



CENTRAL FLORIDA COUNCIL
BOY SCOUTS OF AMERICA

2024 Budget and Budget Explanation

Revised Format After Budget Meeting Draft 12/14/23

Central Florida Council 2024 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. Impacts continued in 2022 and 2023.

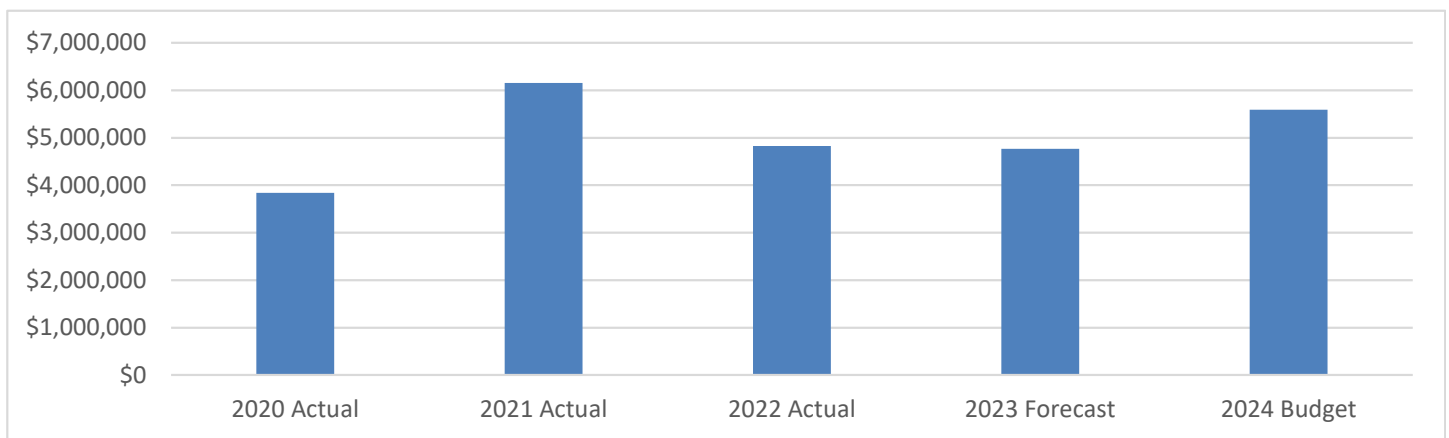
To make it easier to compare the year-to-year financials, this budget explanation has some adjustments from standard financial statements. Most notably, several categories of income and expenses have a row for recurring events, a row (labeled NR) for non-recurring events such as National Jamboree, Philmont and Council Camporee, and a row for totals. The non-recurring amounts are described as appropriate. **The bar charts include recurring and most non-recurring income and expenses, but exclude those from the National Jamboree.** The standard monthly financials presented throughout the year, some of which compare current year and past year values, are not separated out in this fashion.

Support and Revenue

	Actuals			Forecast	Budget
	2020	2021	2022	2023	2024
Regular	\$3,734,357	\$5,917,147	\$4,746,219	\$4,670,237	\$5,569,903
NR	\$103,700 ¹	\$235,978 ²	\$82,338 ³	\$542,638 ⁴	\$23,344 ⁵
Total	\$3,838,057	\$6,153,125	\$4,828,557	\$5,212,875	\$5,593,247

NR (Non-Recurring) 1 Lightfest Advertising 2 Lightfest Advertising and Philmont Trek 3 Centennial Camporee 4 National Jamboree and ERTC Interest 5 Philmont Trek

Support and Revenue (Not Including National Jamboree)



Direct Support

Friends of Scouting (FOS) – Line 1

The Friends of Scouting campaign consists of two components:

- A 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.

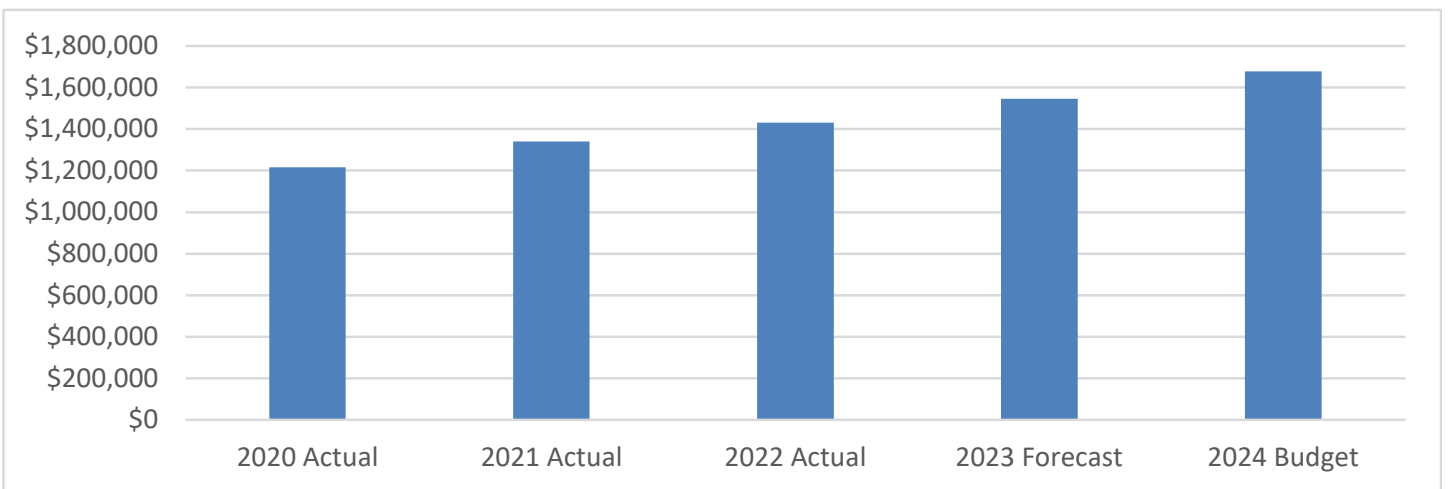
In January 2024, the council added the position of Chief Development Officer. This line item includes \$125,000 in additional gifts to be raised by that person for Friends of Scouting events.

Actuals			Forecast	Budget
2020	2021	2022	2023	2024
\$1,216,207	\$1,340,913	\$1,430,275	\$1,545,141	\$1,677,110

The breakdown of the 2024 Friends of Scouting (FOS) campaign is shown in the following table.

Community	Family	Total FOS Gross	Uncollectable	Net
\$1,655,000	\$85,000	\$1,740,000	\$62,890	\$1,677,110

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. The last year for Lightfest was 2021.

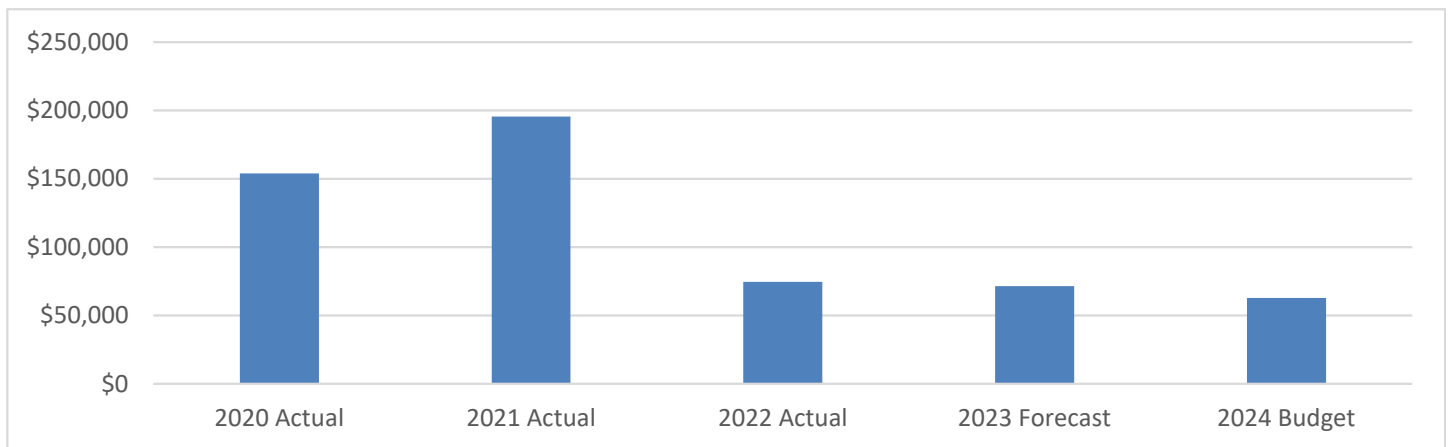
	Actuals			Forecast	Budget
	2020	2021	2022	2023	2024
Regular	\$50,242	\$100,541	\$74,573	\$71,579	\$62,909
NR	\$103,700 ¹	\$95,000 ²	\$0	\$16,245 ³	\$0
Total	\$153,942	\$195,541	\$74,573	\$87,824	\$62,909

NR (Non-Recurring) 1 Lightfest Advertising

2 Lightfest Advertising

3National Jamboree Camperships from National BSA

Project Sales



Special Events – Line 3

Several specific events make up this category:

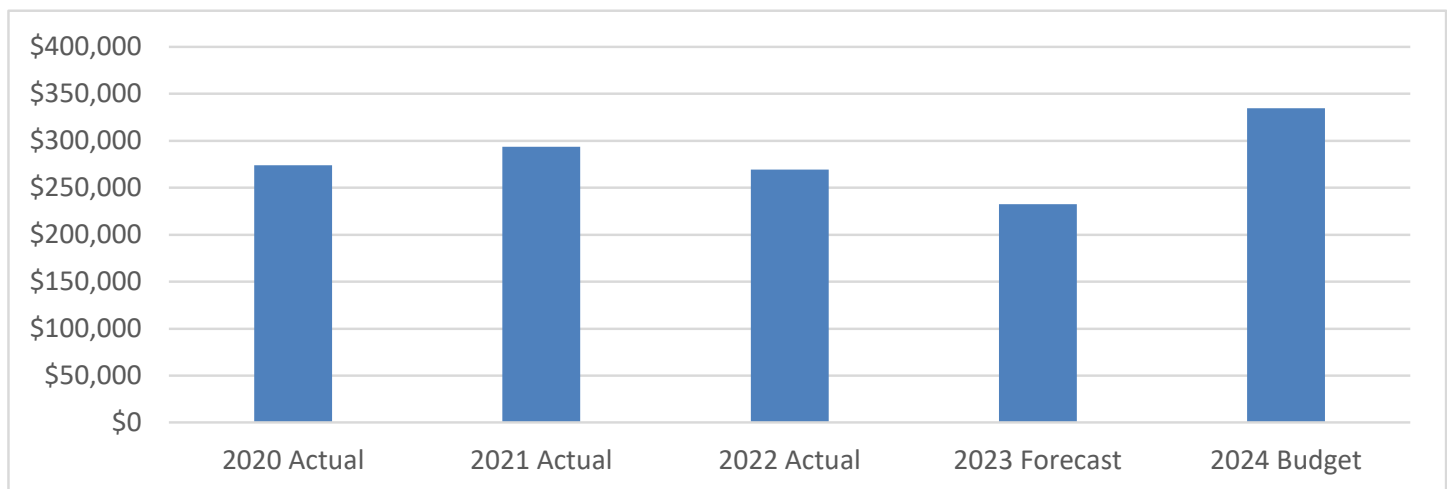
- Sporting Clays Tournament - designed as a premier shooting event and a highlight of the year for donor cultivation and business development amongst participants
- Clays & Birdies Tournament – designed as a high-end donor cultivation and fundraising event. This event is more than the average golf tournament 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.

In January 2024, the council added the position of Chief Development Officer. This line item includes \$75,000 in additional special events revenue to be raised by that person. The numbers below correspond to the total GNET (gross net) row on the next page.

Actuals			Forecast	Budget
2020	2021	2022	2023	2024
\$274,001	\$293,550	\$269,519	\$232,518	\$334,730

Special Events (Net of Direct Expenses)



For each special event, the table below shows gross income (GI), direct benefits (DB), allowance for uncollectable pledges (AU), other expenses (OE) and other income (OI), gross net income (GNET) and net income (NET). OI and OE fall into different categories in the financial statements (e.g. printing) but are included here for completeness. The GNET line corresponds to the event gross income net of direct benefits and uncollectable pledges, and the totals of those GNETs correspond to the table on the preceding page. The NET line corresponds to GNET + OI - OE.

		Actuals			Forecast	Budget
		2020	2021	2022	2023	2024
Sporting Clays	GI	\$124,225	\$147,875	\$132,110	\$124,275	\$130,000
	AU	\$14,750	\$0	\$0	\$0	\$0
	DB	\$23,354	\$34,791	\$32,428	\$32,262	\$35,000
	GNET	\$86,121	\$113,084	\$99,682	\$92,014	\$95,000
	OE	\$9,969	\$7,972	\$1,652	\$1,931	\$8,150
	NET	\$76,152	\$105,112	\$98,029	\$90,083	\$86,850
Clays and Birdies	GI	\$94,000	\$74,480	\$95,785	\$89,641	\$82,000
	AU	\$30,000	\$0	\$0	\$0	\$0
	DB	\$18,590	\$45,579	\$54,333	\$63,057	\$46,570
	GNET	\$45,410	\$28,901	\$41,452	\$26,584	\$35,430
	OI	\$0	\$0	\$207	\$0	\$0
	OE	\$31	\$2,036	\$16,738	\$431	\$6,000
	NET	\$45,379	\$26,866	\$24,921	\$26,153	\$29,430
Space Coast Golf	GI	\$9,975	\$12,813	\$10,110	\$10,465	\$11,500
	AU	\$960	\$0	\$0	\$0	\$0
	DB	\$1,363	\$2,624	\$2,859	\$2,397	\$2,500
	GNET	\$7,652	\$10,189	\$7,251	\$8,068	\$9,000
	OI	\$0	\$0	\$0	\$335	\$0
	OE	\$239	\$1,274	\$365	\$646	\$650
	NET	\$7,413	\$8,915	\$6,886	\$7,756	\$8,350
Casino Night Auction	GI	\$19,365	\$46,102	\$82,375	\$80,298	\$83,500
	AU	\$829	\$0	\$0	\$0	\$829
	DB	\$0	\$3,500	\$2,696	\$6,229	\$5,000
	GNET	\$18,536	\$42,602	\$79,679	\$74,069	\$77,671
	OI	\$0	\$0	\$682	\$0	\$0
	OE	\$3,363	\$8,448	\$11,946	\$8,090	\$9,250
Space Coast Lightfest	GI	\$267,319	\$265,156	\$3,000	\$0	\$0
	DB	\$183,134	\$204,115	\$0	\$0	\$0
	GNET	\$84,185	\$61,041	\$3,000	\$0	\$0
	OI	\$162,474	\$205,024	\$6,972	\$396	\$0
	OE	\$123,315	\$135,209	\$4,500	\$0	\$0
	NET	\$123,344	\$130,855	\$5,472	\$396	\$0
One World Scouting starting in 2021, previously Whitney M Young Jr. Luncheon	GI	\$18,725	\$36,915	\$37,905	\$35,753	\$40,500
	AU	\$1,500	\$0	\$0	\$1,397	\$1,200
	DB	\$0	\$4,760	\$4,886	\$5,173	\$7,500
	GNET	\$17,225	\$32,155	\$33,019	\$29,183	\$31,800
	OE	\$4,174	\$1,386	\$1,272	\$1,013	\$3,050
Hispanic Heritage Luncheon	NET	\$13,051	\$30,769	\$31,747	\$28,170	\$28,750
	GI	\$7,050	Combined with Whitney M Young, Jr Luncheon into One World Scouting Luncheon starting in 2021			
	AU	\$1,200				
	DB	\$0				
	GNET	\$5,850				
	OE	\$3,458				
NET	\$2,392					
Other Special Events and New Chief Development Officer	GI	\$11,300	\$6,600	\$7,100	\$4,600	\$87,000
	DB	\$2,277	\$1,022	\$1,664	\$2,000	\$2,000
	GNET	\$9,023	\$5,578	\$5,436	\$2,600	\$85,000
	OI	\$0	\$0	\$0	\$5,625	\$5,000
	OE	\$0	\$0	\$0	\$740	\$800
	NET	\$9,023	\$5,578	\$5,436	\$7,485	\$89,200
Totals of Above	GI	\$551,959	\$589,940	\$368,385	\$345,032	\$434,500
	AU	\$49,239	\$0	\$0	\$1,397	\$2,029
	DB	\$228,719	\$296,391	\$98,866	\$111,118	\$98,570
	GNET	\$274,001	\$293,550	\$269,519	\$232,518	\$333,901
	OI	\$162,474	\$205,024	\$7,861	\$6,356	\$5,000
	OE	\$144,550	\$156,325	\$36,474	\$12,851	\$27,900
NET	\$291,925	\$342,248	\$240,906	\$226,022	\$311,001	

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			Forecast	Budget
2020	2021	2022	2023	2024
\$21,102	\$5,850	\$463,034	\$875	\$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			Forecast	Budget
2020	2021	2022	2023	2024
\$5,000	\$26,078	\$25,906	\$17,730	\$4,000

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.

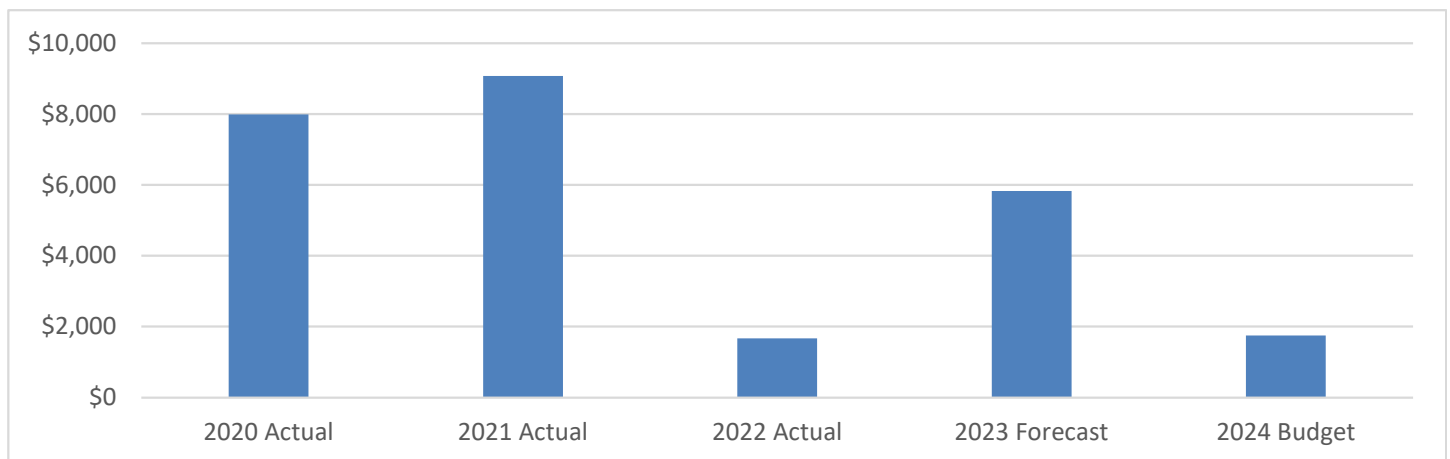
One of the significant expenses in the budget each year is insurance. In order to provide the Scouting program, the Council must carry several types of insurance, including liability, property, automobile, and directors and officers insurance. The Council also provides accident and sickness insurance 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 for 2020 has been moved to Other Income for the chart and graph below.

	Actuals			Forecast	Budget
	2020	2021	2022	2023	2024
Regular	\$7,991	\$9,076	\$1,675	\$5,828	\$1,750
NR	\$0	\$0	\$0	\$9,440 ¹	\$0
Total	\$7,991	\$9,076	\$1,675	\$15,268	\$1,750

NR (Non-Recurring) 1 National Jamboree camperships from local donors

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.

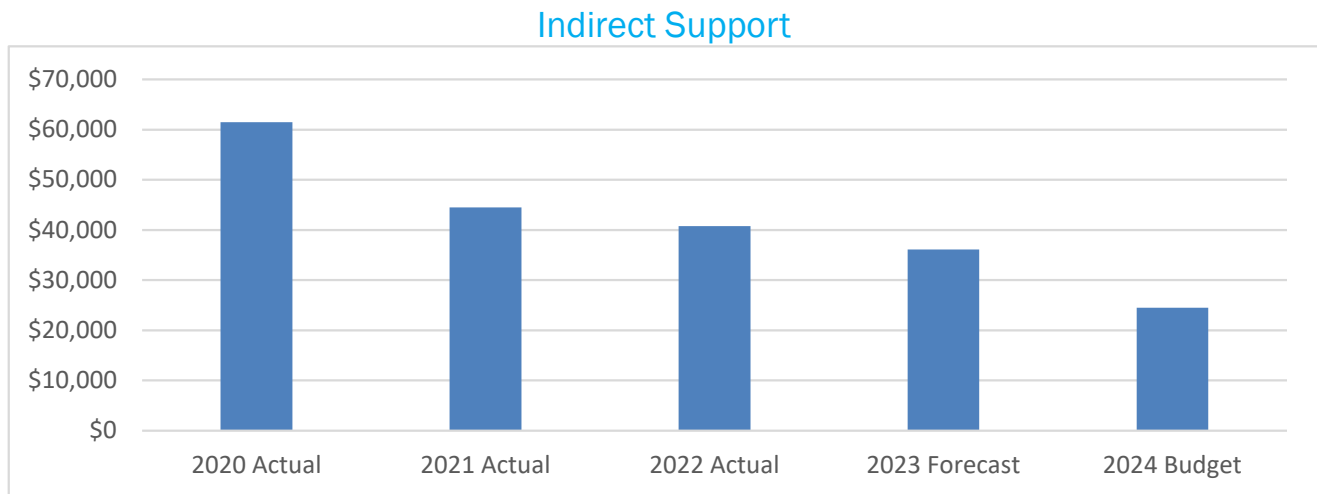
United Way – Line 8

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. Due to decreased support, the program will be scaled back significantly in 2024.
- United Way of Lake and Sumter Counties (UWLS) - The council does not receive an allocation but occasionally receives designated gifts.
- United Way of Volusia and Flagler Counties (UWVF) - The council does not receive an allocation but occasionally receives 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 United Way, **please consider designating your gift to the Central Florida Council.**

	Actuals			Forecast	Budget
	2020	2021	2022	2023	2024
UWB	\$24,167	\$24,082	\$20,411	\$14,500	\$2,500
UWLS	\$1,455	\$2,385	\$1,045	\$612	\$0
UWVF	\$1,519	\$121	\$0	\$0	\$0
HFUW	\$21,965	\$8,045	\$4,629	\$7,000	\$7,000
OTHER	\$12,387	\$9,860	\$14,651	\$14,000	\$15,000
TOTAL	\$61,492	\$44,492	\$40,736	\$36,112	\$24,500



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 received in May 2022 and May and July 2023. The Council also received grants for Scoutreach from the City of Orlando in 2022 and 2023 and expects to receive a similar amount in 2024.

Actuals			Forecast	Budget
2020	2021	2022	2023	2024
\$643,500 ¹	\$1,772,658 ²	\$9,427	\$4,675	\$6,000

¹ PPP Loan (Forgiven) of \$633,000 and CARES grant of \$10,500

² PPP Loan (Forgiven) of \$628,855 and ERTC Tax Refund of \$1,143,803

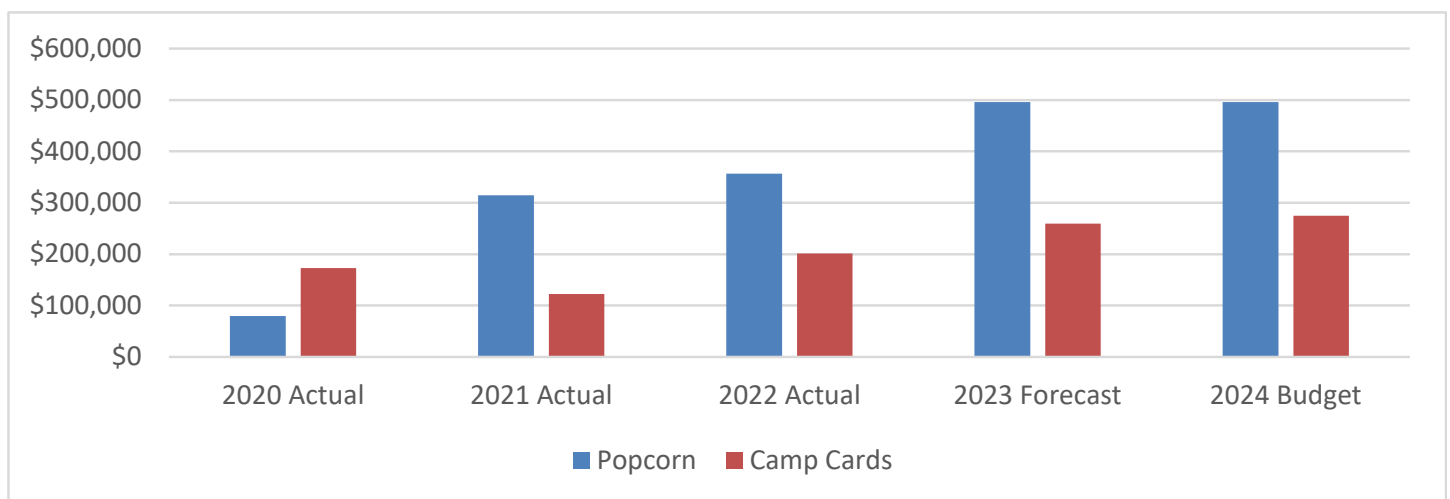
Revenue

Product Sales – Line 10

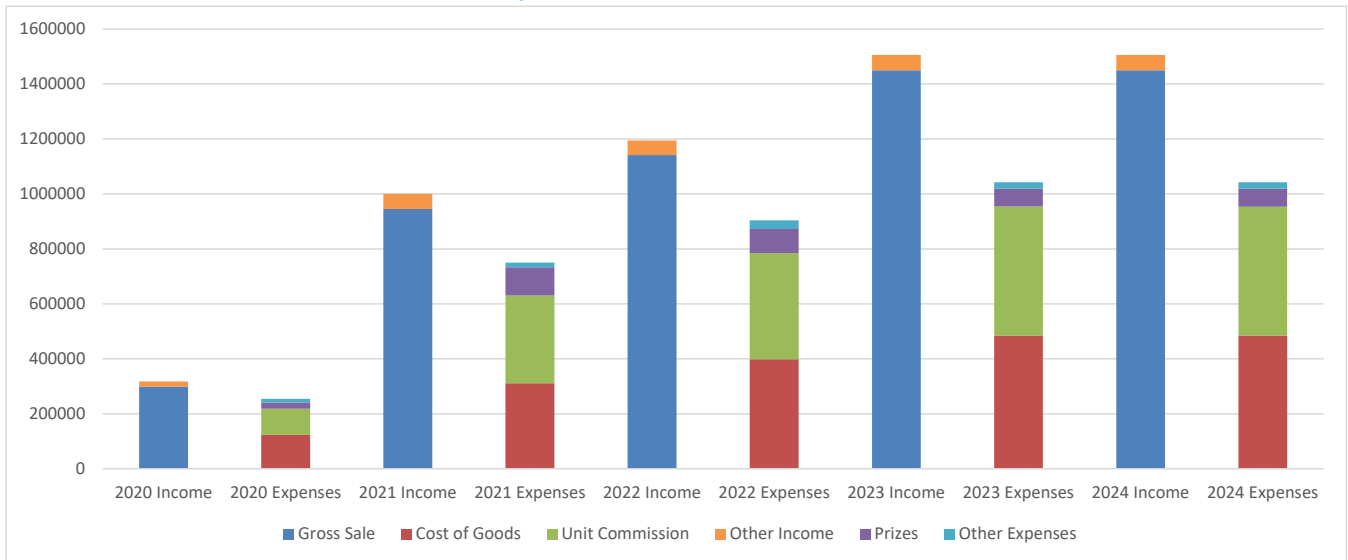
The Council conducts two major product sales each year, a popcorn sale in the fall and a camp card sale in the spring. For each sale, units earn significant revenue toward their unit budgets, typically up to 35% or 40% of the gross amount they sell. The following table and the first chart show the gross 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 in 2022 and 2023. Hurricanes also impacted several years of popcorn sales.

	Actuals			Forecast	Budget
	2020	2021	2022	2023	2024
Popcorn	\$79,706	\$314,623	\$356,637	\$496,011	\$496,191
Camp Cards	\$172,649	\$122,425	\$201,349	\$259,418	\$274,500
Total	\$252,355	\$437,048	\$557,986	\$755,453	\$770,691

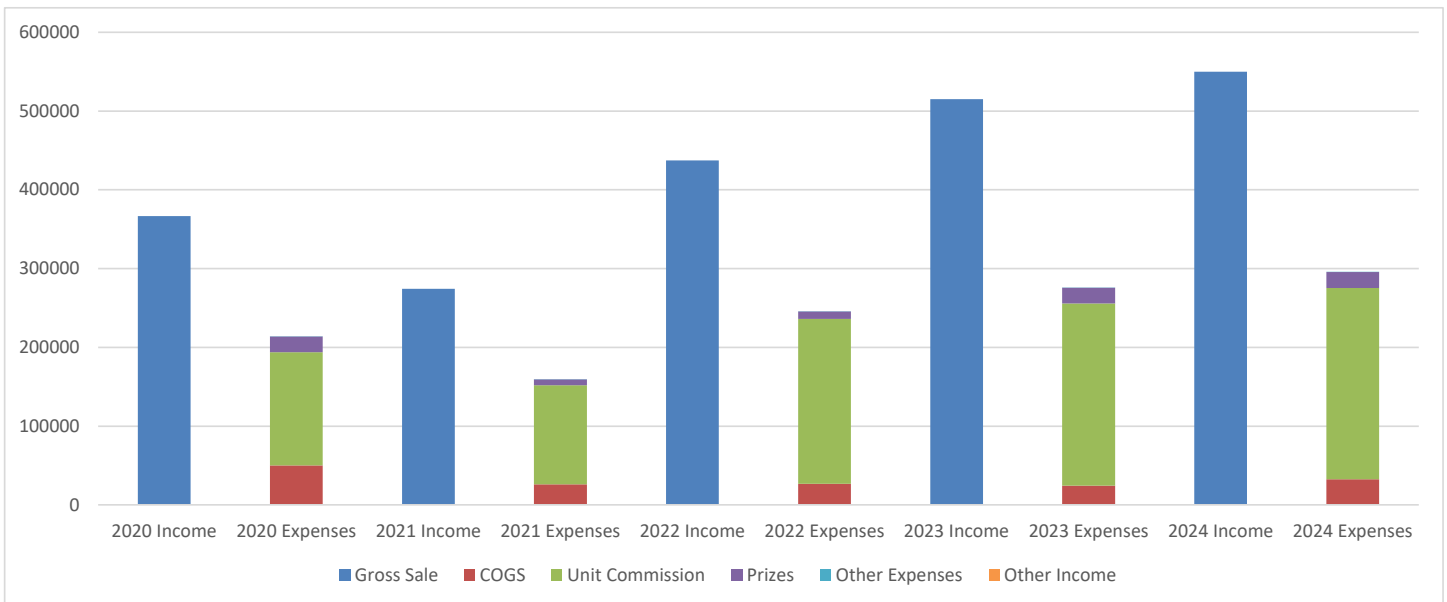
Product Sales (Net of Cost of Goods and Unit Commissions)



Popcorn Sale Breakdown



Camp Card Sale Breakdown



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. 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. Due to poor performance in 2022 throughout the market, the \$75,000 in income from endowment is recorded below the line as a transfer between funds rather than in this category. In 2023, \$75,000 of the forecast is endowment earnings. The other \$98,557 is interest received from the U.S. Treasury due to the delayed payment of the council's Employee Retention Tax Credits.

	Actuals			Forecast	Budget
	2020	2021	2022	2023	2024
Regular	\$110,000	\$65,000	\$1,932	\$75,000	\$65,000
NR	\$0	\$0	\$0	\$98,557 ¹	\$0
Total	\$110,000	\$65,000	\$1,932	\$173,557	\$65,000

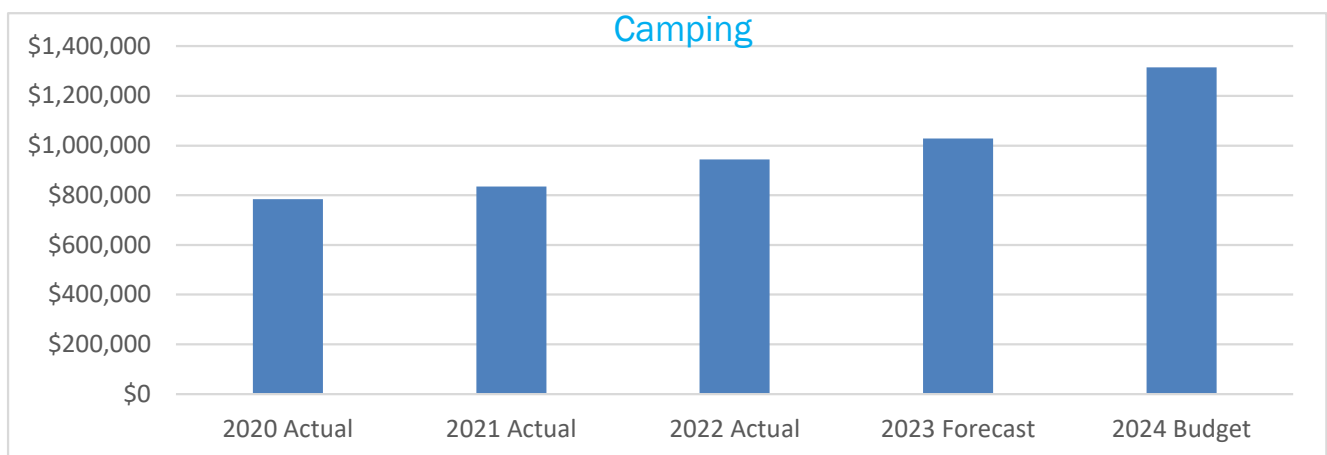
NR (Non-Recurring) 1 Interest from U.S. Treasury due to delayed payment of Employee Retention Tax Credits

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
- The Summit
- International Jamborette
- The Beast and Beast 2
- JROTC and Young Marines
- Outside Groups including schools and businesses
- Camping and Day Trips for units or groups
- Spring Break Mini-Camp
- Wilderness Survival Outpost Camp
- Trade, Aquatics & Careers BSA Camp

	Actuals			Forecast	Budget
	2020	2021	2022	2023	2024
	\$784,814	\$835,428	\$943,794	\$1,027,897	\$1,315,473



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			Forecast	Budget
	2020	2021	2022	2023	2024
Cub Weekends at Camp La-No-Che	1,401	2,390	3,030	2,500	2,600

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 held in 2022. 841 youth participated in our 2023 Summer Camp experience at Camp La-No-Che. Five weeks of Summer Camp will be held in 2024. The 2024 Summer Camp prices are \$380 for early sign up and \$400 for on time.
- Winter Camp - In late December and sometimes early January, the Council offers a minicamp program for Scout BSA & Venturing but lasting a shorter period and at a lower price. There are three four-day sessions scheduled in January and December 2024.
- NYLT - National Youth Leadership Training is a week-long training program for Scouts in leadership positions. In 2023, the Council offered both a summer and winter course; each course had over 30 participating Scouts. Two courses are planned again in 2024.
- Additional Scout BSA/Venturing Short Term Camps – In 2024, 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 many summers. In 2024, there is a planned encampment by JROTC in a March minicamp. More emphasis is being placed on Outside Groups by a Council Program Director focusing on Outside Groups and Scout BSA/Venturing Long Term and additional Minicamps opportunities.

Long-Term Youth Camping Attendance

	Actuals			Forecast	Budget
	2020	2021	2022	2023	2024
Summer Camp	1,410*	965	724	641	700
International Jamborette (held every other year)	0	0	0	41	0
NYLT	103	105	92	56	60
Winter Camp	748	553	600	250	700
Outside Groups	250	299	942	1,501	1750
Total Youth	2,511	1,922	2,342	2,489	3,210

*Includes Virtual Summer Camp attendance.

Activities – Line 13

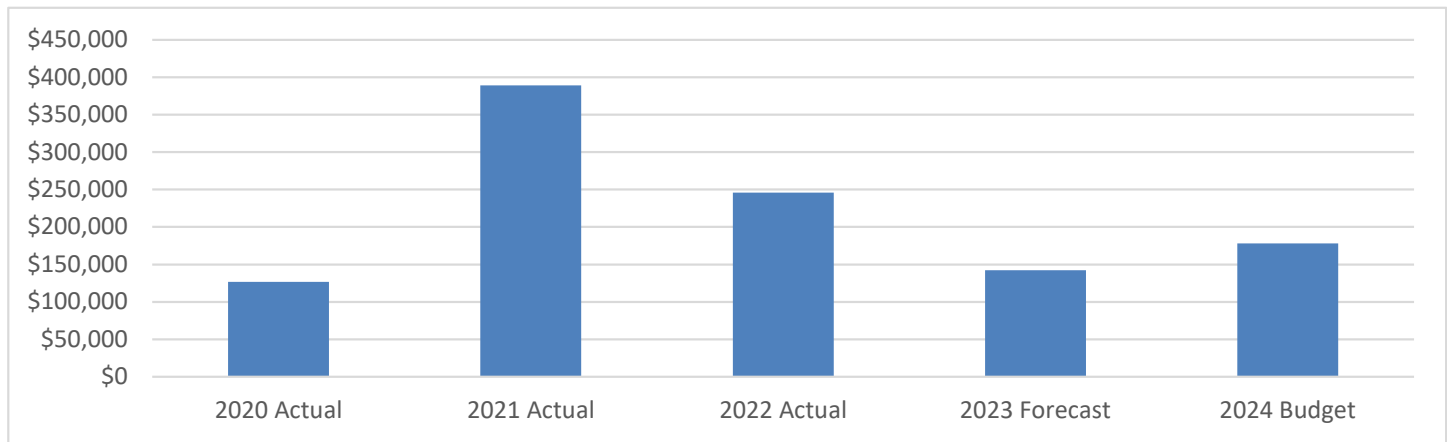
This line includes all events that are not accredited camping events at the Williams Scout Reservation. Among many others, this includes:

- 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

	Actuals			Forecast	Budget
	2020	2021	2022	2023	2024
Regular	\$126,717	\$248,567	\$163,499	\$142,193	\$154,600
NR	\$0	\$140,978 ¹	\$82,338 ²	\$418,396 ³	\$23,344 ⁴
Total	\$126,717	\$389,545	\$245,837	\$560,589	\$177,944

NR (Non-Recurring) 1 Philmont Trek 2 Centennial Camporee 3 National Jamboree 4 Philmont Trek

Activities



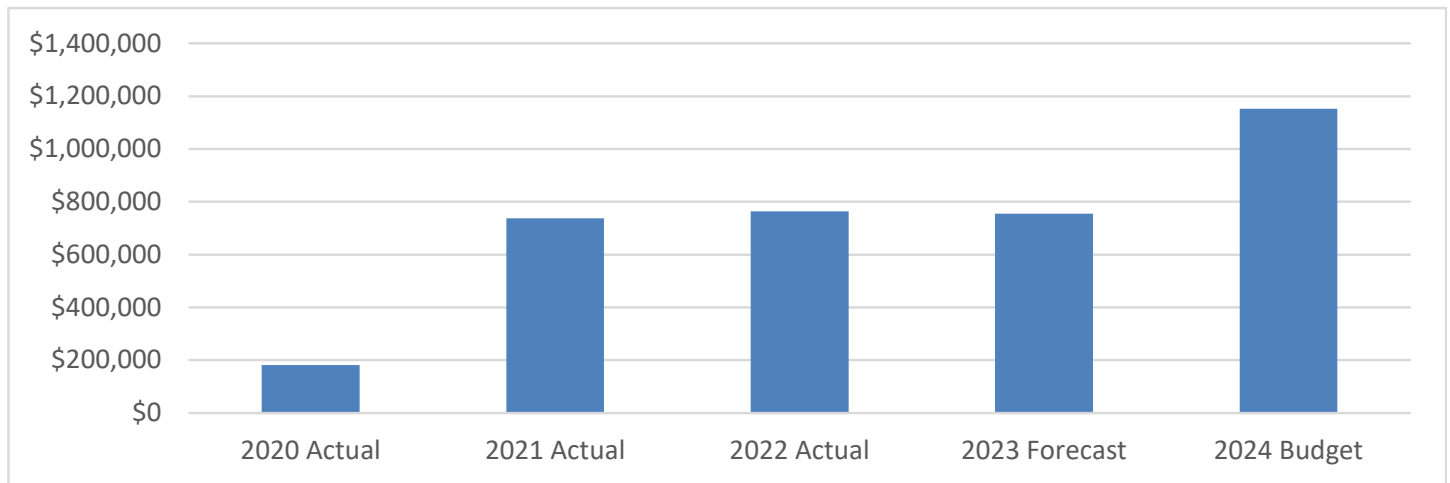
Other Revenue – Line 14

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. 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 2020 insurance fee income has been moved here from Other Direct Contributions-Line 6 for the chart and graph below.

Actuals			Forecast	Budget
2020	2021	2022	2023	2024
\$180,935	\$737,947	\$763,862	\$755,237	\$1,153,141

Other Revenue



Expenses

Employee Compensation

Salaries - Line 15

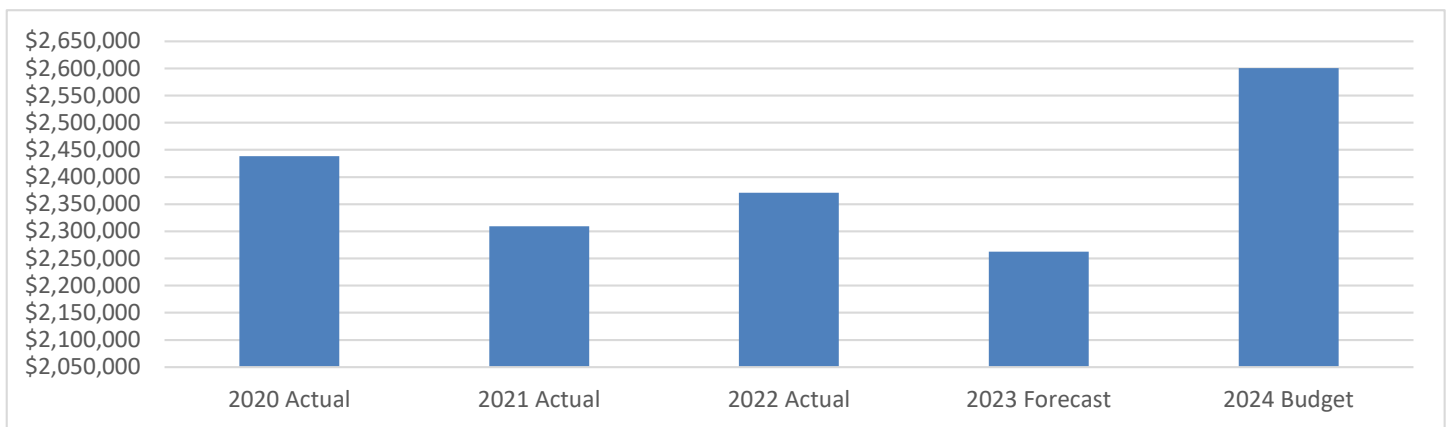
Salary expenses make up the largest portion of the Council's expenses. Staff members include 24 full-time professional staff, along with 9 full-time and 1 part-time support/administrative staff, 3 Rangers/Caretakers, and several part-time Scoutreach program personnel. This includes a new Chief Development Officer. These personnel support and empower over 4,600 volunteers, helping drive and deliver the Scouting program to over 11,000 youth members. The Council employs one full-time person (professional or support) for every 139 Scouting volunteers and every 333 young people registered in the Scouting program.

The 2024 salary line item includes summer camp staff salaries of \$67,000 and other part-time or temporary camp employees of \$148,400, and part-time Scoutreach employees of \$16,000.

A 5% raise pool is budgeted for 2024. Some staff positions were eliminated or left vacant due to attrition. The 2024 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			Forecast	Budget
2020	2021	2022	2023	2024
\$2,438,671	\$2,309,250	\$2,371,262	\$2,262,454	\$2,600,613

Employee Compensation



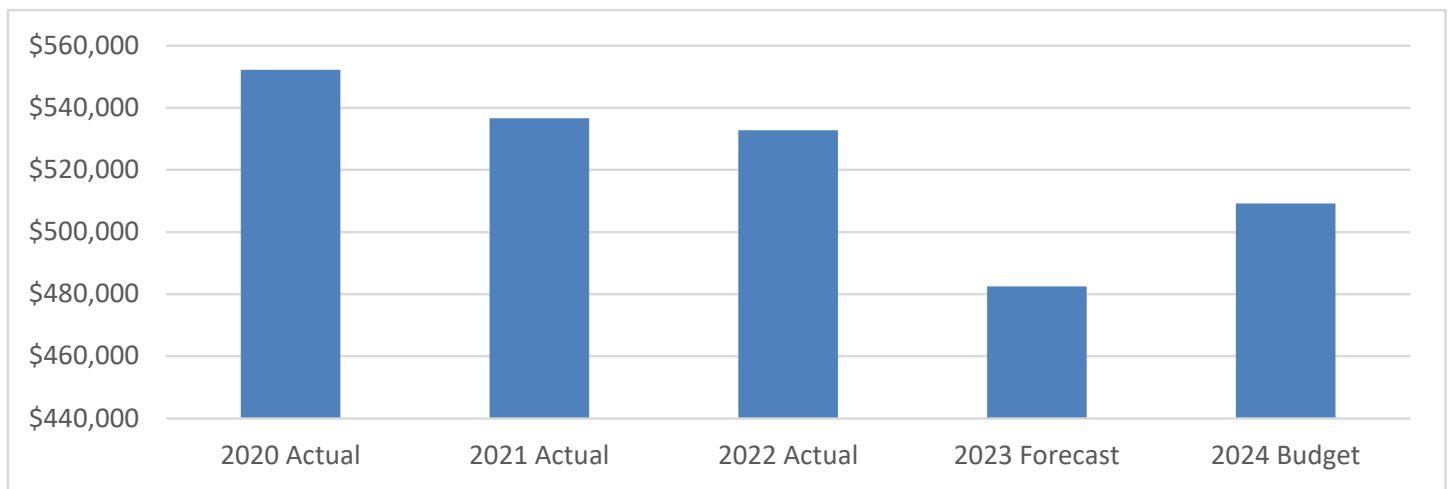
Employee Benefits - Line 16

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.

Benefit	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2024 Budget
Retirement Plan/403(b) Match	\$181,545	\$251,754	\$263,589	\$244,318	\$290,043
Medical	\$324,420	\$247,249	\$234,319	\$202,638	\$184,203
Group Accident and Life Insurance	\$16,582	\$14,311	\$14,580	\$14,676	\$15,315
Dental	\$17,078	\$12,837	\$13,203	\$13,824	\$12,432
Long-Term Disability Insurance	\$12,103	\$10,449	\$7,139	\$7,024	\$7,198
Short-Term Disability Insurance	\$463	\$0	\$0	\$0	\$0
TOTAL	\$552,191	\$536,599	\$532,831	\$482,480	\$509,190

Employee Benefits

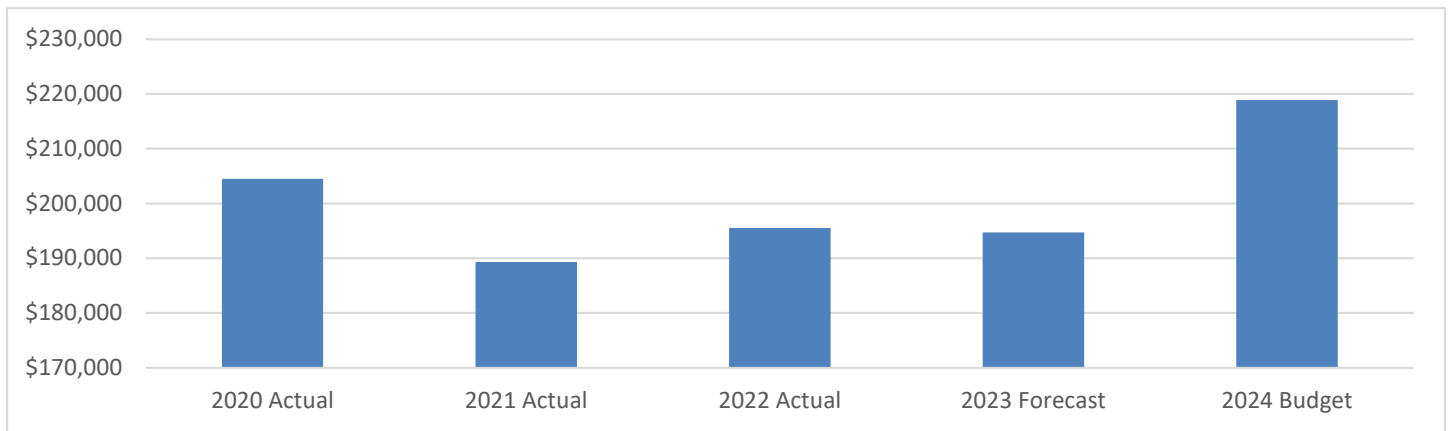


Payroll Taxes Expense - Line 17

Payroll taxes include employer costs for social security, Medicare, unemployment insurance, workers' compensation insurance and advertising for new employees on sites such as LinkedIn.

Actuals			Forecast	Budget
2020	2021	2022	2023	2024
\$204,488	\$189,319	\$195,540	\$194,698	\$218,887

Payroll Taxes Expense

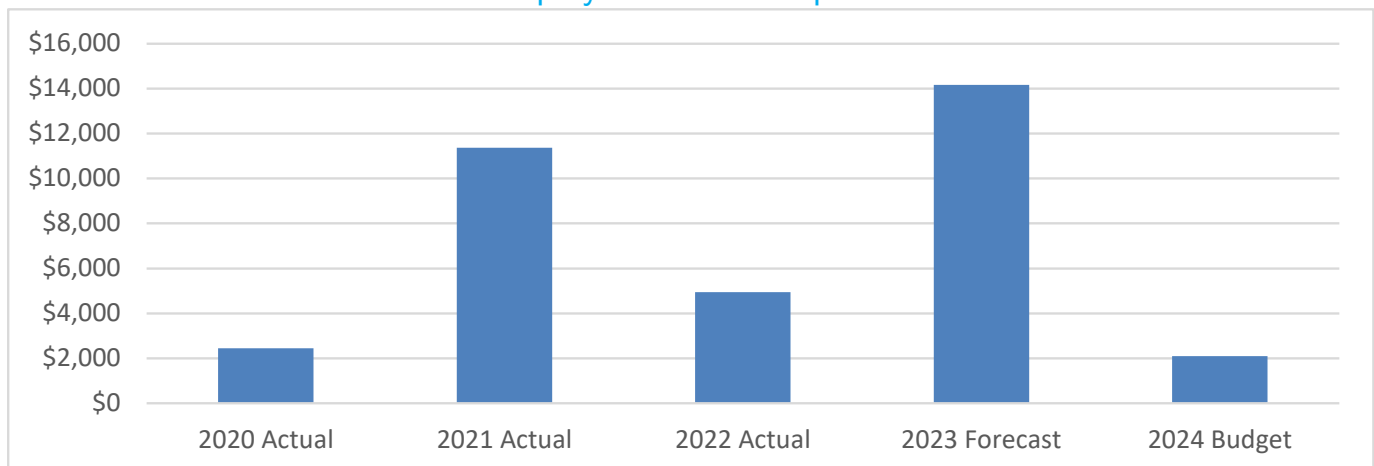


Employee Related Expenses - Line 18

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			Forecast	Budget
2020	2021	2022	2023	2024
\$2,446	\$11,365	\$4,940	\$14,164	\$2,100

Employee Related Expenses



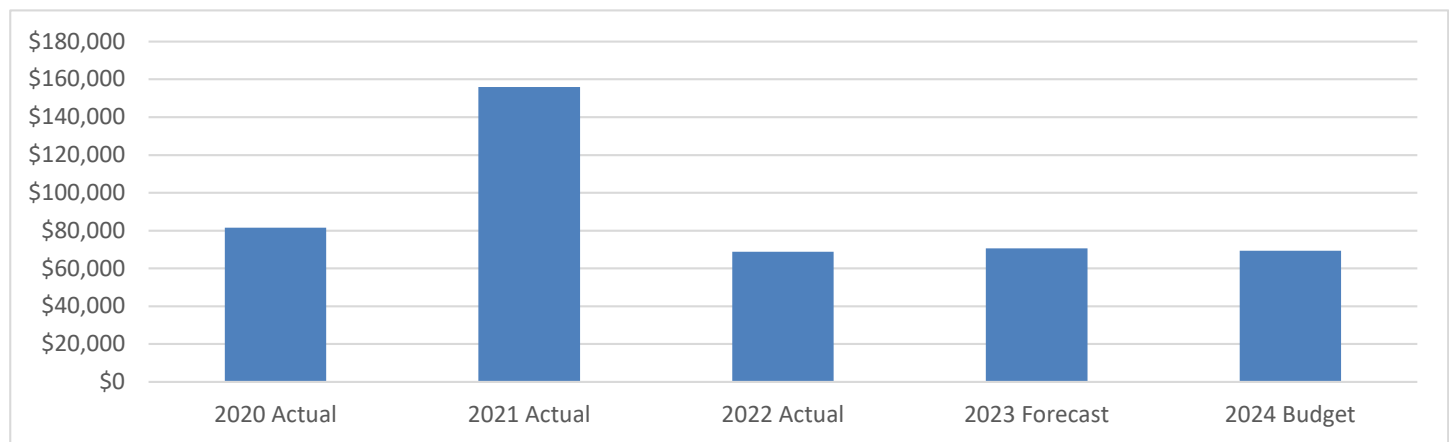
Other Expenses

Professional Fees - Line 19

This expense includes auditor fees, legal fees, fingerprinting costs, and numerous other fees. In 2020, a company that specializes in direct mail marketing was hired at a cost of approximately \$56,000 to run a new version of the 2021 family portion of Friends of Scouting. The direct mail program was run in-house starting in 2022.

	Actuals			Forecast	Budget
	2020	2021	2022	2023	2024
Audit & Tax Prep	\$26,241	\$34,098	\$27,471	\$29,995	\$31,000
Legal	\$3,090	\$1,635	\$1,282	\$7,709	\$13,635
Fundraising	\$36,541	\$98,493	\$17,004	\$15,340	\$17,200
Other	\$15,639	\$21,818	\$23,068	\$14,519	\$7,499
Total	\$81,511	\$156,045	\$68,826	\$70,563	\$69,334

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.

	Actuals			Forecast	Budget
	2020	2021	2022	2023	2024
Regular	\$346,269	\$526,710	\$589,400	\$602,933	\$654,280
NR	\$0	\$61,768 ¹	\$42,134 ²	\$15,715 ³	\$4,144 ⁴
Total	\$346,269	\$588,478	\$631,534	\$618,648	\$658,424

NR (Non-Recurring) 1 Philmont Trek

2 Centennial Camporee

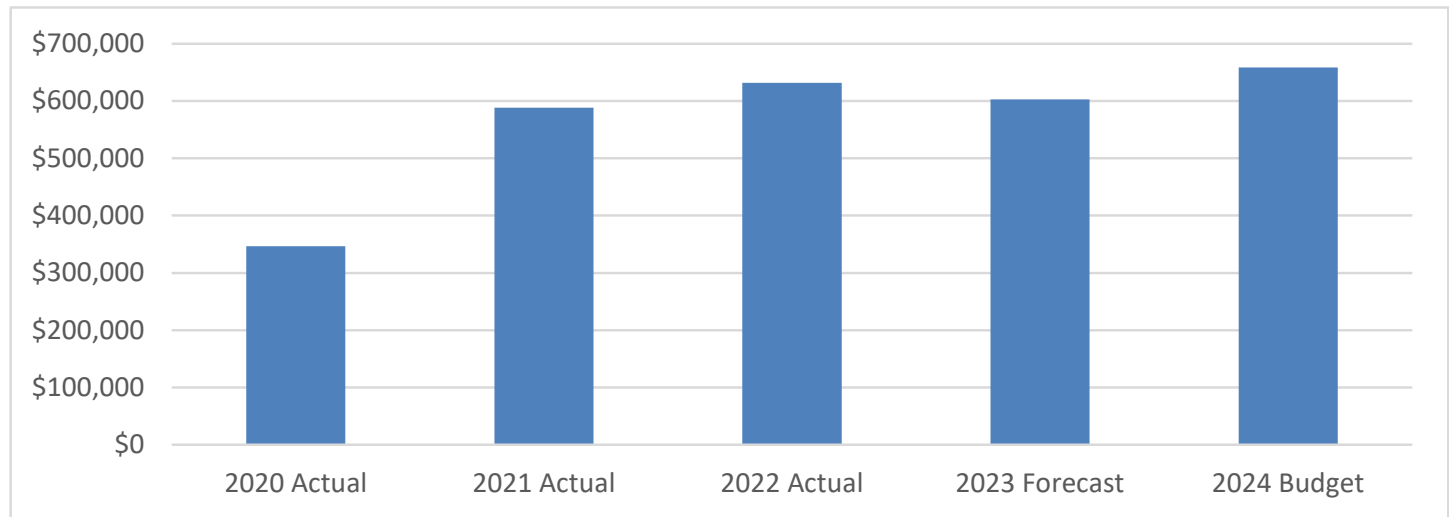
3 National Jamboree

4 Philmont Trek

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

Category	2024 Budget
Food for Fundraising Events	\$126,150
La-No-Che Food Service Including Weekend Events	\$97,290
Summer Camp and Winter Camp Food	\$130,000
Events at Camp not Including Above Items	\$140,040
Total	\$493,480

Program & Other Supplies

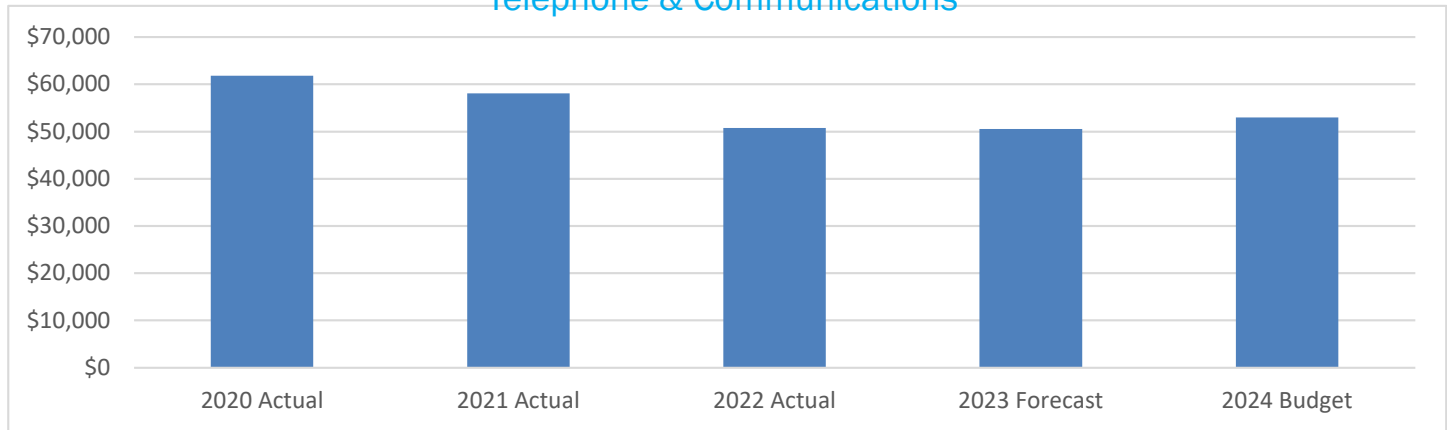


Telephone & Communications - Line 21

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.

Actuals			Forecast	Budget
2020	2021	2022	2023	2024
\$61,844	\$58,084	\$50,781	\$50,525	\$52,960

Telephone & Communications



Postage & Shipping - Line 22

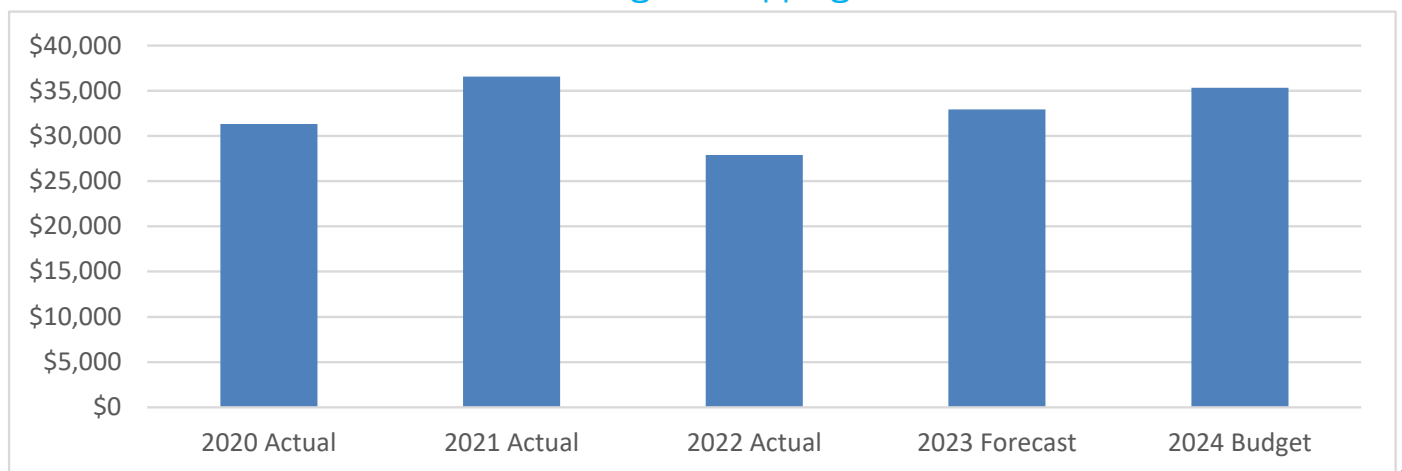
The Council generates mailings to support volunteers, provide communication, and for fundraising and membership efforts. Shipping costs are also included in this line item.

	Actuals			Forecast	Budget
	2020	2021	2022	2023	2024
Regular	\$31,320	\$36,567	\$25,807	\$32,963	\$35,359
NR	\$0	\$0	\$2,110 ¹	\$343 ²	\$0
Total	\$31,320	\$36,567	\$27,917	\$33,306	\$35,359

NR (Non-Recurring) 1 Centennial Camporee

2 National Jamboree

Postage & Shipping



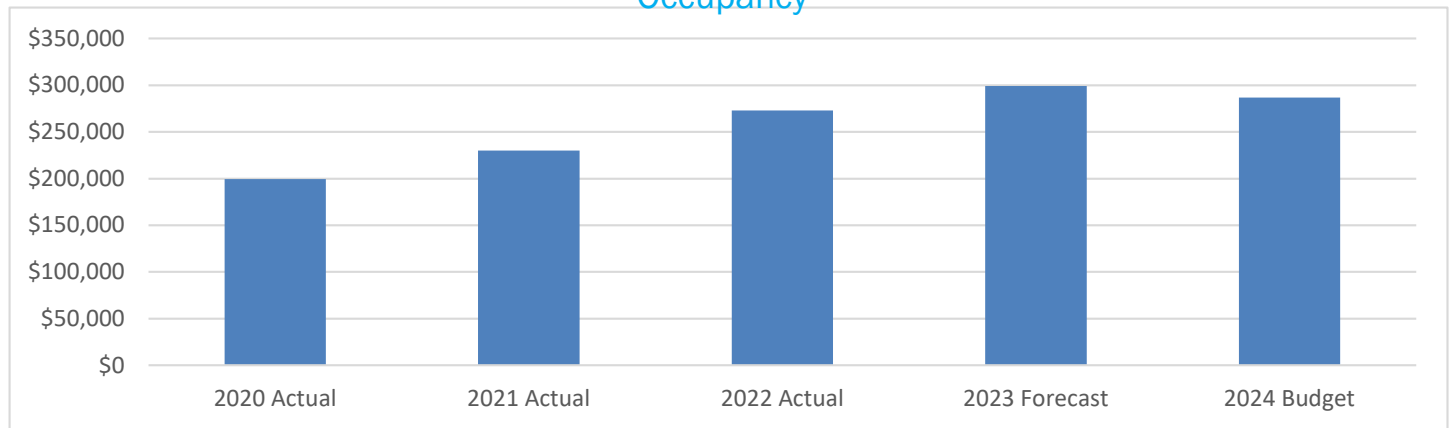
Occupancy - Line 23

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. The Brevard Scout Shop was closed in June 2020.

	Actuals			Forecast	Budget
	2020	2021	2022	2023	2024
Regular	\$199,608	\$230,070	\$273,111	\$299,290	\$286,784
NR	\$0	\$0	\$0	\$384	\$0
Total	\$199,608	\$230,070	\$273,111	\$299,674	\$286,784

NR (Non-Recurring) 1 National Jamboree

Occupancy



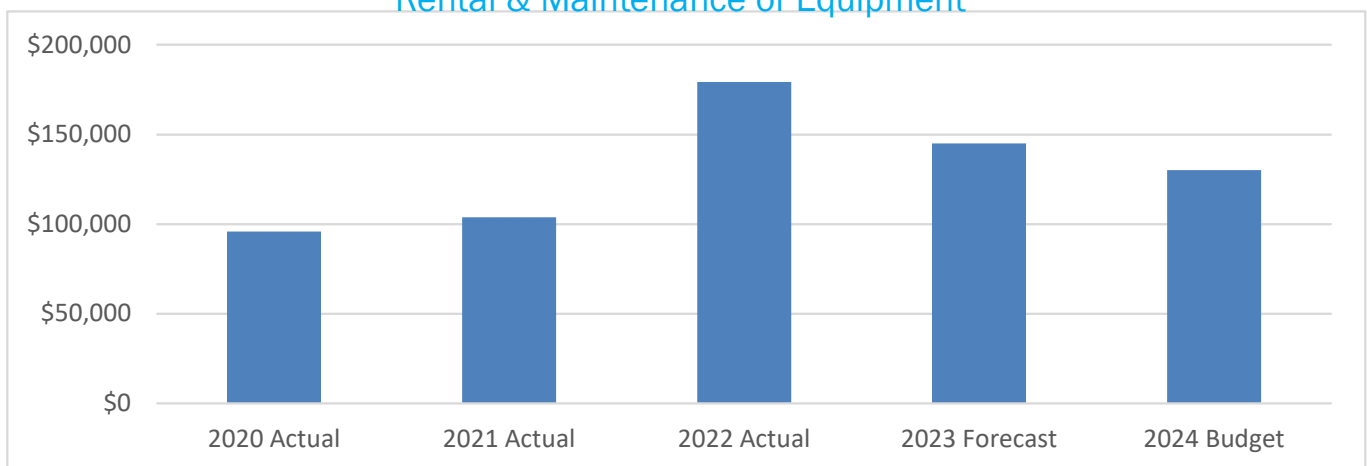
Rental & Maintenance of Equipment - Line 24

This is the cost of repairing, renting, leasing and maintaining equipment, such as copy machines and camp equipment. The computer support fee, included below in 2020-2023, is being combined with the National Charter Fee starting in 2024.

	Actuals			Forecast	Budget
	2020	2021	2022	2023	2024
Regular	\$95,799	\$103,758	\$145,020	\$144,611	\$130,205
NR	\$0	\$0	\$34,189 ¹	\$500 ²	\$0
Total	\$95,799	\$103,758	\$179,209	\$145,111	\$130,205

NR (Non-Recurring) 1 Centennial Camporee 2 National Jamboree

Rental & Maintenance of Equipment



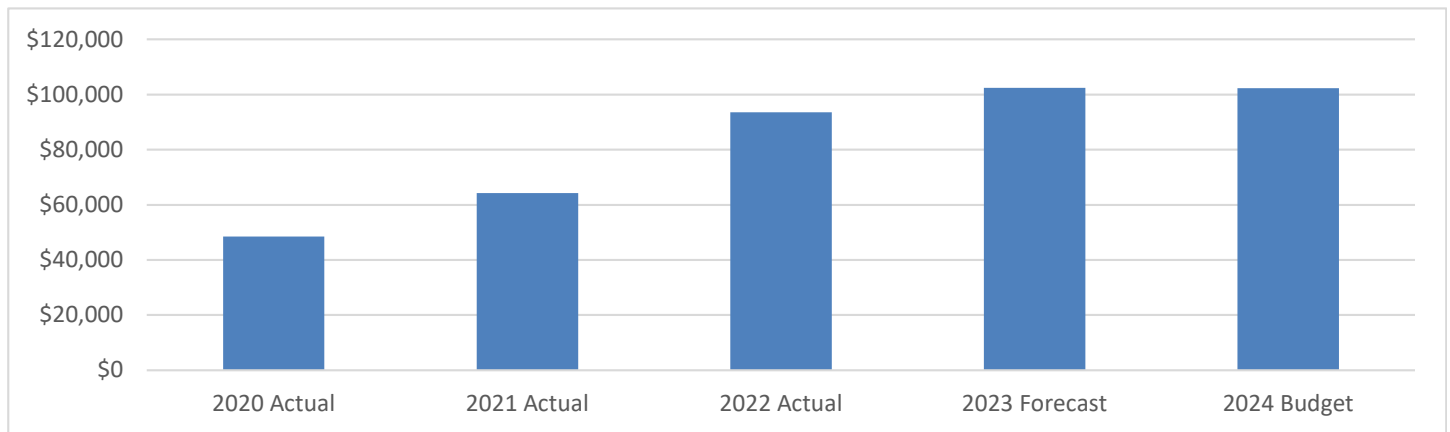
Publication & Media - Line 25

This line includes the costs of in-house and outsourced printing.

	Actuals			Forecast	Budget
	2020	2021	2022	2023	2024
Regular	\$48,504	\$63,840	\$90,275	\$102,417	\$102,256
NR	\$0	\$410 ¹	\$3,268 ²	\$758 ³	\$0
Total	\$48,504	\$64,250	\$93,543	\$103,175	\$102,256

NR (Non-Recurring) 1 Philmont Trek 2 Centennial Camporee 3 National Jamboree

Publication & Media



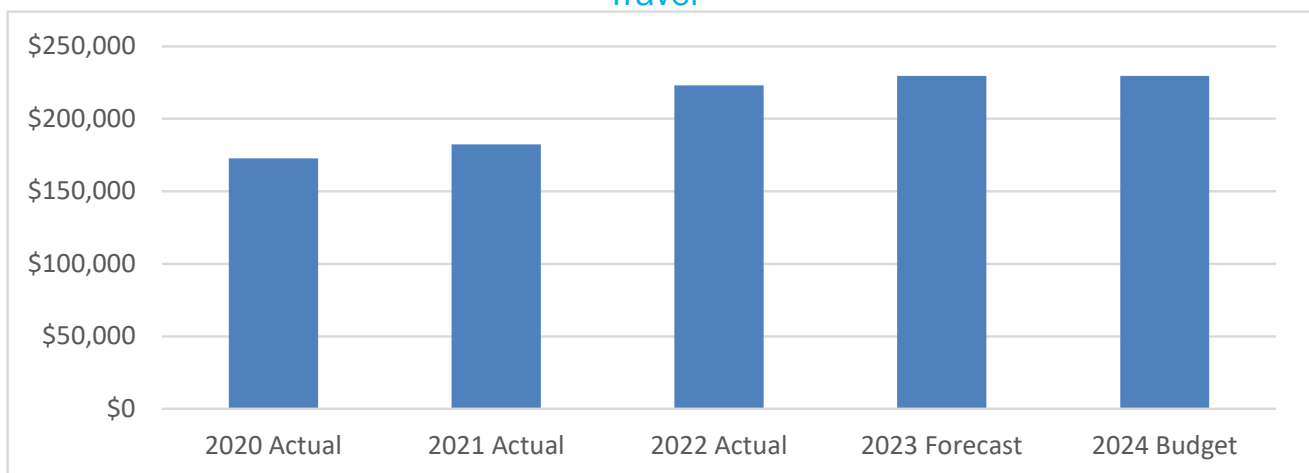
Travel - Line 26

The travel line includes camp and Council vehicle repair and licensing, leasing of vehicles, fuel, oil, and staff travel expenses.

	Actuals			Forecast	Budget
	2020	2021	2022	2023	2024
Regular	\$157,580	\$182,214	\$221,501	\$229,626	\$223,268
NR	\$0	\$15,050 ¹	\$1,607 ²	\$93,427 ³	\$6,400 ⁴
Total	\$172,630	\$182,214	\$223,108	\$323,053	\$229,668

NR (Non-Recurring) 1 Philmont Trek 2 Centennial Camporee 3 National Jamboree 4 Philmont Trek

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.

	Actuals			Forecast	Budget
	2020	2021	2022	2023	2024
Regular	\$29,664	\$10,745	\$29,667	\$33,999	\$37,190
NR	\$0	\$50,590 ¹	\$0	\$209,770 ²	\$12,600 ³
Total	\$29,664	\$61,335	\$29,667	\$243,769	\$49,790

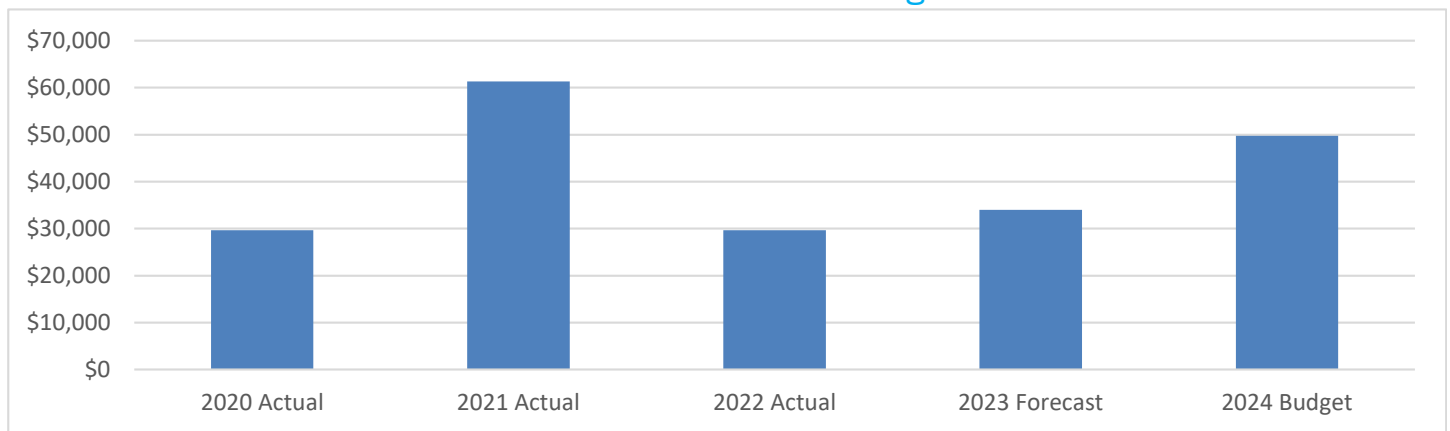
NR (Non-Recurring)

1 Philmont Trek

2 National Jamboree

3 Philmont Trek

Conferences and Meeting



Specific Assistance to Individuals - Line 28

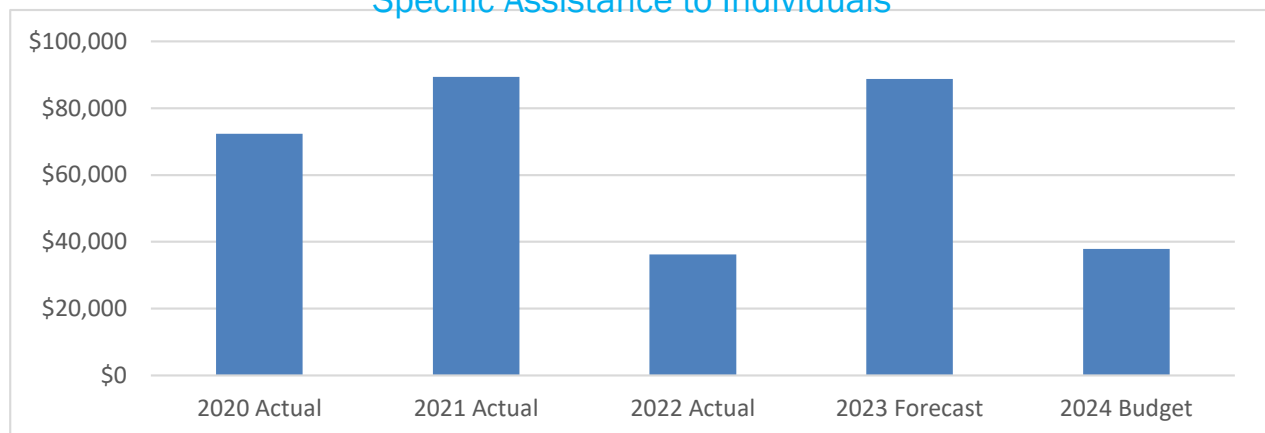
This line covers the cost of camperships, books, uniforms, registration and program materials for Scouts and families in need. A main component of this item is support of Scoutreach programs that provide Scouting to young people in at-risk areas.

	Actuals			Forecast	Budget
	2020	2021	2022	2023	2024
Regular	\$72,320	\$89,434	\$36,176	\$88,753	\$37,850
NR	\$0	\$0	\$0	\$7,586	\$0
Total	\$72,320	\$89,434	\$36,176	\$96,339	\$37,850

NR (Non-Recurring)

1 National Jamboree

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, items such as patches and shirts that are provided free to participants are recorded in this line item.

	Actuals			Forecast	Budget
	2020	2021	2022	2023	2024
Regular	\$112,182	\$177,166	\$193,601	\$190,340	\$183,950
NR	\$0	\$1,626 ¹	\$14,335 ²	\$55,565 ³	\$200 ⁴
Total	\$112,182	\$178,792	\$207,956	\$245,905	\$184,150

NR (Non-Recurring)

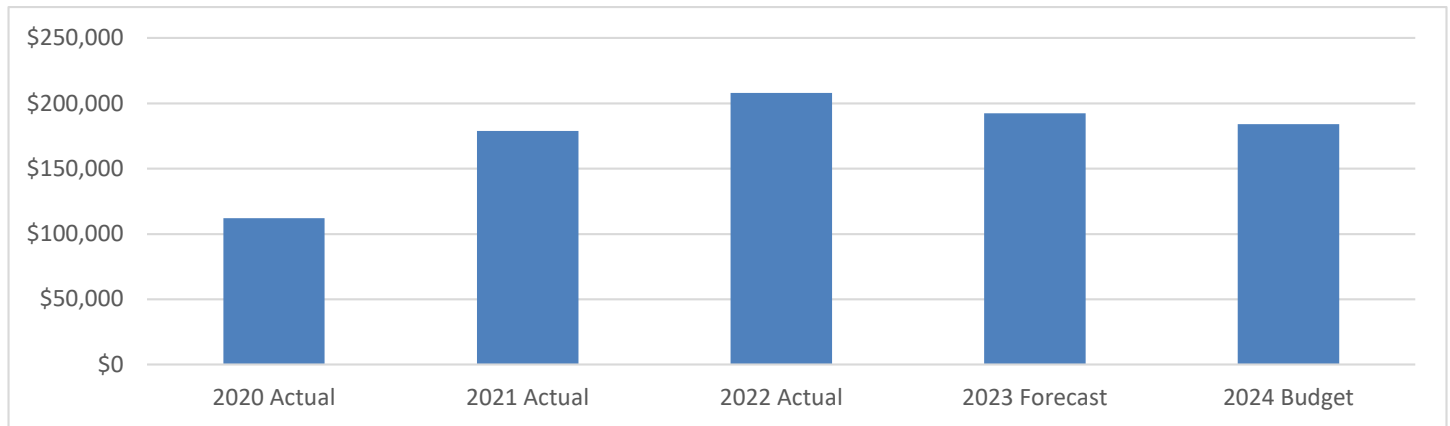
1 Philmont Trek

2 Centennial Camporee

3 National Jamboree

4 Philmont Trek

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 borrowed 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 repaid that loan by the end of 2022. In 2023, the council borrowed due to cash flow needs, and plans to do so again in 2024, caused primarily due to the payment described above and residual effects of COVID-19.

	Actuals			Forecast	Budget
	2020	2021	2022	2023	2024
	\$10,924	\$0	\$12,934	\$54,443	\$45,000

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.**

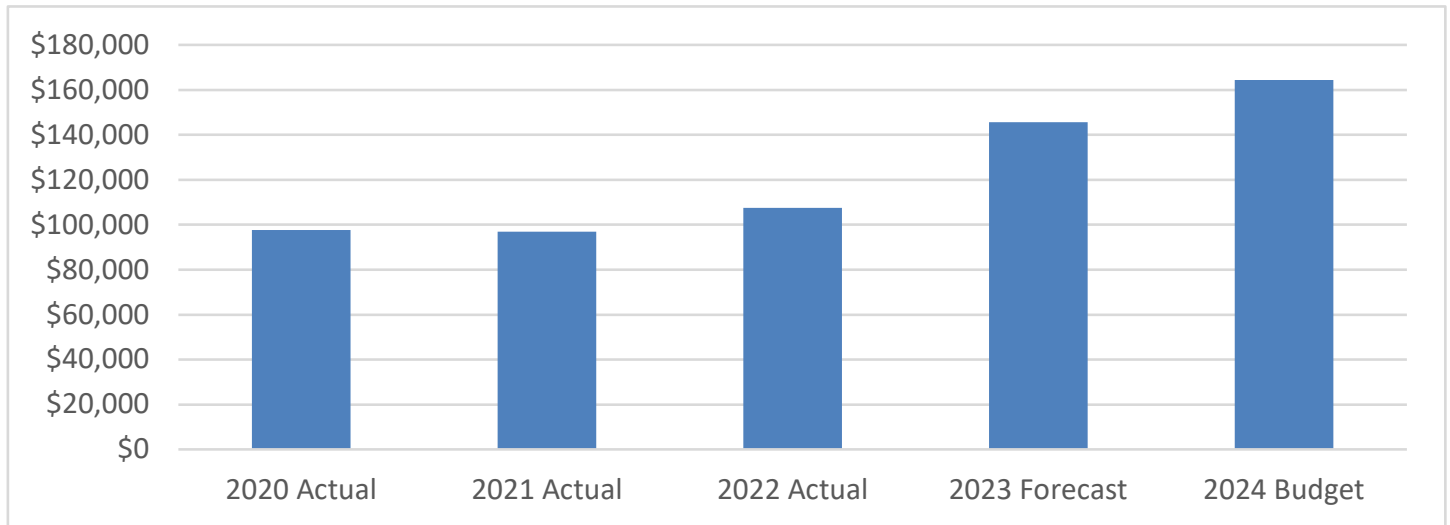
Insurance (not including Worker's Comp and Unemployment)

Actuals			Forecast	Budget
2020	2021	2022	2023	2024
\$97,627	\$96,885	\$107,494	\$145,639	\$164,320

Insurance Details (including Worker's Comp and Unemployment)

	Actuals			Forecast	Budget
	2020	2021	2022	2023	2024
Liability	\$0	\$0	\$167	\$6,798	\$7,133
A & S	\$20,515	\$16,281	\$11,276	\$12,276	\$14,000
Property	\$43,304	\$48,748	\$58,540	\$86,245	\$99,182
Vehicles	\$26,227	\$26,835	\$32,228	\$35,221	\$38,907
D & O	\$6,725	\$4,164	\$4,426	\$4,241	\$4,241
Fidelity	\$857	\$857	\$857	\$857	\$857
Wrk Comp	\$25,029	\$12,028	\$18,338	\$18,860	\$20,000
Unemp	\$9,000	\$12,920	\$8,044	\$8,000	\$8,000
Total	\$131,657	\$121,834	\$133,875	\$172,498	\$192,320

Insurance

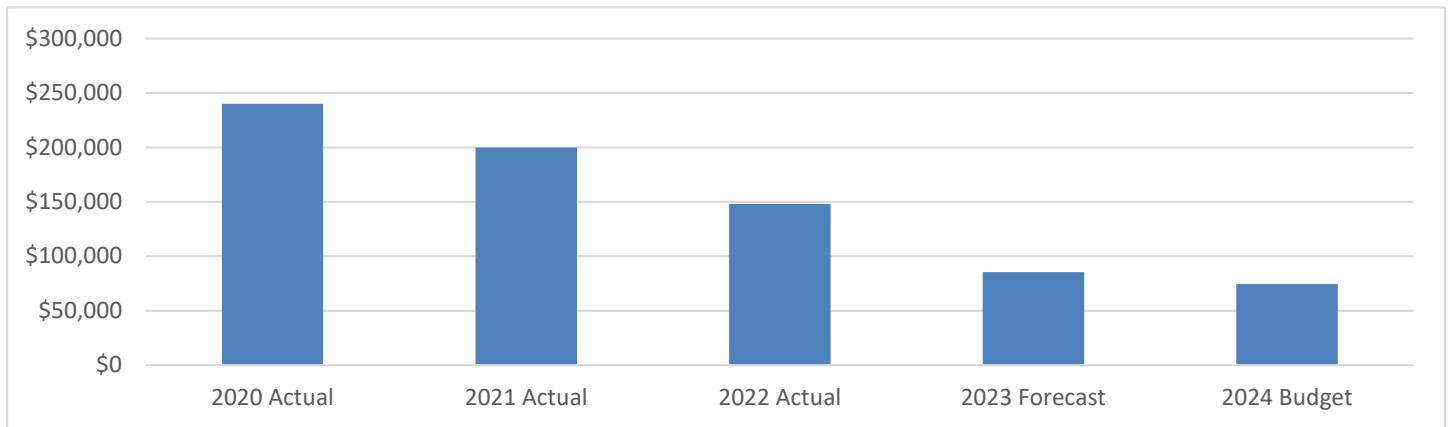


Other Expenses - Line 32

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 advertising actuals is from a Philmont expedition.

Category	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2024 Budget
Advertising donated for Lightfest	\$103,700	\$95,000	\$0	\$0	\$0
Advertising for other activities	\$11,941	\$2,147	\$3,735	\$6,987	\$9,400
Bank service fees	\$3,271	\$4,311	\$13,785	\$7,000	\$7,000
Payroll service fees	\$4,637	\$4,825	\$3,780	\$4,500	\$4,500
Credit card and online processing costs	\$49,368	\$45,590	\$51,118	\$49,389	\$50,200
Permits	\$1,399	\$359	\$1,319	\$1,324	\$1,194
Uncollectable debts and pledges	\$65,567	\$47,720	\$50,438	\$16,167	\$2,350
Other miscellaneous expenses	\$155	\$0	\$24,121	\$50	\$50
Total	\$240,039	\$199,952	\$148,295	\$85,417	\$74,694

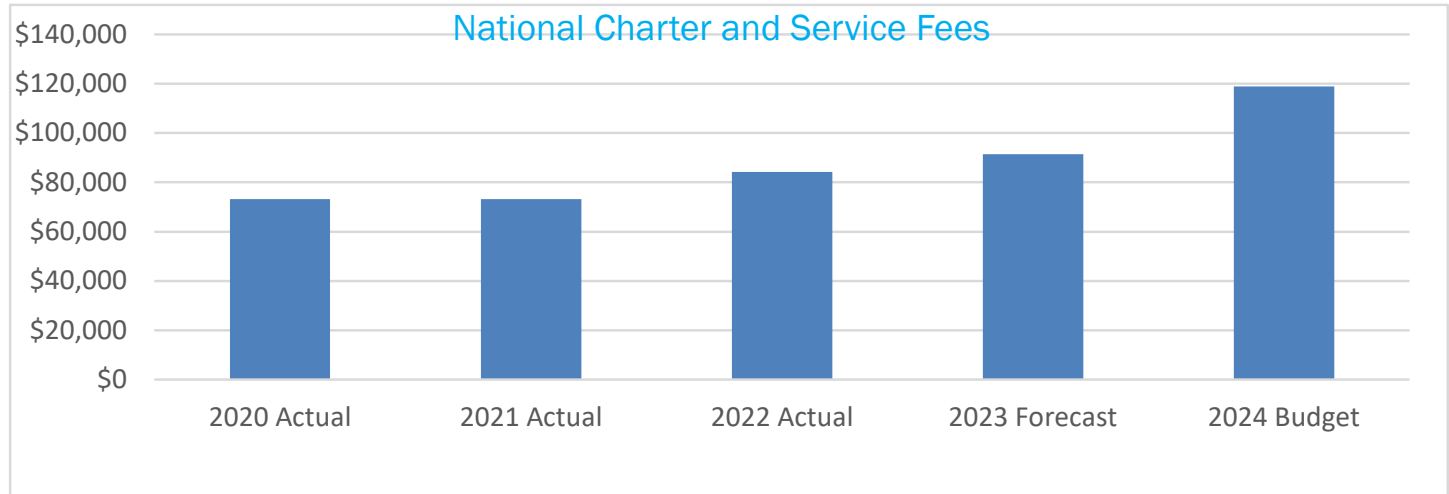
Other Expenses



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. The computer support fee, included below in 2024, was previously recorded in Rental and Maintenance of Equipment but has been combined by National starting in 2024.

Actuals			Forecast	Budget
2020	2021	2022	2023	2024
\$73,240	\$73,239	\$84,225	\$91,384	\$118,905



National Jamboree (Shown in Non-Recurring Rows Above)

Once every four years, the National Jamboree is held at the Bechtel Summit Reserve in West Virginia. In 2023, the Council sent troops of Boy Scouts and 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 Actual
Project Sales (camperships)	2	\$36,750	\$16,245
Other Direct Contributions	6	\$0	\$9,440
Activities (youth and adult leader fees)	13	\$383,729	\$390,901
Activities (patch sales)	13	\$29,244	\$27,496
Program Supplies	20	\$135,272	\$15,715
Postage and Shipping	22	\$902	\$343
Facility and Equipment Rental	24	\$0	\$384
Printing	25	\$101	\$758
Travel (bus transportation)	26	\$53,892	\$93,427
Conferences (Jamboree registration costs)	27	\$226,725	\$209,770
Individual Assistance (local camperships)	28	\$0	\$7,586
Recognition	29	\$0	\$53,565
Net		\$35,747	\$62,533

Summary Budget Analysis Snapshot Used in Budget Explanation

Central Florida Council - #083

Standard Statement of Budgeted Operations - Unrestricted - Period Ending: December 31, 2023

Operating Fund	2023 Year to Date			2023	2024	
	Budget	Actual	Over/Under	Forecast	Budget	
Support and revenue						
Direct support:						
Contributions of cash and other financial assets						
Net direct mail			-			
Friends of Scouting:						
FOS contributions	1,337,334	1,336,395	(938)	1,342,321	1,740,000	
Net assets released FOS	231,166	231,166	-	231,166	-	
Provision uncoll FOS	(56,753)	(28,148)	28,605	(28,346)	(62,890)	1
Net Friends of Scouting	1,511,747	1,539,414	27,667	1,545,141	1,677,110	
Project sales:						
Project sales contributions	74,304	67,764	(6,540)	83,024	62,909	
Net asset released proj sales	4,800	4,800	-	4,800	-	2
Net project sales	79,104	72,564	(6,540)	87,824	62,909	
Special events:						
Special event contributions	315,135	270,859	(44,276)	260,804	374,500	
Net assets release spec events	31,365	26,365	(5,000)	26,365	-	
Spec event prov uncollectible	(2,400)	(1,682)	718	(1,397)	(1,200)	
Spec event fees collected	65,000	57,863	(7,137)	57,863	60,000	3
Spec event cost direct benefit	(112,200)	(111,713)	487	(111,118)	(98,570)	
Net special events	296,900	241,692	(55,209)	232,518	334,730	
Legacies and bequests:						
Legacies and bequests contrib	-	875	875	875	-	
Net legacies and bequests	-	875	875	875	-	4
Foundations and trusts:						
Foundations and trusts	-	5,430	5,430	7,730	4,000	
Net assets released found trst	10,000	10,000	-	10,000	-	5
Net foundations and trusts	10,000	15,430	5,430	17,730	4,000	
Other direct:						
Other direct contributions	2,500	15,268	12,768	15,268	1,750	
Net other direct contributions	2,500	15,268	12,768	15,268	1,750	6
Total contributions of cash and other financial assets	1,900,251	1,885,242	(15,009)	1,899,356	2,080,499	
Contributions of non-financial assets						
Total direct support	1,900,251	1,885,242	(15,009)	1,899,356	2,080,499	
Indirect support:						
Net associated organizations						
United Way:						
United Way contributions	32,000	27,162	(4,838)	28,612	24,500	
Net assets released United Way	9,500	7,500	(2,000)	7,500	-	8
Net United Way	41,500	34,662	(6,838)	36,112	24,500	
Net unassociated organizations						
Net other indirect contributions			-			
Government fees and grants:						
Government fees grants gross	10,000	-	(10,000)	4,675	6,000	
Government grants and fees	10,000	-	(10,000)	4,675	6,000	9
Total indirect support	51,500	34,662	(16,838)	40,787	30,500	
Revenue:						
Net sale of scouting supplies						
Product sales:						
Product sales	2,000,000	515,121	(1,484,879)	1,965,112	2,000,000	
Product sales cost of goods	(517,365)	(24,384)	492,981	(509,235)	(517,185)	
Product sales unit commissions	(722,124)	(231,347)	490,777	(700,424)	(712,124)	10
Net product sales	760,511	259,390	(501,121)	755,453	770,691	
Investment:						
Investment income current	75,000	167,307	92,307	173,557	65,000	
Investment income	75,000	167,307	92,307	173,557	65,000	11
Realized invest gain/loss			-			
Unrealized invest gain/loss			-			
Camping:						
Camp revenues	1,462,375	927,354	(535,020)	997,267	1,271,863	
Camp trading post sales	118,300	107,006	(11,294)	122,396	130,250	

Central Florida Council - #083

Standard Statement of Budgeted Operations - Unrestricted -
Period Ending: December 31, 2023

Operating Fund	2023 Year to Date			2023	2024	
	Budget	Actual	Over/Under	Forecast	Budget	
Camp TP cost of goods sold	(57,610)	(64,784)	(7,174)	(68,959)	(67,140)	12
Camp refunds and discounts	(17,900)	(22,443)	(4,543)	(22,807)	(19,500)	
Net camping revenue	1,505,165	947,134	(558,031)	1,027,897	1,315,473	
Activities:						
Activity revenues	547,150	526,876	(20,274)	532,026	176,424	
Activity trading post sales	59,025	43,016	(16,009)	43,104	2,090	
Activity TP cost of goods	(21,620)	(13,313)	8,307	(13,359)	(320)	13
Activity refunds and discounts	(1,000)	(1,182)	(182)	(1,182)	(250)	
Net activity revenue	583,555	555,397	(28,158)	560,590	177,944	
Other revenue	918,454	694,115	(224,339)	755,237	1,153,141	14
Total revenue	3,842,684	2,623,343	(1,219,341)	3,272,733	3,482,248	
Total support and revenue	5,794,436	4,543,247	(1,251,188)	5,212,875	5,593,247	
Expenses						
Employee compensation:						
Salaries	2,412,340	2,132,854	(279,486)	2,262,454	2,600,613	15
Employee benefits	530,536	461,172	(69,364)	482,480	509,190	16
Payroll taxes	211,315	182,740	(28,575)	194,698	218,887	17
Employee related	5,200	12,754	7,554	14,164	2,100	18
Total employee compensation	3,159,390	2,789,521	(369,869)	2,953,795	3,330,791	
Other Expenses:						
Professional fees	76,784	69,098	(7,686)	70,563	69,334	19
Program and other supplies	710,362	544,493	(165,870)	618,648	658,424	20
Telephone and communications	52,696	45,718	(6,978)	50,525	52,960	21
Postage and shipping	32,623	34,386	1,763	33,306	35,359	22
Occupancy	319,402	269,093	(50,310)	299,674	286,784	23
Rental and maintenance of equi	144,616	124,250	(20,366)	145,111	130,205	24
Publication and media	101,692	82,624	(19,068)	103,175	102,256	25
Travel	339,371	310,359	(29,012)	323,053	229,668	26
Conferences and meeting	239,965	242,677	2,712	243,769	49,790	27
Specific assistance to individ	56,286	83,916	27,630	96,339	37,850	28
Recognition and awards	205,708	159,905	(45,803)	245,905	184,150	29
Interest	20,000	49,099	29,099	54,443	45,000	30
Insurance	145,991	135,441	(10,550)	145,639	164,320	31
Other	72,550	82,419	9,869	85,417	74,694	32
National charter and serv fees	92,647	91,384	(1,263)	91,384	118,905	33
Total other expenses	2,610,694	2,324,862	(285,832)	2,606,951	2,239,698	
Total expenses	5,770,084	5,114,382	(655,701)	5,560,746	5,570,488	
Surplus (deficit) UR revenue/expense	24,352	(571,135)	(595,487)	(347,871)	22,759	

Net assets summary

Unrestricted net assets - beginning of year	(898,933)	(898,933)	(1,246,804)	
Change in net assets from operations	24,352	(571,135)	(595,487)	(347,871) 22,759
Adjustments to net assets	-	-	-	-
Transfers between funds	-	-	-	-
Change in unrestricted net assets	24,352	(571,135)	(595,487)	(347,871) 22,759
Unrestricted net assets - end of period	(1,470,068)	(595,487)	(1,246,804)	(1,224,045)

