

UNIT BUDGET PLAN

BOYS, BASICS, AND BUDGETS (by Bob based on BSA No 28-426W)

Take first things first. If your job is the management of money, your firsts are basics: basic income, basic spending, basic needs. Attend to them first.

If your job is the management of money for a Cub Scout Pack, Boy Scout Troop, or Varsity Scout Team, your basics still come first, and they are the same whether the unit be in Ohio or Michigan. They should be planned and budgeted FIRST. Once you develop a sound budgeting plan for basics, you can add other things such as your individual programming or equipment needs.

The total is a well managed, well financed unit. Recognizing this, the Boy Scouts of America recommends a basic unit budget plan, including 10 parts divided into three categories; basic expenses, other expenses, and sources of income.

BASIC EXPENSES (updated for 2010)

1. Unit Charter Fee. Units are required to pay an annual charter fee of \$20. This fee shall be submitted with the unit's charter application and will help defray the expenses for the general liability insurance program. These fees will raise approximately 25 percent of the funds required to maintain insurance coverage for all chartered organizations and leaders.

Here are the recommended basic expense items per boy member:

| | | |
|----------------------|----|--------------|
| Registration | \$ | 15.00 |
| Boys' Life | \$ | 12.00 |
| Reserve Fund | \$ | 1.00 |
| Other basic expenses | \$ | 5.50 |
| TOTAL | \$ | 33.50 |

Let's look at each basic expense.

2. Registration. When a boy joins, normally the unit asks him to pay the full \$10 national registration fee regardless of the number of months remaining in the unit's charter year. The unit sends the council the pro rata amount for those remaining months (listed in the application form).

| | |
|-------------------|----------------------------|
| 1 month = \$0.85 | 3 months = \$3.40 |
| 2 months = \$1.70 | \$0.85 per month remaining |
| 3 months = \$2.55 | on the unit's charter |

The balance of the boy's fee is kept in the unit treasury to supplement his dues in paying the next year's fee. This procedure ensures prompt registration at charter renewal time.

3. Boys' Life. *Boys' Life* magazine, the official publication of the Boy Scouts of America, is available to all members at \$12. Every boy should subscribe to *Boys' Life* because of the quality reading and the articles related to your unit's monthly program. It is part of a boy's growth in Scouting, too, and research proves he will stay in longer and advance farther if he reads *Boys' Life*.

If the reserve funds will allow, the new boy, during the charter year should be signed up for *Boys' Life* on a pro rata basis.

When reserve funds do not pay for the subscription, then the boy or his parents may be asked for the amount. They should understand that the *Boys' Life* subscription cost is not a required part of the national membership fee. On late registrations it may be necessary to deliver back issues.

4. Unit Accident Insurance. This is covered as part of the unit's rechartering process / fees; you don't need to deal with it.

5. Reserve Fund. The reserve fund might be established by a gift or loan from the chartered organization, members of the committee, or by a unit money-earning project. The reserve fund should meet unexpected expenses that occur before dues are collected or other money is earned. A new member's initial expenses may be met from the fund.

A small portion of each boy's basic expenses is budgeted to maintain this fund. If the reserve fund falls below this amount, it should be restored through a money-earning project or other means.

6. Other Basic Expenses. These basic expenses include insignia of membership and rack for each boy to ensure prompt recognition and literature required by unit adult and boy leaders. Because service to others is fundamental in Scouting, the budget should include a goodwill project, Good Turn, or a gift to the World Friendship Fund.

OTHER EXPENSES

7. Program Materials. Each unit needs to provide a certain amount of program materials. For example, it should have United States flags, unit flags, and equipment and supplies for its regular program.

8. Activities. The size of the budgeted amount for activities depends on the unit program. Usually, such activities as Cub Scout pinewood derbies, Boy Scout hikes, camping, or Varsity Scout high-adventure trips are financed by the boy and his family over and above the dues program.

As a special note, refreshments at parties or parents' meetings can be homemade or met by a cover charge or "kitty" at the event. Regular unit funds should not be used for this purpose.

SOURCES OF INCOME

9. Dues. Most people agree that the habit of regularly meeting financial obligations is desirable. The finance plan of any unit should include participation by a boy in a regular dues plan. An annual unit fee, too often completely contributed by parents, does little to teach a boy responsibility. However, if he has to set aside a little each week for a desired item such as dues, he learns how to budget his own income.

Paying dues regularly is not easy, but it does help develop character in an individual boy. It teaches responsibility and a wholesome attitude toward earning his own way.

The weekly or monthly dues envelopes for Cub Scout dens and Boy Scout patrols provide a handy means of recording dues for boys who pay on a regular basis, catch up on back dues or pay in advance. Varsity Scout teams may use the Boy Scout dues envelopes. If a boy is behind in dues, adult leaders should find out why. Adult leaders may also help provide a solution through individual work projects.

In some units, boys earn their dues by participating in unit money-earning projects. It is important that such work be credited to the boy personally rather than to the unit as a whole so he will develop a sense of personal responsibility and participation.

Regardless of your dues collection plan, or how many months or weeks they are collected, individual dues should cover the basic expenses shown in the recommended budget (Basic Expenses). You may also want dues to cover a part of the program and activity

10. Money-Earning Projects. A well-rounded unit program requires supplemental income. It might come from the sale of a product or a project involving the talents, participation, or efforts of the unit members or families. Policies and procedures are in the financial record books for packs, troops, and teams.

Most projects require the submission of the Unit Money-Earning Application (Form 34427) to the local council service center. To ensure conformity with all Scouting standards on money earning, leaders should be familiar with the 10 guides listed on the back of the application and in the financial record books.

OTHER HELPS

Additional information concerning unit budget plans, the treasurer's job, camp savings, forms and records is in: Pack Record Book (33819), Troop/Team Record Book (34508), Cub Scout Leader Book (33221) and Varsity Scout Leader Guidebook (34827)

BUDGET WORKSHEET

To develop your unit budget, complete, with the unit leader, this worksheet, then have it adopted by the unit committee. (In case of the Boy Scout troops, the patrol leaders' council reviews the budget

and puts in final form prior to study and adoption by the troop committee.) Be sure to keep parents informed.

| Expected Income for the Year | Budgeted Expenses for the Year |
|--|---|
| Number of meetings \$ _____ | Registration (2) \$ 15.00 |
| Amount of dues each meetin \$ _____ | Boys' Life (3) \$ 12.00 |
| Annual dues per member \$ _____ | Reserve Fund (5) \$ 1.00 |
| (dues x number of meetings) | Other basic expenses (6) \$ 5.50 |
| Average membership in a ye \$ _____ | a. Total per boy \$ 33.50 |
| Total dues per year (9) \$ _____ | b. Average yearly membership _____ |
| (annual dues x average membership) | Total basic expenses (a x b) \$ _____ |
| Other Income (10) \$ _____ | Unit Charter Fee (1) \$ 20.00 |
| \$ _____ | Program Materials (7) \$ _____ |
| \$ _____ | Activities (8) \$ _____ |
| Total other income \$ _____ | Total budgeted expenses (total basic expenses + program materials + activities + unit charter fee) \$ _____ |
| Total budgeted income (total dues & total other income) \$ _____ | |

REALITY IS CLOSE... BUT NOT QUITE

The REAL GOAL is to have an **"IDEAL YEAR OF SCOUTING"**

An **"IDEAL YEAR OF SCOUTING"** is where you estimate the amount of materials, badges, camping fees, registration fees, (etc) for your unit and you plan on fund raisers to cover all of this for your Scouts. The registration fees and Boys' Life fees are current for 2009, but the rest of the expenses are a little out of date. And you still owe \$20 unit charter fee.

How do you achieve this **"IDEAL YEAR OF SCOUTING"**? One idea is to go out every fall and **SELL POPCORN !!** Boy Scouts of America & Erie Shores Council works hard to bring a great product to our units to sell at a fair price to the customer and for a fair profit to your unit. Take advantage of the Trails' End Popcorn sales each fall and help yourself to pay for your program and other fees. You may still need other fundraisers, but the goal is to have the Scouts work to earn the funds needed to fully support your program. This is a little different than paying dues, but for their efforts to fully fund the unit can also provide a great sense of achievement and responsibility too!

Putting costs into perspective (spring 2009 prices/estimates)

Currently for your units:

Cub Scouts

| | |
|-------------------------------------|-------|
| Pinewood Derby Kit | 3.99 |
| Pinewood Derby Ribbons | 4.49 |
| Pinewood Derby Medals | 2.89 |
| Pinewood Derby - District | 5.00 |
| Pinewood Derby Kit | 3.99 |
| Den Number Strip | 1.49 |
| Unit Numbers (3/patch) | 2.09 |
| National Summer Time | 1.29 |
| Academics Belt Loops | 1.79 |
| Academics Pins | 1.79 |
| Recognition Kit | 6.99 |
| Sports Belt Loops | 1.79 |
| Sports Pins | 1.79 |
| Service Star Backings/Pins | 2.98 |
| Shoulder Loops (Epaulets) | 2.49 |
| Arrow Heads | 0.99 |
| Arrow of Light | 1.59 |
| Badges | 1.59 |
| Mom's Pins | 1.29 |
| Webelos Pins (up to 20 per CS) | 1.39 |
| Denner/Asst Denner Tabs | 1.99 |
| Tiger Cub Beads (25 pack) | 1.99 |
| Tiger Cub Recognition Kit | 9.99 |
| Webelos Colors | 4.49 |
| Neckerchief (basic) | 5.99 |
| Outdoor Activity Flap patch | 1.99 |
| Special Activity Patches | 2.50 |
| Webelos Handbook | 8.99 |
| Bear Handbook | 8.99 |
| Wolf Handbook | 8.99 |
| Tiger Cub Handbook | 6.99 |
| Leader Handbook | 9.99 |
| Pocket Certificates | 0.89 |
| Advancement Chart | 1.99 |
| Registration | 10.00 |
| Boys' Life Magazine | 12.00 |
| Training | _____ |
| Activities | _____ |
| Blue & Gold Banquet | _____ |
| Entertainment (magician?) | _____ |
| Special (gifts for special events?) | _____ |
| Camperships | _____ |

Boy Scouts

| | |
|-------------------------------------|-------|
| Ranks (2 / year) | 1.71 |
| Mother's Pins | 1.99 |
| Merit Badges (6 / year) | 2.44 |
| Eagle Scout Palms | 1.41 |
| Mother's Pin (life) | 3.81 |
| Office patches (2 patrols) | 2.59 |
| Quality Unit Patches | 1.39 |
| Trained Patches | 1.39 |
| MB Applications (100) | 6.99 |
| Eagle Scout Kits | 24.99 |
| Shoulder Loops (Epaulets) | 2.49 |
| Unit Numbers (3/patch) | 2.09 |
| Patrol Emblem | 1.99 |
| Veteran Bar Emblems | 1.29 |
| Neckerchief (basic) | 5.99 |
| Paul Bunyan Axe (patch) | 1.39 |
| BS Handbooks | 8.99 |
| SM Handbook | 12.99 |
| SPL Handbook | 9.99 |
| PL Handbook | 9.99 |
| Merit Badge Books | 4.49 |
| BS Requirements | 5.99 |
| Fireman Chit Cards | 0.12 |
| Tot'n Chip Cards | 0.12 |
| Paul Bunyan Cards | 0.12 |
| Advancement Chart | 1.99 |
| Registration | 10.00 |
| Boys' Life Magazine | 12.00 |
| Training | _____ |
| Activities / Campouts | _____ |
| Courts of Honor extras | _____ |
| Equipment (new/replacement) | _____ |
| Special (gifts for special events?) | _____ |
| Unit T-Shirts (Class "B" Uniform) | _____ |
| Camperships | _____ |
| Order of the Arrow Membership? | _____ |

Consider this as a brief shopping list of what your unit may spend on your Cub Scouts or Boy Scouts during the program year to recognize their efforts/achievements or to just outfit them each year. This is not an insurmountable task, most units already have a good ballpark (WAG) of what they spend each year for their to operate. But having this understanding allows you to plan what you need to generate in fundraising efforts to support your program year. The better you can raise the funds, the more opportunities you have to offer more, give the young men more awards or patches (for their scrapebooks), etc. And it means the less you have to tag "mom & dad" for support.

If you are fortunate and have a sponsoring organization or donors with some deep pockets who are willing to provide the financial support you may not need the fundraising effort(s) to meet your goals. Otherwise you will need to look at what you can do to support this program and this is where activities such as Trail's End Popcorn can help.

BOTTOM LINE = We're NON-PROFIT... you must have \$\$ to spend it so you need to know what you're spending and raise it!