summary</b>					
Unrestricted net assets - beginning of year		(557,027)		(1,361,287)	
Change in net assets from operations	36,926	(341,906)	(378,831)	25,911	
Adjustments to net assets	-	-	-	-	
Transfers between funds	-	-	-	-	
Change in unrestricted net assets	36,926	(341,906)	(378,831)	25,911	
Unrestricted net assets - end of period		(898,933)	(378,831)	(1,335,376)	

