

Planning Your Pack's Annual Program Budget

What is the unit budget plan? Like all budgets, it is a guide on how the pack plans to fund its program year. It is a conversation before the program year begins on what expenses the pack is going to pay for and how income will be earned to pay for those expenses. The result is a well-managed, well-financed unit.

The steps to planning your pack's annual budget are:

1. **Plan** the pack's annual program calendar.
2. **Develop** a budget that includes enough income to deliver the program as planned.
3. **Identify** all sources of income (dues and fundraisers) and then determine the amount of product sales and the sales goal per youth member that will be needed to reach the income goal.
4. **Share** the budget with everyone to gain commitments from parents, leaders and all Cub Scouts.

A healthy pack develops an annual budget and creates its financial policies before the program year begins. It keeps to the plan for the entire program year. Following these steps will not only produce a pack budget, it will also help your pack determine some important financial policies.

BASIC EXPENSES

1 BSA Registration and Council Activity Fees. When a child joins a pack, normally the pack collects the national BSA registration fee. * If the Cub Scout joined using online registration, the family pays national registration fees directly.

Normally, the national registration fee is \$66 for a 12-month membership for youth and \$42 for adults. New youth members when they first join pay a one-time \$25 joining fee. Based on when they join, registration fees will be prorated based on the charter renewal period

Council Activity Fees will be due with the 2021 charter renewal in December 2020. Each registered member is assessed a fee, normally a 12-month fee of \$66 for youth and \$24 for adults. After January 1, 2021, the fees will be prorated until the next charter renewal month.

For the 2021 charter renewal in December 2020, Mount Baker Council will collect \$55 for the national BSA membership fees for youth and \$35 for adults (10-months) as the Council adjusts its charter period to end in October each year. The Council will also collect the annual Activity Fee of \$55 per youth and \$20 per adult.

2 Unit Recharter Fee. Packs annually pay a unit liability insurance fee of \$75. This fee may be covered by your chartered partner. This fee is submitted with the pack's annual charter application and helps to defray the expenses for general liability insurance.

3 Boys' Life. Boys' Life, the official magazine of the Boy Scouts of America, is available to all members at \$12, half the newsstand rate. (Prorated fees are available for youth who join a unit during the year.) Every Scout, boy or girl, should subscribe because of the quality reading and the articles related to your unit's monthly program. It is part of a child's growth and provides a monthly connection to Scouting.

4 Advancement and Recognition. Every Cub Scout should earn and advance a rank and receive the patch for that rank each year. Cub Scouts will earn adventure loops and pins in addition to other awards. Dens and leaders may also qualify for awards and recognition. Starting 2021, the Mount Baker Council will provide free cloth rank badges for units.

5 Activities. Well-conceived and well-planned activities are critical to a successful annual program plan. Special pack activities like Pinewood Derby, blue and gold banquet, and holiday parties should be built into the budget to avoid asking families to pay to participate.

6 Camping. Cub Scouting provides great opportunities for families to camp, including day camps, pack overnights, recreational family camps, Webelos den overnights and more. Your pack may plan to cover all or some of these expenses.

7 Program Materials. Each pack should provide certain program materials. Depending on the type of unit program, these could include den meeting supplies, craft tools and supplies, U.S. flag, pack and den flags, Pinewood Derby track, software and books, or ceremonial props.

8 Training Expenses. Trained leaders are key to delivering a quality and safe program. Adult- and youth-leader training should be considered an integral annual pack expense. Providing the cost for adult leaders to attend training removes a potential barrier for adult leaders to continue their learning journey in Scouting.

* The same rate applies for registered adult Scouters.

9 Scout Assistance. Traditionally, the individual pays for the cost of Scouting, like the uniform and handbooks. Your pack may have families that find the cost of Scouting beyond their financial means. Consider funds to assist these families.

10 Reserve Fund. The reserve fund should be intended for unexpected expenses. At times, items in the budget might cost more than expected; a well-planned budget has room for these situations.

11 Other Expenses. These could include a gift to the World Friendship Fund, snacks or other expenses your pack might have.

SOURCES OF INCOME

Well-planned fundraisers will help prevent having to ask families for extra money every week. It is better to figure the total cost for the complete year upfront. How your pack generates income is an important discussion topic with the pack committee and families in your pack. Most find a balance of dues and fundraisers.

Some Important Points:

Paying your own way. This is a fundamental principle of the Boy Scouts of America. It is one of the reasons why no solicitations (requests for contributions from individuals or the community) are permitted by Cub Scout packs. Young people in Scouting are taught early on that if they want something in life, they need to earn it. The finance plan of any pack should include participation of the Cub Scouts.

If completely contributed by parents, an annual pack participation fee does little to teach a Cub Scout responsibility.

Except for council-sponsored product sales, all other money-earning projects require the submission of the Unit Money-Earning Application (No. 34427) to the local council. To ensure conformity with all Scouting standards on money earning, leaders should be familiar with the eight guides listed on the back of the application, on the last page of this planning guide, and in the financial record books.

OTHER HELPS

Additional information concerning pack budget plans, the treasurer's responsibility and records can be found in the *Cub Scout Leader Book* (No. 33221).

The Pack Operating Budget Worksheet

To develop the pack budget, complete the worksheet with the unit leader and committee at the pack's annual program planning conference, and then share it with the Cub Scouts' parents. Be sure to keep parents involved and informed. The pack's program calendar and budget information needs to be communicated regularly to families, especially at the start of the program year. By sharing the pack's program plans and budgetary needs, you can help newly recruited Cub Scouts and their parents gain a greater understanding of just what fun is waiting for them during the pack's entire program year.