



2025 Budget
and
Budget
Explanation

Central Florida Council 2025 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, 2023 and 2024.

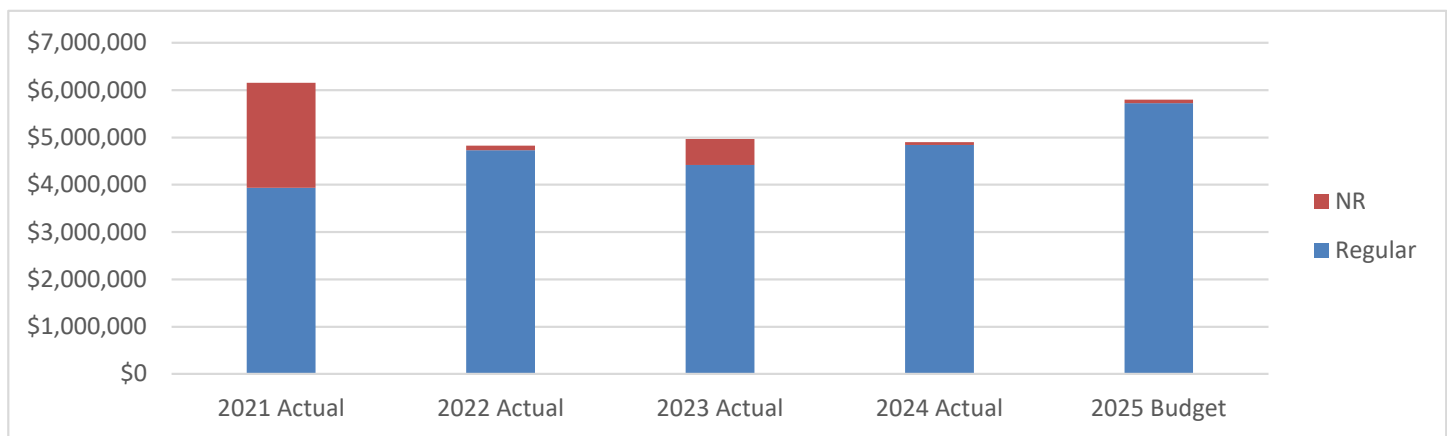
To make it easier to compare the year-to-year financials, this budget explanation has some adjustments from standard financial statements. Most notably, several categories of income and expenses have a row for recurring events, a row (**labeled NR**) for non-recurring events such as National Jamboree, Philmont and Council Camporee, and a row for totals. The non-recurring amounts are described as appropriate. The 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				Budget
	2021	2022	2023	2024	2025
Regular	\$3,936,225	\$4,734,146	\$4,422,545	\$4,840,093	\$5,723,879
NR	\$2,216,900 ¹	\$95,148 ²	\$542,638 ³	\$61,623 ⁴	\$73,000 ⁵
Total	\$6,153,125	\$4,829,294	\$4,965,183	\$4,901,716	\$5,796,879

NR (Non-Recurring) 1 Philmont, Lightfest and Disaster Recovery 2 Council Camporee, Lightfest and Disaster Recovery 3 National Jamboree and Disaster Recovery
4 Philmont and Miscellaneous Project Sales 5 Philmont and Miscellaneous Project Sales

Support and Revenue



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 3.0% allowance for uncollectable community pledges.

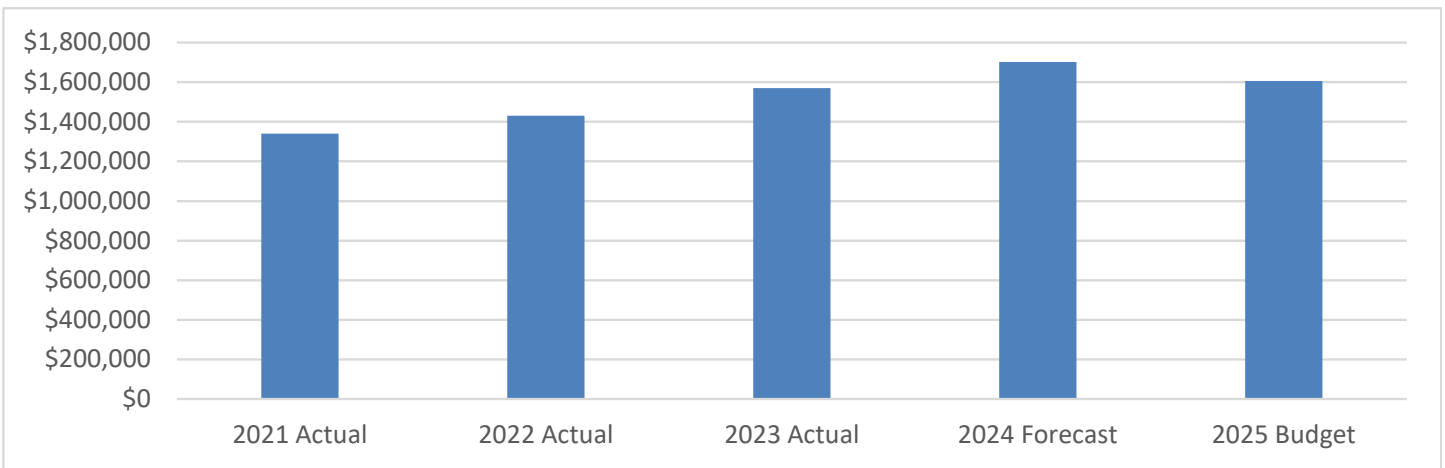
In January 2024, the council added the position of Chief Development Officer. This line item (for the year 2024 only) includes \$125,000 in additional gifts to be raised by that person for Friends of Scouting events.

Actuals				Budget
2021	2022	2023	2024	2025
\$1,340,913	\$1,430,275	\$1,569,372	\$1,700,961	\$1,604,770

The breakdown of the 2025 Friends of Scouting (FOS) campaign is shown in the following table.

Community	Family	Total FOS Gross	Uncollectable	Net
\$1,541,000	\$110,000	\$1,651,000	\$46,230	\$1,604,770

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				Budget
	2021	2022	2023	2024	2025
Regular	\$63,341	\$73,666	\$68,060	\$29,927	\$64,980
NR	\$132,200 ¹	\$906 ²	\$16,245 ³	\$43,000 ⁴	\$53,000 ⁵
Total	\$195,541	\$74,573	\$84,305	\$72,927	\$117,980

NR (Non-Recurring) 1 Disaster Recovery and Lightfest

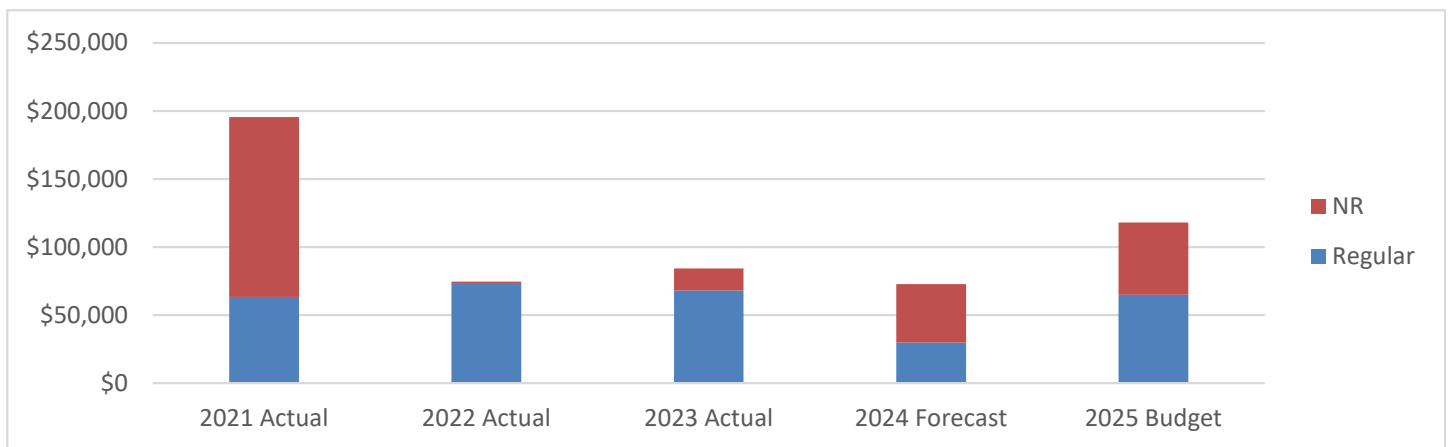
2 Council Camporee

3National Jamboree

4 Scoutreach

5 Scoutreach

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
- Pars & 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 and ending in 2024

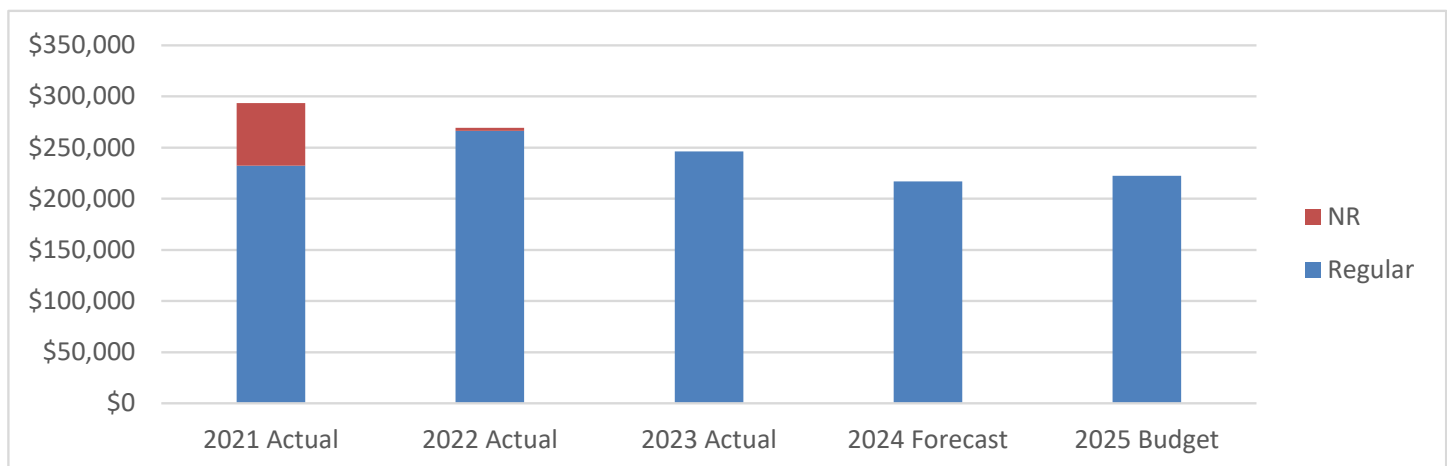
Direct expenses include the direct costs of putting on the event, such as meals, greens fees, tournament shirts, facility rentals, etc. Indirect expenses, which are not included in this line item, include printing, postage, committee meeting expenses, supplies and other similar expenses. The following 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 (for the year 2024 only) 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				Budget
	2021	2022	2023	2024	2025
Regular	\$232,509	\$266,519	\$246,274	\$216,896	\$222,361
NR	\$61,041 ¹	\$3,000 ²	\$0	\$0	\$0
Total	\$293,550	\$269,519	\$246,274	\$216,896	\$222,361

NR (Non-Recurring) ¹ Lightfest ² Lightfest

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				Budget
		2021	2022	2023	2024	2025
Sporting Clays	GI	\$147,875	\$132,110	\$125,075	\$112,058	\$133,000
	AU	\$0	\$0	\$0	\$0	\$0
	DB	\$34,791	\$32,428	\$33,491	\$30,941	\$44,200
	GNET	\$113,084	\$99,682	\$91,584	\$81,117	\$88,800
	OE	\$7,972	\$1,652	\$4,469	\$6,389	\$8,175
	NET	\$105,112	\$98,029	\$87,115	\$74,728	\$80,625
Clays and Birdies	GI	\$74,480	\$95,785	\$89,641	\$104,531	\$101,000
	AU	\$0	\$0	\$0	\$0	\$0
	DB	\$45,579	\$54,333	\$63,057	\$71,607	\$64,939
	GNET	\$28,901	\$41,452	\$26,584	\$32,924	\$36,061
	OI	\$0	\$207	\$0	\$0	\$0
	OE	\$2,036	\$16,738	\$3,133	\$14,426	\$7,450
	NET	\$26,866	\$24,921	\$23,451	\$18,498	\$28,611
Space Coast Golf	GI	\$12,813	\$10,110	\$11,870	\$14,815	\$13,000
	AU	\$0	\$0	\$0	\$0	\$0
	DB	\$2,624	\$2,859	\$2,397	\$3,290	\$2,500
	GNET	\$10,189	\$7,251	\$9,472	\$11,525	\$10,500
	OI	\$0	\$0	\$335	\$0	\$0
	OE	\$1,274	\$365	\$647	\$203	\$650
	NET	\$8,915	\$6,886	\$9,160	\$11,322	\$9,850
Casino Night Auction	GI	\$46,102	\$82,375	\$82,548	\$76,395	\$82,000
	AU	\$0	\$0	\$0	\$0	\$0
	DB	\$3,500	\$2,696	\$6,229	\$3,638	\$3,000
	GNET	\$42,602	\$79,679	\$76,319	\$72,757	\$79,000
	OI	\$0	\$682	\$0	\$0	\$0
	OE	\$8,448	\$11,946	\$10,443	\$7,293	\$9,550
	NET	\$34,154	\$68,415	\$65,876	\$65,464	\$69,450
Space Coast Lightfest	GI	\$265,156	\$3,000	\$0	\$0	\$0
	DB	\$204,115	\$0	\$0	\$0	\$0
	GNET	\$61,041	\$3,000	\$0	\$0	\$0
	OI	\$205,024	\$6,972	\$0	\$0	\$0
	OE	\$135,209	\$4,500	\$0	\$0	\$0
	NET	\$130,855	\$5,472	\$0	\$0	\$0
One World Scouting starting in 2021, previously Whitney M Young Jr. Luncheon	GI	\$36,915	\$37,905	\$43,253	\$24,606	\$0
	AU	\$0	\$0	\$0	\$0	\$0
	DB	\$4,760	\$4,886	\$5,173	\$5,433	\$0
	GNET	\$32,155	\$33,019	\$38,080	\$19,173	\$0
	OE	\$1,386	\$1,272	\$1,663	\$1,240	\$0
	NET	\$30,769	\$31,747	\$36,417	\$17,933	\$0
Member Golf Event and Clays Facility	GI	\$6,600	\$7,100	\$5,600	\$600	\$10,000
	DB	\$1,022	\$1,664	\$1,366	\$0	\$2,000
	GNET	\$5,578	\$5,436	\$4,234	\$600	\$8,000
	OI	\$0	\$0	\$5,625	\$5,000	\$5,000
	OE	\$0	\$600	\$840	\$900	\$500
	NET	\$5,578	\$4,836	\$9,019	\$4,700	\$12,500
Totals of Above	GI	\$589,940	\$368,385	\$357,987	\$333,005	\$339,000
	AU	\$0	\$0	\$0	\$0	\$0
	DB	\$296,391	\$98,866	\$111,713	\$114,908	\$116,639
	GNET	\$293,550	\$269,519	\$246,274	\$218,097	\$222,361
	OI	\$205,024	\$7,861	\$5,960	\$5,000	\$5,000
	OE	\$156,325	\$37,074	\$21,194	\$30,451	\$26,325
NET	\$342,248	\$240,306	\$231,039	\$192,646	\$201,036	

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 recorded for 2022.

Actuals				Budget
2021	2022	2023	2024	2025
\$5,850	\$463,034	\$875	\$1,617	\$889

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
2021	2022	2023	2024	2025
\$26,078	\$25,906	\$15,430	\$6,500	\$2,000

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.

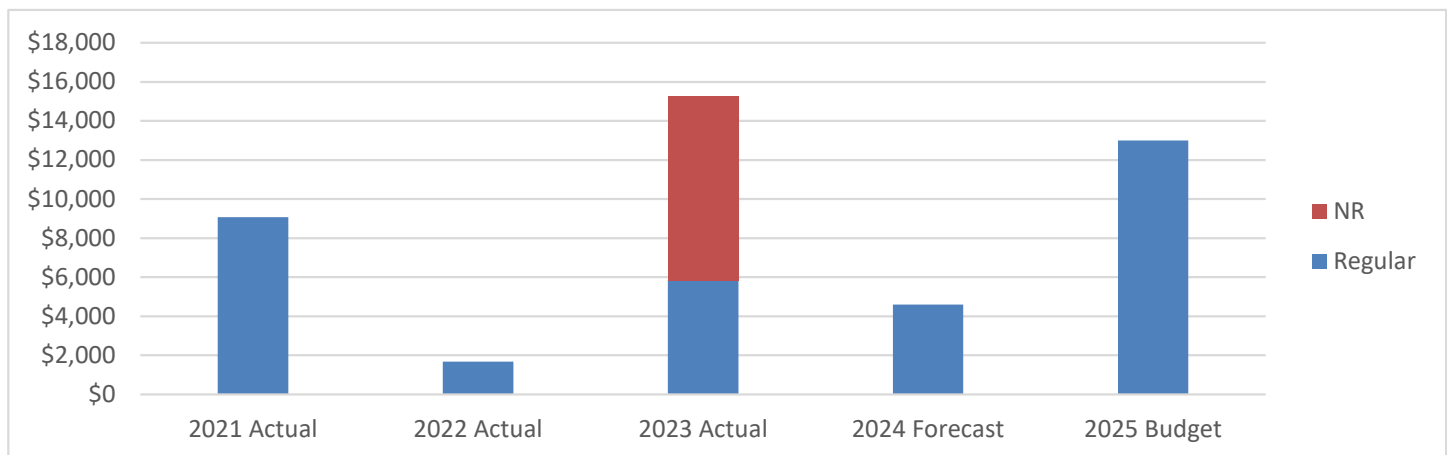
One of the significant expenses in the budget each year is insurance. In order to provide the Scouting program, the Council must carry several types of insurance, including liability, property, automobile, and directors and officers insurance. The Council also provides accident and sickness insurance 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 provided 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				Budget
	2021	2022	2023	2024	2025
Regular	\$9,076	\$1,675	\$5,828	\$4,600	\$13,000
NR	\$0	\$0	\$9,440 ¹	\$0	\$0
Total	\$9,076	\$1,675	\$15,268	\$4,600	\$13,000

NR (Non-Recurring) 1 National Jamboree

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.

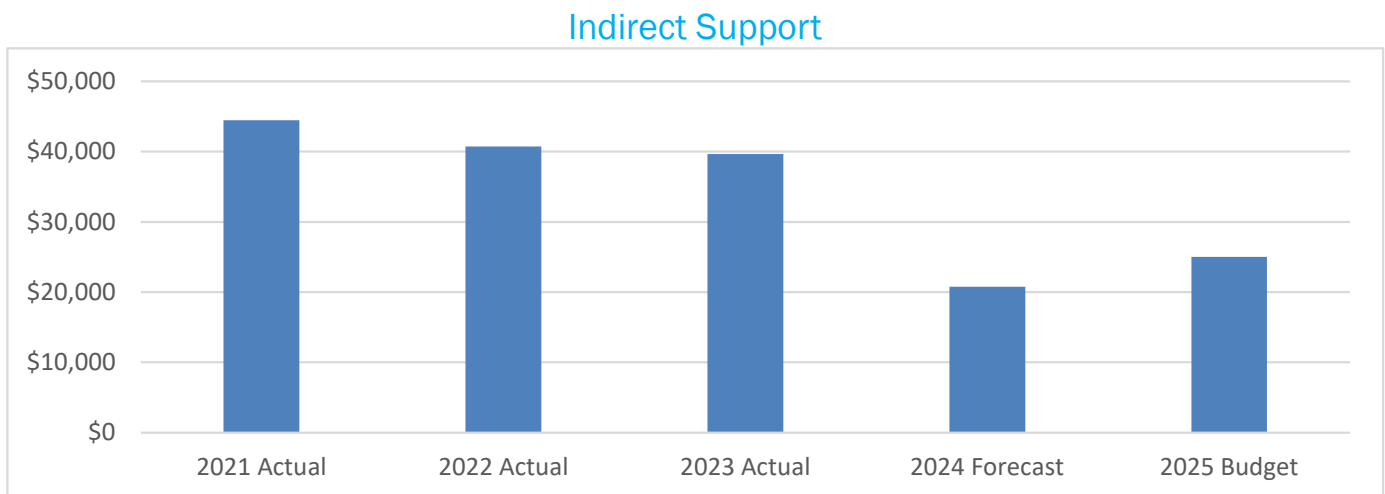
United Way – Line 8

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 does not receive any allocation, but occasionally receives designated donations from the four chapters to which the Council belongs:**

- United Way of Brevard (UWB)
- United Way of Lake and Sumter Counties (UWLS)
- United Way of Volusia and Flagler Counties (UWVF)
- Heart of Florida United Way (HFUW)

If you give to the United Way, **please consider designating your gift to the Central Florida Council.**

	Actuals				Budget
	2021	2022	2023	2024	2025
UWB	\$16,056	\$20,411	\$3,000	\$1,416	\$3,000
UWLS	\$15,736	\$1,045	\$0	\$306	\$0
UWVF	\$5,736	\$0	\$0	\$0	\$0
HFUW	\$41,450	\$4,629	\$7,000	\$6,952	\$7,000
OTHER	\$5,736	\$14,651	\$15,000	\$12,070	\$15,000
TOTAL	\$84,714	\$40,736	\$25,000	\$20,745	\$25,000



Government Fees and Grants – Line 9

In 2020 and 2021, the Council received Payroll Protection Program loans from the federal government as part of the CARES Act, both of which have 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, 2023 and 2024 and expects to receive a similar amount in 2025.

	Actuals				Budget
	2021	2022	2023	2024	2025
Regular	\$0	\$9,427	\$0	\$2,234	\$5,000
NR	\$1,772,658 ¹	\$0	\$0	\$0	\$0
Total	\$1,772,658	\$9,427	\$0	\$2,234	\$5,000

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

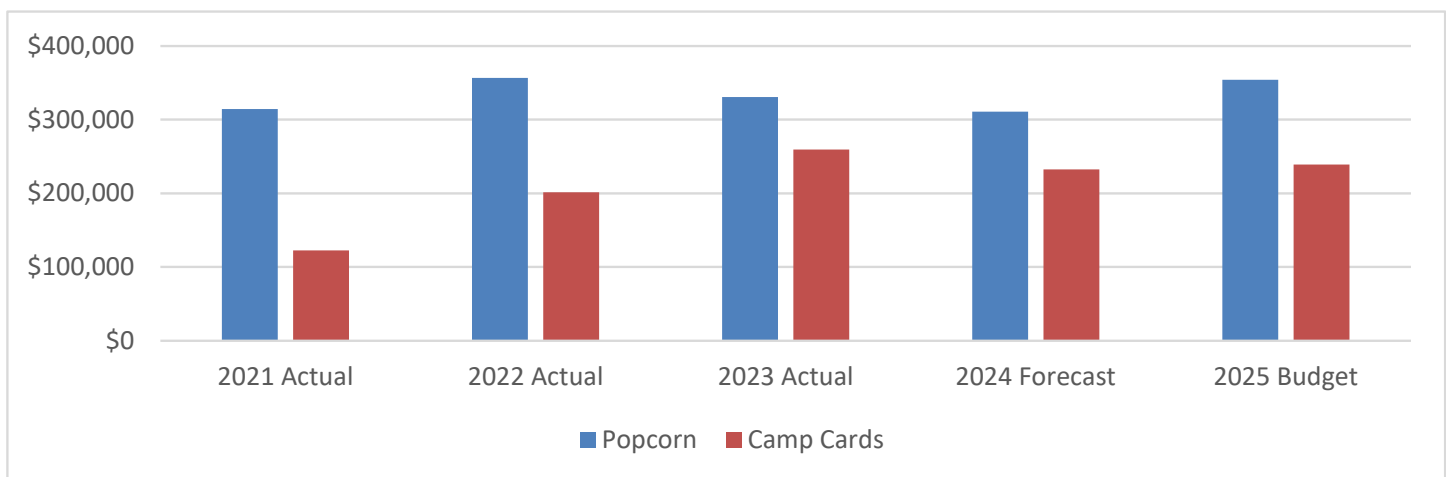
Revenue

Product Sales – Line 10

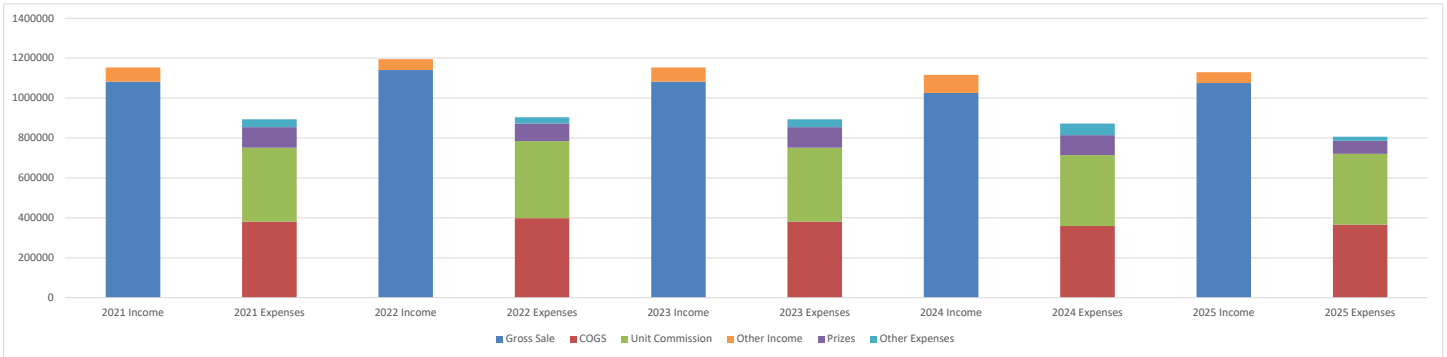
The Council conducts two major product sales each year, a popcorn sale in the fall and a camp card sale in the spring. For each sale, units earn significant revenue toward their unit budgets, typically up to 35% or 40% of the gross amount they sell. The following table and the first chart show the gross 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. Hurricanes also impacted several years of popcorn sales, including 2024.

	Actuals				Budget
	2021	2022	2023	2024	2025
Popcorn	\$314,623	\$356,637	\$330,906	\$311,013	\$354,167
Camp Cards	\$122,425	\$201,349	\$259,437	\$232,468	\$239,065
Total	\$437,048	\$557,986	\$590,343	\$543,481	\$593,232

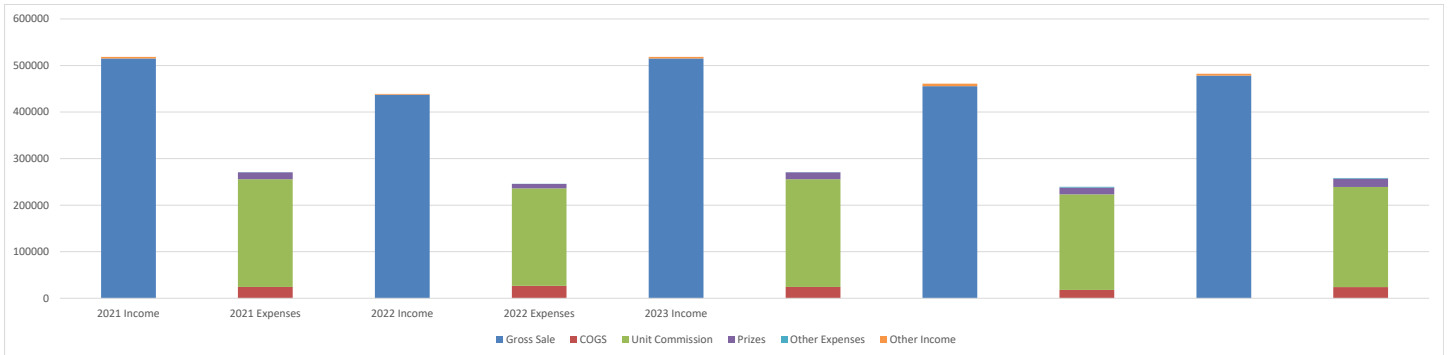
Product Sales (Net of Cost of Goods and Unit Commissions)



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 and 2023 throughout the market, part of the income from endowment is recorded below the line as a transfer between funds rather than in this category.

	Actuals				Budget
	2021	2022	2023	2024	2025
Regular	\$65,000	\$0	\$13,324	\$65,000	\$75,600
NR	\$0	\$1,932 ¹	\$98,557 ²	\$0	\$0
Total	\$65,000	\$1,932	\$111,881	\$65,000	\$75,600

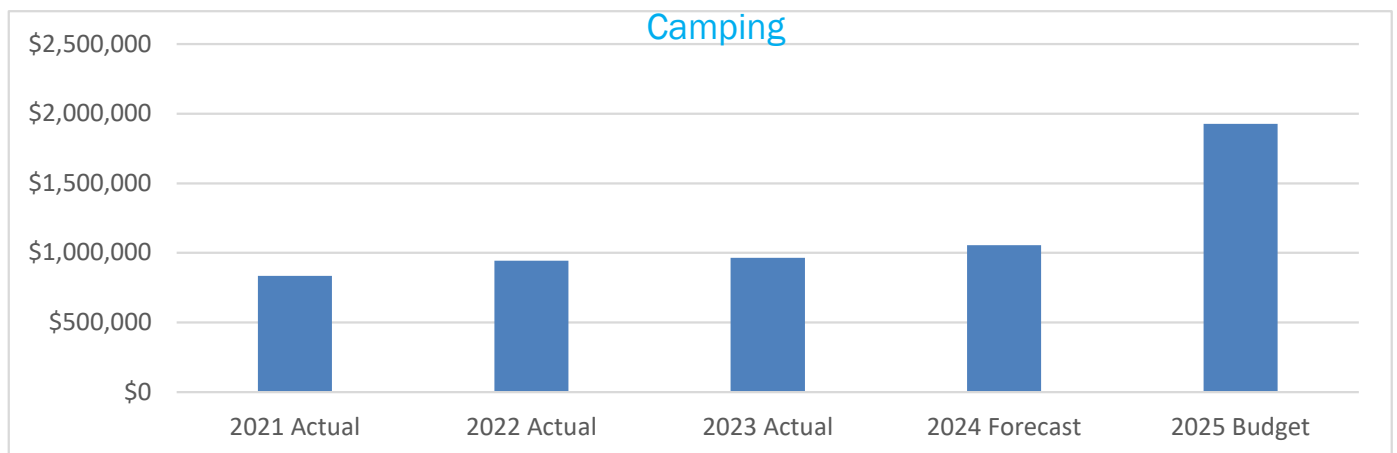
NR (Non-Recurring) ¹ and ² Interest from U.S. Treasury due to delayed payment of Employee Retention Tax Credits

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. Note that for 2024, JROTC income from four different events totals \$614,380. A new camp usage fee will generate \$244,834.

- 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 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				Budget
2021	2022	2023	2024	2025
\$835,428	\$944,590	\$963,280	\$1,054,978	\$1,927,547



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
	2021	2022	2023	2024	2025
Cub Weekends at Camp La-No-Che	2,390	3,030	2,500	2,400	3,000

Each year there are several opportunities for long-term camping in the Council. The list below does not include Scouts that attend high adventure bases, other council camps, or troop run summer camps.

- Summer Camp – 4 weeks of summer camp were held in 2023. 592 youth participated in our 2024 Summer Camp experience at Camp La-No-Che. Two weeks of Summer Camp will be held in 2025. The 2025 Summer Camp prices are \$425 for early sign up and \$445 for on time.
- Eagle Week- 2 weeks of an Eagle Week Summer Camp experience were added successfully in 2024. These 2 weeks served over 150 youth, who worked on Eagle Required Merit Badges, toured federal facilities and journey to the local courthouse in a off-camp excursion. This program is making plans to grow in 2025.
- Winter Camp- In late December and early January, the Council offers a (2) minicamp programs and (1) long-term camp program for Scout BSA and Venturing.
- NYLT- National Youth Leadership Training is a week-long training program for Scouts in leadership positions. In 2024, the Council offered both a summer and winter course; each course had over 30 participating Scouts. Two courses are again planned for 2025.
- Additional Scouts BSA/Venturing Short Term Camps- In 2024, the Council Camping Committee and Program Team added several successful Scouts BSA short-term camps to provide more outdoor opportunities at Camp La-No-Che, and more “Unparalleled Experiences For More Scouts BSA/Venturing Youth”
- Outside Groups- Several outside groups use our camp for their camping, program and meeting needs. For example, JROTC has grown in their use of our facilities growing from March to also 3-weeks in June. Over 15 different groups utilized our property in 2024 alone, with 12 groups already reaching out to inquire about booking in 2025.

Long-Term Youth Camping Attendance

	Actuals				Budget
	2021	2022	2023	2024	2025
Summer Camp	965	724	641	592	600
Eagle Week	0	0	0	152	175
NYLT	105	92	85	71	80
Winter Camp	553	600	269	400	450
JROTC	250	250	250	250	1229
Outside Groups	299	942	1,501	1,200	1,300
Total Youth	2,172	2,608	2,746	2,665	3,834

Activities – Line 13

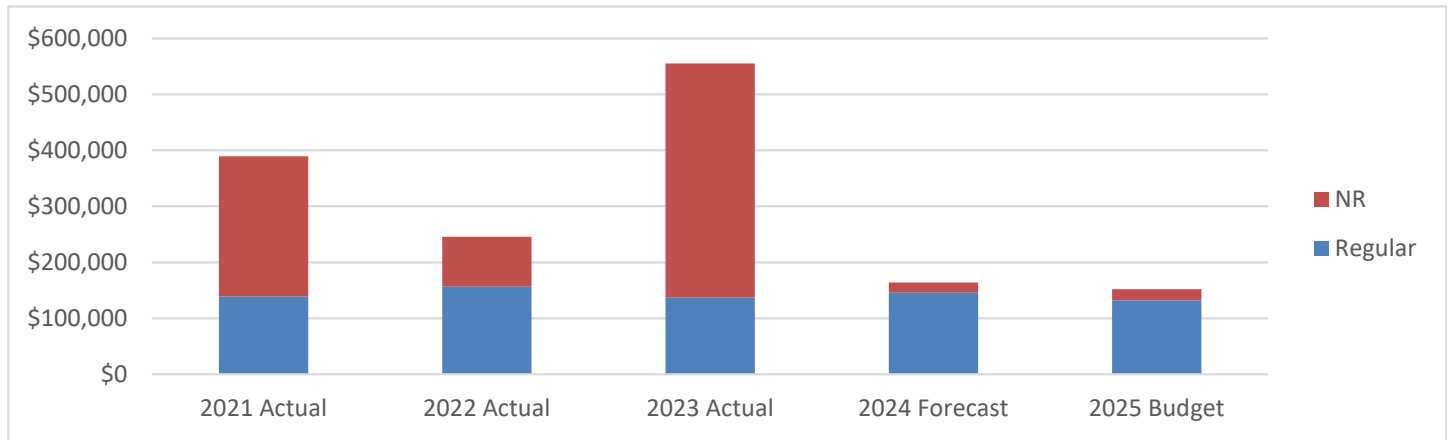
This line includes all events that are not accredited camping events at the Leonard and Marjorie Williams Family Scout Reservation. Among many others, this includes:

- 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				Budget
	2021	2022	2023	2024	2025
Regular	\$138,543	\$156,469	\$136,849	\$145,404	\$131,600
NR	\$251,002 ¹	\$89,310 ²	\$418,396 ³	\$18,623 ⁴	\$20,000 ⁵
Total	\$389,545	\$245,778	\$555,246	\$164,027	\$151,600

NR (Non-Recurring) 1 Philmont, Lightfest 2 Council Camporee, Lightfest 3 National Jamboree 4 Philmont 5 Philmont

Activities



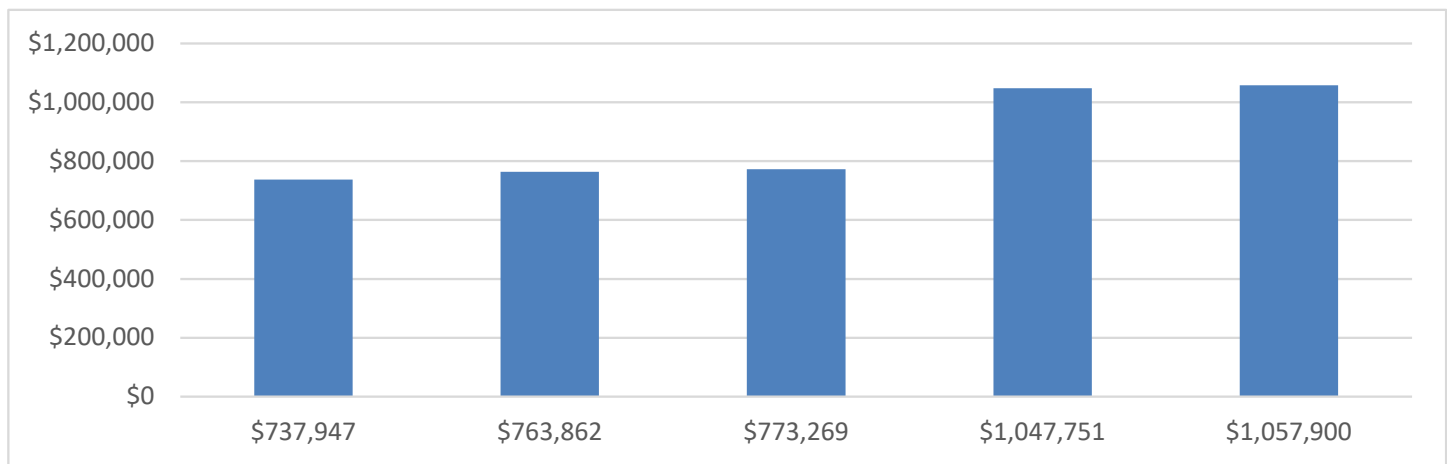
Other Revenue – Line 14

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 Apopka Scout Shop pays the Council a percentage of sales from each store in lieu of rent (the property for the shop isare 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.

Actuals				Budget
2021	2022	2023	2024	2025
\$737,947	\$763,862	\$773,269	\$1,047,751	\$1,057,900

Other Revenue



Expenses

Employee Compensation

Salaries - Line 15

Salary expenses make up the largest portion of the Council's expenses. Staff members include 22 full-time professional staff, along with 8 full-time and 1 part-time support/administrative staff, 3 Rangers (2 starting in 2025 due to a retirement) and several part-time Scoutreach program personnel. In 2024, this included a new Chief Development Officer. These personnel support and empower over 3,600 volunteers, helping drive and deliver the Scouting program to over 9,300 youth members. The Council employs one full-time person (professional or support) for every 114 Scouting volunteers and every 292 young people registered in the Scouting program.

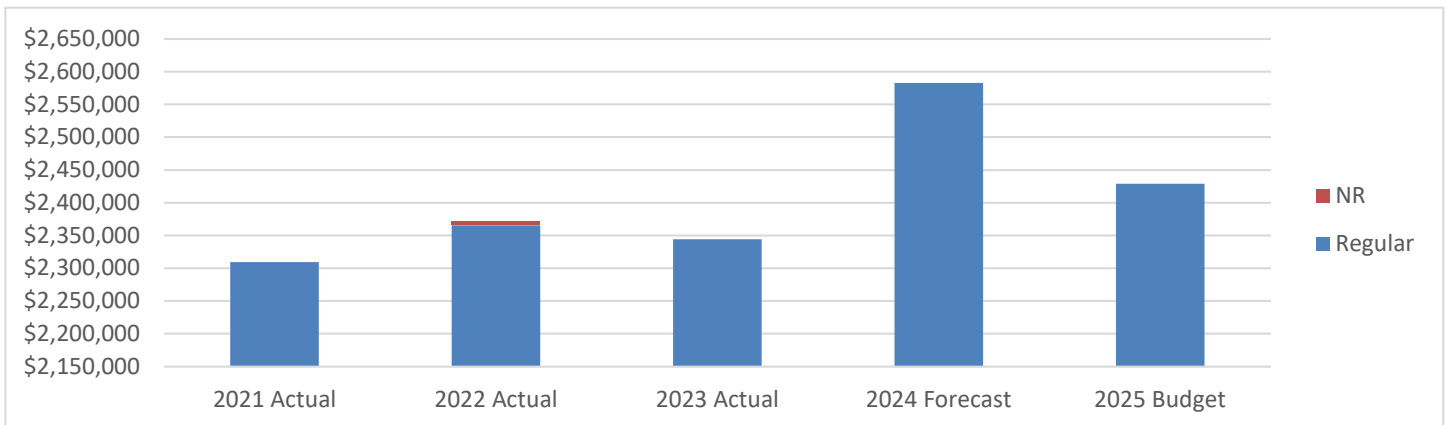
The 2025 salary line item includes summer camp staff salaries of \$43,000 and other part-time or temporary camp employees of \$143,950, and part-time Scoutreach employees of \$16,000.

There is a 3% raise pool budgeted for other employees for 2025. The 2025 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
	2021	2022	2023	2024	2025
Regular	\$2,309,250	\$2,365,424	\$2,344,110	\$2,578,499	\$2,428,730
NR	\$0	\$5,838 ¹	\$0	\$0	\$0
Total	\$2,309,250	\$2,371,262	\$2,344,110	\$2,582,661	\$2,428,730

NR (Non-Recurring) 1 Council Camporee

Employee Compensation



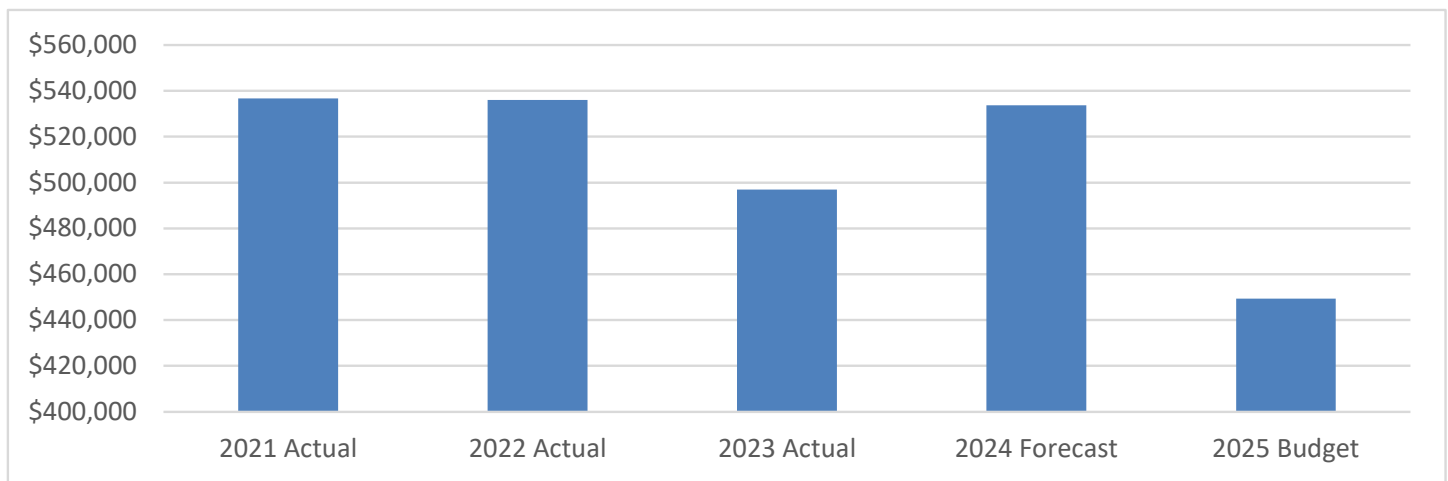
Employee Benefits - Line 16

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	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget
Retirement Plan/403(b) Match	\$251,754	\$263,589	\$260,874	\$290,945	\$245,888
Medical	\$247,249	\$237,605	\$200,847	\$205,406	\$173,184
Group Accident and Life Insurance	\$14,311	\$14,495	\$14,551	\$15,839	\$12,672
Dental	\$12,837	\$13,390	\$13,644	\$13,709	\$11,355
Long-Term Disability Insurance	\$10,449	\$6,944	\$6,965	\$7,748	\$6,225
Short-Term Disability Insurance	\$0	\$0	\$0	\$-	\$0
TOTAL	\$536,599	\$536,023	\$496,881	\$533,646	\$449,324

Employee Benefits

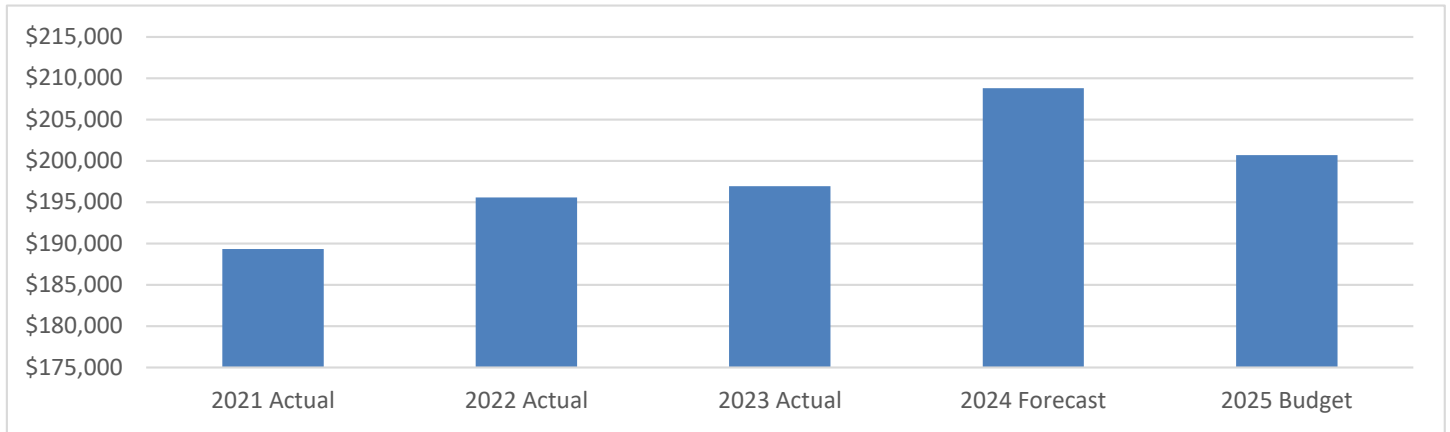


Payroll Taxes Expense - Line 17

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

Actuals				Budget
2021	2022	2023	2024	2025
\$189,319	\$195,551	\$196,945	\$208,781	\$200,699

Payroll Taxes Expense

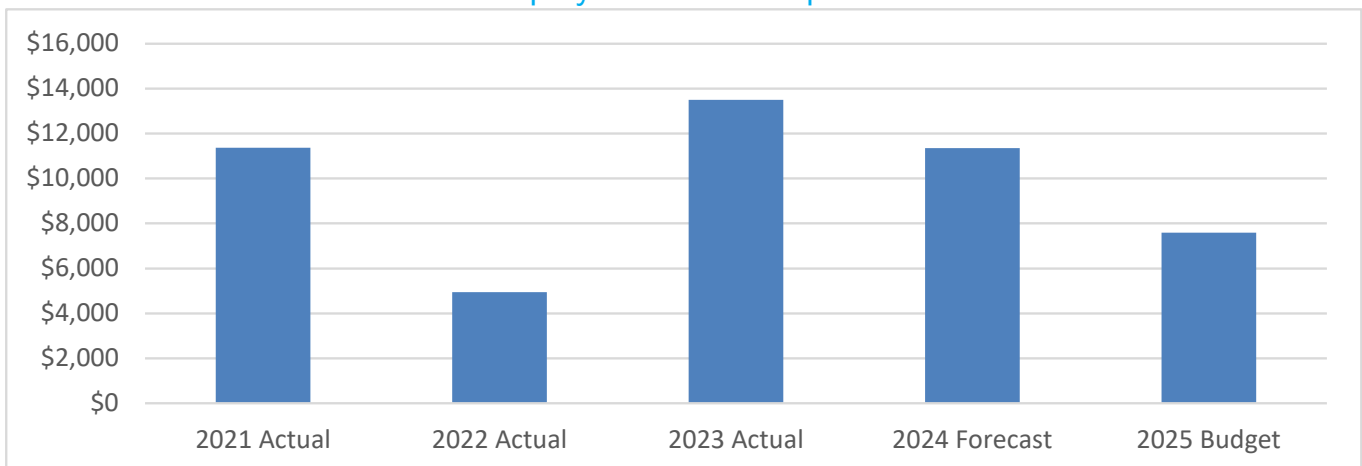


Employee Related Expenses - Line 18

This line item includes interview and moving expenses for staff positions and advertising for new employees on sites such as LinkedIn. When staff with experience from other Councils are brought in to the Council, the Council sometimes helps with relocation and interview expenses.

Actuals				Budget
2021	2022	2023	2024	2025
\$11,365	\$4,940	\$13,492	\$11,353	\$7,600

Employee Related Expenses



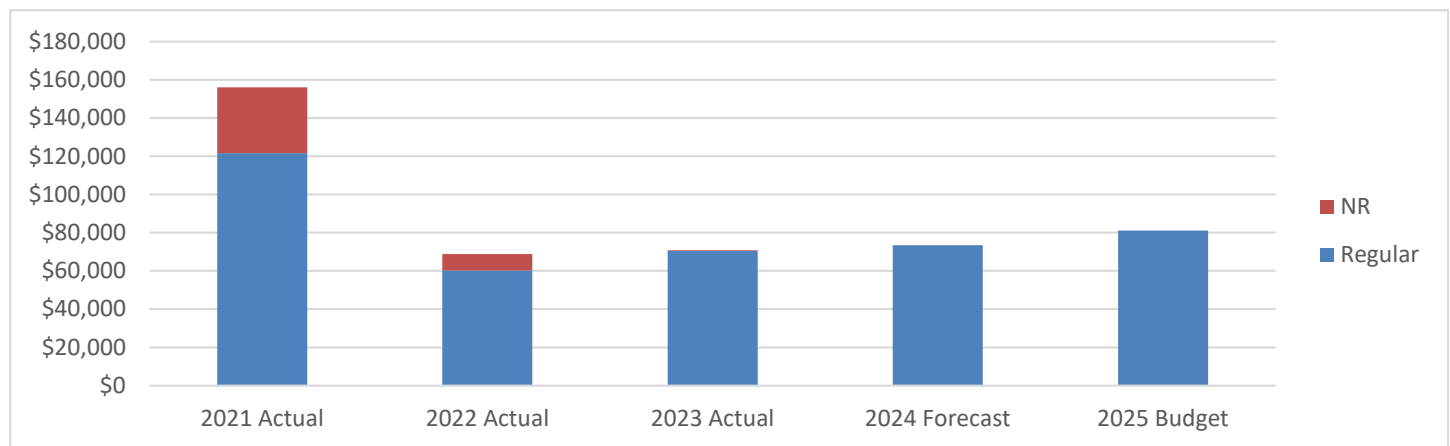
Other Expenses

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. That program was run in-house starting in 2022.

	Actuals				Budget
	2021	2022	2023	2024	2025
Audit & Tax Prep	\$34,098	\$27,471	\$29,995	\$31,302	\$31,500
Legal	\$1,635	\$1,282	\$10,709	\$14,070	\$22,500
Fundraising	\$98,493	\$17,004	\$16,657	\$16,398	\$17,328
Other	\$21,818	\$23,068	\$13,379	\$11,636	\$9,830
Total	\$156,045	\$68,826	\$70,740	\$73,406	\$81,158

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.

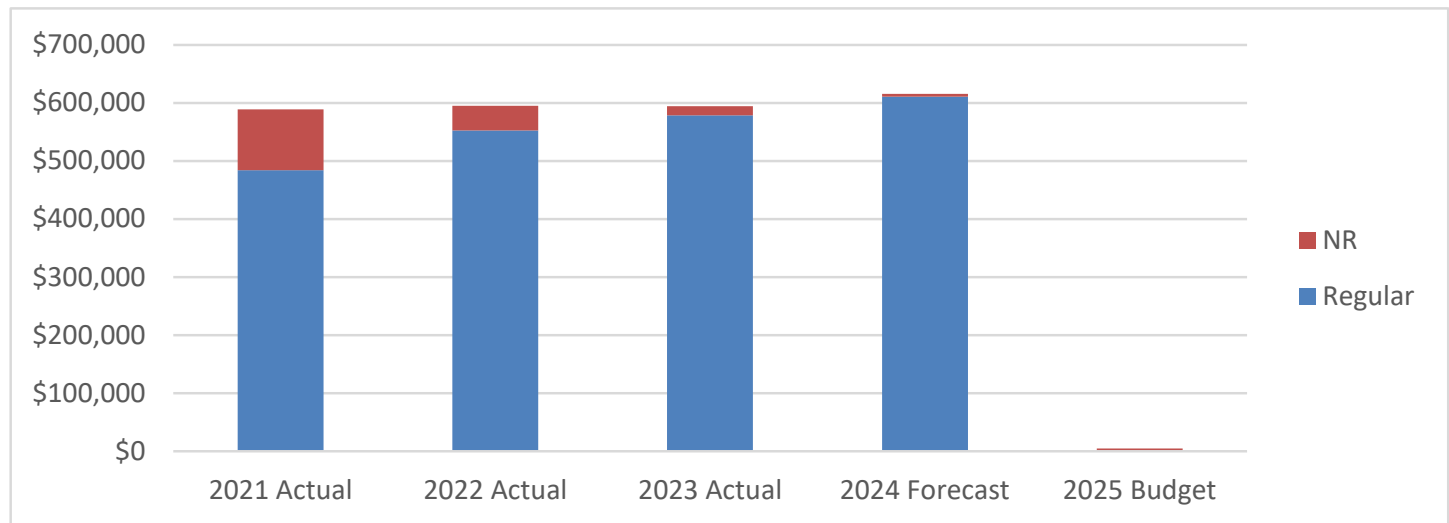
	Actuals				Budget
	2021	2022	2023	2024	2025
Regular	\$483,834	\$552,701	\$578,692	\$610,592	\$787,625
NR	\$104,644 ¹	\$42,235 ²	\$15,715 ³	\$4,588 ⁴	\$5,000 ⁵
Total	\$588,478	\$594,936	\$594,408	\$615,179	\$792,625

NR (Non-Recurring) 1 Philmont, Disaster Recovery and Lightfest 2 Council Camporee 3 National Jamboree 4 Philmont 5 Philmont

The top four expenses in the supplies category for 2025 are shown below.

Category	2025 Budget
Food for Fundraising Events	\$159,175
La-No-Che Food Service Including Weekend Events	\$158,000
Summer Camp and Winter Camp Food	\$186,750
Events at Camp not Including Above Items	\$91,980
Total	\$595,905

Program & Other Supplies

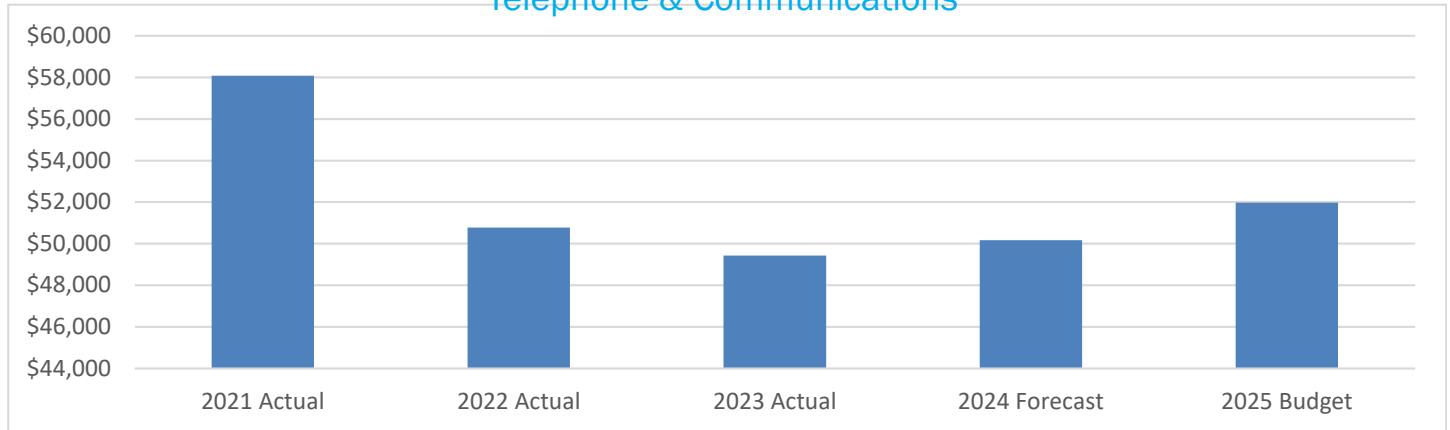


Telephone & Communications - Line 21

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				Budget
2021	2022	2023	2024	2025
\$58,084	\$50,781	\$49,425	\$50,171	\$51,980

Telephone & Communications



Postage & Shipping - Line 22

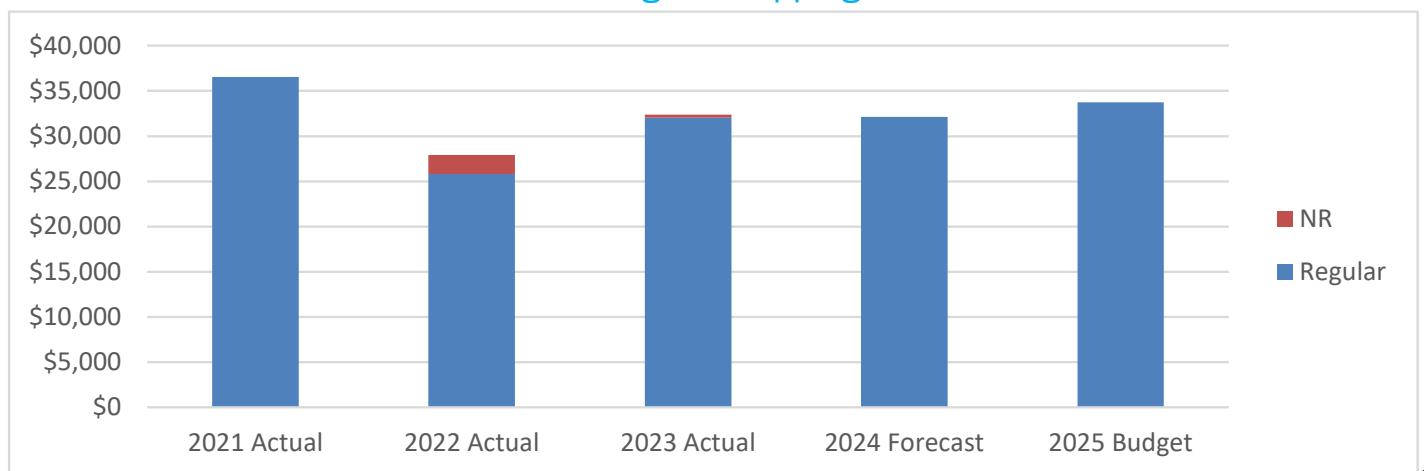
The Council generates mailings to support volunteers, provide communication, and for fundraising and membership efforts. Shipping costs are also included in this line item.

	Actuals				Budget
	2021	2022	2023	2024	2025
Regular	\$36,567	\$25,807	\$32,034	\$32,142	\$33,755
NR	\$0	\$2,110 ¹	\$343 ²	\$0	\$0
Total	\$36,567	\$27,917	\$32,377	\$32,142	\$33,755

NR (Non-Recurring) 1 Council Camporee

2 National Jamboree

Postage & Shipping

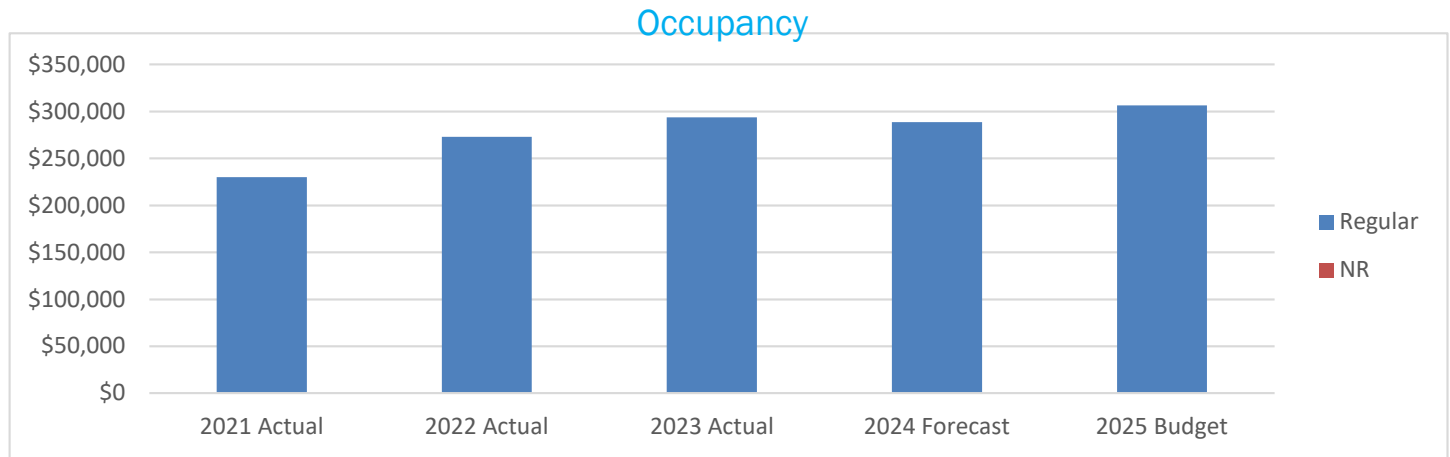


Occupancy - Line 23

This line includes utilities, janitorial costs, repairs and property maintenance, licenses and permits, and site rental fees charged to District and Council activities.

	Actuals				Budget
	2021	2022	2023	2024	2025
Regular	\$230,070	\$272,911	\$293,452	\$288,819	\$306,586
NR	\$0	\$0	\$384 ¹	\$0	\$0
Total	\$230,070	\$272,911	\$293,836	\$288,819	\$306,586

NR (Non-Recurring) 1 National Jamboree

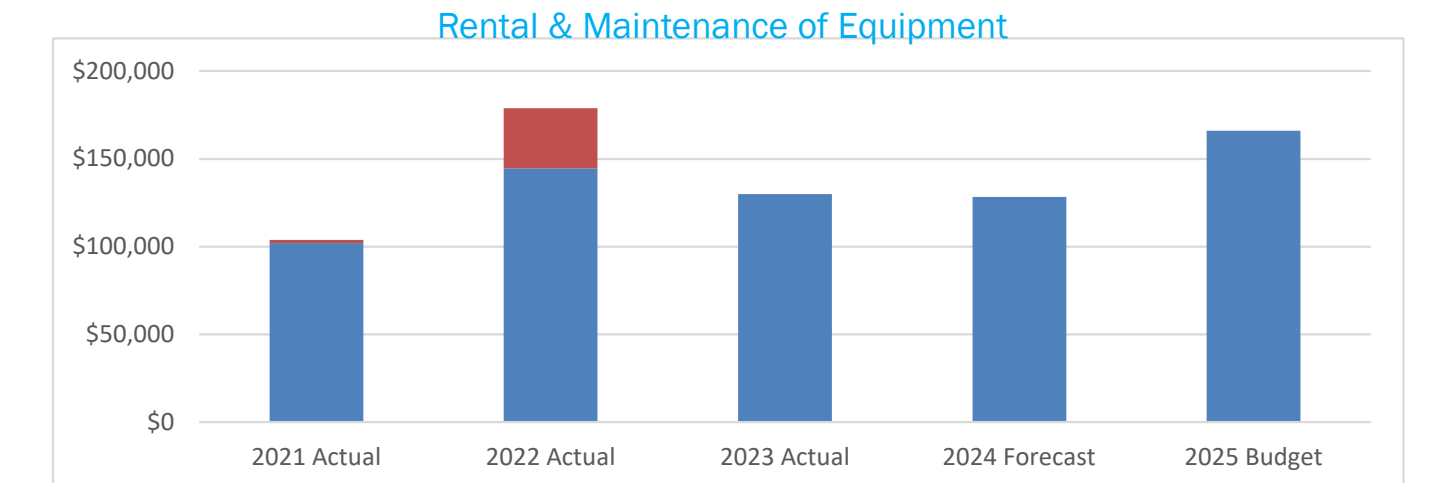


Rental & Maintenance of Equipment - Line 24

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				Budget
	2021	2022	2023	2024	2025
Regular	\$101,987	\$144,631	\$129,953	\$128,291	\$166,045
NR	\$1,771 ¹	\$34,189 ²	\$0	\$0	\$0
Total	\$103,758	\$178,820	\$129,953	\$128,291	\$166,045

NR (Non-Recurring) 1 Lightfest 2 Council Camporee



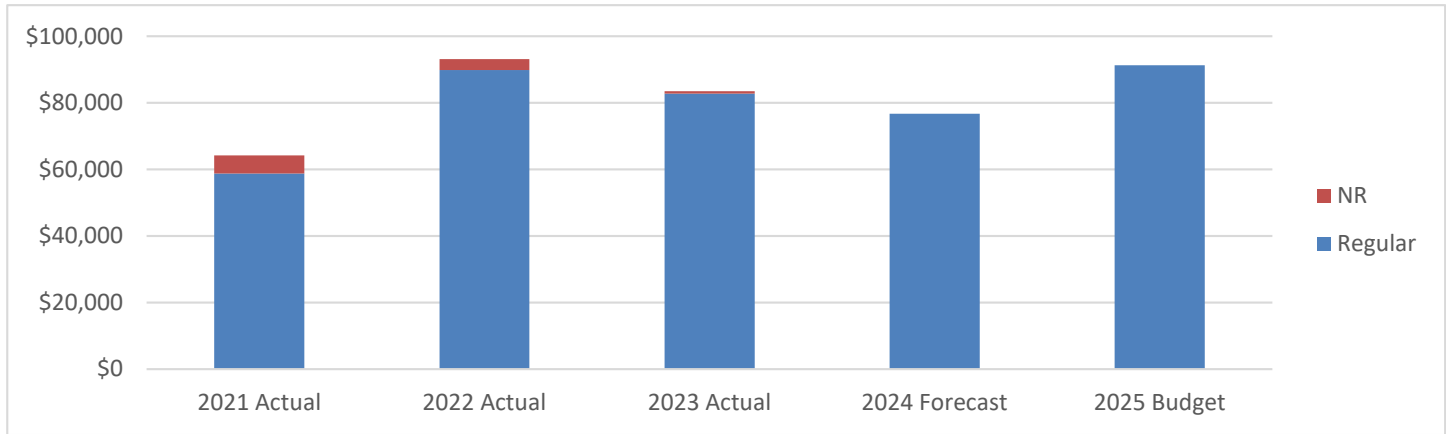
Publication & Media - Line 25

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

	Actuals				Budget
	2021	2022	2023	2024	2025
Regular	\$58,751	\$89,878	\$82,799	\$76,735	\$91,287
NR	\$5,499 ¹	\$3,268 ²	\$758 ³	\$0	\$0
Total	\$64,250	\$93,146	\$83,557	\$76,735	\$91,287

NR (Non-Recurring) 1 Philmont and Lightfest 2 Council Camporee 3 National Jamboree

Publication & Media



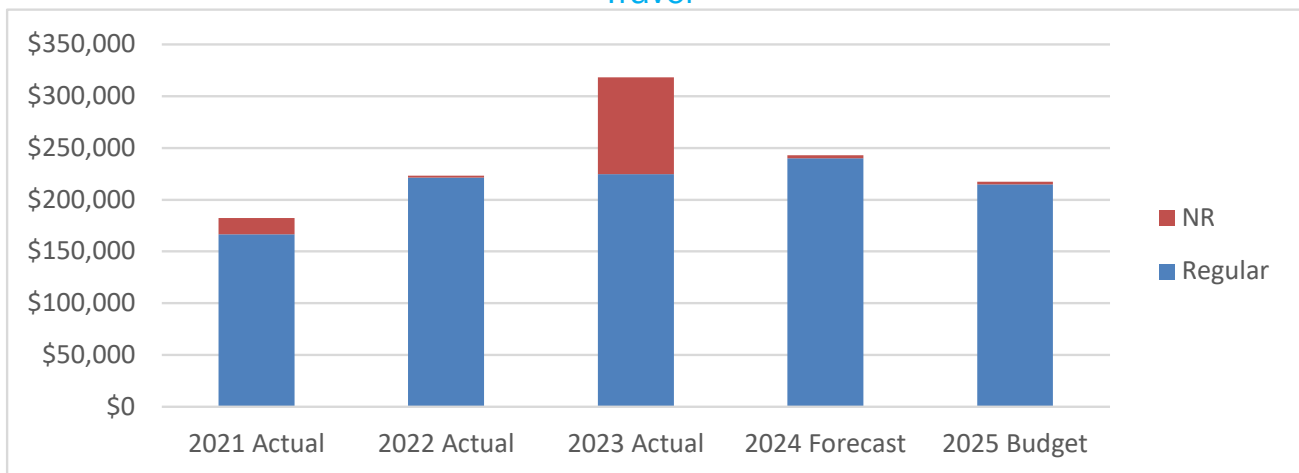
Travel - Line 26

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

	Actuals				Budget
	2021	2022	2023	2024	2025
Regular	\$166,769	\$221,501	\$224,737	\$240,066	\$201,616
NR	\$15,445 ¹	\$1,607 ²	\$93,427 ³	\$2,674 ⁴	\$2,500 ⁵
Total	\$182,214	\$223,108	\$318,163	\$242,740	\$204,116

NR (Non-Recurring) 1 Philmont and Lightfest 2 Council Camporee 3 National Jamboree 4 Philmont 5 Philmont

Travel



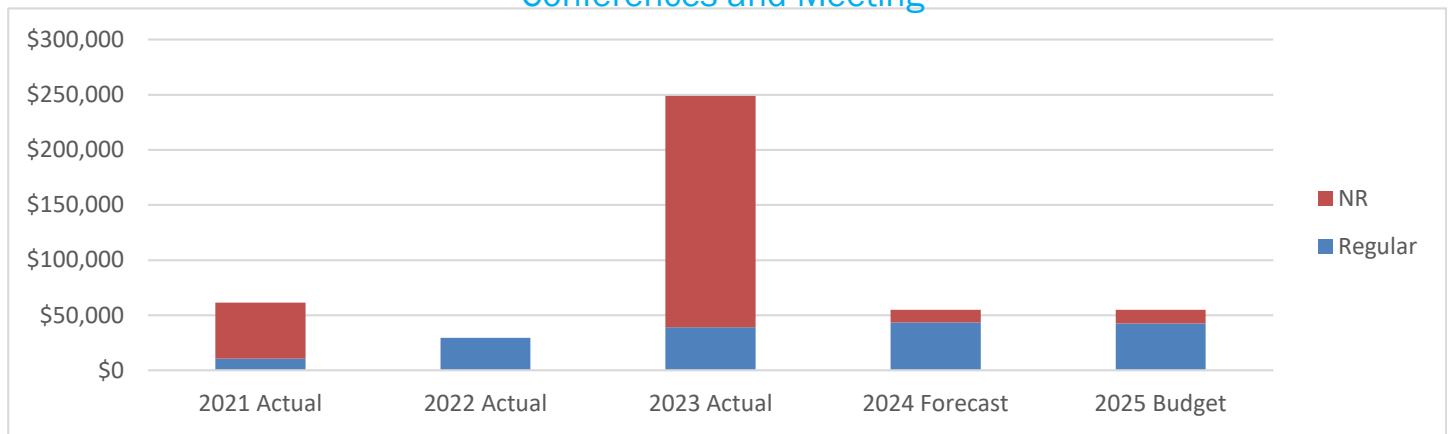
Conferences and Meeting - Line 27

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				Budget
	2021	2022	2023	2024	2025
Regular	\$10,745	\$29,647	\$39,212	\$43,640	\$42,635
NR	\$50,590 ¹	\$0	\$209,770 ²	\$11,255 ³	\$12,250 ⁴
Total	\$61,335	\$29,647	\$248,982	\$54,895	\$54,885

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

Conferences and Meeting



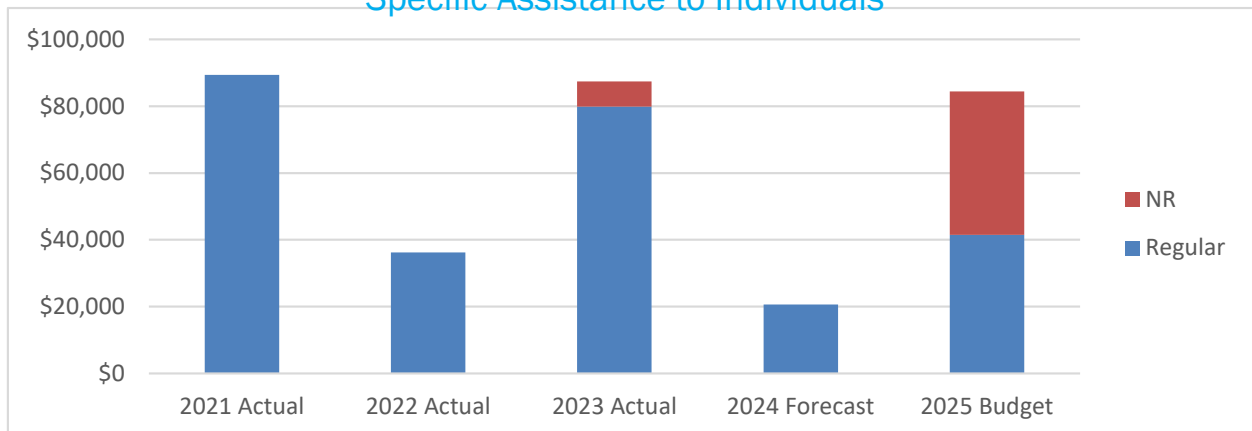
Specific Assistance to Individuals - Line 28

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				Budget
	2021	2022	2023	2024	2025
Regular	\$89,434	\$36,176	\$79,912	\$20,658	\$41,500
NR	\$0	\$0	\$7,586 ¹	\$0	\$43,000
Total	\$89,434	\$36,176	\$87,498	\$20,658	\$84,500

NR (Non-Recurring) 1 National Jamboree

Specific Assistance to Individuals



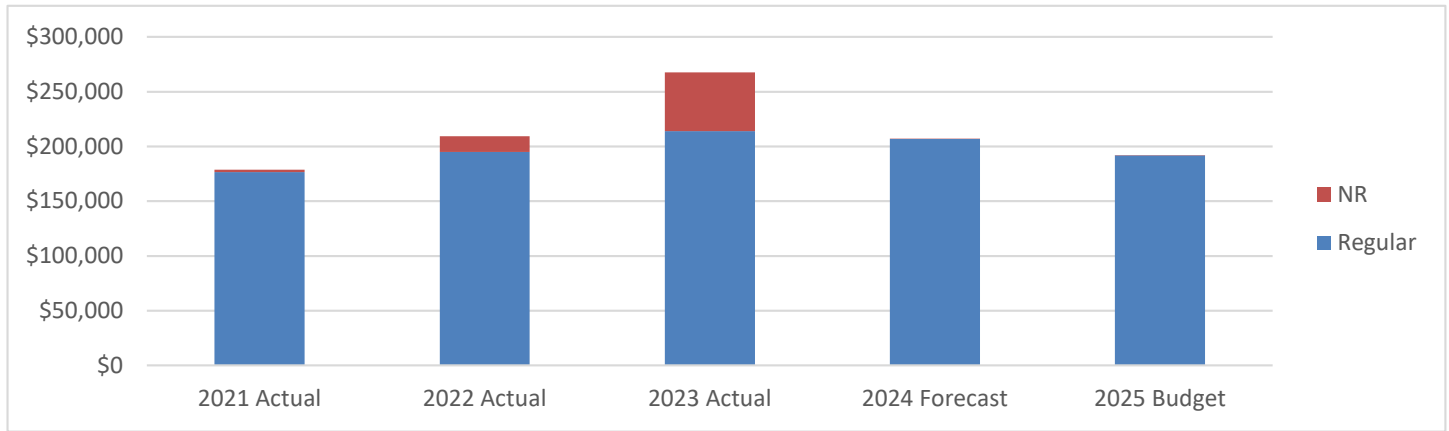
Recognition & Awards - Line 29

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

	Actuals				Budget
	2021	2022	2023	2024	2025
Regular	\$176,722	\$194,931	\$214,030	\$206,914	\$191,794
NR	\$2,070	\$14,335	\$53,565	\$256	\$250
Total	\$178,792	\$209,266	\$267,595	\$207,170	\$192,044

NR (Non-Recurring) 1 Philmont and Lightfest 2 Council Camporee 3 National Jamboree 4 Philmont 5 Philmont

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 and 2024, the council borrowed due to cash flow needs, and plans to do so again in 2025, caused primarily due to the payment described above and residual effects of COVID-19.

	Actuals				Budget
	2021	2022	2023	2024	2025
	\$0	\$12,934	\$51,488	\$61,044	\$50,000

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.**

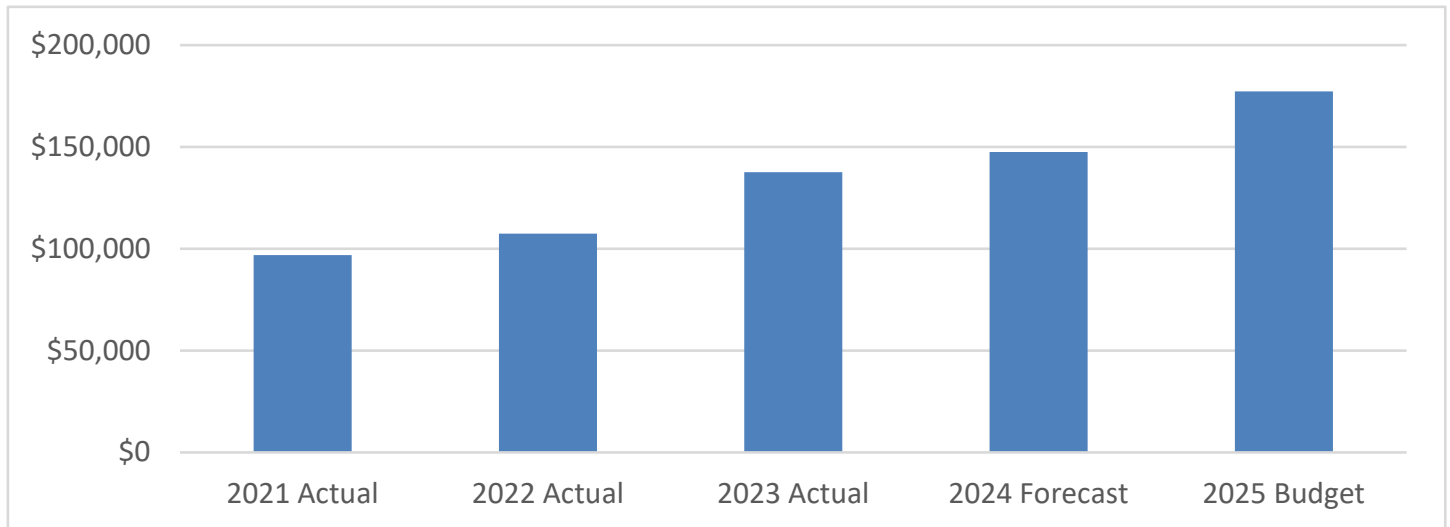
Insurance (not including Worker's Comp and Unemployment)

Actuals				Budget
2021	2022	2023	2024	2025
\$96,885	\$107,494	\$137,684	\$147,531	\$233,800

Insurance Details (including Worker's Comp and Unemployment)

	Actuals				Budget
	2021	2022	2023	2024	2025
Liability	\$0	\$167	\$6,798	\$4,404	\$17,183
A & S	\$16,281	\$11,276	\$12,276	\$12,081	\$14,550
Property	\$48,748	\$58,540	\$77,652	\$89,142	\$103,136
Vehicles	\$26,835	\$32,228	\$35,859	\$36,648	\$36,840
D & O	\$4,164	\$4,426	\$4,868	\$4,183	\$4,500
Fidelity	\$857	\$857	\$857	\$1,074	\$1,130
Wrk Comp	\$12,028	\$18,338	\$16,034	\$14,004	\$16,075
Unemp	\$12,920	\$8,044	\$8,000	\$16,000	\$8,000
Total	\$121,834	\$133,875	\$162,344	\$177,535	\$201,414

Insurance

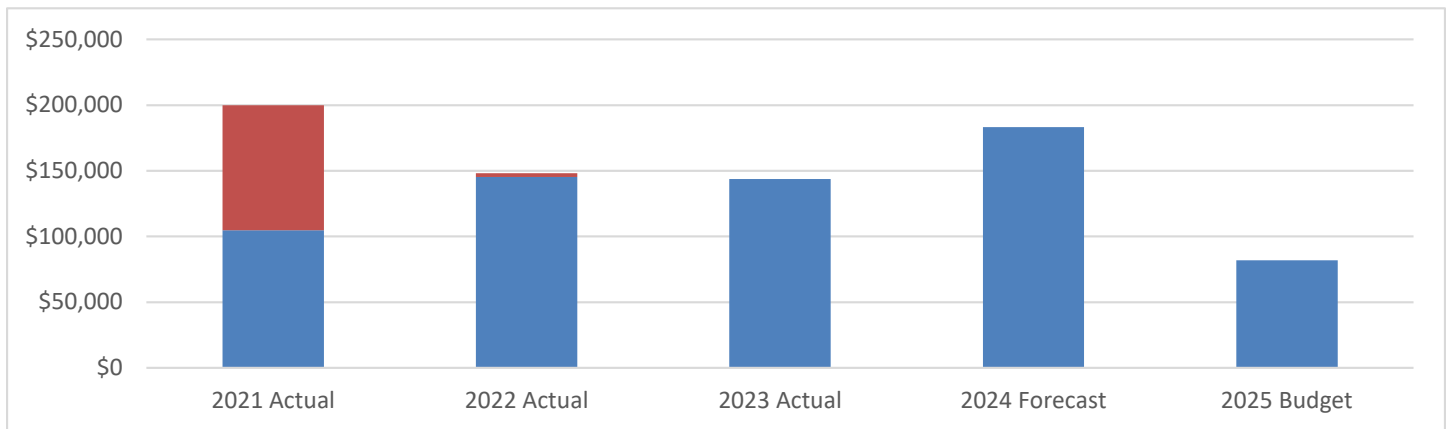


Other Expenses - Line 32

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.

Category	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget
Advertising donated for Lightfest	\$95,000	\$0	\$0	\$0	\$0
Advertising for other activities	\$2,147	\$3,735	\$8,643	\$5,636	\$12,550
Bank service fees	\$4,311	\$13,785	\$7,129	\$29,497	\$7,000
Payroll service fees	\$4,825	\$3,780	\$4,369	\$4,051	\$4,500
Credit card and online processing costs	\$45,590	\$51,118	\$53,239	\$52,600	\$54,500
Permits	\$359	\$1,319	\$831	\$1,675	\$1,170
Uncollectable debts and pledges	\$47,720	\$50,438	\$46,246	\$52,347	\$2,250
Other miscellaneous expenses	\$0	\$24,121	\$23,367	\$37,479	\$50
Total	\$199,952	\$148,295	\$143,825	\$183,285	\$82,020

Other Expenses

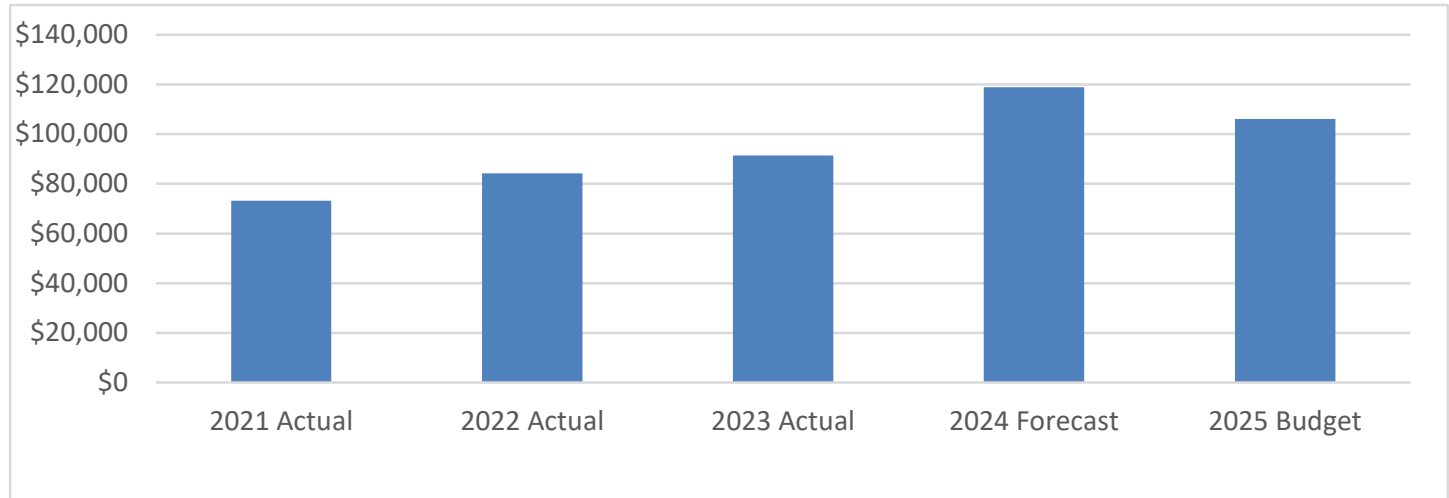


National Charter and Service Fees - Line 33

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

Actuals				Budget
2021	2022	2023	2024	2025
\$73,239	\$84,225	\$91,384	\$118,905	\$106,141

National Charter and Service Fees



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

Boy Scouts of America

Standard Statement of Budgeted Operations - Unrestricted - Period Ending: December 31, 2024

Operating Fund	Actuals				2025	Line
	2021	2022	2023	2024	Budget	
Support and revenue						
Direct support:						
Contributions of cash and other financial assets			-			
Friends of Scouting:						
FOS contributions	1,050,895	1,125,517	1,338,205	1,413,712	1,651,000	
Net assets released FOS	290,019	304,758	231,166	287,249	-	
Provision uncoll FOS	-	-	-	-	(46,230)	
Net Friends of Scouting	1,340,913	1,430,275	1,569,372	1,700,961	1,604,770	1
Project sales:						
Project sales contributions	195,541	68,773	79,505	71,927	116,980	
Net asset released proj sales	-	5,800	4,800	1,000	1,000	
Net project sales	195,541	74,573	84,305	72,927	117,980	2
Special events:						
Special event contributions	543,249	230,850	273,759	231,618	279,000	
Net assets release spec events	46,691	81,520	26,365	32,319	-	
Spec event prov uncollectible	-	-	-	-	-	
Spec event fees collected	-	56,015	57,863	67,867	60,000	
Spec event cost direct benefit	(296,391)	(98,866)	(111,713)	(114,908)	(116,639)	
Net special events	293,550	269,519	246,274	216,896	222,361	3
Legacies and bequests:						
Legacies and bequests contrib	5,850	463,034	875	1,617	889	
Net legacies and bequests	5,850	463,034	875	1,617	889	4
Foundations and trusts:						
Foundations and trusts	26,078	25,906	15,430	6,500	2,000	
Net foundations and trusts	26,078	25,906	15,430	6,500	2,000	5
Other direct:						
Other direct contributions	9,076	1,675	15,268	4,600	13,000	
Net other direct contributions	9,076	1,675	15,268	4,600	13,000	6
Total contributions of cash and other financial assets	1,871,008	2,264,981	1,931,524	2,003,501	1,961,000	
Contributions of non-financial assets						
Total direct support	1,871,008	2,264,981	1,931,524	2,003,501	1,961,000	-
Indirect support:						
Net associated organizations			-			7
United Way:						
United Way contributions	44,492	40,736	39,641	20,745	25,000	
Net United Way	44,492	40,736	39,641	20,745	25,000	8
Net unassociated organizations						
Net other indirect contributions						
Government fees and grants:						
Government fees grants gross	1,772,658	9,427	-	2,234	5,000	
Government grants and fees	1,772,658	9,427	-	2,234	5,000	9
Total indirect support	1,817,150	50,164	39,641	22,978	30,000	
Revenue:						
Net sale of scouting supplies			-			
Product sales:						
Product sales	1,219,958	1,578,270	1,597,453	1,481,405	1,553,300	
Product sales cost of goods	(337,396)	(425,598)	(405,965)	(377,744)	(390,667)	
Product sales unit commissions	(445,515)	(594,687)	(601,145)	(560,180)	(569,402)	
Net product sales	437,048	557,986	590,343	543,481	593,232	10
Investment:						
Investment income current	65,000	1,932	111,881	65,000	75,600	
Investment income	65,000	1,932	111,881	65,000	75,600	11
Realized invest gain/loss	-	-	-	-	-	
Unrealized invest gain/loss						
Camping:						
Camp revenues	784,566	877,356	946,249	1,000,096	1,866,437	

Standard Statement of Budgeted Operations - Unrestricted -
 Period Ending: December 31, 2024

Operating Fund	Actuals				2025	Line
	2021	2022	2023	2024	Budget	
Camp trading post sales	128,533	145,722	122,011	99,124	115,700	
Camp TP cost of goods sold	(59,646)	(60,738)	(82,412)	(37,359)	(50,740)	
Camp refunds and discounts	(27,864)	(17,750)	(22,568)	(6,884)	(3,850)	
Net camping revenue	825,589	944,590	963,280	1,054,978	1,927,547	12
Activities:						
Activity revenues	390,298	233,995	526,961	169,933	152,500	
Activity trading post sales	879	12,550	43,049	1,558	850	
Activity TP cost of goods	(1,195)	(323)	(13,313)	(255)	(200)	
Activity refunds and discounts	(437)	(385)	(1,182)	(7,208)	(1,550)	
Net activity revenue	389,545	245,837	555,516	164,027	151,600	13
Other revenue	737,947	763,862	773,269	1,047,751	1,057,900	14
Total revenue	2,455,128	2,514,207	2,994,289	2,875,236	3,805,879	
Total support and revenue	6,143,286	4,829,353	4,965,453	4,901,716	5,796,879	-
Expenses						
Employee compensation:						
Salaries	2,309,250	2,371,262	2,344,110	2,582,661	2,428,730	15
Employee benefits	536,599	536,023	496,881	533,646	449,324	16
Payroll taxes	189,319	195,551	197,102	208,781	200,699	17
Employee related	11,365	4,940	13,492	11,353	7,600	18
Total employee compensation	3,046,533	3,107,777	3,051,585	3,336,441	3,086,353	
Other Expenses:						
Professional fees	156,045	68,826	70,740	73,406	81,158	19
Program and other supplies	588,478	594,936	594,408	615,179	790,825	20
Telephone and communications	58,084	50,781	49,425	50,171	51,980	21
Postage and shipping	36,567	-	32,350	32,142	-	22
Occupancy	230,070	-	293,836	288,819	500	23
Rental and maintenance of equi	103,758	(1,913)	129,953	128,291	1,000	24
Publication and media	64,250	60,681	83,557	76,735	60,607	25
Travel	186,768	19,590	318,163	242,740	23,300	26
Conferences and meeting	61,335	-	248,982	54,895	-	27
Specific assistance to individ	89,434	7,805	87,498	20,658	5,000	28
Recognition and awards	178,792	-	267,595	207,170	-	29
Interest	-	12,934	51,488	61,044	50,000	30
Insurance	96,885	-	137,684	147,531	-	31
Other	199,952	-	143,825	183,303	-	32
National charter and serv fees	73,239	-	91,384	118,905	-	33
Total other expenses	2,123,657	813,640	2,600,889	2,300,991	1,064,370	
Total expenses	5,170,191	3,921,417	5,652,474	5,637,432	4,150,723	
Surplus (deficit) UR revenue/expense	973,095	907,936	(687,021)	(735,716)	1,646,156	

Net assets summary

Unrestricted net assets - beginning of year	(305,769)	(557,027)	(898,933)	(1,524,277)	(2,259,994)
Change in net assets from operations	973,095	907,936	(687,021)	(735,716)	1,646,156
Adjustments to net assets	-	-	-	-	-
Transfers between funds	-	75,000	61,676	-	-
Change in unrestricted net assets	973,095	982,936	(625,345)	(735,716)	1,646,156
Unrestricted net assets - end of period	667,326	(898,933)	(1,524,277)	(2,259,994)	(613,838)

