

Module 10: Building Budgets

Video time allowed

8:55 minutes

Facilitator

Council president or other key council officer with assistance from the Scout executive

Learning objectives

This module explains the three-year council budget cycle, the people involved in the budget creation, and the importance of this document being driven by the needs of the program as detailed in the long-range strategic plan. It also covers the program planning conference, the staff budget building conference, and the volunteer budget conference. The goal is to emphasize the importance of involving the right people and using the right tools.

After completing this module, board members should

- Understand the budget planning cycle.
- Understand that the budget is program-driven and based on the objectives set forth in the strategic plan.
- Have a working knowledge of how to balance the budget.
- Understand the need for an operating surplus.
- Understand the purpose of the program planning conference, the staff budget building conference, and the volunteer budget conference, and who attends each.

Materials needed

- Laptop, projector, and screen
- Council executive board handouts or binders—one for each participant—that can be printed in advance locally from the [online appendix](#)
- Whiteboard, flip chart, or overhead projector to facilitate discussion and presentation
- Use examples of your council's budgeting plan.

Introduction of Module 10

- Ideally, the council president should open the module, re-emphasizing that the Boy Scouts of America is a volunteer-driven, professionally guided organization.
- Their role in the creation of the budget is essential.
- This task is not the sole responsibility of the paid staff.
- The board's ownership of the budget is as important as their ownership of the strategic plan, because one is the means to the other.

The Scout executive will explain that there is a defined process for enabling the budget and keeping on track.

This module gives you a good overview of the budget planning process, and some of the tools in place to help you get this important task done—and done correctly.

Show Module 10.

Any questions?

- Ask if there are any questions and address them.

(Estimated discussion time will vary, based on the board level of experience and participation.)