

# Planned Budgeting



**Boy Scouts of America**

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Updated February 2001

Boy Scouts of America

Irving, Texas

80-236

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**To the Scout Executive:**

*February 2001*

*Every year, the local councils of the Boy Scouts of America set objectives for membership, units, and quality items. Council management, staff, **and volunteers** determine these objectives, and the executive board approves them. Each objective has a detailed time schedule, a distribution of responsibility to the staff and volunteers involved, and a priority dependent on when the accomplishment is needed.*

*Success in achieving these objectives is based on the fiscal program of the council. The council must establish plans for raising the required funds and controlling expenses in order to meet the objectives.*

*That is the role of budgeting. Budgeting in the Boy Scouts of America must be program driven; established by management, staff, **and volunteers**; and guided by a pre-determined budget.*

*The most successful Scout executives build their council's budget as an orchestrated campaign, involving as many volunteers and staff as possible. Once involved, staff and volunteers take "ownership" of the budget process and even feel responsibility to help raise the funds to pay expenses for "their" program support.*

*This guidebook provides the Scout executive with the information and sample tools necessary to accomplish this type of successful budget-building process. It is a proven method that works for large and small councils, and it allows councils to install the full program over a three-year time span.*

*Best wishes for your success,*

*Council Administration*

*Information Systems Division*

*Boy Scouts of America*

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# Preface

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## Background

If you hate to prepare budgets, then this resource book is for you!

Thanks to the cooperation of several successful councils—both large and small—this simple but proven planned budgeting model provides the practical advice and structure to maintain a working budget. This is the fourth printing of this booklet as we continue to fine-tune the process and build on our successes.

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## Overview

While there is universal agreement that sound budgeting is critical to the success of councils in the 2000s, there is no process in the BSA that is more misunderstood and incorrectly used than budget building. *Planned Budgeting* offers a proven step-by-step process that integrates budgeting with council planning and programming to create volunteer ownership through direct involvement.

This manual provides the philosophy, techniques, processes, and tools for determining the council costs and income required to meet community needs. *Planned Budgeting* is designed to be useful to councils in preparing budgets while creating an environment where volunteers accept ownership.

*Planned Budgeting* is an important component in the BSA's fiscal management resource series. This tool complements other portions of the *Local Council Accounting Manual* (No. 80-233).

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## Using This Guidebook

Councils may use this guide to

- Create a financial blueprint for council operations in the years ahead.
- Relate scarce financial resources to growing program needs.
- Establish a clear relationship and distinction between program delivery and financial support.
- Foster staff and volunteer awareness of opportunities and responsibility for deploying available financial resources.
- Develop an understanding that a budget is simply the program interpreted in terms of dollars.

Viewpoint

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This manual is written from the standpoint of the staff /volunteer team that looks ahead to its fiscal needs and presents them to its executive board clearly and simply, always keeping in mind the goal of program delivery to an increasing membership.



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## Overview

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### What Is a Budget?

A budget can be thought of as the executive board's plan of action expressed in dollars. A budget describes and estimates the expected income from revenue sources and the expenditures needed to meet program objectives.

Because a budget is a planning document, effective budgets are those that accurately anticipate and project the interplay between program and fiscal activity. This is one reason most councils choose to include projected program participation in budget documents. Budgets *do not* simply mandate an amount of money to be spent by a certain date. An effective budget serves as a guideline that reflects management's best estimate of the anticipated income and expenses for operating various program activities.

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### Budget Use

Budgets *should not* be documents that are developed each year only to be filed away until the following year. They should be used to anticipate problems and provide a baseline against which actual program and financial experience can be monitored. Budgets may be modified when unforeseen circumstances arise.

Budgets should not be designed to look good to someone else—a contributor, a funding board, an executive board, or the public. When a budget is designed to create an impression instead of an expression of program plans, it can no longer assist the council in planning and controlling the program.

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### Management Functions

Budgets are fiscal management tools used for two central management functions: decision making (planning) and controlling council expenditures.

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### Decision-Making Tool

The budget is a guide for management decision making. Council management program planners define the council's purpose, mission, membership, program activities, and objectives. Program planners must know how much a program will cost and how a change in services or delivery will affect income. In other words, program planners must know the financial implications of their plans. Throughout the budget process, operational expenses are costed so that priorities can be set for resource (income) allocation.

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### Control of Expenditures

The budget is a tool for monitoring and controlling ongoing council expenditures. Once a plan has been developed, the council monitors plan information to make sure the plan remains "on track." If it does not, various responses can be considered. The plan's budget provides a basis for progress review. If, for example, a program is costing more than anticipated, it may be necessary for management to reduce other costs or to increase expense considerations.

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# Planning and the Budget Process

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## Introduction

This section gives an overview of the recommended BSA budgeting process. The plan is discussed in more detail in a later section of this book.

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## Establish the Budget Period

The first task in developing a budget is to define the budget period. Within the Boy Scouts of America, the budget period is established in the bylaws as January 1 to December 31. For activities, camps, or special events, the budget period is much shorter, covering only the time frame of the activity. However, the council's budget period must be the same as the fiscal year, and both are established in the bylaws to be the calendar year.

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## Set Goals and Objectives for the Budget Period

The most successful annual plan starts with a review of the council's strategic plan. Ensure that the council is on target with its long-range goals and objectives. To do this, use the very effective *Local Council Strategic Planning—Benchmarks for Success* (No. 14-985B) and the *Strategic Financial Planning Guide*.

The next step is to review program achievement and financial performance and develop a list of program objectives for the year. By defining measurable objectives, the council can later determine to what extent those objectives have been achieved. The council can see the cost of its achievements and the cost of meeting future objectives. Defining objectives and evaluating the results of meeting those objectives is one way to measure plan effectiveness.

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## Estimate the Cost of Program Requirements

First, determine the number of staff and the quantity of supplies and other program needs required to attain current objectives.

Use past experience. If the council has an ongoing budget process, much of the guesswork can be eliminated by reviewing past budgets and financial statements. If historical information is lacking or incomplete, call on the experiences of councils with budget needs similar to your own.

Remember that programs have indirect as well as direct requirements. For example, if a program requires new staff positions, make provisions for hiring, training, and supporting the new staff. Allocate funds for interviewing time, training time, additional supervision and bookkeeping hours, office equipment, increases in workers' compensation insurance, employer's FICA, other payroll taxes, insurance, and benefits.

Not all costs increase at the same rate; therefore, a fixed percentage increase for the entire budget is not an adequate method of adjusting for inflation. Rental or lease contracts for office equipment, for example, generally fix costs for some future period. Other costs, such as salaries and benefits, can be accurately estimated by reviewing personnel policies and anticipated increases.

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Estimate Anticipated Revenue

Just as expenses are planned, revenue must also be planned. Again, historical information, the experiences of others, and current considerations will form the basis for revenue estimates.

Revenue from contributions, special events, activities, and camping fees often can be accurately estimated by reviewing past experience and adjusting for current plans. For example, revenue from an expanded direct-mail campaign can be projected through careful study of a previous direct-mail experience.

It is more difficult to estimate revenue in larger amounts from fewer sources, such as foundations and corporations. After making the most realistic assessment possible, remember that it never hurts to be conservative in projecting revenues.

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Plan for Cash Flow and Cash Reserves

In addition to planning for expense and income to support the council's program objectives, distribute financial resources to ensure year-long financial stability. Even if the council has a "balanced budget," it may not receive its income until later in the budget year, while the expenses will be spread throughout the year. This can result in a shortage of cash at some time during the budget year. Projecting cash flows throughout the budget year helps to foresee and solve potential cash flow problems. (See "Cash Flow Projection" in appendix D.) Therefore, in program planning, the timing of activities is an important consideration.

The National Council recommends that local councils set aside funds each year to build and maintain a cash reserve in the amount equal to four months of operations, thereby avoiding any recurring or ongoing cash flow problems.

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Approve the Budget

While many volunteer committees and staff members are responsible for the development of the council budget, the executive board, acting in its governing role, approves the annual budget.

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What If It Doesn't Balance?

Once the initial estimates for income and expense have been made, the council can see if it has a balanced budget or if income or expense is excessive. At different months during the budget year, councils will incur a deficit, realize a surplus, or simply break even. There is no rule that the council budget must balance in each month of the year. Using any given budget period, however, the income and expense should be in the relationship that the council chooses, rather than mechanically balanced for appearances.

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Reevaluate and Adjust

If a preliminary budget has been prepared and revenue and expense are not in the desired relationship, programs must be reevaluated and adjusted. Typically, councils find that the initial assessments of revenue and expense project an unacceptable deficit. In these cases, either more revenue must be generated, or programs must be cut back.

When reviewing the revenue budget, it is important to avoid the temptation to raise the estimate without changing the plans for generating revenue. It is not enough to say, “We’ll try harder to raise money this year.” A projected deficit can be thought of as a fund-raising goal, but it is not prudent to approve a projected deficit without a carefully devised fund-raising plan that is reviewed on a regular basis. If the fund-raising plan becomes unrealistic, you will need to modify your budget.

If expenses need to be reduced, it is helpful to determine what each program would cost at different service levels. For example, providing services for program A at one-half the current service level might result in a decrease in cost of one-third. Don’t assume that benefits and costs move together; with each additional dollar spent, there is not necessarily an additional dollar worth of results.

Economics of scale are present in most projects and, beyond a certain point, additional expenses may bring a lower rate of results. As a result, some programs with a large reduction in expenses may result in less reduction in services than in another program.

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#### Cost-Benefit Analysis

Cost-benefit analysis is a tool that a council may find helpful in making hard decisions regarding cutting or increasing costs. For example, the council may be considering adding a golf tournament in late spring. However, this will require additional manpower. Consider whether it will be cost-effective or beneficial to the council.

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#### Involvement

The budget process should involve the entire council: Scout executive, field and support staff, council and district volunteers, finance committee members, treasurer, and the entire executive board. (See the “Sample Organization Chart for Planned Budgeting Committee” in appendix B.)

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#### Program Planning

In program planning, ask the following questions:

- Is there community support for the project?
- Can the council provide quality manpower?
- Can the council afford it?
- Is there room on the calendar?

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# The Three-Year Implementation Plan

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Overview	In order to adopt the BSA budget planning process, the council should follow the three-year plan outlined below.
Year 1—Involvement (You commit.)	In the first year, the council board decides to adopt the participatory budget plan. Begin setting dates for major meetings, including the Program Planning Conference. This year involves commitment and education.
Year 2—Buy In (You're sweating it out.)	<p>In the second year, the council develops confidence in the plan. This is the first year in which the budget cycle is fully implemented and some degree of flexibility is needed.</p> <ul style="list-style-type: none"><li>• Implement a strategic plan that will become part of the budgeting process.</li><li>• Discuss the program planning test questions (see page 8).</li><li>• Hold the first Program Planning Conference.</li><li>• <b>Introduce the concept that salaries are based on the National Compensation Plan and are not part of the budgeting discussion.</b></li><li>• Concentrate all efforts on fund 1.</li></ul>
Year 3—Acceptance (You've arrived.)	<p>In the third year, the plan is fine-tuned and accepted.</p> <ul style="list-style-type: none"><li>• Update the strategic plan, if necessary.</li><li>• Introduce program planning as part of budgeting cash flow.</li><li>• Include budgeting in funds 2 and 3.</li><li>• Invite a United Way representative to observe the budget process and volunteer involvement.</li></ul>
Additional Years	This plan may take more than three years to implement fully. The council must determine in what time frame the plan can best meet the council's needs.

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# The Budgeting Process

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**Rule** *The executive board shall, preceding the commencement of each fiscal year, consider and adopt a budget of estimated expenditure by the corporation for such fiscal year. No funds shall be expended by the corporation during a fiscal year without the authorization of the executive board or the executive committee for any item not covered by, or in excess of the amount authorized by, the budget for such year.*

(From *Standard Local Council Articles of Incorporation and Bylaws*, article X, section 2, clause 1)

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**Introduction** This section will simplify budgeting concepts and recommend a user-friendly system for managing resources. This proven model unites the three fundamental functions of management—planning, programming, and budgeting—and creates volunteer ownership through direct involvement.

A model of the planned budgeting cycle is on page 11. While council size, programs, staff, and resources may seem like important variables, experience has proven that any council can adopt this model. The actual mechanics of the cycle are discussed in greater detail in the next section.

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**Step 1—Preplanning Stage** This initial organizational step is critical to the success of the planned budgeting process. The executive board and council management must agree to the participatory concept of budget building, involving council and district-level volunteers as well as staff. Preplanning must include the acceptance of a budgeting structure and the collection of preliminary data. Brief descriptions of these two tasks are listed below.

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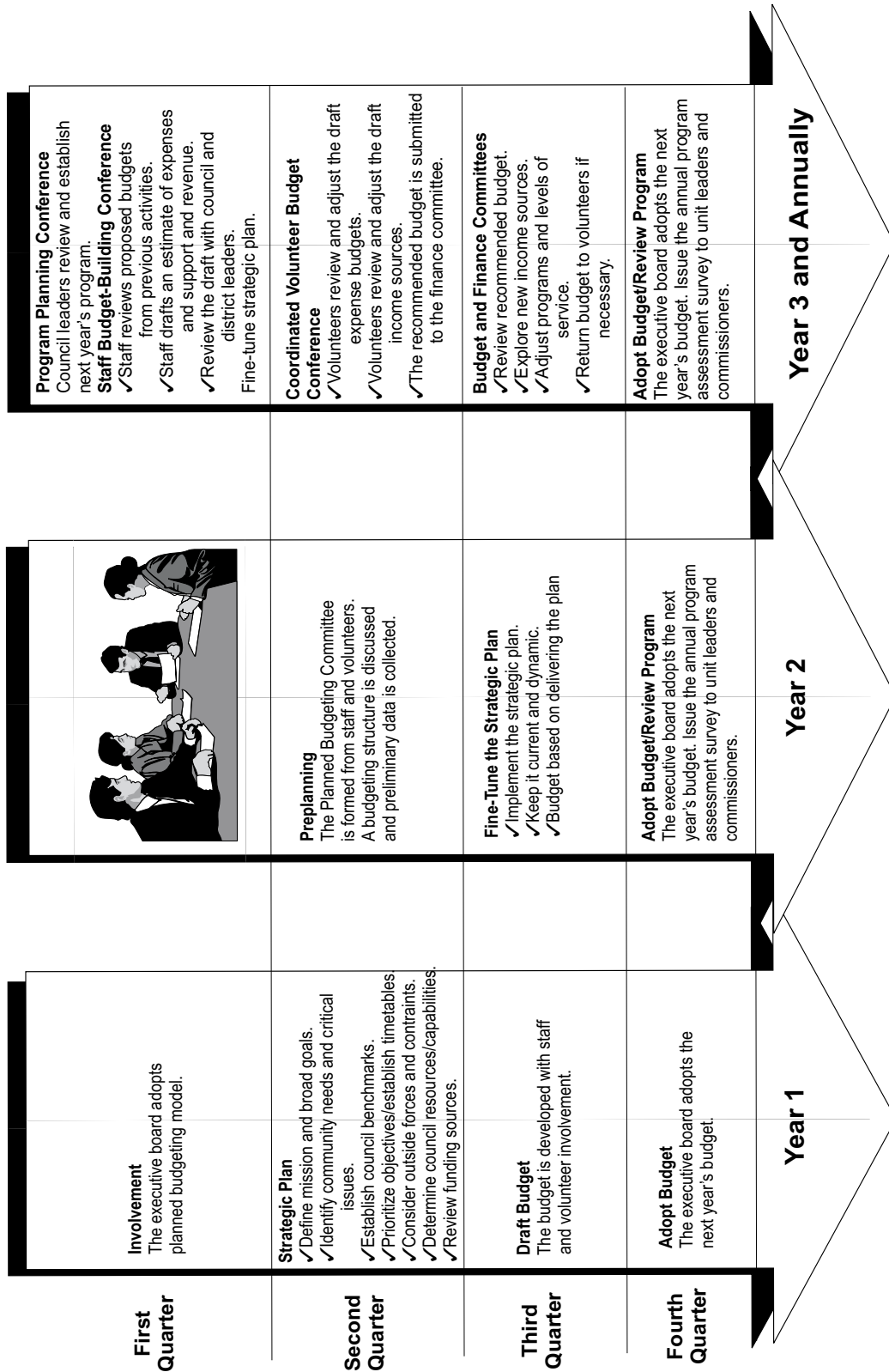
**Planned Budgeting Committee** Create a joint volunteer-staff committee and select a respected individual to be the chairperson of the budget process. While the structure itself is flexible, broad volunteer involvement of the council committees and the districts is crucial. One council's organization chart (see page 31) is included for your consideration and modification.

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**Preliminary Data Collection** Prepare an outline showing what the council has in assets and services, as well as what the council does in program and day-to-day activities. This outline should include resources such as staff, facilities, equipment, and supplies. It should also show the community organizations with which the council has relationships. The responsibility of preparing this data rests with the Scout executive and staff.

A council's timely strategic plan is the ideal source for this required data. Refer to appendix A (pages 25 - 30) to create your own strategic financial plans.

# Planned Budgeting Cycle



## Step 2—Creating the Strategic Plan

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Long-range strategic planning provides an opportunity to develop local council plans that are responsive to social, demographic, financial, government, and other trends. The BSA provides 15 benchmarks in a planning workbook that form the framework for local council planning to assure that the fundamental assumptions of the council form a coordinated approach and that council planning is linked to the strategic plan of the Boy Scouts of America. (Refer to *Local Council Strategic Planning — Benchmarks for Success*, No. 14-985B.)

But the benchmarks are not the plan. It is up to each local council to analyze its operating environment and arrive at a set of assumptions based on these benchmarks. The council adapts the plan to local circumstances.

One of the first objectives of a council strategic planning committee will be to draw up a set of overall assumptions to be used in the planning process, considering such factors as growth rates in youth population by age; changes in community boundary lines; cooperation with adjoining councils; an analysis of tapped and untapped wealth and funding sources; and changes in land use.

While many councils have perfected the techniques of **developing** a strategic plan, you must also remember to maintain a strong emphasis on **implementing** the plan and keeping it current and dynamic.

## Step 3—Program Planning Conference/ Annual Review of Strategic Plan

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The annual review is a vital step in keeping the strategic plan current, dynamic, and stimulating. This annual review is called the Program Planning Conference and is usually held in February. The review is undertaken by a group of council leaders knowledgeable about the progress and needs of the council. Many councils conduct an annual program assessment by surveying their unit leaders and commissioners, which helps to promote volunteer ownership (see appendix C).

Use the *Index of Growth Chart*, the *Quality Council Worksheet*, and the *Council Growth Plan* as guides for gathering data for the review process. (Council Services Division at the national office provides these publications to councils annually.) This data usually reveals areas where the plan is accomplishing its purposes and also areas where different or additional effort is needed.

**It is critical that you determine the next year's program and objectives before you establish the council's income and expense needs.**



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Step 4—Staff Budget-Building Conference

An intensive one- or two-day Staff Budget-Building Conference is planned each spring. Many councils have found that this meeting works well in conjunction with a backdating conference. (For a sample agenda, see page 14.)

The staff prepares draft budgets for the district and council volunteer leadership. These are based on detailed studies of past records. Consider the staff and services required to implement the council's long-range goals and to achieve the optimum quality program.

**It is recommended that at the conclusion of every council and district activity, volunteers create a proposed budget to assist staff in developing preliminary budgets for the upcoming year.**

Once involved in the budgeting process, volunteers and community leaders will have confidence in the council's ability to deliver its resources to meet community needs.

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Agenda

The agenda for the Staff Budget-Building Conference guides the staff review of income and expenses from the ground up. Each staff member begins his review of each activity by recording all the detailed components of each account line within the cost centers. For an example, see the Budget Request by Cost Center Report on page 15.

Last year's actual expenses are reviewed and next year's needs are anticipated. This process applies to all sources of revenue and income (as discussed in *Local Council Strategic Planning—Benchmarks for Success*, No. 14-985B. This is an ideal opportunity to involve the district chairperson and district finance leaders in reviewing their district's participation (goals) in the council's total fund-raising program.

Document any increases and decreases in budgets, and include explanations and assumptions on the form.

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Reference Materials

You will need the following reference materials for drafting budgets.

- Posted detail reports by cost center
- Budget request by cost center
- Budget expense alerts distributed each October by the Finance Support Division at the national office
- Scouting's *Library of Literature*
- National Supply Division catalog and price list

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## **Staff Budget-Building Conference Agenda**

- I. Welcome
- II. Describe planned budgeting cycle model.
- III. How does planned budgeting tie into our council's long-range strategic plan?
- IV. What do we want to accomplish at this conference?
  - A. Provide volunteers with draft budgets for every council activity, event, and function.
  - B. Provide volunteers with draft budgets for all revenue resources.
  - C. Create staff ownership.
- V. Review last year's budget (Budget Analysis Report).

Describe the tools, reports, and reference material to be used during the conference.
- VI. Draft the actual budget. Use the Cost Center Listing, Budget Planning Report, Budget Request by Cost Center Report, Detailed Budget Analysis, and Budget Analysis Report.
- VII. Where does the process go from here?

Review the planned budgeting cycle (see page 11).

# Budget Request by Cost Center Report

Date:01/24/2001 Time:16:01:35		Nation's Best Council, BSA #999				Page 0001	
B U D G E T R E Q U E S T B Y C O S T C E N T E R							
Thru Accounting Period 12 to date 12/31/2000							
Fund 1 - 1		Cost Center 751 - 751					
Fund 1 General Operating		Cost Center 751 Scoutreach - Pioneer Trails					
Account No	Description	Prior Bud	Prior Actual	Current Bud	YTD Bud	Current Actual	New Budget
4071-90	CONTR-PROJECT SALES	0	.00	0	0	.00	
4072-90	CONTR-PROJECT SALES-PRIOR YEAR	0	.00	0	0	.00	
4081-90	CONTR-PROJ SALES-TEMPORARILY R	0	.00	0	0	.00	
4089-90	PROV FOR UNCOLL PLEDGES-PROJEC	0	.00	0	0	.00	
4090-90	PROV FOR UNCOLL PLEDGES-TEMP R	0	.00	0	0	.00	
4401-90	CONTR-FOUNDATIONS & TRUSTS	0	.00	0	0	.00	
6901-90	INCOME FROM COUNCIL SERVICES	0	250.00	0	0	2,441.00	
Total Support and Revenue		0	250.00	0	0	2,441.00	
7010-25	TEMPORARY PROGRAM HELP	44,000	28,868.38	40,000	40,000	38,544.50	40,000.00
7201-25	SOCIAL SECURITY TAXES-EMPLOYER	3,500	2,185.44	3,060	3,060	2,948.64	3,060.00
8103-25	PROGRAM SUPPLIES	5,500	2,532.22	5,000	5,000	2,332.44	5,000.00
8104-25	FOOD & COMMISSARY SUPPLIES	1,000	146.87	1,000	1,000	.00	1,000.00
8301-25	POSTAGE	700	.00	700	700	.00	700.00
8402-25	SITE OR FACILITIES RENTAL	0	.00	0	0	100.00	300.00
8601-25	PRINTING INHOUSE	1,250	284.71	1,250	1,250	173.99	1,000.00
8609-25	OUTSIDE PRINTING	1,000	.00	1,000	1,000	35.70	1,000.00
8702-25	GAS & OIL-VEHICLES	2,000	4,397.98	5,000	5,000	4,032.39	4,500.00
8709-25	HOTELS, MEALS & INCIDENTALS	0	.00	0	0	403.16	250.00
8901-25	ASSIST TO INDIVIDUALS-REGISTRA	32,000	14,141.00	20,000	20,000	13,519.40	20,000.00
8903-25	ASSIST TO INDIVIDUALS-LITERATU	0	855.49	2,000	2,000	428.58	2,000.00
8906-25	ASSIST TO INDIVIDUALS-FOOD	0	114.26	1,000	1,000	402.03	500.00
8908-25	ASSIST TO INDIVIDUALS-UNIFORMS	3,000	2,642.25	3,000	3,000	8,645.57	8,000.00
8909-25	ASSIST TO INDIVIDUALS-TRANSPOR	700	1,191.00	3,000	3,000	1,744.94	3,000.00

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Setting Up Cost Centers

Budgets are prepared using cost centers. Cost centers are assigned to every activity, event, and function the council conducts. Each operating committee sets up and reviews its own set of cost centers. (See a sample of a cost center assignment listing on page 17.)

The basis of our accounting system revolves around the cost centers system. Cost centers are assigned to adequately track all income and expenses. The same is true in budgeting.

Each council's chart of accounts includes cost centers. These are assigned for every area of responsibility that the council determines. The same cost center is used with every income and expense account required for each function. The cost center gives the council an ideal way to customize the accounting process.

Design your cost centers to meet your council's program.

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Using the Software Reports

Each operating committee reviews each account and makes projections for next year. Print the Budget Planning Report for every account number by cost centers (see page 18). The budget committee will review and make any necessary changes to the figures on the Budget Planning Report.

When the budget figures are correctly entered, summarize them using the Budget Request by Cost Center Report.

Each committee is now prepared to brief respective committee chairpersons in preparation for step 5.

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Step 5—Coordinated Volunteer Budget Conference

The coordinated Volunteer Budget Conference is attended by key individuals appointed by the executive committee, all district and executive board operating committees, and campaign chairpersons. They review the Budget Request by Cost Center Report drafted by the operating committee, making additions and deletions as needed. At the conclusion of this meeting, each committee recommends its portion of the budget to the finance committee.

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Step 6—Budget and Finance Committee Recommendations

A budget committee appointed by the executive committee reviews all individual committee reports, which are summarized on the Detailed Budget Analysis (see page 19), and the composite budget (see the Budget Analysis Report on page 20) showing anticipated expense and income. The extent of work involved in this phase depends largely on the estimated revenues balancing with the estimated expenses. It may be necessary for the finance committee to meet with the committee chairpersons to discuss revising expenses. All final adjustments to the budget are made, and the committee recommends approval to the executive committee for a second-level review.

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Step 7—Executive Board Adopts Balanced Budget

The full board receives the proposed operating budget for approval. The budget may be revised in January after reviewing year-end results.

## Sample Cost Centers

		711	Scout Summer Camp
<b>Council Cost Center Codes</b>		712	Webelos Summer Camp
000-009	Council Administration	713	Cub Resident Camp
100-600	Field Operations (Districts)	<b>Finance</b>	
700-799	Camping	801	Golf Tournament
800-899	Finance	802	Distinguished Citizen Dinner
900-999	Activities		
<b>Council Administration</b>		803	Downtown Luncheon
005	Dependent Life Insurance	831	Popcorn Sales
006	Supplemental Life Insurance	832	Scout Show
007	Catholic Committee on Scouting	833	Bowlathon
		851	Learning for Life
008	Jewish Committee on Scouting	852	Camperships
009	Protestant Committee on Scouting	853	Urban Scouting
		854	Hispanic Scouting
010	OA Section Conference	<b>Activities</b>	
011	Perl Trust	901	Council Annual Dinner
012	McMichaels Trust	902	Council Eagle Dinner
013	Campership Fund	903	Council Camporee
014	Miller Trust	904	Executive Board Meetings
015	Kessler Trust	905	Council Committee's Meetings
<b>Field Administration (Districts)</b>		911	Cub Leader Training
100-149	Arrowhead District	912	Webelos Leader Training
150-199	Flaming Arrow District	913	Cub Pow Wow
200-249	Tri Trails District	921	Scout Leader Training
250-299	Ketchum Valley District	922	Scout Leader Outdoor Training
300-349	Great Frontier District	923	Showando
350-399	Broken Arrow District	924	Junior Leader Training
400-449	Big Springs District	925	Wood Badge
450-499	Three Rivers District	931	Explorer Leader Training
500-549	Lone Bear District	932	Explorer Elected Officers
550-599	Big Sky District	941	Philmont
600-649	Dan Beard District	942	Florida Sea Base
650-699	Exploring	943	Northern Tier High Adventure Base
<b>Camping</b>		945	National Jamboree
701	Fleet Reservation	951	Explorer Presidents' Association
702	Camp Mundt	952	City After Dark
703	Camp Pearce	953	Explorer Lock-In
704	Camp Ekton	954	Explorer Banquet

# Budget Planning Report

Nation's Best Council Council, BSA #999													
BUDGET PLANNING REPORT													
2000 Budget Year													
Fund 1 Operating Fund													
Scoutreach - Pioneer Trails													
Account Description	Period 1	Period 2	Period 3	Period 4	Period 5	Period 6	Period 7	Period 8	Period 9	Period 10	Period 11	Period 12	Total
Cost Center Description	2001	2001	2001	2001	2001	2001	2001	2001	2001	2001	2001	2001	2001
1-8901-751-25 ASSIST TO INDIVIDUALS-REGISTRA	530	1,700	3,595	146	764	705	0	1,619	1,113	957	882	250	14,141
Scoutreach - Pioneer Trails	1,000	1,000	3,000	400	400	2,000	500	1,000	1,000	1,000	1,000	5,200	20,000
2000 ACT	908	1,405	4,048	1,230	194	1,404	255	728	1,395	728	712	512	13,519
2001 BUD	0	0	0	0	0	0	0	0	0	0	0	20,000	20,000
1-8903-751-25 ASSIST TO INDIVIDUALS-LITERATU	166	249	166	166	166	166	83	166	166	166	166	855	855
Scoutreach - Pioneer Trails	0	422	0	0	7	0	0	0	0	0	0	174	2,000
2000 BUD	0	0	0	0	0	0	0	0	0	0	0	0	829
2000 ACT	0	0	0	0	0	0	0	0	0	0	0	0	2,000
2001 BUD	0	0	0	0	0	0	0	0	0	0	0	0	2,000
1-8906-751-25 ASSIST TO INDIVIDUALS-FOOD	83	83	83	83	83	83	83	83	83	83	83	114	114
Scoutreach - Pioneer Trails	0	0	35	0	150	72	0	0	0	0	45	70	402
2000 ACT	0	0	0	0	0	0	0	0	0	0	0	0	500
2001 BUD	0	0	0	0	0	0	0	0	0	0	0	0	500
1-8908-751-25 ASSIST TO INDIVIDUALS-UNIFORMS	250	500	0	44	0	0	0	468	0	0	0	2,130	2,642
Scoutreach - Pioneer Trails	0	1,317	24	3,932	1,049	14	264	868	1,176	500	250	0	3,000
2000 BUD	0	0	0	0	0	0	0	0	0	0	0	0	8,646
2000 ACT	0	0	0	0	0	0	0	0	0	0	0	0	8,000
2001 BUD	0	0	0	0	0	0	0	0	0	0	0	0	8,000
1-8909-751-25 ASSIST TO INDIVIDUALS-TRANSPOR	0	250	0	0	0	1,000	0	700	0	0	0	491	1,191
Scoutreach - Pioneer Trails	0	484	0	240	0	637	94	122	0	0	168	0	3,000
2000 BUD	0	0	0	0	0	0	0	0	0	0	0	0	1,745
2000 ACT	0	0	0	0	0	0	0	0	0	0	0	0	1,745
2001 BUD	0	0	0	0	0	0	0	0	0	0	0	0	3,000
1-9152-751-25 RECOG AWARDS-VOLUNTEERS	0	35	0	0	0	0	0	0	0	0	0	0	35
Scoutreach - Pioneer Trails	25	25	25	16	60	25	25	25	25	25	25	25	300
2000 BUD	0	0	0	0	0	0	0	0	0	0	0	0	380
2000 ACT	0	0	0	0	0	0	0	0	0	0	0	0	250
2001 BUD	0	0	0	0	0	0	0	0	0	0	0	0	250
Total Expenses	2,311	5,496	8,264	2,270	3,022	3,443	3,505	8,369	2,269	3,907	5,037	9,503	57,394
2000 BUD	5,981	7,084	8,039	5,481	5,943	9,130	4,397	8,393	8,099	6,889	6,439	10,435	86,310
2000 ACT	3,230	6,919	7,910	9,426	6,385	6,264	3,681	8,875	4,540	5,775	6,107	4,580	73,692
2001 BUD	0	0	0	0	0	0	0	0	0	0	0	90,560	90,560
Total Excess Revenue (Deficit) Over Expense	2,311-	5,496-	8,014-	2,270-	3,022-	3,443-	3,505-	8,369-	146,505	3,907-	14,963	178,277-	57,144-
2000 BUD	5,981-	7,084-	8,039-	5,481-	5,943-	9,130-	4,397-	8,393-	8,099-	6,889-	6,439-	10,435-	86,310-
2000 ACT	3,230-	6,919-	7,862-	9,343-	5,095-	5,664-	3,688-	8,875-	4,540-	5,668-	5,817-	4,580-	71,251-
2001 BUD	0-	0-	0-	0-	0-	0-	0-	0-	0-	0-	0-	90,560-	90,560-

- End of report -

# Detailed Budget Analysis

Date:01/29/2001 Time:00:59:32		Nation's Best Council Budget Analysis Report For the years 1998 through 2003			#999	Page 0001		
		Operating Fund Fund #1			2000	2001	2002	2003
		1998	1999	2000	2000	2001	2002	2003
		Actual	Actual	Actual	Budget	Budget	Budget	Budget
Support and Revenue								
Direct Support								
1-4001-000-90	CONTR-FRIENDS O/		-159,344					
1-4001-800-90	CONTR-FRIENDS O/FOS/Project Sal	618,405	789,433	757,605	808,854	895,000	751,525	
1-4001-801-90	CONTR-FRIENDS O/FOS/Project Sal	248,196	215,452	148,021	179,850	195,000	145,000	
1-4001-804-90	CONTR-FRIENDS O/Memorial Tribut	5,921	1,520					
1-4001-805-90	CONTR-FRIENDS O/FOS - Direct Ma		12,785	16,533		14,000	15,200	
1-4002-000-90	CONTR-FRIENDS O/		25					
1-4002-800-90	CONTR-FRIENDS O/FOS/Project Sal	125		505			505	
1-4002-801-90	CONTR-FRIENDS O/FOS/Project Sal			1,250			1,250	
1-4069-000-90	PROV FOR UNCOLL/	-169,432	-207,995		-185,200	-170,618		
1-4069-800-90	PROV FOR UNCOLL/FOS/Project Sal			-157,964			-156,987	
1-4069-801-90	PROV FOR UNCOLL/FOS/Project Sal			-2,794			-2,795	
1-4069-805-90	PROV FOR UNCOLL/FOS - Direct Ma			-32			-30	
Friends of Scouting		703,214	651,875	763,124	803,504	933,382	753,668	
1-4071-000-90	CONTR-PROJECT S/	89,517	-1,600	2,872			2,872	
1-4071-030-90	CONTR-PROJECT S/Endowment Expen				10,000			
1-4071-712-90	CONTR-PROJECT S/Eagle Fountain	29,391	80					
1-4071-715-90	CONTR-PROJECT S/Scouting for Fo	13,016	13,000	20,000	15,000	15,000	20,000	
1-4071-719-90	CONTR-PROJECT S/Cncl Annual Din				2,500			
1-4071-740-90	CONTR-PROJECT S/Cncl Newsletter	744	1,858	4,165	5,000	8,000	4,400	
1-4071-741-90	CONTR-PROJECT S/Roundtable Supp			3,850		8,900	3,850	
1-4071-742-90	CONTR-PROJECT S/Bldg Life Skill	1,000						
1-4071-743-90	CONTR-PROJECT S/Cncl Annual Rep		15,000	26,000	26,000	26,000	26,000	
1-4071-748-90	CONTR-PROJECT S/Cncl Training					5,000		
1-4071-749-90	CONTR-PROJECT S/Cncl Advancemen					5,000		
1-4071-750-90	CONTR-PROJECT S/Cncl Membership			3,365		3,400	3,365	
1-4071-753-90	CONTR-PROJECT S/LFL - Including	25,260	22,150	14,200		19,200	14,200	
1-4071-759-90	CONTR-PROJECT S/Scoutreach Over		53,274	52,892	34,902	123,250	52,842	
1-4071-801-90	CONTR-PROJECT S/FOS/Project Sal				45,000			
1-4071-802-90	CONTR-PROJECT S/Pop Corn			1,920		2,000	1,920	
1-4071-805-90	CONTR-PROJECT S/FOS - Direct Ma		1,091	1,091		1,100	1,100	
1-4071-901-90	CONTR-PROJECT S/Bartle Scout Re	6,184	1,585	13,078	8,350	15,200	12,822	
1-4071-902-90	CONTR-PROJECT S/T. Naish Scout	4,250	1,022	9,762	10,000	14,050	9,762	
1-4071-904-90	CONTR-PROJECT S/Rotary			50	5,000	3,000	50	
1-4071-909-90	CONTR-PROJECT S/Jamboree - Nati					6,000		
1-4071-910-90	CONTR-PROJECT S/Camp Staff Scho	2,500	8,876	13,600	10,000	14,000	13,600	
1-4071-911-90	CONTR-PROJECT S/Campership Prog	49,120	29,208	18,750	29,975	42,350	18,750	
1-4071-976-90	CONTR-PROJECT S/TB Day Camp	500						
1-4072-910-90	CONTR-PROJECT S/Camp Staff Scho			605			605	
1-4089-715-90	PROV FOR UNCOLL/Scouting for Fo			-7,692			-7,692	
1-4089-759-90	PROV FOR UNCOLL/Scoutreach Over			-1,457			-1,500	
1-4089-901-90	PROV FOR UNCOLL/Bartle Scout Re			-5,574			-5,500	
1-4089-909-90	PROV FOR UNCOLL/Jamboree - Nati			-5,000				
1-4089-911-90	PROV FOR UNCOLL/Campership Prog			-19			-20	
Project Sales		221,482	145,544	166,459	201,727	311,450	171,426	
1-4201-799-10	CONTR-SPEC EVEN/Eagle Recogniti	2,850						

# Budget Analysis Report

Date:01/24/2001 Time:15:58:37		Nation's Best Council, BSA			#999	Page 0001	
Budget Analysis Report							
For the years 1998 through 2003							
	Operating Fund Fund #1			2000	2001	2002	2003
	1998	1999	2000	Budget	Budget	Budget	Budget
	Actual	Actual	Actual				
Support and Revenue							
Direct Support							
Friends of Scouting	703,214	651,875	765,326	803,504	933,382	753,668	
Project Sales	221,482	145,544	166,304	201,727	311,450	171,426	
Special Events-Net of Direct Benefit Cost	183,165	198,079	296,652	193,519	300,925	302,206	
Legacies & Bequests	18,588	12,338	32	8,000		31	
Foundations & Trusts	158,475	271,186	228,200	153,960	329,500	214,150	
Total Direct Support	1,284,924	1,279,022	1,456,514	1,360,710	1,875,257	1,441,481	
United Ways	904,239	1,016,307	998,137	909,132	1,070,000	981,000	
Fees From Government Agencies	10,034						
Total Indirect Support	914,273	1,016,307	998,137	909,132	1,070,000	981,000	
Revenue							
Sales of Supplies-Less Cost of Sales			-335				
Product Sales-Less Commissions & Cost	445,995	-2,784	520,223	517,000	736,029	520,223	
Investment Income	393,391	480,234	354,607	500,000	400,000	346,194	
Camping Revenue	2,357,049	2,441,592	2,547,502	2,546,000	2,855,650	2,538,968	
Activity Revenue	202,839	224,489	200,505	260,700	433,850	213,383	
Other Revenue	211,499	231,820	215,786	222,973	225,560	224,448	
Total Revenue	3,610,774	3,375,351	3,838,287	4,046,673	4,651,089	3,843,216	
Reclassified Net Assets	234,832	266,278	444,766	431,958		444,765	
Total Support & Revenue	6,044,802	5,936,958	6,737,703	6,748,473	7,596,346	6,710,462	
Expenses							
Employee Compensation							
Salaries	2,346,964	2,527,366	2,651,153	2,787,888	2,999,285	2,657,250	
Employee Benefits	324,418	360,938	397,274	424,295	449,448	396,754	
Payroll Taxes	199,939	202,417	226,654	243,387	269,094	242,996	
Employee Related Expenses	13,013	20,184	36,541	30,000	35,000	35,282	
Total Employee Compensation	2,884,335	3,110,906	3,311,622	3,485,570	3,752,827	3,332,282	
Other Expenses							
Professional Fees	62,816	75,938	88,530	95,450	99,600	94,875	
Supplies	1,034,995	890,879	1,012,376	1,213,750	1,279,042	1,039,211	
Telephone	52,895	51,373	51,253	53,300	44,500	50,815	
Postage & Shipping	92,096	59,619	71,537	91,985	87,190	78,576	
Occupancy	282,405	289,099	371,572	349,875	460,400	387,052	
Rental & Maintenance of Equipment	26,140	40,362	52,574	40,600	86,100	60,427	
Printing & Publications	175,283	151,319	172,594	164,425	197,358	183,997	
Travel	247,123	221,436	270,426	302,300	400,450	288,609	
Conferences & Meetings	66,832	83,931	85,164	90,350	125,000	93,336	
Specific Asst. to Individuals	297,367	220,505	239,689	245,950	282,110	240,613	
Recognition Awards	156,246	118,905	217,143	194,525	275,283	228,112	
Interest Expense	13,569	881					
Insurance	131,027	130,453	121,636	139,502	144,817	126,404	
Other Expense	25,598	33,594	39,173	36,000	51,500	38,675	
Charter & National Service Fees	41,468	41,675	44,527	44,527	48,654	44,527	
Total Other Expenses	2,705,860	2,409,969	2,838,191	3,062,539	3,582,004	2,955,229	
Total Expenses	5,590,195	5,520,875	6,149,814	6,548,109	7,334,831	6,287,511	
Inc. (Dec.) in Unrestricted Net Assets	454,608	416,083	587,889	200,364	261,515	422,951	

- End of report -



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## The Mechanics of the Staff Budget-Building Conference

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### Purpose

The purpose of this section is to summarize the processes involved in the Staff Budget-Building Conference (see page 14). This involves the use of software-generated reports and other materials to effectively track income and expenses and ultimately build an accurate budget. This section recommends the use of BSA software to organize information.

### Reports

The following reports are available from the BSA-supported computer software and are designed to be used at the Budget-Building Conference.

- Budget Request by Cost Center
- Detailed Budget Analysis
- Budget Analysis Report

### Checklist

Using the following checklist, any staff member can walk through the budget process.

#### Preparation Phase

The preparation phase occurs two or more weeks before the Staff Budget-Building Conference.

Print the following reports using the General Ledger software. If you print these reports on different days, remember to use the same reporting period for all reports.

- Budget Request by Cost Center—page 15
- Budget Analysis Report—page 20

Gather all the necessary background materials to help you make informed decisions. Some that you will need are:

- Supply Division price list, including custom design list
- Budget expense alerts
- District growth planning materials
- Chart of accounts
- *Local Council Accounting Manual*, No. 80-233

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Projection Phase

Most of us do not keep enough detailed information when budgeting. To begin the process, start with the Budget Planning Report.

Break down income and expense into cost centers. This gives you the opportunity to build your budget from the lowest common denominator rather than by account-number summary.

Start with the lowest cost center and project the estimated expenses. Explain fully the details of each account number—for example, the number of membership fliers and the cost. Be specific. Write down everything that is relevant. Use your materials for cost estimates.

When you have addressed each cost center, the process is complete.

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Completion Phase

Enter the budget amounts from the Budget Planning Report into the General Ledger software. Print the Budget Request by Cost Center Report to review your projections.











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# Making Budgeting Easy

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## Tips for Painless Budgeting

The following tips will help you create a budget painlessly.

-  Revisit your mission statement. Make sure the budget reflects and encompasses the council's mission.
-  Think about what could happen this year that has not happened in the past, such as new political or economic factors that could present opportunities or threats.
-  Start from the top and identify how you are going to break up the budget. Most councils should split the budget into three parts and then consolidate it into one council document later. The three parts of the budget are program, fundraising, and general administrative.
-  As early as possible, involve those people who will be responsible for living within the budget. Involving your staff and volunteers will encourage them to follow the budget. The budget becomes theirs, not yours, and the goals of the budget become more reachable.
-  Good budgets are built from the bottom up, involving as many staff members as possible and encouraging cooperation. Break out the income and expenses for the year for each program function, and then the total for the council. Never prepare the master budget first and then tell the staff to adapt (the top-down method).
-  Never pad a budget; padded budgets are useless fiction. Do not be unrealistically tight; unrealistic budgets will be undermined and ignored.
-  Look at the bottom line and balance the budget. On the first attempt, expenditures will most likely exceed income. Don't become discouraged. You must either find more sources of income or cut expenses. If funds are limited, allocate resources to those programs that are most crucial to accomplishing your mission. Remember that the budget must always be balanced or have a surplus.
-  Allocate the budget for the appropriate month when the income and expenses occur.
-  Establish the budget's cash flow over 12 months.
-  Get approval. The executive board must provide the authorization to implement the coming year's programs. This approval strengthens the council's internal control over income and expenditures and allows the executive board to provide leadership and guidance in the most efficient and effective ways.

- ✎ Compare the actual results with the budget on a monthly basis. The whole reason we take on the budget exercise is to be able to manage the actual expenses with the planned expenses.
  - ✎ A budget is a living document. If conditions change during the course of the year and the budget becomes useless, change it (with board approval).
  - ✎ Maintain the work papers and create files that can be understood by someone else later on. This will also make it easier to create next year's budget and reduce errors in future budgets.
- 

Most Important of All

If nothing else, remember the following points:

- Involvement in the budgeting process creates ownership and acceptance of responsibility by those involved.
- Balance the budget, or budget for a surplus. In the long run, every quality council needs to be in the black.
- Use the budgeting time to think about your council's mission, what you are trying to achieve, and how to get there.
- Be realistic. Good budgets never hurt a council, while bad budgets certainly do.
- Monitor the actual results against the budget on a monthly basis.

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## Appendix A: Strategic Financial Planning Guide

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### Purpose

Strategic financial planning is the process of determining the current financial position of your council, what it is to be in the future, and how the council will get there. The plan helps the council take a critical look at itself and determine how financial supporters, constituents, and the community at large view the council.

This important assessment helps to support the identification of donor markets. Matching donor interests with the council's needs, resulting in dollars, should be the goal of this strategic financial plan.

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### Planning Information

Successful actions are not results of accidents or luck, but come from an analysis of the situation and the preparation and execution of plans. Because of a changing environment and other variables, plans will not always succeed as originally conceived. Nevertheless, planning will provide direction and permit course changes that will maximize your potential for success.

Council \_\_\_\_\_

Scout executive \_\_\_\_\_

Council president \_\_\_\_\_

Council vice president/finance \_\_\_\_\_

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### Donor Interests

Men and women will give freely of their time, talents, and funds if they believe in the value and integrity of your services and programs. A survey of donor interests will help you determine a strategy and identify gifting options you should offer. The goal of your long-range strategic plan is to match the donor's desires with gift opportunities in one or more of the three areas of fundraising.

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### Research

A key element in the successful use of this planning guide is research. This includes

- Researching the council's financial history.
- Researching the interests of the council's top donor prospects.
- Researching and identifying key personnel to give leadership to the council's three financial strategies—operating, capital, and endowment—then matching the personnel to the best contact to secure a gift.

**Operating Fund Goal \$ \_\_\_\_\_**

Sources of Income	Last Year	This Year's \$ Goal	Goal 20__	Goal 20__	Goal 20__
1. FOS					
2. Direct Mail					
3. Project Sales					
4. Special Events					
5. Foundation Gifts					
6. Other Direct Gifts					
7. United Way					
Allocated (by United Way)					
Donor Designated					
8. Sale of Supplies					
Gross Sales					
Cost of Sales					
9. Product Sales					
Gross Sales					
Cost of Sales					
Commission Paid by BSA					
10. Investment Income					
11. Camping					
12. Activities					
13. Other Income					

Sources of Income

Ideal sources of income include United Ways, Friends of Scouting campaigns, major gifts, and other appropriate, council-approved methods.

**Capital Fund Goal \$ \_\_\_\_\_**

Sources of Income	Last Year	This Year's \$ Goal	Goal 20__	Goal 20__	Goal 20__
1. Individual gifts					
2. Corporate gifts					
3. Investment income					
4. Foundations					
5. Grants					
6. Property					
7. Temporarily restricted gifts					
8. Gifts in kind					
9. Other					

**Endowment Fund Goal \$ \_\_\_\_\_**

Sources of Income	Last Year	This Year's \$ Goal	Goal 20__	Goal 20__	Goal 20__
1. Real estate					
*2. Life income agreements					
*3. Pooled income fund					
*4. Life insurance					
5. Bequests					
*6. Gift annuities					
7. Tangible personal property					
8. Outright cash gifts					

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\* When determining the fair market value of temporarily restricted gifts, use the current value. That is the amount the IRS allows for the charitable deduction.

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**Points to Encourage**

The ideal endowment fund program should encourage

- Ongoing donor identification and cultivation.
- Education for Scouters and non-Scouters about the benefits of making gifts to the council endowment fund.
- Regular, scheduled calls on prospective donors.



## Total Goals

Funds	Last Year	This Year's \$ Goal	Goal 20__	Goal 20__	Goal 20__
Operating					
Capital					
Endowment					
Total all funds					

### Quarterly Goals

Establish quarterly objectives, making progress easy. Add more checkpoints as needed.

Funds	March	June	September	December
Operating				
Capital				
Endowment				

## Questions and Issues for Creative Strategic Financial Planning

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### Questions

Who are we as an organization? How do we operate?

What is our community status as related to similar organizations? Financial stability? Professional, volunteer, office staff? Facilities? Leadership maturity?

What do we do? (State in 25 words or less.)

Where are we headed?

What do we want to be?

How can we be what we want to be?

What are our program and donor markets? How do we develop them?

How can we identify and attract people with influence to do what we want done?

What can be done to improve staff and volunteer leadership?

How can we improve our client services?

What special activities are needed to enhance our visibility, program, and status?


What could prevent us from doing what we want to do?


What are indicators that will show improvement?


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### Action Plans

Outline a plan to achieve the results wanted.

 List the names of your key volunteer leaders with councilwide and community influence.

 List the names of the staff and volunteer leaders you would like to add.

 List the names of your top 10 donors and their gifts.

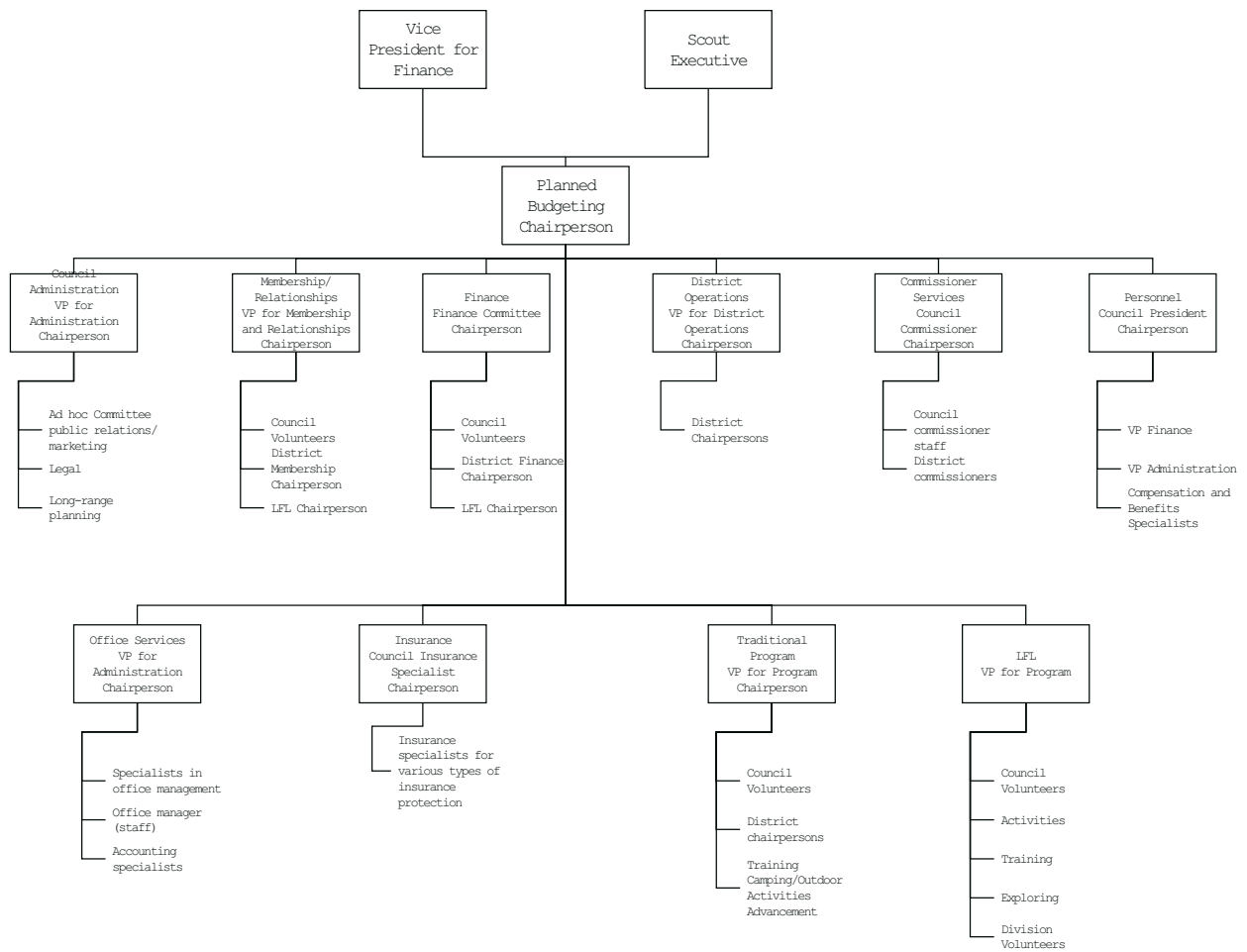
 List the names of 10 additional donors you would like to have and their gift potential.

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### Ongoing Process

Strategic planning is an ongoing process, repeated as often as once each six months.

# Appendix B: Sample Organization Chart for Planned Budgeting Committee



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## Appendix C: Sample Letters and Survey for Annual Program Assessment

*November 13, 2000*

*Dear Unit Leader,*

*The Boy Scouts of America is a movement. As a movement, we are always changing and always trying to refine and adjust our programs to meet the needs of today's youth. Enclosed you will find a questionnaire that will enable the Nation's Best Council to learn what you like and dislike. Council volunteers will use the information you provide to improve and adjust all programs in order to better serve your unit.*

*Please take the time to complete the enclosed form (both sides) and return it to the council office.*

*Thank you for your time and for all you do for Scouting.*

*Yours in Scouting,*

*(Signature)*

*November 13, 2000*

*To: District chairmen  
District Cub Scout and Boy Scout commissioners  
Vice presidents of Cub Scout and Boy Scout divisions  
District relationships chairpersons  
Exploring committee*

*From: (Name, title)*

*Re: Program Planning Conference  
January 20, 2001, 8:30 a.m.-noon  
Scout Office, 3302 Tanglecrest Court*

*A significant ingredient in the development of the September 2000 through August 2000 Nation's Best Council programs and calendar is the Program Planning Conference on Saturday, January 20, 2001, 8:30 a.m. to noon. Your ideas and input are important in the continuation of our council's quality Scouting program.*

*All unit leaders have been asked to evaluate the current council programs. Extra evaluation forms are being distributed at roundtables and commissioner meetings so that everyone has an opportunity for input. Your attendance at the meeting will ensure that your district/division plays a significant role in charting our council's future.*

*enclosures: Conference Registration Form  
Cub Scout and Boy Scout Evaluation Forms*

*Dear Cub Scout Volunteer:*

*As a volunteer in the Nation's Best Council, you are a key part of the overall success of Cub Scouting.*

*It is the responsibility of the Nation's Best Council to make sure Scouting grows in quality as well as quantity. Your district commissioner staff and the district-level volunteers are the council representatives charged with helping you run a successful pack.*

*We need to know what you like, what you dislike, and what concerns you have about Cub Scouting in general. Once we know what the needs of Nation's Best Scouters are, we can then work to help as needed. We would like you to rate the following programs on a scale of 0 to 4. Please circle the appropriate number to reflect your opinion of the program.*

*Please rate every event and note comments on the back of this form. Please return to the Scout office by December 11, or bring it to the December roundtable.*

	DIDN'T PARTICIPATE	POOR	AVERAGE	GOOD	OUTSTANDING
Commissioner Service	0	1	2	3	4
Roundtables	0	1	2	3	4
Fall Program Kickoff	0	1	2	3	4
School Night	0	1	2	3	4
Adult Basic Training	0	1	2	3	4
Webelos Den Leader Outdoor Training	0	1	2	3	4
Youth Protection Training	0	1	2	3	4
Scout Show	0	1	2	3	4
Winter Day	0	1	2	3	4
Pow Wow	0	1	2	3	4
Popcorn	0	1	2	3	4
Webelos Scout Camporee	0	1	2	3	4
Friedlander Open House	0	1	2	3	4
Cub Scout Adventure Camp	0	1	2	3	4
Webelos Scout Adventure Camp	0	1	2	3	4
Lad/Dad	0	1	2	3	4
Mom & Me	0	1	2	3	4
Day Camp	0	1	2	3	4
Friedlander Picnic/Swim	0	1	2	3	4
Recognition Dinner	0	1	2	3	4
District Event (specify)	0	1	2	3	4

Nation's Best Council Service Center  
3302 Tanglecrest Ct.  
Anywhere, US 99999-9999

Please send to:

Pack No. \_\_\_\_\_ Name (optional) \_\_\_\_\_ District \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Do you attend your district roundtable? Why? Why not? \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Of all the events, training programs, and others that the Nation's Best Council offers, which benefits your pack the most?

\_\_\_\_\_ Other (explain) \_\_\_\_\_

\_\_\_\_\_ Tiger Cubs \_\_\_\_\_ Relationship with chartered organization \_\_\_\_\_

\_\_\_\_\_ Fund-raisers \_\_\_\_\_ Meeting operations \_\_\_\_\_ Training for adults \_\_\_\_\_

\_\_\_\_\_ Den chiefs \_\_\_\_\_ Uniforming \_\_\_\_\_ Webelos-to-Scout transition \_\_\_\_\_

\_\_\_\_\_ Membership \_\_\_\_\_ Retention \_\_\_\_\_ Program planning \_\_\_\_\_

In which of the following area(s) does your pack need help? (Please check no more than five.)

\_\_\_\_\_

\_\_\_\_\_

What changes would you like to see in specific council programs that would, in turn, help your pack program?

(Use additional paper if needed.)

NATION'S BEST COUNCIL  
BOY SCOUTS OF AMERICA  
3302 Tanglecrest Ct.  
Anywhere, US 99999-9999

Nonprofit Organization  
U.S. Postage  
PAID  
Anywhere, US  
Permit No. 3302

*Dear Boy Scout Volunteer:*

*As a volunteer in the Nation's Best Council, you are a key part of the overall success of Boy Scouting.*

*It is the responsibility of the Nation's Best Council to make sure Scouting grows in quality as well as quantity. Your district commissioner staff and the district-level volunteers are the council representatives charged with helping you run a successful troop.*

*We need to know what you like, what you dislike, and what concerns you have about Boy Scouting in general. Once we know what the needs of Nation's Best Scouters are, we can then work to help as needed. We would like you to rate the following programs on a scale of 0 to 4. Please circle the appropriate number to reflect your opinion of the program.*

*Please rate every event and note comments on the back of this form. Please return to the Scout office by December 11, or bring it to the December roundtable.*

	DIDN'T PARTICIPATE	POOR	AVERAGE	GOOD	OUTSTANDING
Boy Recruiting	0	1	2	3	4
Woodland Trails or Camp Hook	0	1	2	3	4
Eagle Court of Honor	0	1	2	3	4
Wood Badge	0	1	2	3	4
Scout Training Brownsea	0	1	2	3	4
Dan Beard Camp	0	1	2	3	4
Patrol Leader Training—Green Bars	0	1	2	3	4
High-Adventure Rally	0	1	2	3	4
Food & Clothing Drive	0	1	2	3	4
Troop 99 Adult Training	0	1	2	3	4
Commissioner Service	0	1	2	3	4
Camporees	0	1	2	3	4
Recognition Dinner	0	1	2	3	4
Fall Program Kickoff	0	1	2	3	4
Merit Badge Seminars	0	1	2	3	4
Anniversary Week	0	1	2	3	4
Roundtable	0	1	2	3	4
Popcorn Sale	0	1	2	3	4
Christian Encampment	0	1	2	3	4
Showando	0	1	2	3	4
Youth Protection Training	0	1	2	3	4
Scouting Show	0	1	2	3	4
District Event (specify)	0	1	2	3	4

Troop No. \_\_\_\_\_  
 Name (optional) \_\_\_\_\_  
 District \_\_\_\_\_  
 Nation's Best Council Service Center  
 3302 Tanglecrest Ct.  
 Anywhere, US 99999-9999

Please send to:

Do you attend your district roundtable? Why? Why not?

Of all the events, training programs, etc., that the Nation's Best Council offers, which benefits your troop the most?

In which of the following area(s) does your troop need help? (Please check no more than five.)  
 \_\_\_\_\_ Membership  
 \_\_\_\_\_ Retention  
 \_\_\_\_\_ Program planning  
 \_\_\_\_\_ Uniforming  
 \_\_\_\_\_ Fund-raisers  
 \_\_\_\_\_ Meeting operations  
 \_\_\_\_\_ Training for adults  
 \_\_\_\_\_ Relationship with chartered organization  
 \_\_\_\_\_ Other (explain) \_\_\_\_\_

What changes would you like to see in specific council programs that would, in turn, help your troop program?  
 (Use additional paper if needed.)

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## Appendix D: Cash Flow Projection

CASH FLOW PROJECTION			
Balance Beginning of Month			-
Add Estimated Receipts			
Friends of Scouting (FOS)			-
Project Sales			-
Special Events			-
Foundations			-
Legacies and Bequests			-
Other Direct Support (Income)			-
United Way			-
Sale of Supplies (Gross)			-
Investments			-
Camping			-
Activities			-
Product Sales			-
Custodial Accounts			-
Total Receipts			-
Total Cash			-
Deduct Estimated Disbursements			
Salaries			-
Employee Benefits			-
Payroll Taxes			-
Employment Expenses			-
Professional Fees			-
Supplies			-
Telephone			-
Postage and Shipping			-
Occupancy			-
Rental and Maintenance of Equipment			-
Printing and Publications			-
Travel			-
Conferences, Conventions, and Meetings			-
Recognition and Awards			-
Interest Expense			-
Charter and National Service fee			-
Inventory Purchases			-
Custodial Account Disbursements			-
Special Events Disbursements			-
Product Sales Supplies / Commissions			-
Miscellaneous Expense			-
Total Estimated Expense			-
Repayment of Loans			-
Total Estimated Disbursements			-
Cash Balance			-
Custodial Balance Requirements			-
Cash Available for Investments			-

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## Appendix E: Glossary

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<i>benchmark</i>	A test of performance; an evaluation of a process to determine its success.
<i>bottom-up method</i>	A method of building the budget where input is gathered from staff and volunteers before building any part of the budget.
<i>break even</i>	The amount of money expended is equal to the revenue.
<i>budget</i>	A planning document that describes and estimates the expected income from revenue sources and the expenditures needed to meet program objectives.
<i>Budget Analysis Report</i>	A report that is printed in Statement of Operations format and shows actual history figures for three years and four years of budget.
<i>budget committee</i>	See <i>planned budgeting committee</i> .
<i>budget expense alerts</i>	Documents showing projected increases in yearly expenses such as postage, telephone rates, and employee benefits. They are distributed each October by the Finance Support Division.
<i>budget period</i>	A time frame for which a budget is devised and measured; it is usually a calendar year.
<i>Budget Planning Report</i>	A report that shows monthly detail for two years of history and three years of budgets.
<i>Budget Request by Cost Center Report</i>	A report that shows all accounts associated with a particular cost center.
<i>capital fund</i>	The council fund that holds all liabilities and assets with a life expectancy greater than one year. It is also known as the properties fund.
<i>cash flow</i>	The movement of cash into and out of the council cash account.
<i>Cash Flow Worksheet</i>	A worksheet used to project income and expenses by period. It shows cash deficits and surpluses and allows management to invest or borrow cash to meet operations needs.

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<i>cash reserves</i>	Funds set aside each year to build and maintain a cash backup. The BSA recommends a cash reserve equal to four months of operations.
<i>cost-benefit analysis</i>	A tool used to help with council decisions regarding cutting or increasing costs.
<i>cost centers</i>	The three-digit portion of the account number designed to identify a council's income and expenses for areas such as activities, camps, and special fund-raising events; donor restrictions; and management reports.
<i>Cost Center Listing</i>	A list of active cost centers used by the council.
<i>Council Growth Plan</i>	A document provided annually by the Council Services Division at the national office that shows the council's program plans for the next year.
<i>deficit</i>	An excess of expenditure over revenue.
<i>Detailed Budget Spreadsheet</i>	A report that shows budgets for a given year with monthly detail in either Statement of Operations or cost center order.
<i>endowment fund</i>	The fund that holds council assets that are either temporarily restricted or permanently restricted. It is also called the restricted fund.
<i>expenses</i>	Financial costs for services and materials used in council operations.
<i>fair market value</i>	A term that refers to a dollar amount assigned to a donated item or service that represents what the item/service would be worth if purchased commercially. This value is used for tax purposes.
<i>finance committee</i>	A committee appointed by the council president to review budget recommendations made by volunteer subcommittees. The finance committee is also responsible for other council finances and reports to the executive committee.
<i>fiscal year</i>	The council's 12-month business year.
<i>fixed percentage increase</i>	The process of increasing last year's budget amount by a fixed percentage (to reflect inflation) to determine a budget.
<i>fund-raising</i>	The process of raising money for a specific cause.

<i>income</i>	Money received from contributions and revenues.
<i>index of Growth</i>	A publication distributed by the national office that compares the council's membership and finance statistics with the national average.
<i>inflation</i>	An increase in costs to purchase a given set of goods or services.
<i>operating fund</i>	The fund that holds day-to-day program operations; items such as FOS and United Way transactions.
<i>padded budgets</i>	Budgets that allow for frivolous or unnecessary expenses.
<i>permanently restricted gifts</i>	Gifts to the council that are restricted as to the use of appreciation or interest/dividends; these restrictions cannot be removed.
<i>planned budgeting committee</i>	A committee created for the purpose of managing this budgeting process. This committee is broad based and involves volunteers from all levels of program to ensure grassroots support for the program. This committee makes recommendations to the finance committee.
<i>posted detail reports</i>	Reports that show transactions entered in General Ledger subsidiary journals and listed by account number.
<i>preparation phase</i>	The part of the budgeting process that begins two or more weeks before the Staff Budget-Building Conference; at this time, reports are printed and reviewed and material is gathered for budget building.
<i>preplanning phase</i>	The phase in which council management "buys into" the planned budgeting process and begins to gather data.
<i>program planning conference</i>	An annual conference when council leaders, knowledgeable about the progress and needs of the council, gather to review the council's program plan.
<i>Quality Council Worksheet</i>	A publication issued annually by the Council Services Division to detail program and financial objectives the council must attain to be considered a Quality Council.
<i>revenue</i>	Income generated by the council from a variety of sources.

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*Staff Budget-Building Conference*

A conference held each spring for district and council staff leadership to work toward preparing and drafting the council's budget for district and council volunteer leaders.

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*strategic plan*

A document that presents the council's program, management, and financial plan of action for the future.

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*surplus*

A quantity over what is needed or used.

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*temporarily restricted gifts*

Gifts to the council that are restricted either by the passage of time or the occurrence of a specific event.

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*three-year plan*

An outline of the BSA-recommended budget planning process for councils that encompasses at least a three-year time frame.

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*top-down method*

A method by which the budget is decided by management and then presented to staff personnel.

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*unrestricted gifts*

Gifts to the council that have no donor-imposed restrictions.

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*volunteer ownership*

A sense that the budget belongs to the volunteers because of their direct involvement in the planning and development process.

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