

UNIT BUDGET PLAN

BOYS, BASICS, AND BUDGETS

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 Hawaii or Maine. 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

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	\$7.00
<i>Boys' Life</i>	9.00
*Accident insurance for Cub Scouts56
*Accident insurance for Boy Scouts	1.26
*Accident insurance for Varsity Scouts.....	1.26
*Accident insurance for Venturues.....	1.72
Reserve fund.....	1.00
Other basic expenses	5.50
(badges, literature, goodwill)	

TOTAL (pack) \$23.06; (troop) \$23.76; (team) \$23.76;(crew) \$24.22

*Same rate applies for registered Scouters.

Let's look at each basic expense.

2. Registration. When a boy joins, normally the unit asks him to pay the full \$7 national registration fee regardless of the number of months remaining in the unit's charter year. The unit sends to the council the pro rata amount for those remaining months. Note that fees are figured on a monthly basis: 1 month \$.60; 2 months \$1.20; 3 months \$1.80; 4 months \$2.40; 5 months \$3.00; 6 months \$3.60; 7 months \$4.20; 8 months \$4.80; 9 months \$5.40; 10 months \$6.00; 11 months \$6.60; 12 months \$7.00.

The balance of the boy's fee is kept in the unit treasury to supplement his dues in paying the next full 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 \$9.00 (half the regular rate). 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*.

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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. Each unit should be covered by unit accident insurance to help meet the costs of medical care if accidents occur. The insurance fees listed will be in effect for 2001.

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 rank 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.